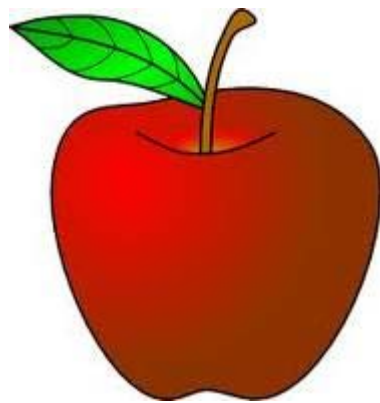


**BASD
GENERAL FUND
BUDGET
2013-2014**



June 17, 2013



2013-2014 Budget

Executive Summary

June 18, 2013

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#### Introduction and Background

The 2013-2014 Bethlehem Area School District (BASD) budget was developed in the context of the significant staffing and program cuts implemented in the 2011-2012 BASD budget. The final budget of \$225.2 million represents a 6.01% overall increase from the 2012-2013 budget of \$212.5 million. Nearly the entire 2013-2014 budget increase is attributed to key cost drivers including:

- Salaries +\$2.6 million
- PSERS +\$2.3 million
- Health insurance +\$2.8 million
- Student tuition +\$2.5 million

This budget includes a 1.28 increase in mills, which represents an average tax increase of 2.6% following final rebalancing of the Lehigh County reassessment.

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 and restoring several key academic focused supports.
- 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 for basic education is projected to increase by approximately \$697,000, this budget is at risk of further decreases in funding due to the federal sequestration reductions. The overall trend of shifting the burden of financing our public schools to the local tax payer continues.

This final budget makes use of a minimal amount 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 \$4.7 million in exceptions. With these approved exceptions, the maximum allowable tax increase is 3.6%.

The proposed final budget represented a 0% overall increase excluding the cost drivers of salaries, benefits, PSERS and charter school tuition costs. The proposed final budget included the restoration of several key academic supports including academic tutoring, middle level after school programming, social services/drop-out prevention at the high school level, a community service program coordinator position, and two middle level librarians. The final adopted budget also included the expansion of full day kindergarten and the restoration of teaming for 7<sup>th</sup> grade.

## **Conclusion**

The 2013-2014 BASD budget balances educational needs with financial/economic realities. This budget continues to stabilize educational programs and staffing following the major reductions of the current 2011-2012 budget. Additionally, this budget continues to address long term, cyclical needs in transportation, facilities and technology while restoring a small portion of the academic supports lost in 2011-2012. These long-term needs and academic supports are included largely through reductions and efficiencies in other areas of the budget. The increase in the budget from 2012-2013 to 2013-2014 is the primarily the result of the major cost drivers described previously.

Respectfully Submitted,

Joseph J. Roy, Ed.D.  
Superintendent of Schools

## Bethlehem Area School District 2013-2014 Budget Calendar

|                      |                                                                                                                                                                                     |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>November 2012</b> | Budget documents distributed to administrators                                                                                                                                      |
| <b>December 2012</b> | All budget requisitions and data due in Business Office.<br>Final Personnel Requirements (+/-) due to Superintendent<br>Business Office & Superintendent review of requisition data |
| <b>December 2012</b> | Administration review draft budget proposal                                                                                                                                         |

|                          |                                                                                                                                                                 |
|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>December 3, 2012</b>  | Combined Committee Meeting<br>- School Board and Administration review draft budget parameters                                                                  |
| <b>January 14, 2013</b>  | Board Finance Committee Meeting                                                                                                                                 |
| <b>January 21, 2013</b>  | Printing and public inspection of proposed preliminary budget<br>(20 days prior to adoption)                                                                    |
| <b>February 1, 2013</b>  | Public notice proposed preliminary budget (10 days prior to adoption)                                                                                           |
| <b>February 11, 2013</b> | Preliminary budget adoption (90 days prior to primary election)<br>(SP. BD MTG w/ <i>Finance Comm.</i> , <b>Freedom HS, Aud.</b> )                              |
| <b>February 25, 2013</b> | Deadline to submit tax rate increase for preliminary budget on uniform form to PDE (85 days prior to primary election)                                          |
| <b>February 28, 2013</b> | Deadline to submit exceptions to PDE or Court of Common Pleas<br>(75 days prior to primary election)                                                            |
| <b>March 7, 2013</b>     | Deadline for PDE to notify school district tax increase is within the index<br>(10 days of receipt and no later than 75 days prior to primary election)         |
| <b>March 13, 2013</b>    | Budget Workshop (East Hills MS, Aud.) (Tentative)                                                                                                               |
| <b>March 27, 2013</b>    | Deadline for PDE or Court of Common Pleas to rule on request for exception (55 days prior to primary election)                                                  |
| <b>April 1, 2013</b>     | Deadline to submit referendum to County Board of Election; unless requesting exception from Court of Common Pleas or PDE<br>(50 days prior to primary election) |
| <b>April 29, 2013</b>    | Budget Workshop – Review Proposed Final Budget (Ed. Center, Dining Rm)                                                                                          |
| <b>May 13, 2013</b>      | Proposed Final Budget Adoption by Board (30 days prior to adoption)<br>(SPECIAL BOARD MTG w/ <i>Finance Comm.</i> , Ed. Center, Dining Rm)                      |
| <b>May 21, 2013</b>      | <b>Primary Election</b>                                                                                                                                         |
| <b>May 28, 2013</b>      | Printing and public inspection of proposed final budget<br>(20 days prior to adoption)                                                                          |
| <b>June 7, 2013</b>      | Public notice proposed final budget (10 days prior to adoption)                                                                                                 |
| <b>June 17, 2013</b>     | Final Adoption of Budget<br>(SPECIAL BOARD MTG w/ <i>Finance Comm.</i> , Ed. Center, Dining Rm)                                                                 |

**Bethlehem Area School District  
2013-14 Budget  
At A Glance**

June 17, 2013

|                         | <u>2011-12<br/>Actual</u>   | <u>2012-13<br/>Budget</u>   | <u>2013-14<br/>Budget</u>   | <u>Dollar<br/>Change</u>  | <u>Percentage<br/>Change</u> |
|-------------------------|-----------------------------|-----------------------------|-----------------------------|---------------------------|------------------------------|
| <b><u>Revenues:</u></b> |                             |                             |                             |                           |                              |
| Local                   | \$146,103,293               | \$152,373,874               | \$153,793,631               | \$1,419,757               | 0.93%                        |
| State                   | \$52,821,685                | \$54,764,375                | \$58,772,434                | \$4,008,059               | 7.32%                        |
| Federal                 | \$5,273,510                 | \$5,337,891                 | \$5,921,030                 | \$583,139                 | 10.92%                       |
| Other                   | \$1,048,820                 | \$32,500                    | \$3,167,445                 | \$3,134,945               | 9645.98%                     |
| <b>Total Revenue</b>    | <b><u>\$205,247,308</u></b> | <b><u>\$212,508,640</u></b> | <b><u>\$221,654,540</u></b> | <b><u>\$9,145,900</u></b> | <b><u>4.30%</u></b>          |

|                             |                             |                             |                             |                            |                     |
|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----------------------------|---------------------|
| <b><u>Expenditures:</u></b> |                             |                             |                             |                            |                     |
| Instruction                 | \$120,484,243               | \$130,583,447               | \$138,902,836               | \$8,319,389                | 6.37%               |
| Support Services            | \$49,004,089                | \$53,193,692                | \$56,791,916                | \$3,598,224                | 6.76%               |
| **Non-Instr Svcs            | \$2,246,057                 | \$2,244,867                 | \$2,849,934                 | \$605,067                  | 26.95%              |
| Facilities                  | \$269,055                   | \$3,443                     | \$0                         | (\$3,443)                  | -100.00%            |
| **Debt Svc/Transfers        | \$27,034,900                | \$26,483,191                | \$26,729,315                | \$246,124                  | 0.93%               |
| <b>Total Expenditures</b>   | <b><u>\$199,038,344</u></b> | <b><u>\$212,508,640</u></b> | <b><u>\$225,274,001</u></b> | <b><u>\$12,765,361</u></b> | <b><u>6.01%</u></b> |

**Revenue/Expenditure GAP (R/E-GAP)      \$3,619,461**

DOLLAR DOLLAR DOLLAR

|                                                                                               |
|-----------------------------------------------------------------------------------------------|
| <b>However, BASD cannot raise tax millage above the Act 1 Index plus approved exceptions.</b> |
|-----------------------------------------------------------------------------------------------|

DOLLAR DOLLAR DOLLAR

The primary cost drivers impacting the deficit above include several high dollar mandated costs or programs that often overshadow our success and the outstanding commitment of the entire BASD community including the board, administration, staff, parents and students in the achievements of our school district. The impact of these few areas presents a very difficult challenge in maintaining a fiscally conservative operational approach while still providing exciting, creative and inspiring educational opportunities for our students.

| <b>2013-14 Budget Cost Drivers</b> |                           |                      |
|------------------------------------|---------------------------|----------------------|
| Salaries                           | \$2,582,777               | 0.9107 mills         |
| PSERS                              | \$2,340,881               | 0.8254               |
| Healthcare                         | \$2,825,113               | 0.9962               |
| Charter Schools                    | \$2,440,086               | 0.8604               |
| Debt                               | \$505,087                 | 0.1781               |
| Fund Balance                       | (\$3,127,445)             | -1.1028              |
| General Operations                 | (\$3,947,038)             | -1.3918              |
| <b>Net Deficit Remaining</b>       | <b><u>\$3,619,461</u></b> | <b><u>1.2762</u></b> |

# 2013-14 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.

19-Jun-13

|                                                        | <u>DESCRIPTION</u>                | <u>11-12 ACTUAL</u>  | <u>12-13 BUDGET</u>  | <u>13-14 BUDGET</u>  | <u>VARIANCE</u>    | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|--------------------------------------------------------|-----------------------------------|----------------------|----------------------|----------------------|--------------------|-----------------|--------------------|
| <b>1100</b>                                            | Regular Instruction               | \$84,912,424         | \$92,733,030         | \$97,913,795         | \$5,180,765        | 5.59%           | 43.46%             |
| <b>1200</b>                                            | Special Education                 | \$23,172,442         | \$24,355,198         | \$25,224,255         | \$869,057          | 3.57%           | 11.20%             |
| <b>1300</b>                                            | Vocational Education              | \$8,293,728          | \$8,697,037          | \$10,382,749         | \$1,685,712        | 19.38%          | 4.61%              |
| <b>1400</b>                                            | Other Instructional Programs      | \$1,335,506          | \$1,946,680          | \$2,342,296          | \$395,616          | 20.32%          | 1.04%              |
| <b>1500</b>                                            | Non Public Programs               |                      | \$38,000             | \$25,199             | (\$12,801)         | -33.69%         | 0.01%              |
| <b>1600</b>                                            | Adult Education                   | \$6,295              | \$6,815              | \$7,364              | \$549              | 8.06%           | 0.00%              |
| <b>1700</b>                                            | Community College                 | \$2,126,035          | \$2,168,556          | \$2,213,907          | \$45,351           | 2.09%           | 0.98%              |
| <b>1800</b>                                            | Pre-Kindergarten Programs         | \$637,813            | \$638,131            | \$793,271            | \$155,140          | 24.31%          | 0.35%              |
| <b>Total Instruction</b>                               |                                   | <b>\$120,484,243</b> | <b>\$130,583,447</b> | <b>\$138,902,836</b> | <b>\$8,319,389</b> | <b>6.37%</b>    | <b>61.66%</b>      |
| <b>2100</b>                                            | Student Services                  | \$7,187,358          | \$8,076,817          | \$8,346,351          | \$269,534          | 3.34%           | 3.70%              |
| <b>2200</b>                                            | Support Services Instructional St | \$5,201,472          | \$5,346,640          | \$6,213,118          | \$866,478          | 16.21%          | 2.76%              |
| <b>2300</b>                                            | Administrative Services           | \$9,533,506          | \$9,639,586          | \$10,355,221         | \$715,635          | 7.42%           | 4.60%              |
| <b>2400</b>                                            | Medical Services                  | \$1,806,642          | \$1,881,969          | \$2,064,992          | \$183,023          | 9.73%           | 0.92%              |
| <b>2500</b>                                            | Fiscal Services                   | \$1,582,872          | \$1,623,489          | \$1,899,357          | \$275,868          | 16.99%          | 0.84%              |
| <b>2600</b>                                            | Operation & Maintenance Svcs      | \$14,880,208         | \$17,486,699         | \$17,753,522         | \$266,823          | 1.53%           | 7.88%              |
| <b>2700</b>                                            | Pupil Transportation              | \$5,803,590          | \$6,292,330          | \$6,474,909          | \$182,579          | 2.90%           | 2.87%              |
| <b>2800</b>                                            | Support Services Central          | \$2,764,508          | \$2,636,612          | \$3,582,443          | \$945,831          | 35.87%          | 1.59%              |
| <b>2900</b>                                            | IU Services                       | \$99,678             | \$100,303            | \$102,003            | \$1,700            | 1.69%           | 0.05%              |
| <b>Total Support Services</b>                          |                                   | <b>\$48,859,835</b>  | <b>\$53,084,445</b>  | <b>\$56,791,916</b>  | <b>\$3,707,471</b> | <b>6.98%</b>    | <b>25.21%</b>      |
| <b>3200</b>                                            | Student Activities                | \$2,004,377          | \$2,014,165          | \$2,353,416          | \$339,251          | 16.84%          | 1.04%              |
| <b>3300</b>                                            | Community Services                | \$385,600            | \$339,949            | \$496,518            | \$156,569          | 46.06%          | 0.22%              |
| <b>3400</b>                                            | Scholarships & Awards             | \$335                |                      |                      |                    |                 |                    |
| <b>Total Non Instructional</b>                         |                                   | <b>\$2,390,311</b>   | <b>\$2,354,114</b>   | <b>\$2,849,934</b>   | <b>\$495,820</b>   | <b>21.06%</b>   | <b>1.27%</b>       |
| <b>4200</b>                                            | Existing Site Improvement         | \$137,035            |                      |                      |                    |                 |                    |
| <b>4300</b>                                            | Arch & Eng-Additional             |                      |                      |                      |                    |                 |                    |
| <b>4400</b>                                            | Arch & Eng-Improvements           | \$52,232             | \$3,443              |                      | (\$3,443)          | -100.00%        |                    |
| <b>4600</b>                                            | Bldg Improvement                  | \$79,788             |                      |                      |                    |                 |                    |
| <b>Total Facilities Construction &amp; Improvement</b> |                                   | <b>\$269,055</b>     | <b>\$3,443</b>       |                      | <b>(\$3,443)</b>   | <b>-100.00%</b> |                    |
| <b>5100</b>                                            | Debt Service                      | \$23,199,612         | \$23,483,191         | \$23,645,315         | \$162,124          | 0.69%           | 10.50%             |
| <b>5200</b>                                            | Fund Transfers-Athletic & Capita  | \$3,835,288          |                      | \$84,000             | \$84,000           |                 | 0.04%              |

19-Jun-13

|      | <u>DESCRIPTION</u>                | <u>11-12 ACTUAL</u>  | <u>12-13 BUDGET</u>  | <u>13-14 BUDGET</u>  | <u>VARIANCE</u>     | <u>% CHANGE</u> | <u>% of<br/>BUDGET</u> |
|------|-----------------------------------|----------------------|----------------------|----------------------|---------------------|-----------------|------------------------|
| 5900 | Budgetary Reserve                 |                      | \$3,000,000          | \$3,000,000          |                     | 0.00%           | 1.33%                  |
|      | <b>Total Debt &amp; Transfers</b> | <b>\$27,034,900</b>  | <b>\$26,483,191</b>  | <b>\$26,729,315</b>  | <b>\$246,124</b>    | <b>0.93%</b>    | <b>11.87%</b>          |
|      | <b><u>Grand Total:</u></b>        | <b>\$199,038,345</b> | <b>\$212,508,640</b> | <b>\$225,274,001</b> | <b>\$12,765,361</b> | <b>6.01%</b>    |                        |

## 2013-14 GENERAL FUND BUDGET

### Expenditures by Functional Area - Expanded View

19-Jun-13

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>11-12 ACTUAL</u> | <u>12-13 BUDGET</u> | <u>13-14 BUDGET</u> | <u>VARIANCE</u>    | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|--------------------|-----------------|--------------------|
| <b>1000</b> <i>Instruction: Instruction includes all those activities dealing directly with the interaction between teachers and students and related costs, which can be directly attributed to a program of instruction. Included here are the activities of aides or classroom assistance of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process.</i> |                     |                     |                     |                    |                 |                    |
| 1100 Regular Instruction                                                                                                                                                                                                                                                                                                                                                                          | \$81,434,087        | \$88,517,719        | \$94,544,885        | \$6,027,166        | 6.81%           | 41.97%             |
| 1190 Fed Pgm Instr                                                                                                                                                                                                                                                                                                                                                                                | \$3,478,338         | \$4,215,311         | \$3,368,910         | (\$846,401)        | -20.08%         | 1.50%              |
| <b>1100 Regular Instruction</b>                                                                                                                                                                                                                                                                                                                                                                   | <b>\$84,912,424</b> | <b>\$92,733,030</b> | <b>\$97,913,795</b> | <b>\$5,180,765</b> | <b>5.59%</b>    | <b>43.46%</b>      |
| 1210 Special Education                                                                                                                                                                                                                                                                                                                                                                            | \$14,450            | \$35,248            | \$0                 | (\$35,248)         | -100.00%        |                    |
| 1211 Life Skills Support                                                                                                                                                                                                                                                                                                                                                                          | \$1,339,863         | \$1,189,919         | \$1,412,141         | \$222,222          | 18.68%          | 0.63%              |
| 1221 Hearing Impaired                                                                                                                                                                                                                                                                                                                                                                             | \$662,992           | \$72,953            | \$298,595           | \$225,642          | 309.30%         | 0.13%              |
| 1224 Visually Impaired                                                                                                                                                                                                                                                                                                                                                                            | \$127,170           | \$29,982            | \$138,206           | \$108,224          | 360.96%         | 0.06%              |
| 1225 Speech & Language                                                                                                                                                                                                                                                                                                                                                                            | \$1,361,443         | \$1,111,320         | \$1,232,560         | \$121,240          | 10.91%          | 0.55%              |
| 1231 Emotional Support                                                                                                                                                                                                                                                                                                                                                                            | \$2,713,891         | \$4,415,239         | \$4,670,984         | \$255,745          | 5.79%           | 2.07%              |
| 1233 Autistic Support                                                                                                                                                                                                                                                                                                                                                                             | \$1,518,414         | \$389,298           | \$1,196,686         | \$807,388          | 207.40%         | 0.53%              |
| 1241 Learning Support                                                                                                                                                                                                                                                                                                                                                                             | \$11,068,097        | \$10,951,747        | \$11,388,375        | \$436,628          | 3.99%           | 5.06%              |
| 1243 Gifted Svcs                                                                                                                                                                                                                                                                                                                                                                                  | \$486,963           | \$311,532           | \$802,739           | \$491,207          | 157.67%         | 0.36%              |
| 1260 Physical Support                                                                                                                                                                                                                                                                                                                                                                             | \$929,224           | \$192,358           | \$835,042           | \$642,684          | 334.11%         | 0.37%              |
| 1270 Early Intervention                                                                                                                                                                                                                                                                                                                                                                           | \$889,763           | \$282,758           | \$654,267           | \$371,509          | 131.39%         | 0.29%              |
| 1280 Early Intervention                                                                                                                                                                                                                                                                                                                                                                           | \$72                | \$27,749            | \$30,000            | \$2,251            | 8.11%           | 0.01%              |
| 1290 Other Special Education                                                                                                                                                                                                                                                                                                                                                                      | \$2,060,100         | \$5,345,095         | \$2,564,660         | (\$2,780,435)      | -52.02%         | 1.14%              |
| <b>1200 Special Education</b>                                                                                                                                                                                                                                                                                                                                                                     | <b>\$23,172,442</b> | <b>\$24,355,198</b> | <b>\$25,224,255</b> | <b>\$869,057</b>   | <b>3.57%</b>    | <b>11.20%</b>      |
| 1340 Family & Consumer Science                                                                                                                                                                                                                                                                                                                                                                    | \$499,413           | \$489,175           | \$914,540           | \$425,365          | 86.96%          | 0.41%              |
| 1350 Industrial Arts                                                                                                                                                                                                                                                                                                                                                                              | \$625,079           | \$841,664           | \$925,241           | \$83,577           | 9.93%           | 0.41%              |
| 1360 Business Education                                                                                                                                                                                                                                                                                                                                                                           | \$1,742,829         | \$1,478,333         | \$2,384,036         | \$905,703          | 61.27%          | 1.06%              |
| 1390 Vocational Education                                                                                                                                                                                                                                                                                                                                                                         | \$5,426,407         | \$5,887,865         | \$6,158,932         | \$271,067          | 4.60%           | 2.73%              |
| <b>1300 Vocational Education</b>                                                                                                                                                                                                                                                                                                                                                                  | <b>\$8,293,728</b>  | <b>\$8,697,037</b>  | <b>\$10,382,749</b> | <b>\$1,685,712</b> | <b>19.38%</b>   | <b>4.61%</b>       |
| 1410 Driver Education                                                                                                                                                                                                                                                                                                                                                                             |                     |                     | \$0                 |                    |                 |                    |
| 1420 Summer School                                                                                                                                                                                                                                                                                                                                                                                | \$308,530           | \$465,071           | \$108,530           | (\$356,541)        | -76.66%         | 0.05%              |
| 1430 Homebound Education                                                                                                                                                                                                                                                                                                                                                                          | \$226,064           | \$266,841           | \$297,125           | \$30,284           | 11.35%          | 0.13%              |
| 1441 Court Placed Tuition                                                                                                                                                                                                                                                                                                                                                                         | \$152,651           | \$429,941           | \$463,000           | \$33,059           | 7.69%           | 0.21%              |
| 1442 Alternative Education                                                                                                                                                                                                                                                                                                                                                                        | \$340,270           | \$405,488           | \$646,013           | \$240,525          | 59.32%          | 0.29%              |
| 1450 After School Instr                                                                                                                                                                                                                                                                                                                                                                           | \$307,991           | \$379,339           | \$827,628           | \$448,289          | 118.18%         | 0.37%              |
| <b>1400 Other Instructional Programs</b>                                                                                                                                                                                                                                                                                                                                                          | <b>\$1,335,506</b>  | <b>\$1,946,680</b>  | <b>\$2,342,296</b>  | <b>\$395,616</b>   | <b>20.32%</b>   | <b>1.04%</b>       |
| 1500 Non Public Pgms                                                                                                                                                                                                                                                                                                                                                                              |                     | \$38,000            | \$25,199            | (\$12,801)         | -33.69%         | 0.01%              |



|             | <u>DESCRIPTION</u>                                                                                                                                                                                                                                                                                                                            | <u>11-12 ACTUAL</u> | <u>12-13 BUDGET</u> | <u>13-14 BUDGET</u>  | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|----------------------|-----------------|-----------------|--------------------|
| <b>1500</b> | <b>Non Public Programs</b>                                                                                                                                                                                                                                                                                                                    |                     | \$38,000            | <b>\$25,199</b>      | (\$12,801)      | -33.69%         | 0.01%              |
| 1691        | Adult - Instr Svcs                                                                                                                                                                                                                                                                                                                            | \$6,295             | \$6,815             | \$7,364              | \$549           | 8.06%           | 0.00%              |
| <b>1600</b> | <b>Adult Education</b>                                                                                                                                                                                                                                                                                                                        | \$6,295             | \$6,815             | <b>\$7,364</b>       | \$549           | 8.06%           | 0.00%              |
| 1700        | Community College                                                                                                                                                                                                                                                                                                                             | \$2,126,035         | \$2,168,556         | \$2,213,907          | \$45,351        | 2.09%           | 0.98%              |
| <b>1700</b> | <b>Community College</b>                                                                                                                                                                                                                                                                                                                      | \$2,126,035         | \$2,168,556         | <b>\$2,213,907</b>   | \$45,351        | 2.09%           | 0.98%              |
| 1801        | Pre-Kindergarten Instruction                                                                                                                                                                                                                                                                                                                  | \$620,300           | \$616,848           | \$770,002            | \$153,154       | 24.83%          | 0.34%              |
| 1802        | Pre-Kindergarten Admin                                                                                                                                                                                                                                                                                                                        | \$17,513            | \$18,283            | \$23,269             | \$4,986         | 27.27%          | 0.01%              |
| 1805        | Pre-Kindergarten Food                                                                                                                                                                                                                                                                                                                         |                     | \$3,000             | \$0                  | (\$3,000)       | -100.00%        |                    |
| <b>1800</b> | <b>Pre-Kindergarten Programs</b>                                                                                                                                                                                                                                                                                                              | \$637,813           | \$638,131           | <b>\$793,271</b>     | \$155,140       | 24.31%          | 0.35%              |
|             | <b>Total Instruction</b>                                                                                                                                                                                                                                                                                                                      | \$120,484,243       | \$130,583,447       | <b>\$138,902,836</b> | \$8,319,389     | 6.37%           | 61.66%             |
| <b>2000</b> | <i>Support Services: Support Services are those services that provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist as adjuncts to support the fulfillment of the objectives of instruction, community services, and enterprise programs.</i> |                     |                     |                      |                 |                 |                    |
| 2110        | Pupil Svcs                                                                                                                                                                                                                                                                                                                                    | \$276,794           | \$479,492           | \$312,852            | (\$166,640)     | -34.75%         | 0.14%              |
| 2120        | Guidance                                                                                                                                                                                                                                                                                                                                      | \$4,743,318         | \$4,845,916         | \$5,251,952          | \$406,036       | 8.38%           | 2.33%              |
| 2130        | Attendance                                                                                                                                                                                                                                                                                                                                    | \$214,968           | \$224,699           | \$249,839            | \$25,140        | 11.19%          | 0.11%              |
| 2140        | Psychological Svcs                                                                                                                                                                                                                                                                                                                            | \$1,007,844         | \$1,188,942         | \$1,240,160          | \$51,218        | 4.31%           | 0.55%              |
| 2150        | Speech & Audiology Svcs                                                                                                                                                                                                                                                                                                                       |                     |                     | \$293,175            | \$293,175       |                 | 0.13%              |
| 2160        | Social Work Svcs                                                                                                                                                                                                                                                                                                                              | \$377,958           | \$769,798           | \$629,092            | (\$140,706)     | -18.28%         | 0.28%              |
| 2170        | Child Acctg                                                                                                                                                                                                                                                                                                                                   | \$325,136           | \$323,484           | \$260,768            | (\$62,716)      | -19.39%         | 0.12%              |
| 2190        | Other Student Svcs                                                                                                                                                                                                                                                                                                                            | \$241,341           | \$244,486           | \$108,513            | (\$135,973)     | -55.62%         | 0.05%              |
| <b>2100</b> | <b>Student Services</b>                                                                                                                                                                                                                                                                                                                       | \$7,187,358         | \$8,076,817         | <b>\$8,346,351</b>   | \$269,534       | 3.34%           | 3.70%              |
| 2220        | Tech Support                                                                                                                                                                                                                                                                                                                                  | \$449,583           | \$462,339           | \$513,458            | \$51,119        | 11.06%          | 0.23%              |
| 2240        | Computer Asst. Instr                                                                                                                                                                                                                                                                                                                          | \$1,474,768         | \$1,630,058         | \$1,987,105          | \$357,047       | 21.90%          | 0.88%              |
| 2250        | Library                                                                                                                                                                                                                                                                                                                                       | \$1,439,464         | \$1,522,987         | \$1,538,570          | \$15,583        | 1.02%           | 0.68%              |
| 2260        | Curriculum & Instr Svcs                                                                                                                                                                                                                                                                                                                       | \$648,035           | \$477,879           | \$712,107            | \$234,228       | 49.01%          | 0.32%              |
| 2269        | Pupil Svcs                                                                                                                                                                                                                                                                                                                                    | \$920,196           | \$901,052           | \$1,084,361          | \$183,309       | 20.34%          | 0.48%              |
| 2271        | Staff Development-Certified                                                                                                                                                                                                                                                                                                                   | \$105,839           | \$214,723           | \$244,756            | \$30,033        | 13.99%          | 0.11%              |
| 2272        | Staff Dev - Instr Non Cert                                                                                                                                                                                                                                                                                                                    | \$21,872            | \$34                | \$24,421             | \$24,387        | 71726.47%       | 0.01%              |
| 2280        | Non Public Support Svcs                                                                                                                                                                                                                                                                                                                       | \$141,716           | \$137,568           | \$108,340            | (\$29,228)      | -21.25%         | 0.05%              |
| <b>2200</b> | <b>Support Services Instructional</b>                                                                                                                                                                                                                                                                                                         | \$5,201,472         | \$5,346,640         | <b>\$6,213,118</b>   | \$866,478       | 16.21%          | 2.76%              |
| 2310        | Board Svcs                                                                                                                                                                                                                                                                                                                                    | \$172,715           | \$238,948           | \$177,914            | (\$61,034)      | -25.54%         | 0.08%              |
| 2320        | Board Treasurer                                                                                                                                                                                                                                                                                                                               | \$2,306             |                     | \$0                  |                 |                 |                    |
| 2330        | Tax Collection                                                                                                                                                                                                                                                                                                                                | \$1,136,016         | \$970,908           | \$955,668            | (\$15,240)      | -1.57%          | 0.42%              |
| 2340        | Negotiations Svcs                                                                                                                                                                                                                                                                                                                             |                     |                     | \$0                  |                 |                 |                    |
| 2350        | Legal Svcs                                                                                                                                                                                                                                                                                                                                    | \$337,637           | \$382,000           | \$430,000            | \$48,000        | 12.57%          | 0.19%              |
| 2360        | Superintendent's Office                                                                                                                                                                                                                                                                                                                       | \$398,639           | \$405,884           | \$423,141            | \$17,257        | 4.25%           | 0.19%              |
| 2380        | Principal's Office                                                                                                                                                                                                                                                                                                                            | \$7,307,552         | \$7,577,546         | \$8,296,221          | \$718,675       | 9.48%           | 3.68%              |
| 2390        | Graduation Activities                                                                                                                                                                                                                                                                                                                         | \$178,642           | \$64,300            | \$72,277             | \$7,977         | 12.41%          | 0.03%              |

|             | <u>DESCRIPTION</u>                                                                                                            | <u>11-12 ACTUAL</u> | <u>12-13 BUDGET</u> | <u>13-14 BUDGET</u> | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|-------------|-------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|---------------------|-----------------|-----------------|--------------------|
| <b>2300</b> | <b>Administrative Services</b>                                                                                                | \$9,533,506         | \$9,639,586         | <b>\$10,355,221</b> | \$715,635       | 7.42%           | 4.60%              |
| 2420        | Medical Svcs                                                                                                                  | \$15,076            | \$24,000            | \$19,000            | (\$5,000)       | -20.83%         | 0.01%              |
| 2430        | Dental Svcs                                                                                                                   | \$9,312             | \$850               | \$11,000            | \$10,150        | 1194.12%        | 0.00%              |
| 2440        | Nursing Svcs                                                                                                                  | \$1,593,135         | \$1,649,240         | \$1,790,500         | \$141,260       | 8.57%           | 0.79%              |
| 2450        | Non Public Nursing Svcs                                                                                                       | \$186,230           | \$202,979           | \$239,592           | \$36,613        | 18.04%          | 0.11%              |
| 2490        | Other Health Svcs                                                                                                             | \$2,890             | \$4,900             | \$4,900             |                 | 0.00%           | 0.00%              |
| <b>2400</b> | <b>Medical Services</b>                                                                                                       | \$1,806,642         | \$1,881,969         | <b>\$2,064,992</b>  | \$183,023       | 9.73%           | 0.92%              |
| 2500        | Fiscal Svcs                                                                                                                   | \$1,582,872         | \$1,623,489         | \$1,899,357         | \$275,868       | 16.99%          | 0.84%              |
| <b>2500</b> | <b>Fiscal Services</b>                                                                                                        | \$1,582,872         | \$1,623,489         | <b>\$1,899,357</b>  | \$275,868       | 16.99%          | 0.84%              |
| 2600        | Oper & Maint Svcs                                                                                                             | \$14,000,666        | \$16,227,272        | \$16,270,777        | \$43,505        | 0.27%           | 7.22%              |
| 2610        | Maintenance Spvr                                                                                                              | \$296,130           | \$611,714           | \$673,047           | \$61,333        | 10.03%          | 0.30%              |
| 2650        | Vehicle Svcs                                                                                                                  | \$329               |                     | \$0                 |                 |                 |                    |
| 2660        | Security Svcs                                                                                                                 | \$583,083           | \$647,713           | \$809,698           | \$161,985       | 25.01%          | 0.36%              |
| <b>2600</b> | <b>Operation &amp; Maintenance Svc</b>                                                                                        | \$14,880,208        | \$17,486,699        | <b>\$17,753,522</b> | \$266,823       | 1.53%           | 7.88%              |
| 2710        | Spvr Pupil Transp                                                                                                             | \$423,040           | \$413,871           | \$453,663           | \$39,792        | 9.61%           | 0.20%              |
| 2720        | Pupil Transportation                                                                                                          | \$4,401,820         | \$4,824,606         | \$5,061,814         | \$237,208       | 4.92%           | 2.25%              |
| 2740        | Vehicle Maint Svcs                                                                                                            | \$975,879           | \$1,053,853         | \$959,432           | (\$94,421)      | -8.96%          | 0.43%              |
| 2750        | Non Public Transportation                                                                                                     | \$2,850             |                     | \$0                 |                 |                 |                    |
| <b>2700</b> | <b>Pupil Transportation</b>                                                                                                   | \$5,803,590         | \$6,292,330         | <b>\$6,474,909</b>  | \$182,579       | 2.90%           | 2.87%              |
| 2818        | Technology Svcs                                                                                                               | \$14,072            | \$9,944             | \$63,617            | \$53,673        | 539.75%         | 0.03%              |
| 2820        | Information Svcs                                                                                                              | \$17,514            | \$44,400            | \$40,500            | (\$3,900)       | -8.78%          | 0.02%              |
| 2830        | Personnel Svcs                                                                                                                | \$1,103,473         | \$627,069           | \$1,315,503         | \$688,434       | 109.79%         | 0.58%              |
| 2834        | Staff Dev-Non Instr Certified                                                                                                 | \$11,538            | \$66,475            | \$94,175            | \$27,700        | 41.67%          | 0.04%              |
| 2836        | Staff Dev-Non Cert Non Instr                                                                                                  | \$25,163            | \$43,750            | \$64,713            | \$20,963        | 47.92%          | 0.03%              |
| 2840        | Data Processing                                                                                                               | \$1,269,732         | \$1,527,773         | \$1,577,619         | \$49,846        | 3.26%           | 0.70%              |
| 2850        | State & Federal Liaison                                                                                                       | \$323,016           | \$317,201           | \$426,316           | \$109,115       | 34.40%          | 0.19%              |
| <b>2800</b> | <b>Support Services Central</b>                                                                                               | \$2,764,508         | \$2,636,612         | <b>\$3,582,443</b>  | \$945,831       | 35.87%          | 1.59%              |
| 2900        | IU Svcs                                                                                                                       | \$99,678            | \$100,303           | \$102,003           | \$1,700         | 1.69%           | 0.05%              |
| <b>2900</b> | <b>IU Services</b>                                                                                                            | \$99,678            | \$100,303           | <b>\$102,003</b>    | \$1,700         | 1.69%           | 0.05%              |
|             | <b>Total Support Services</b>                                                                                                 | \$48,859,835        | \$53,084,445        | <b>\$56,791,916</b> | \$3,707,471     | 6.98%           | 25.21%             |
| <b>3000</b> | <i>Non Instructional: Activities concerned with providing non-instructional services to students, staff or the community.</i> |                     |                     |                     |                 |                 |                    |
| 3210        | Student Activities                                                                                                            | \$318,572           | \$346,470           | \$432,234           | \$85,764        | 24.75%          | 0.19%              |
| 3250        | Athletics                                                                                                                     | \$1,685,805         | \$1,667,695         | \$1,921,182         | \$253,487       | 15.20%          | 0.85%              |
| <b>3200</b> | <b>Student Activities</b>                                                                                                     | \$2,004,377         | \$2,014,165         | <b>\$2,353,416</b>  | \$339,251       | 16.84%          | 1.04%              |
| 3300        | Comm Svcs/Crossing Guard                                                                                                      | \$385,600           | \$339,247           | \$496,518           | \$157,271       | 46.36%          | 0.22%              |
| 3340        | Child Care Svcs                                                                                                               |                     | \$702               | \$0                 | (\$702)         | -100.00%        |                    |
| <b>3300</b> | <b>Community Services</b>                                                                                                     | \$385,600           | \$339,949           | <b>\$496,518</b>    | \$156,569       | 46.06%          | 0.22%              |

|                                                  | <u>DESCRIPTION</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <u>11-12 ACTUAL</u>  | <u>12-13 BUDGET</u>  | <u>13-14 BUDGET</u>  | <u>VARIANCE</u>     | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|--------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|---------------------|-----------------|--------------------|
| 3400                                             | Scholarships & Awards                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$335                |                      | \$0                  |                     |                 |                    |
| <b>3400</b>                                      | <b>Scholarships &amp; Awards</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>\$335</b>         |                      | <b>\$0</b>           |                     |                 |                    |
| <b>Total Non Instructional</b>                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>\$2,390,311</b>   | <b>\$2,354,114</b>   | <b>\$2,849,934</b>   | <b>\$495,820</b>    | <b>21.06%</b>   | <b>1.27%</b>       |
| <b>4000</b>                                      | <i>Facilities Construction &amp; 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.</i>                                      |                      |                      |                      |                     |                 |                    |
| 4200                                             | Existing Site Imprv                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$137,035            |                      | \$0                  |                     |                 |                    |
| <b>4200</b>                                      | <b>Existing Site Improvement</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>\$137,035</b>     |                      | <b>\$0</b>           |                     |                 |                    |
| 4400                                             | Arch & Eng-Imprv                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$52,232             | \$3,443              | \$0                  | (\$3,443)           | -100.00%        |                    |
| <b>4400</b>                                      | <b>Arch &amp; Eng-Improvements</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>\$52,232</b>      | <b>\$3,443</b>       | <b>\$0</b>           | <b>(\$3,443)</b>    | <b>-100.00%</b> |                    |
| 4600                                             | Bldg Improvement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$79,788             |                      | \$0                  |                     |                 |                    |
| <b>4600</b>                                      | <b>Bldg Improvement</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>\$79,788</b>      |                      | <b>\$0</b>           |                     |                 |                    |
| <b>Facilities Construction &amp; Improvement</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>\$269,055</b>     | <b>\$3,443</b>       | <b>\$0</b>           | <b>(\$3,443)</b>    | <b>-100.00%</b> | <b>0.00%</b>       |
| <b>5000</b>                                      | <i>Debt &amp; Transfers: This category includes current debt service expenditures and other expenses (expenditures and other financing uses). Other financing uses represent the disbursement of governmental funds not classified in other functional areas that require budgetary and accounting control. These include the refunding of debt and transfers of monies from one fund to another and to component units. Other expenditures recorded to this account series include refunds of prior period receipts and revenues, and current debt service expenditures.</i> |                      |                      |                      |                     |                 |                    |
| 5110                                             | Debt Service                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$22,707,185         | \$23,333,191         | \$23,545,315         | \$212,124           | 0.91%           | 10.45%             |
| 5130                                             | Refund Prior Yr Receipts                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$415,427            | \$150,000            | \$100,000            | (\$50,000)          | -33.33%         | 0.04%              |
| 5140                                             | Short Term Debt TRAN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | \$77,000             |                      | \$0                  |                     |                 |                    |
| <b>5100</b>                                      | <b>Debt Service</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>\$23,199,612</b>  | <b>\$23,483,191</b>  | <b>\$23,645,315</b>  | <b>\$162,124</b>    | <b>0.69%</b>    | <b>10.50%</b>      |
| 5230                                             | Capital Projects Fund Transf                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$2,953,288          |                      | \$0                  |                     |                 |                    |
| 5250                                             | Transfer to Cafeteria Fund                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                      |                      | \$84,000             | \$84,000            |                 | 0.04%              |
| 5270                                             | Trust & Agency Transfer                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$882,000            |                      | \$0                  |                     |                 |                    |
| <b>5200</b>                                      | <b>Fund Transfers-Athletic &amp; Cap</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>\$3,835,288</b>   |                      | <b>\$84,000</b>      | <b>\$84,000</b>     |                 | <b>0.04%</b>       |
| 5900                                             | Budgetary Reserve                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                      | \$3,000,000          | \$3,000,000          |                     | 0.00%           | 1.33%              |
| <b>5900</b>                                      | <b>Budgetary Reserve</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                      | <b>\$3,000,000</b>   | <b>\$3,000,000</b>   |                     | <b>0.00%</b>    | <b>1.33%</b>       |
| <b>Total Debt &amp; Transfers</b>                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>\$27,034,900</b>  | <b>\$26,483,191</b>  | <b>\$26,729,315</b>  | <b>\$246,124</b>    | <b>0.93%</b>    | <b>11.87%</b>      |
| <b>Grand Total:</b>                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>\$199,038,345</b> | <b>\$212,508,640</b> | <b>\$225,274,001</b> | <b>\$12,765,361</b> | <b>6.01%</b>    |                    |

# 2013-14 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.

19-June-13

| <u>DESCRIPTION</u>                   | <u>11-12 ACTUAL</u>     | <u>12-13 BUDGET</u>     | <u>13-14 BUDGET</u>     | <u>VARIANCE</u>       | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|--------------------------------------|-------------------------|-------------------------|-------------------------|-----------------------|-----------------|--------------------|
| <b><u>Local Revenue</u></b>          |                         |                         |                         |                       |                 |                    |
| 6111 Current Real Estate Taxes       | \$120,300,669.44        | \$128,810,569.00        | \$133,159,265.00        | \$4,348,696.00        | 3.38%           | 59.11%             |
| 6112 Interim Real Estate Taxes       | \$2,684,352.14          | \$1,300,000.00          | \$1,011,048.00          | (\$288,952.00)        | -22.23%         | 0.45%              |
| 6113 Public Utility Realty Tax       | \$179,570.10            | \$186,753.00            | \$186,753.00            |                       | 0.00%           | 0.08%              |
| 6114 Payments In Lieu Of Taxes       | \$208,571.26            | \$217,469.00            | \$200,000.00            | (\$17,469.00)         | -8.03%          | 0.09%              |
| 6120 Per Capita Tax Sec 679          | \$223,240.42            | \$231,000.00            | \$231,000.00            |                       | 0.00%           | 0.10%              |
| 6141 Per Capita Tax Act 511          | \$223,240.41            | \$231,000.00            | \$231,000.00            |                       | 0.00%           | 0.10%              |
| 6143 Emergency Tax                   | \$319,154.20            | \$289,000.00            | \$310,000.00            | \$21,000.00           | 7.27%           | 0.14%              |
| 6151 Earned Income Tax               | \$12,544,942.32         | \$10,750,000.00         | \$12,200,000.00         | \$1,450,000.00        | 13.49%          | 5.42%              |
| 6153 Real Estate Transfer Tax        | \$1,634,164.36          | \$1,900,000.00          | \$1,750,000.00          | (\$150,000.00)        | -7.89%          | 0.78%              |
| 6157 Mercantile Tax                  | \$2,809,558.11          | \$2,850,000.00          | \$3,210,000.00          | \$360,000.00          | 12.63%          | 1.42%              |
| 6211 Tax Increment Payments          | (\$4,204,586.12)        | (\$4,017,912.00)        | (\$4,017,912.00)        |                       | 0.00%           | -1.78%             |
| 6411 Delinquent Real Estate Tx       | \$4,836,994.57          | \$5,300,000.00          | \$4,800,000.00          | (\$500,000.00)        | -9.43%          | 2.13%              |
| 6420 Delinquent Per Capita Taxes     | \$79,545.11             | \$60,000.00             | \$78,000.00             | \$18,000.00           | 30.00%          | 0.03%              |
| 6457 Delinquent Mercantile Tax       | \$359,477.70            | \$506,000.00            | \$475,000.00            | (\$31,000.00)         | -6.13%          | 0.21%              |
| 6510 Earnings On Investments         | \$109,411.05            | \$200,000.00            | \$150,000.00            | (\$50,000.00)         | -25.00%         | 0.07%              |
| 6631 Special Functions/Vending       | \$3,973.16              |                         | \$4,000.00              | \$4,000.00            |                 | 0.00%              |
| 6710 Admissions                      | \$139,751.00            | \$140,000.00            | \$140,000.00            |                       | 0.00%           | 0.06%              |
| 6740 Student Fees                    | \$84,224.69             | \$16,000.00             | \$50,000.00             | \$34,000.00           | 212.50%         | 0.02%              |
| 6750 Student Activity Special Events |                         |                         | \$1,000.00              | \$1,000.00            |                 | 0.00%              |
| 6790 Other Std Act Income            | \$1,040.00              | \$150,000.00            | \$0.00                  | (\$150,000.00)        | -100.00%        | 0.00%              |
| 6821 Safe Schools Grant              | \$13,653.00             | \$12,000.00             | \$0.00                  | (\$12,000.00)         | -100.00%        | 0.00%              |
| 6829 State Rev Recd Frm Othr Sources |                         | \$143,473.00            | \$0.00                  | (\$143,473.00)        | -100.00%        | 0.00%              |
| 6831 Fed Rev Frm Othr LEAs-Idea      | \$14,169.00             |                         | \$0.00                  |                       |                 | 0.00%              |
| 6832 Fed IDEA Rev Pass Thru          | \$1,837,574.00          | \$1,843,522.00          | \$1,757,088.00          | (\$86,434.00)         | -4.69%          | 0.78%              |
| 6839 Fed Rev From Other Sources      | \$1,231.16              |                         | \$0.00                  |                       |                 | 0.00%              |
| 6910 Rent From Sch Facilities        | \$164,396.79            | \$105,000.00            | \$294,500.00            | \$189,500.00          | 180.48%         | 0.13%              |
| 6920 Contributions/Donations         | \$223,702.49            | \$178,000.00            | \$24,000.00             | (\$154,000.00)        | -86.52%         | 0.01%              |
| 6941 Tuition                         |                         | \$125,000.00            | \$0.00                  | (\$125,000.00)        | -100.00%        | 0.00%              |
| 6942 Summer School Tuition           | \$46,483.50             | \$70,000.00             | \$46,500.00             | (\$23,500.00)         | -33.57%         | 0.02%              |
| 6943 Community Ed Tuition            | \$27,468.26             | \$65,000.00             | \$27,500.00             | (\$37,500.00)         | -57.69%         | 0.01%              |
| 6944 Tuition Other PA LEAs           | \$373,820.80            | \$240,000.00            | \$265,000.00            | \$25,000.00           | 10.42%          | 0.12%              |
| 6970 Service Revenue                 | \$44,250.52             |                         | \$40,000.00             | \$40,000.00           |                 | 0.02%              |
| 6980 Community Svc Activities        | \$13,160.04             |                         | \$16,800.00             | \$16,800.00           |                 | 0.01%              |
| 6991 Refund Prior Year Exp           | \$1,062,850.30          | \$300,000.00            | \$587,632.00            | \$287,632.00          | 95.88%          | 0.26%              |
| 6992 Misc Revenue                    | \$3,162.00              | \$57,000.00             | \$15,000.00             | (\$42,000.00)         | -73.68%         | 0.01%              |
| 6999 Misc Revenue                    | \$108,281.26            | \$115,000.00            | \$169,918.00            | \$54,918.00           | 47.75%          | 0.08%              |
| <b>Total Local Revenue</b>           | <b>\$146,471,497.04</b> | <b>\$152,373,874.00</b> | <b>\$157,413,092.00</b> | <b>\$5,039,218.00</b> | <b>3.31%</b>    | <b>69.88%</b>      |
| <b><u>State Revenue</u></b>          |                         |                         |                         |                       |                 |                    |
| 7110 Basic Educ Funding              | \$27,044,564.64         | \$27,044,017.00         | \$27,741,165.00         | \$697,148.00          | 2.58%           | 12.31%             |

| <u>DESCRIPTION</u>                            | <u>11-12 ACTUAL</u> | <u>12-13 BUDGET</u> | <u>13-14 BUDGET</u>    | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|-----------------------------------------------|---------------------|---------------------|------------------------|-----------------|-----------------|--------------------|
| <b>7142</b> Charter Schools                   |                     |                     | \$0.00                 |                 |                 | 0.00%              |
| <b>7160</b> Tuition-Sec 1305 & 1306           | \$318,061.74        | \$365,000.00        | \$325,000.00           | (\$40,000.00)   | -10.96%         | 0.14%              |
| <b>7170</b> School Imprv Grants               |                     |                     | \$0.00                 |                 |                 | 0.00%              |
| <b>7210</b> Homebound Instr                   |                     |                     | \$0.00                 |                 |                 | 0.00%              |
| <b>7220</b> Vocational Education              | \$20,842.91         | \$32,000.00         | \$6,000.00             | (\$26,000.00)   | -81.25%         | 0.00%              |
| <b>7230</b> Alternative Education             |                     |                     | \$0.00                 |                 |                 | 0.00%              |
| <b>7240</b> Driver Education                  |                     |                     | \$0.00                 |                 |                 | 0.00%              |
| <b>7250</b> Migratory Children                | \$483.00            | \$2,000.00          | \$2,000.00             |                 | 0.00%           | 0.00%              |
| <b>7271</b> Special Education                 | \$6,584,843.45      | \$6,584,843.00      | \$6,551,919.00         | (\$32,924.00)   | -0.50%          | 2.91%              |
| <b>7291</b> Educ Assistance Pgm               |                     |                     | \$0.00                 |                 |                 | 0.00%              |
| <b>7292</b> Pre-K Counts                      | \$596,600.00        | \$596,600.00        | \$786,000.00           | \$189,400.00    | 31.75%          | 0.35%              |
| <b>7299</b> Addtl Educ Pgm Revenue            |                     |                     | \$0.00                 |                 |                 | 0.00%              |
| <b>7310</b> Transportation Subsidy            | \$2,326,844.32      | \$2,570,435.00      | \$2,570,435.00         |                 | 0.00%           | 1.14%              |
| <b>7320</b> Rental/Sinking Fund Reimb         | \$2,467,998.52      | \$1,974,695.00      | \$1,933,437.00         | (\$41,258.00)   | -2.09%          | 0.86%              |
| <b>7330</b> Medical & Dental Svcs             | \$347,895.04        | \$365,000.00        | \$365,000.00           |                 | 0.00%           | 0.16%              |
| <b>7340</b> Homestead Prop Tax Relief         | \$4,715,051.35      | \$4,719,990.00      | \$4,733,948.00         | \$13,958.00     | 0.30%           | 2.10%              |
| <b>7501</b> Accountability Block Grants       | \$665,439.00        |                     | \$665,439.00           | \$665,439.00    |                 | 0.30%              |
| <b>7502</b> Dual Enrollment Grant             |                     |                     | \$0.00                 |                 |                 | 0.00%              |
| <b>7503</b> Project 720/High School Reform    |                     |                     | \$0.00                 |                 |                 | 0.00%              |
| <b>7599</b> DCED Grants                       | \$210,243.45        | \$1,150,000.00      | \$1,150,484.00         | \$484.00        | 0.04%           | 0.51%              |
| <b>7810</b> State Share Social Security       | \$3,675,433.67      | \$3,524,431.00      | \$3,738,936.00         | \$214,505.00    | 6.09%           | 1.66%              |
| <b>7820</b> State Share Retirement            | \$3,847,383.50      | \$5,835,364.00      | \$8,202,671.00         | \$2,367,307.00  | 40.57%          | 3.64%              |
| <b>7920</b> Classrooms For The Future         |                     |                     | \$0.00                 |                 |                 | 0.00%              |
| <b>Total State Revenue</b>                    | \$52,821,684.59     | \$54,764,375.00     | <b>\$58,772,434.00</b> | \$4,008,059.00  | 7.32%           | <b>26.09%</b>      |
| <b><u>Federal Revenue</u></b>                 |                     |                     |                        |                 |                 |                    |
| <b>8110</b> Pmts Federally Impacted Areas PL  | \$54,538.21         | \$30,000.00         | \$53,000.00            | \$23,000.00     | 76.67%          | 0.02%              |
| <b>8514</b> Title 1 Reading First             | \$3,162,205.47      | \$3,101,843.00      | \$3,695,200.00         | \$593,357.00    | 19.13%          | 1.64%              |
| <b>8515</b> NCLB Title II                     | \$803,294.11        | \$702,259.00        | \$720,361.00           | \$18,102.00     | 2.58%           | 0.32%              |
| <b>8516</b> NCLB Title III                    | \$253,837.91        | \$268,493.00        | \$260,179.00           | (\$8,314.00)    | -3.10%          | 0.12%              |
| <b>8517</b> NCLB Title IV                     | \$696,691.46        | \$585,000.00        | \$500,000.00           | (\$85,000.00)   | -14.53%         | 0.22%              |
| <b>8580</b> Child Care And Development Block  | \$170,290.00        | \$150,000.00        | \$170,290.00           | \$20,290.00     | 13.53%          | 0.08%              |
| <b>8703</b> ARRA Title I                      | \$11,251.93         |                     | \$0.00                 |                 |                 | 0.00%              |
| <b>8704</b> ARRA Title I                      | \$20,784.63         |                     | \$0.00                 |                 |                 | 0.00%              |
| <b>8709</b> ARRA Education Jobs Funding       | \$30,765.00         |                     | \$0.00                 |                 |                 | 0.00%              |
| <b>8810</b> ACCESS Reimbursement              |                     | \$445,296.00        | \$522,000.00           | \$76,704.00     | 17.23%          | 0.23%              |
| <b>8820</b> ACCESS Health-Related Transp &    | \$69,851.69         | \$55,000.00         | \$0.00                 | (\$55,000.00)   | -100.00%        | 0.00%              |
| <b>Total Federal Revenue</b>                  | \$5,273,510.41      | \$5,337,891.00      | <b>\$5,921,030.00</b>  | \$583,139.00    | 10.92%          | <b>2.63%</b>       |
| <b><u>Other Revenue</u></b>                   |                     |                     |                        |                 |                 |                    |
| <b>9130</b> Bond Premiums                     | \$57,890.35         |                     | \$0.00                 |                 |                 | 0.00%              |
| <b>9200</b> Proceeds From Long Term Financing | \$982,602.15        |                     | \$0.00                 |                 |                 | 0.00%              |
| <b>9400</b> Sale Of Equipment                 | \$3,474.94          | \$22,500.00         | \$30,000.00            | \$7,500.00      | 33.33%          | 0.01%              |
| <b>9910</b> Fund Balance Revenue              |                     |                     | \$3,127,445.00         | \$3,127,445.00  |                 | 1.39%              |
| <b>9990</b> Insurance Recoveries              | \$4,852.29          | \$10,000.00         | \$10,000.00            |                 | 0.00%           | 0.00%              |

| <u>DESCRIPTION</u>         | <u>11-12 ACTUAL</u> | <u>12-13 BUDGET</u> | <u>13-14 BUDGET</u>     | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|----------------------------|---------------------|---------------------|-------------------------|-----------------|-----------------|--------------------|
| <b>Total Other Revenue</b> | \$1,048,819.73      | \$32,500.00         | <b>\$3,167,445.00</b>   | \$3,134,945.00  | 9645.98%        | <b>1.41%</b>       |
| <b><u>Grand Total:</u></b> | \$205,615,511.77    | \$212,508,640.00    | <b>\$225,274,001.00</b> | \$12,765,361.00 | 6.01%           |                    |

Act 1 Index (current): 2.1% | Act 1 Index (prior): 2.1%

|                                                 |                      |                              |        |
|-------------------------------------------------|----------------------|------------------------------|--------|
| Calculation Method:                             | Revenue              | Section 672.1 Method Choice: | (a)(1) |
| Number of Decimals For Tax Rate Calculation:    | 2                    |                              |        |
| Approx. Tax Revenue from RE Taxes:              | \$129,152,400        |                              |        |
| Amount of Tax Relief for Homestead Exclusions + | \$4,733,948          |                              |        |
| <b>Total Approx. Tax Revenue:</b>               | <b>\$133,886,348</b> |                              |        |
| Approx. Tax Levy for Tax Rate Calculation:      | \$143,821,557        |                              |        |

|                                                                                                              | Lehigh          | Northampton     | Total           |
|--------------------------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|
| <b>2012-13 Data</b>                                                                                          |                 |                 |                 |
| a. Assessed Value                                                                                            | \$512,694,500   | \$2,463,003,000 | \$2,975,697,500 |
| b. Real Estate Mills                                                                                         | 47.0900         | 47.0900         |                 |
| <b>I. 2013-14 Data</b>                                                                                       |                 |                 |                 |
| c. 2011 STEB Market Value                                                                                    | \$1,370,764,219 | \$6,509,657,896 | \$7,880,422,115 |
| d. Assessed Value                                                                                            | \$1,622,661,900 | \$2,456,667,500 | \$4,079,329,400 |
| e. Assessed Value of New Constr/ Renov                                                                       | \$7,753,625     | \$0             | \$7,753,625     |
| <b>2012-13 Calculations</b>                                                                                  |                 |                 |                 |
| f. 2012-13 Tax Levy<br>(a * b)                                                                               | \$24,142,784    | \$115,982,811   | \$140,125,595   |
| <b>2013-14 Calculations</b>                                                                                  |                 |                 |                 |
| g. Percent of Total Market Value                                                                             | 17.39455%       | 82.60545%       | 100.00000%      |
| h. Rebalanced 2012-13 Tax Levy<br>(f Total * g)                                                              | \$24,374,217    | \$115,751,378   | \$140,125,595   |
| i. Base Mills Subject to Index<br>(h / a * 1000) if no reassessment<br>(h / (d-e) * 1000) if reassessment    | 15.0932<br>Yes  | 47.0900         |                 |
| <b>Calculation of Tax Rates and Levies Generated</b>                                                         |                 |                 |                 |
| j. Weighted Avg. Collection Percentage                                                                       | 95.50000%       | 92.30030%       | 92.85687%       |
| k. Tax Levy Needed<br>(Approx. Tax Levy * g)                                                                 | \$25,017,113    | \$118,804,444   | \$143,821,557   |
| <b>l. 2013-14 Real Estate Tax Rate</b><br>(k / d * 1000)                                                     | <b>15.4100</b>  | <b>48.3600</b>  |                 |
| m. Tax Levy Generated by Mills<br>(l / 1000 * d)                                                             | \$25,005,220    | \$118,804,440   | \$143,809,660   |
| n. Tax Levy minus Tax Relief for Homestead Exclusions<br>(m - Amount of Tax Relief for Homestead Exclusions) |                 |                 | \$139,075,712   |
| o. Net Tax Revenue Generated By Mills<br>(n * Est. Pct. Collection)                                          |                 |                 | \$129,141,353   |

Act 1 Index (current): 2.1% | Act 1 Index (prior): 2.1%

Calculation Method: Revenue  
 Number of Decimals For Tax Rate Calculation: 2  
 Approx. Tax Revenue from RE Taxes: \$129,152,400  
 Amount of Tax Relief for Homestead Exclusions + \$4,733,948  
 Total Approx. Tax Revenue: \$133,886,348  
 Approx. Tax Levy for Tax Rate Calculation: \$143,821,557

Section 672.1 Method Choice: (a)(1)

|                                                                 | Lehigh       | Northampton   | Total         |
|-----------------------------------------------------------------|--------------|---------------|---------------|
| <b>Index Maximums</b>                                           |              |               |               |
| p. Maximum Mills Based On Index<br>(i * (1 + Index))            | 15.4101      | 48.0788       |               |
| q. Mills In Excess of Index<br>if (l > p), (l - p)              | 0.0000       | 0.2812        | 0.2812        |
| r. Maximum Tax Levy Based On Index<br>(p / 1000) * d            | \$25,005,382 | \$118,113,625 | \$143,119,007 |
| IV. s. Millage Rate within Index?<br>(If l > p Then No)         | Yes          | No            |               |
| t. Tax Levy In Excess of Index<br>if (m > r), (m - r)           | \$0          | \$690,815     | \$690,815     |
| u. Tax Revenue In Excess of Index<br>(t * Est. Pct. Collection) | \$0          | \$637,624     | \$637,624     |

|                                                   |          |         |          |
|---------------------------------------------------|----------|---------|----------|
| <b>Information Related to Property Tax Relief</b> |          |         |          |
| Assessed Value Exclusion per Homestead            | \$11,689 | \$3,725 |          |
| Number of Homestead/Farmstead Properties          | 5,439    | 20,838  | 26,277   |
| V. Median Assessed Value of Homestead Properties  |          |         | \$67,800 |



Act 1 Index (current): 2.1% | Act 1 Index (prior): 2.1%

Calculation Method: Revenue  
 Number of Decimals For Tax Rate Calculation: 2  
 Approx. Tax Revenue from RE Taxes: \$129,152,400  
 Amount of Tax Relief for Homestead Exclusions + \$4,733,948  
 Total Approx. Tax Revenue: \$133,886,348  
 Approx. Tax Levy for Tax Rate Calculation: \$143,821,557

Section 672.1 Method Choice: (a)(1)

Lehigh

Northampton

Total

|                                                                                   | Lehigh | Northampton |                      | Total       |
|-----------------------------------------------------------------------------------|--------|-------------|----------------------|-------------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions            |        | \$4,733,948 | Lowering RE Tax Rate | \$0         |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions |        | \$0         |                      | \$0         |
| Amount of Tax Relief from State/Local Sources                                     |        |             |                      | \$4,733,948 |

| Tax Function | Description                                  | Tax Rate Charged in:   |           | Percent Change in Rate | Less than or equal to Index | Index | Additional Tax Rate Charged in: |           | Percent Change in Rate | Less than or equal to Index |
|--------------|----------------------------------------------|------------------------|-----------|------------------------|-----------------------------|-------|---------------------------------|-----------|------------------------|-----------------------------|
|              |                                              | 2012-2013 (Rebalanced) | 2013-2014 |                        |                             |       | 2012-2013 (Rebalanced)          | 2013-2014 |                        |                             |
| 6111         | <u>Current Real Estate Taxes</u>             |                        |           |                        |                             |       |                                 |           |                        |                             |
|              | Lehigh County                                | 15.0932                | 15.4100   | 2.10%                  | Yes                         | 2.1%  |                                 |           |                        |                             |
|              | Northampton County                           | 47.0900                | 48.3600   | 2.70%                  | No                          | 2.1%  |                                 |           |                        |                             |
| 6120         | Per Capita Taxes, Section 679                | \$5.00                 | \$5.00    | 0.00%                  | Yes                         | 2.1%  |                                 |           |                        |                             |
|              | <u>Act 1 EIT/PIT</u>                         |                        |           |                        |                             |       |                                 |           |                        |                             |
| 6131         | Earned Income Taxes, Act 1                   |                        |           |                        |                             |       |                                 |           |                        |                             |
| 6132         | Personal Income Taxes, Act 1                 |                        |           |                        |                             |       |                                 |           |                        |                             |
|              | <u>Act 511 Flat Rate Taxes</u>               |                        |           |                        |                             |       |                                 |           |                        |                             |
| 6141         | Per Capita Taxes, Act 511                    | \$5.00                 | \$5.00    | 0.00%                  | Yes                         | 2.1%  |                                 |           |                        |                             |
| 6142         | Occupation Taxes - Flat Rate                 |                        |           |                        |                             |       |                                 |           |                        |                             |
| 6143         | Local Services / Occupational Privilege Tax  | \$10.00                | \$10.00   | 0.00%                  | Yes                         | 2.1%  |                                 |           |                        |                             |
| 6144         | Trailer Taxes                                |                        |           |                        |                             |       |                                 |           |                        |                             |
| 6145         | Business Privilege Taxes - Flat Rate         |                        |           |                        |                             |       |                                 |           |                        |                             |
| 6146         | Mechanical Device Taxes - Flat Rate          |                        |           |                        |                             |       |                                 |           |                        |                             |
| 6149         | Other Flat Rate Assessments                  |                        |           |                        |                             |       |                                 |           |                        |                             |
|              | <u>Act 511 Proportional Rate Taxes</u>       |                        |           |                        |                             |       |                                 |           |                        |                             |
| 6151         | Earned Income Taxes, Act 511                 | 1.000%                 | 1.000%    | 0.00%                  | Yes                         | 2.1%  |                                 |           |                        |                             |
| 6152         | Occupation Taxes - Proportional Rate         |                        |           |                        |                             |       |                                 |           |                        |                             |
| 6153         | Real Estate Transfer Taxes                   | 0.500%                 | 0.500%    | 0.00%                  | Yes                         | 2.1%  |                                 |           |                        |                             |
| 6154         | Amusement Taxes                              |                        |           |                        |                             |       |                                 |           |                        |                             |
| 6155         | Business Privilege Taxes - Proportional Rate |                        |           |                        |                             |       |                                 |           |                        |                             |
| 6156         | Mechanical Device Taxes - Percentage         |                        |           |                        |                             |       |                                 |           |                        |                             |
| 6157         | Mercantile Taxes                             | 1.500                  | 1.5000    | 0.00%                  | Yes                         | 2.1%  |                                 |           |                        |                             |
| 6159         | Other Proportional Assessments               |                        |           |                        |                             |       |                                 |           |                        |                             |

## 2013-14 GENERAL FUND BUDGET

### Expenditures by Major Category

19-Jun-13

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>11-12 ACTUAL</u> | <u>12-13 BUDGET</u> | <u>13-14 BUDGE</u>  | <u>VARIANCE</u>    | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|---------------------------|---------------------|---------------------|---------------------|--------------------|-----------------|--------------------|
| 110 Salaries-Admin        | \$5,722,342         | \$5,912,186         | \$6,323,990         | \$411,804          | 6.97%           | 2.81%              |
| 120 Salaries-Prof         | \$65,259,070        | \$68,468,073        | \$69,864,311        | \$1,396,238        | 2.04%           | 31.01%             |
| 130 Salaries-Supplemental | \$2,745,952         | \$2,759,964         | \$2,670,006         | (\$89,958)         | -3.26%          | 1.19%              |
| 140 Salaries-Tech         | \$2,895,770         | \$892,469           | \$1,186,305         | \$293,836          | 32.92%          | 0.53%              |
| 150 Salaries-Clerical     | \$3,503,395         | \$3,599,193         | \$3,634,510         | \$35,317           | 0.98%           | 1.61%              |
| 160 Salaries-Technical    | \$124,200           | \$2,217,656         | \$1,567,426         | (\$650,230)        | -29.32%         | 0.70%              |
| 170 Salaries-Bus Drivers  | \$2,116,506         | \$2,281,000         | \$2,759,496         | \$478,496          | 20.98%          | 1.22%              |
| 180 Salaries-Custodian    | \$4,527,481         | \$4,531,738         | \$4,983,717         | \$451,979          | 9.97%           | 2.21%              |
| 190 Salaries-Instr Asst   | \$3,208,751         | \$3,176,529         | \$3,431,824         | \$255,295          | 8.04%           | 1.52%              |
| <b>Salaries</b>           | <b>\$90,103,467</b> | <b>\$93,838,808</b> | <b>\$96,421,585</b> | <b>\$2,582,777</b> | <b>2.75%</b>    | <b>42.80%</b>      |

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

| <u>DESCRIPTION</u>         | <u>11-12 ACTUAL</u> | <u>12-13 BUDGET</u> | <u>13-14 BUDGE</u>  | <u>VARIANCE</u>    | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|----------------------------|---------------------|---------------------|---------------------|--------------------|-----------------|--------------------|
| 210 Group Insurance        | \$210,340           | \$230,948           | \$221,043           | (\$9,905)          | -4.29%          | 0.10%              |
| 220 Social Security        | \$6,791,018         | \$7,185,107         | \$7,349,362         | \$164,255          | 2.29%           | 3.26%              |
| 230 Retirement             | \$7,773,294         | \$11,598,160        | \$16,279,922        | \$4,681,762        | 40.37%          | 7.23%              |
| 240 Tuition Reimb          | \$552,251           | \$700,000           | \$653,500           | (\$46,500)         | -6.64%          | 0.29%              |
| 250 Unemployment           |                     | \$750,000           | \$600,000           | (\$150,000)        | -20.00%         | 0.27%              |
| 260 Workers Comp           | \$593,633           | \$629,391           | \$707,639           | \$78,248           | 12.43%          | 0.31%              |
| 270 Health Insurance       | \$23,971,724        | \$25,272,924        | \$28,098,037        | \$2,825,113        | 11.18%          | 12.47%             |
| 290 Other Medical Benefits | \$97,927            | \$165,000           | \$99,375            | (\$65,625)         | -39.77%         | 0.04%              |
| <b>Benefits</b>            | <b>\$39,990,186</b> | <b>\$46,531,530</b> | <b>\$54,008,878</b> | <b>\$7,477,348</b> | <b>16.07%</b>   | <b>23.97%</b>      |

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

| <u>DESCRIPTION</u>       | <u>11-12 ACTUAL</u> | <u>12-13 BUDGET</u> | <u>13-14 BUDGE</u> | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|--------------------------|---------------------|---------------------|--------------------|-----------------|-----------------|--------------------|
| 310 Tax Coll Commissions | \$699,663           | \$543,900           | \$533,950          | (\$9,950)       | -1.83%          | 0.24%              |
| 320 Prof Education Svcs  | \$7,063,237         | \$7,379,222         | \$7,977,896        | \$598,674       | 8.11%           | 3.54%              |
| 330 Prof Services        | \$1,389,752         | \$1,261,080         | \$1,222,400        | (\$38,680)      | -3.07%          | 0.54%              |

|                               |                    |                    |                     |                  |              |              |
|-------------------------------|--------------------|--------------------|---------------------|------------------|--------------|--------------|
| 340 Technical Services        | \$156,102          | \$224,614          | \$207,767           | (\$16,847)       | -7.50%       | 0.09%        |
| 350 Security Services         | \$181,083          | \$204,797          | \$310,464           | \$105,667        | 51.60%       | 0.14%        |
| 390 Misc Professional Service | \$5,800            | \$10,000           |                     | (\$10,000)       | -100.00%     |              |
| <b>Prof &amp; Tech Svcs</b>   | <b>\$9,495,637</b> | <b>\$9,623,613</b> | <b>\$10,252,477</b> | <b>\$628,864</b> | <b>6.53%</b> | <b>4.55%</b> |

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

| <u>DESCRIPTION</u>          | <u>11-12 ACTUAL</u> | <u>12-13 BUDGET</u> | <u>13-14 BUDGE</u> | <u>VARIANCE</u>    | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|-----------------------------|---------------------|---------------------|--------------------|--------------------|-----------------|--------------------|
| 410 Cleaning Services       | \$255,396           | \$256,500           | \$223,562          | (\$32,938)         | -12.84%         | 0.10%              |
| 420 Utilities               | \$2,291,645         | \$2,812,346         | \$2,350,500        | (\$461,846)        | -16.42%         | 1.04%              |
| 430 Repairs & Maint         | \$947,352           | \$913,049           | \$1,199,994        | \$286,945          | 31.43%          | 0.53%              |
| 440 Lease Rentals           | \$751,868           | \$1,040,605         | \$809,703          | (\$230,902)        | -22.19%         | 0.36%              |
| 450 Construction Svcs       | \$213,254           | \$878,000           | \$878,000          |                    | 0.00%           | 0.39%              |
| 460 Extermination Svcs      | \$13,260            | \$16,000            | \$15,000           | (\$1,000)          | -6.25%          | 0.01%              |
| 490 Misc Purchased Services |                     |                     |                    |                    |                 |                    |
| <b>Purch Property Svcs</b>  | <b>\$4,472,775</b>  | <b>\$5,916,500</b>  | <b>\$5,476,759</b> | <b>(\$439,741)</b> | <b>-7.43%</b>   | <b>2.43%</b>       |

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

| <u>DESCRIPTION</u>            | <u>11-12 ACTUAL</u> | <u>12-13 BUDGET</u> | <u>13-14 BUDGE</u>  | <u>VARIANCE</u>    | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|-------------------------------|---------------------|---------------------|---------------------|--------------------|-----------------|--------------------|
| 510 Contracted Transportation | \$690,775           | \$885,155           | \$838,300           | (\$46,855)         | -5.29%          | 0.37%              |
| 520 Insurance                 | \$689,400           | \$709,448           | \$760,706           | \$51,258           | 7.23%           | 0.34%              |
| 530 Communications            | \$355,765           | \$754,857           | \$496,322           | (\$258,535)        | -34.25%         | 0.22%              |
| 540 Advertising               | \$31,156            | \$35,000            | \$33,550            | (\$1,450)          | -4.14%          | 0.01%              |
| 550 Printing Svcs             | \$57,721            | \$76,379            | \$88,625            | \$12,246           | 16.03%          | 0.04%              |
| 560 Student Tuition           | \$19,594,826        | \$20,523,924        | \$23,046,648        | \$2,522,724        | 12.29%          | 10.23%             |
| 580 Travel                    | \$88,278            | \$140,945           | \$178,736           | \$37,791           | 26.81%          | 0.08%              |
| 590 Other Purch Svcs          | \$336,797           | \$350,003           | \$346,703           | (\$3,300)          | -0.94%          | 0.15%              |
| <b>Other Purchased Svcs</b>   | <b>\$21,844,719</b> | <b>\$23,475,711</b> | <b>\$25,789,590</b> | <b>\$2,313,879</b> | <b>9.86%</b>    | <b>11.45%</b>      |

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

| <u>DESCRIPTION</u>           | <u>11-12 ACTUAL</u> | <u>12-13 BUDGET</u> | <u>13-14 BUDGE</u> | <u>VARIANCE</u>    | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|------------------------------|---------------------|---------------------|--------------------|--------------------|-----------------|--------------------|
| 610 General Supplies         | \$2,017,747         | \$2,226,605         | \$2,227,186        | \$581              | 0.03%           | 0.99%              |
| 620 Energy                   | \$1,451,737         | \$2,213,371         | \$1,913,555        | (\$299,816)        | -13.55%         | 0.85%              |
| 630 Food                     | \$28,760            | \$11,500            | \$28,450           | \$16,950           | 147.39%         | 0.01%              |
| 640 Books & Textbooks        | \$657,308           | \$629,150           | \$771,065          | \$141,915          | 22.56%          | 0.34%              |
| 650 Tech Supplies & Fees     | \$110,907           | \$582,842           | \$583,933          | \$1,091            | 0.19%           | 0.26%              |
| <b>Books &amp; Materials</b> | <b>\$4,266,460</b>  | <b>\$5,663,468</b>  | <b>\$5,524,189</b> | <b>(\$139,279)</b> | <b>-2.46%</b>   | <b>2.45%</b>       |

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

| <u>DESCRIPTION</u>           | <u>11-12 ACTUAL</u> | <u>12-13 BUDGET</u> | <u>13-14 BUDGE</u> | <u>VARIANCE</u>  | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|------------------------------|---------------------|---------------------|--------------------|------------------|-----------------|--------------------|
| 710 Land and Improvements    | \$137,035           |                     | \$10,000           | \$10,000         |                 | 0.00%              |
| 750 Equip Orig & Additional  | \$260,315           | \$380,197           | \$219,004          | (\$161,193)      | -42.40%         | 0.10%              |
| 760 Equipment Replacement    | \$1,220,875         | \$307,428           | \$579,837          | \$272,409        | 88.61%          | 0.26%              |
| 780 Technology Network Infra |                     |                     |                    |                  |                 |                    |
| <b>Equipment</b>             | <b>\$1,618,224</b>  | <b>\$687,625</b>    | <b>\$808,841</b>   | <b>\$121,216</b> | <b>17.63%</b>   | <b>0.36%</b>       |

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

| <u>DESCRIPTION</u>             | <u>11-12 ACTUAL</u> | <u>12-13 BUDGET</u> | <u>13-14 BUDGE</u>  | <u>VARIANCE</u>    | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|--------------------------------|---------------------|---------------------|---------------------|--------------------|-----------------|--------------------|
| 810 Dues & Fees                | \$89,052            | \$128,431           | \$130,434           | \$2,003            | 1.56%           | 0.06%              |
| 820 Claims & Judgements        | \$29,450            | \$70,000            | \$70,000            |                    | 0.00%           | 0.03%              |
| 830 Debt Interest              | \$13,251,627        | \$13,173,802        | \$12,964,839        | (\$208,963)        | -1.59%          | 5.76%              |
| 840 Contingency                |                     | \$3,000,000         | \$3,000,000         |                    | 0.00%           | 1.33%              |
| 880 Refund Prior Yr Receipts   | \$415,427           | \$150,000           | \$100,000           | (\$50,000)         | -33.33%         | 0.04%              |
| 890 Student Fees for Instructi | \$93,474            | \$89,763            | \$61,933            | (\$27,830)         | -31.00%         | 0.03%              |
| <b>Other Expenditures</b>      | <b>\$13,879,029</b> | <b>\$16,611,996</b> | <b>\$16,327,206</b> | <b>(\$284,790)</b> | <b>-1.71%</b>   | <b>7.25%</b>       |

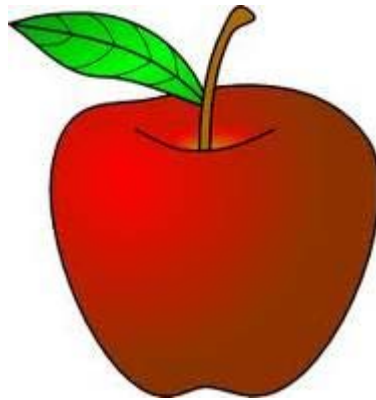
**900: Outlays from current funds to retire principal of debt service, bonds and loans and District lease-purchase agreements.**

| <u>DESCRIPTION</u>                   | <u>11-12 ACTUAL</u>  | <u>12-13 BUDGET</u>  | <u>13-14 BUDGE</u>   | <u>VARIANCE</u>     | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|--------------------------------------|----------------------|----------------------|----------------------|---------------------|-----------------|--------------------|
| 910 Debt Principal                   | \$9,532,559          | \$10,159,389         | \$10,580,476         | \$421,087           | 4.14%           | 4.70%              |
| 920 Authority Payments               |                      |                      |                      |                     |                 |                    |
| 930 Fund Transfers                   | \$3,835,288          |                      | \$84,000             | \$84,000            |                 | 0.04%              |
| <b>Debt Payments &amp; Transfers</b> | <b>\$13,367,847</b>  | <b>\$10,159,389</b>  | <b>\$10,664,476</b>  | <b>\$505,087</b>    | <b>4.97%</b>    | <b>4.73%</b>       |
| <b>Grand Total:</b>                  | <b>\$199,038,345</b> | <b>\$212,508,640</b> | <b>\$225,274,001</b> | <b>\$12,765,361</b> | <b>6.01%</b>    |                    |

# BETHLEHEM AREA SCHOOL DISTRICT

2013-14  
GENERAL FUND  
BUDGET

SUPPORTING  
EXPENDITURE DETAIL



JUNE 17, 2013

# 2013-14 GENERAL FUND BUDGET

## Expenditure Detail

19-Jun-13

| DESCRIPTION                      | 09-10 ACTUAL        | 10-11 ACTUAL        | 11-12 ACTUAL        | 12-13 BUDGET        | 13-14 BUDGET        | VARIANCE           | % CHANGE     | % of BUDGET   |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|--------------|---------------|
| <b>1100 Regular Instruction</b>  |                     |                     |                     |                     |                     |                    |              |               |
| 100 Salaries                     | \$51,363,624        | \$51,732,539        | \$50,099,641        | \$52,573,239        | \$52,724,731        | \$151,492          | 0.29%        | 23.40%        |
| 200 Benefits                     | \$18,629,167        | \$22,594,242        | \$21,825,444        | \$28,045,992        | \$30,514,105        | \$2,468,113        | 8.80%        | 13.55%        |
| 300 Prof & Tech Svcs             | \$156,379           | \$82,561            | \$497,228           | \$10,000            | \$435,162           | \$425,162          | 4251.62%     | 0.19%         |
| 400 Purch Property Svcs          | \$600,408           | \$507,006           | \$267,612           | \$507,566           | \$296,675           | (\$210,891)        | -41.55%      | 0.13%         |
| 500 Other Purchased Svcs         | \$6,736,896         | \$8,198,090         | \$9,785,691         | \$9,761,266         | \$11,825,708        | \$2,064,442        | 21.15%       | 5.25%         |
| 600 Books & Materials            | \$1,968,859         | \$1,669,841         | \$1,190,311         | \$1,410,639         | \$1,736,847         | \$326,208          | 23.12%       | 0.77%         |
| 700 Equipment                    | \$1,014,246         | \$387,459           | \$1,244,870         | \$388,328           | \$339,664           | (\$48,664)         | -12.53%      | 0.15%         |
| 800 Other Expenditures           | \$18,044            | \$1,756             | \$1,627             | \$36,000            | \$40,903            | \$4,903            | 13.62%       | 0.02%         |
| <b>1100 Regular Instruction</b>  | <b>\$80,487,622</b> | <b>\$85,173,494</b> | <b>\$84,912,424</b> | <b>\$92,733,030</b> | <b>\$97,913,795</b> | <b>\$5,180,765</b> | <b>5.59%</b> | <b>43.46%</b> |
| <b>1200 Special Education</b>    |                     |                     |                     |                     |                     |                    |              |               |
| 100 Salaries                     | \$9,270,157         | \$9,699,794         | \$10,087,704        | \$10,382,562        | \$10,396,183        | \$13,621           | 0.13%        | 4.61%         |
| 200 Benefits                     | \$3,787,804         | \$4,193,899         | \$4,694,010         | \$4,830,237         | \$5,811,189         | \$980,952          | 20.31%       | 2.58%         |
| 300 Prof & Tech Svcs             | \$5,194,337         | \$6,541,361         | \$5,998,020         | \$6,353,190         | \$6,096,105         | (\$257,085)        | -4.05%       | 2.71%         |
| 400 Purch Property Svcs          | \$196               | \$6,977             | \$10,479            | \$5,592             | \$10,455            | \$4,863            | 86.96%       | 0.00%         |
| 500 Other Purchased Svcs         | \$2,008,570         | \$1,990,782         | \$2,222,221         | \$2,537,104         | \$2,664,553         | \$127,449          | 5.02%        | 1.18%         |
| 600 Books & Materials            | \$50,908            | \$52,761            | \$76,852            | \$191,113           | \$188,070           | (\$3,043)          | -1.59%       | 0.08%         |
| 700 Equipment                    | \$19,076            | \$5,012             | \$58,780            | \$9,000             | \$10,300            | \$1,300            | 14.44%       | 0.00%         |
| 800 Other Expenditures           | \$31,152            | \$41,035            | \$24,376            | \$46,400            | \$47,400            | \$1,000            | 2.16%        | 0.02%         |
| <b>1200 Special Education</b>    | <b>\$20,362,199</b> | <b>\$22,531,621</b> | <b>\$23,172,442</b> | <b>\$24,355,198</b> | <b>\$25,224,255</b> | <b>\$869,057</b>   | <b>3.57%</b> | <b>11.20%</b> |
| <b>1300 Vocational Education</b> |                     |                     |                     |                     |                     |                    |              |               |
| 100 Salaries                     | \$1,786,341         | \$1,721,877         | \$1,949,485         | \$1,882,138         | \$2,813,608         | \$931,470          | 49.49%       | 1.25%         |
| 200 Benefits                     | \$576,535           | \$735,348           | \$819,322           | \$721,519           | \$1,328,278         | \$606,759          | 84.09%       | 0.59%         |
| 400 Purch Property Svcs          | \$11,861            | \$13,320            | \$10,587            | \$3,522             | \$10,785            | \$7,263            | 206.22%      | 0.00%         |
| 500 Other Purchased Svcs         | \$5,327,950         | \$6,189,989         | \$5,426,706         | \$5,890,945         | \$6,159,032         | \$268,087          | 4.55%        | 2.73%         |
| 600 Books & Materials            | \$85,138            | \$107,640           | \$83,928            | \$170,711           | \$67,596            | (\$103,115)        | -60.40%      | 0.03%         |
| 700 Equipment                    | \$1,118             | \$38,849            | \$3,699             | \$28,202            | \$3,450             | (\$24,752)         | -87.77%      | 0.00%         |

| <u>DESCRIPTION</u> |                                     | <u>09-10 ACTUAL</u> | <u>10-11 ACTUAL</u> | <u>11-12 ACTUAL</u> | <u>12-13 BUDGET</u> | <u>13-14 BUDGET</u> | <u>VARIANCE</u>   | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|--------------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-----------------|--------------------|
| <b>1300</b>        | <b>Vocational Education</b>         | \$7,788,944         | \$8,807,022         | \$8,293,728         | \$8,697,037         | \$10,382,749        | \$1,685,712       | 19.38%          | 4.61%              |
| <b>1400</b>        | <b>Other Instructional Programs</b> |                     |                     |                     |                     |                     |                   |                 |                    |
| 100                | Salaries                            | \$1,347,444         | \$1,276,941         | \$668,262           | \$794,484           | \$771,259           | (\$23,225)        | -2.92%          | 0.34%              |
| 200                | Benefits                            | \$176,467           | \$200,936           | \$110,011           | \$161,267           | \$397,017           | \$235,750         | 146.19%         | 0.18%              |
| 300                | Prof & Tech Svcs                    | \$557,365           | \$295,259           | \$417,566           | \$727,182           | \$895,520           | \$168,338         | 23.15%          | 0.40%              |
| 400                | Purch Property Svcs                 | \$3,038             | \$193               |                     |                     | \$0                 | \$0               |                 |                    |
| 500                | Other Purchased Svcs                | \$166,784           | \$179,141           | \$104,103           | \$202,247           | \$238,000           | \$35,753          | 17.68%          | 0.11%              |
| 600                | Books & Materials                   | \$11,984            | \$33,038            | \$22,188            | \$35,500            | \$32,500            | (\$3,000)         | -8.45%          | 0.01%              |
| 700                | Equipment                           | \$999               | \$640               | \$5,840             | \$1,000             | \$0                 | (\$1,000)         | -100.00%        |                    |
| 800                | Other Expenditures                  | \$8,693             | \$21,456            | \$7,536             | \$25,000            | \$8,000             | (\$17,000)        | -68.00%         | 0.00%              |
| <b>1400</b>        | <b>Other Instructional Programs</b> | <b>\$2,272,773</b>  | <b>\$2,007,605</b>  | <b>\$1,335,506</b>  | <b>\$1,946,680</b>  | <b>\$2,342,296</b>  | <b>\$395,616</b>  | <b>20.32%</b>   | <b>1.04%</b>       |
| <b>1500</b>        | <b>Non Public Programs</b>          |                     |                     |                     |                     |                     |                   |                 |                    |
| 100                | Salaries                            |                     |                     |                     |                     | \$20,095            | \$20,095          |                 | 0.01%              |
| 200                | Benefits                            |                     |                     |                     |                     | \$5,104             | \$5,104           |                 | 0.00%              |
| 300                | Prof & Tech Svcs                    | \$16,704            | \$3,505             |                     | \$38,000            | \$0                 | (\$38,000)        | -100.00%        |                    |
| 500                | Other Purchased Svcs                |                     | \$22                |                     |                     | \$0                 | \$0               |                 |                    |
| 600                | Books & Materials                   |                     | \$281               |                     |                     | \$0                 | \$0               |                 |                    |
| <b>1500</b>        | <b>Non Public Programs</b>          | <b>\$16,704</b>     | <b>\$3,808</b>      |                     | <b>\$38,000</b>     | <b>\$25,199</b>     | <b>(\$12,801)</b> | <b>-33.69%</b>  | <b>0.01%</b>       |
| <b>1600</b>        | <b>Adult Education</b>              |                     |                     |                     |                     |                     |                   |                 |                    |
| 100                | Salaries                            | \$21,627            | \$1,775             | \$2,872             | \$1,845             | \$3,101             | \$1,256           | 68.08%          | 0.00%              |
| 200                | Benefits                            | \$2,705             | \$240               | \$323               | \$370               | \$763               | \$393             | 106.22%         | 0.00%              |
| 300                | Prof & Tech Svcs                    | \$3,256             | \$393               | \$77                | \$1,900             | \$500               | (\$1,400)         | -73.68%         | 0.00%              |
| 500                | Other Purchased Svcs                | \$14                |                     |                     |                     | \$0                 | \$0               |                 |                    |
| 600                | Books & Materials                   | \$195               | \$3,220             | \$3,023             | \$2,700             | \$3,000             | \$300             | 11.11%          | 0.00%              |
| <b>1600</b>        | <b>Adult Education</b>              | <b>\$27,798</b>     | <b>\$5,628</b>      | <b>\$6,295</b>      | <b>\$6,815</b>      | <b>\$7,364</b>      | <b>\$549</b>      | <b>8.06%</b>    | <b>0.00%</b>       |
| <b>1700</b>        | <b>Community College</b>            |                     |                     |                     |                     |                     |                   |                 |                    |
| 500                | Other Purchased Svcs                | \$2,079,451         | \$2,136,447         | \$2,126,035         | \$2,168,556         | \$2,212,907         | \$44,351          | 2.05%           | 0.98%              |



| <u>DESCRIPTION</u>              |                                      | <u>09-10 ACTUAL</u>  | <u>10-11 ACTUAL</u>  | <u>11-12 ACTUAL</u>  | <u>12-13 BUDGET</u>  | <u>13-14 BUDGET</u>  | <u>VARIANCE</u>    | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|---------------------------------|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------|-----------------|--------------------|
| 600                             | Books & Materials                    | \$7,965              | \$6,678              |                      |                      | \$1,000              | \$1,000            |                 | 0.00%              |
| 800                             | Other Expenditures                   | \$542                |                      |                      |                      | \$0                  | \$0                |                 |                    |
| <b>1700</b>                     | <b>Community College</b>             | <b>\$2,087,957</b>   | <b>\$2,143,125</b>   | <b>\$2,126,035</b>   | <b>\$2,168,556</b>   | <b>\$2,213,907</b>   | <b>\$45,351</b>    | <b>2.09%</b>    | <b>0.98%</b>       |
| <b>1800</b>                     | <b>Pre-Kindergarten Programs</b>     |                      |                      |                      |                      |                      |                    |                 |                    |
| 100                             | Salaries                             | \$1,145,266          | \$1,297,905          | \$362,413            | \$358,199            | \$466,164            | \$107,965          | 30.14%          | 0.21%              |
| 200                             | Benefits                             | \$520,074            | \$590,033            | \$216,083            | \$208,907            | \$272,767            | \$63,860           | 30.57%          | 0.12%              |
| 300                             | Prof & Tech Svcs                     | \$6,695              | \$33,527             | \$6,180              | \$30,000             | \$7,440              | (\$22,560)         | -75.20%         | 0.00%              |
| 400                             | Purch Property Svcs                  | \$25,200             | \$25,860             | \$25,523             | \$25,200             | \$0                  | (\$25,200)         | -100.00%        |                    |
| 500                             | Other Purchased Svcs                 | \$4,847              | \$7,841              | \$2,305              | \$5,000              | \$14,700             | \$9,700            | 194.00%         | 0.01%              |
| 600                             | Books & Materials                    | \$43,997             | \$12,790             | \$22,074             | \$10,300             | \$31,000             | \$20,700           | 200.97%         | 0.01%              |
| 700                             | Equipment                            | \$3,391              | \$204                |                      |                      | \$0                  | \$0                |                 |                    |
| 800                             | Other Expenditures                   | \$4,500              | \$649                | \$3,235              | \$525                | \$1,200              | \$675              | 128.57%         | 0.00%              |
| <b>1800</b>                     | <b>Pre-Kindergarten Programs</b>     | <b>\$1,753,969</b>   | <b>\$1,968,810</b>   | <b>\$637,813</b>     | <b>\$638,131</b>     | <b>\$793,271</b>     | <b>\$155,140</b>   | <b>24.31%</b>   | <b>0.35%</b>       |
| <b>Total 1000's Instruction</b> |                                      | <b>\$114,797,967</b> | <b>\$122,641,112</b> | <b>\$120,484,243</b> | <b>\$130,583,447</b> | <b>\$138,902,836</b> | <b>\$8,319,389</b> | <b>6.37%</b>    | <b>61.66%</b>      |
| <b>2100</b>                     | <b>Student Services</b>              |                      |                      |                      |                      |                      |                    |                 |                    |
| 100                             | Salaries                             | \$5,652,840          | \$5,669,092          | \$4,894,030          | \$5,396,047          | \$5,368,461          | (\$27,586)         | -0.51%          | 2.38%              |
| 200                             | Benefits                             | \$2,009,225          | \$2,471,713          | \$2,049,209          | \$2,358,160          | \$2,627,195          | \$269,035          | 11.41%          | 1.17%              |
| 300                             | Prof & Tech Svcs                     | \$146,630            | \$61,344             | \$100,921            | \$101,500            | \$278,220            | \$176,720          | 174.11%         | 0.12%              |
| 400                             | Purch Property Svcs                  | \$23,910             | \$38,055             | \$23,899             | \$38,348             | \$23,745             | (\$14,603)         | -38.08%         | 0.01%              |
| 500                             | Other Purchased Svcs                 | \$41,743             | \$17,177             | \$10,933             | \$3,975              | \$16,545             | \$12,570           | 316.23%         | 0.01%              |
| 600                             | Books & Materials                    | \$63,230             | \$46,319             | \$32,293             | \$170,902            | \$29,985             | (\$140,917)        | -82.45%         | 0.01%              |
| 700                             | Equipment                            | \$16,060             | \$104                | \$5,145              |                      | \$500                | \$500              |                 | 0.00%              |
| 800                             | Other Expenditures                   | \$2,818              | \$30,298             | \$70,929             | \$7,885              | \$1,700              | (\$6,185)          | -78.44%         | 0.00%              |
| <b>2100</b>                     | <b>Student Services</b>              | <b>\$7,956,456</b>   | <b>\$8,334,102</b>   | <b>\$7,187,358</b>   | <b>\$8,076,817</b>   | <b>\$8,346,351</b>   | <b>\$269,534</b>   | <b>3.34%</b>    | <b>3.70%</b>       |
| <b>2200</b>                     | <b>Support Services Instructiona</b> |                      |                      |                      |                      |                      |                    |                 |                    |
| 100                             | Salaries                             | \$3,459,009          | \$3,553,973          | \$3,317,975          | \$3,292,505          | \$3,729,044          | \$436,539          | 13.26%          | 1.66%              |
| 200                             | Benefits                             | \$1,397,039          | \$1,114,052          | \$1,343,276          | \$1,389,810          | \$1,864,785          | \$474,975          | 34.18%          | 0.83%              |
| 300                             | Prof & Tech Svcs                     | \$189,327            | \$84,997             | \$140,690            | \$181,165            | \$187,925            | \$6,760            | 3.73%           | 0.08%              |

| <u>DESCRIPTION</u> |                                      | <u>09-10 ACTUAL</u> | <u>10-11 ACTUAL</u> | <u>11-12 ACTUAL</u> | <u>12-13 BUDGET</u> | <u>13-14 BUDGET</u> | <u>VARIANCE</u>  | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|--------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|-----------------|--------------------|
| <b>400</b>         | Purch Property Svcs                  | \$15,509            | \$42,932            | \$31,954            | \$57,101            | \$26,562            | (\$30,539)       | -53.48%         | 0.01%              |
| <b>500</b>         | Other Purchased Svcs                 | \$32,880            | \$15,520            | \$22,213            | \$44,060            | \$38,800            | (\$5,260)        | -11.94%         | 0.02%              |
| <b>600</b>         | Books & Materials                    | \$295,575           | \$397,977           | \$303,399           | \$338,137           | \$333,767           | (\$4,370)        | -1.29%          | 0.15%              |
| <b>700</b>         | Equipment                            | \$69,831            | \$31,104            | \$33,266            | \$33,097            | \$20,900            | (\$12,197)       | -36.85%         | 0.01%              |
| <b>800</b>         | Other Expenditures                   | \$7,728             | \$8,921             | \$8,698             | \$10,765            | \$11,335            | \$570            | 5.29%           | 0.01%              |
| <b>2200</b>        | <b>Support Services Instructiona</b> | <b>\$5,466,899</b>  | <b>\$5,249,476</b>  | <b>\$5,201,472</b>  | <b>\$5,346,640</b>  | <b>\$6,213,118</b>  | <b>\$866,478</b> | <b>16.21%</b>   | <b>2.76%</b>       |
| <b>2300</b>        | <b>Administrative Services</b>       |                     |                     |                     |                     |                     |                  |                 |                    |
| <b>100</b>         | Salaries                             | \$6,045,565         | \$5,750,767         | \$5,499,016         | \$5,659,878         | \$5,852,745         | \$192,867        | 3.41%           | 2.60%              |
| <b>200</b>         | Benefits                             | \$1,940,483         | \$2,828,763         | \$2,144,728         | \$2,272,912         | \$2,814,616         | \$541,704        | 23.83%          | 1.25%              |
| <b>300</b>         | Prof & Tech Svcs                     | \$1,171,358         | \$1,616,167         | \$1,512,311         | \$1,223,400         | \$1,224,514         | \$1,114          | 0.09%           | 0.54%              |
| <b>400</b>         | Purch Property Svcs                  | \$38,559            | \$84,689            | \$117,828           | \$95,260            | \$137,759           | \$42,499         | 44.61%          | 0.06%              |
| <b>500</b>         | Other Purchased Svcs                 | \$185,445           | \$182,128           | \$177,472           | \$224,593           | \$154,479           | (\$70,114)       | -31.22%         | 0.07%              |
| <b>600</b>         | Books & Materials                    | \$32,659            | \$21,331            | \$22,414            | \$75,196            | \$76,474            | \$1,278          | 1.70%           | 0.03%              |
| <b>700</b>         | Equipment                            | \$51,377            | \$27,826            | \$13,214            | \$4,200             | \$5,600             | \$1,400          | 33.33%          | 0.00%              |
| <b>800</b>         | Other Expenditures                   | \$46,315            | \$48,917            | \$46,523            | \$84,147            | \$89,034            | \$4,887          | 5.81%           | 0.04%              |
| <b>2300</b>        | <b>Administrative Services</b>       | <b>\$9,511,761</b>  | <b>\$10,560,588</b> | <b>\$9,533,506</b>  | <b>\$9,639,586</b>  | <b>\$10,355,221</b> | <b>\$715,635</b> | <b>7.42%</b>    | <b>4.60%</b>       |
| <b>2400</b>        | <b>Medical Services</b>              |                     |                     |                     |                     |                     |                  |                 |                    |
| <b>100</b>         | Salaries                             | \$1,076,115         | \$1,086,499         | \$1,130,348         | \$1,197,818         | \$1,217,002         | \$19,184         | 1.60%           | 0.54%              |
| <b>200</b>         | Benefits                             | \$513,489           | \$480,545           | \$620,862           | \$615,877           | \$733,642           | \$117,765        | 19.12%          | 0.33%              |
| <b>300</b>         | Prof & Tech Svcs                     | \$19,079            | \$15,170            | \$18,132            | \$17,500            | \$19,000            | \$1,500          | 8.57%           | 0.01%              |
| <b>400</b>         | Purch Property Svcs                  | \$1,750             | \$3,495             | \$3,315             | \$4,594             | \$5,873             | \$1,279          | 27.84%          | 0.00%              |
| <b>500</b>         | Other Purchased Svcs                 | \$2,500             | \$9,919             | \$11,403            | \$16,000            | \$10,000            | (\$6,000)        | -37.50%         | 0.00%              |
| <b>600</b>         | Books & Materials                    | \$14,286            | \$17,288            | \$22,582            | \$26,180            | \$33,575            | \$7,395          | 28.25%          | 0.01%              |
| <b>700</b>         | Equipment                            | \$6,268             | \$677               |                     | \$4,000             | \$45,900            | \$41,900         | 1047.50%        | 0.02%              |
| <b>2400</b>        | <b>Medical Services</b>              | <b>\$1,633,487</b>  | <b>\$1,613,594</b>  | <b>\$1,806,642</b>  | <b>\$1,881,969</b>  | <b>\$2,064,992</b>  | <b>\$183,023</b> | <b>9.73%</b>    | <b>0.92%</b>       |
| <b>2500</b>        | <b>Fiscal Services</b>               |                     |                     |                     |                     |                     |                  |                 |                    |
| <b>100</b>         | Salaries                             | \$828,648           | \$747,927           | \$777,439           | \$745,960           | \$838,277           | \$92,317         | 12.38%          | 0.37%              |
| <b>200</b>         | Benefits                             | \$361,147           | \$192,334           | \$359,946           | \$345,112           | \$424,939           | \$79,827         | 23.13%          | 0.19%              |
| <b>300</b>         | Prof & Tech Svcs                     | \$354,505           | \$113,555           | \$48,726            | \$149,000           | \$57,000            | (\$92,000)       | -61.74%         | 0.03%              |

| <u>DESCRIPTION</u> |                                        | <u>09-10 ACTUAL</u> | <u>10-11 ACTUAL</u> | <u>11-12 ACTUAL</u> | <u>12-13 BUDGET</u> | <u>13-14 BUDGET</u> | <u>VARIANCE</u>  | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|--------------------|----------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|-----------------|--------------------|
| <b>400</b>         | Purch Property Svcs                    | \$157,558           | \$194,942           | \$289,670           | \$194,417           | \$316,241           | \$121,824        | 62.66%          | 0.14%              |
| <b>500</b>         | Other Purchased Svcs                   | \$58,453            | \$70,044            | \$38,997            | \$95,000            | \$95,900            | \$900            | 0.95%           | 0.04%              |
| <b>600</b>         | Books & Materials                      | \$44,695            | \$59,283            | \$10,153            | \$49,000            | \$74,000            | \$25,000         | 51.02%          | 0.03%              |
| <b>700</b>         | Equipment                              | \$2,731             |                     | \$31,052            | \$10,000            | \$60,000            | \$50,000         | 500.00%         | 0.03%              |
| <b>800</b>         | Other Expenditures                     | \$25,683            | \$38,977            | \$26,887            | \$35,000            | \$33,000            | (\$2,000)        | -5.71%          | 0.01%              |
| <b>2500</b>        | <b>Fiscal Services</b>                 | <b>\$1,833,421</b>  | <b>\$1,417,062</b>  | <b>\$1,582,872</b>  | <b>\$1,623,489</b>  | <b>\$1,899,357</b>  | <b>\$275,868</b> | <b>16.99%</b>   | <b>0.84%</b>       |
| <b>2600</b>        | <b>Operation &amp; Maintenance Svc</b> |                     |                     |                     |                     |                     |                  |                 |                    |
| <b>100</b>         | Salaries                               | \$6,459,707         | \$6,472,981         | \$6,267,473         | \$6,368,929         | \$6,617,437         | \$248,508        | 3.90%           | 2.94%              |
| <b>200</b>         | Benefits                               | \$2,956,554         | \$1,079,661         | \$3,254,713         | \$3,330,452         | \$3,890,396         | \$559,944        | 16.81%          | 1.73%              |
| <b>300</b>         | Prof & Tech Svcs                       | \$509,792           | \$588,280           | \$331,823           | \$417,541           | \$581,600           | \$164,059        | 39.29%          | 0.26%              |
| <b>400</b>         | Purch Property Svcs                    | \$3,445,450         | \$3,656,779         | \$3,199,498         | \$4,673,552         | \$4,263,544         | (\$410,008)      | -8.77%          | 1.89%              |
| <b>500</b>         | Other Purchased Svcs                   | \$397,595           | \$420,012           | \$494,857           | \$428,300           | \$507,835           | \$79,535         | 18.57%          | 0.23%              |
| <b>600</b>         | Books & Materials                      | \$1,224,897         | \$1,628,163         | \$1,303,654         | \$2,103,410         | \$1,802,845         | (\$300,565)      | -14.29%         | 0.80%              |
| <b>700</b>         | Equipment                              | \$248,070           | \$196,332           | \$26,989            | \$162,615           | \$87,965            | (\$74,650)       | -45.91%         | 0.04%              |
| <b>800</b>         | Other Expenditures                     | \$1,074             | \$1,916             | \$1,200             | \$1,900             | \$1,900             | \$0              | 0.00%           | 0.00%              |
| <b>2600</b>        | <b>Operation &amp; Maintenance Svc</b> | <b>\$15,243,139</b> | <b>\$14,044,125</b> | <b>\$14,880,208</b> | <b>\$17,486,699</b> | <b>\$17,753,522</b> | <b>\$266,823</b> | <b>1.53%</b>    | <b>7.88%</b>       |
| <b>2700</b>        | <b>Pupil Transportation</b>            |                     |                     |                     |                     |                     |                  |                 |                    |
| <b>100</b>         | Salaries                               | \$2,646,713         | \$2,644,901         | \$2,586,643         | \$2,782,530         | \$2,818,528         | \$35,998         | 1.29%           | 1.25%              |
| <b>200</b>         | Benefits                               | \$1,079,793         | \$397,198           | \$1,354,519         | \$1,505,316         | \$1,706,662         | \$201,346        | 13.38%          | 0.76%              |
| <b>300</b>         | Prof & Tech Svcs                       | \$14,525            | \$13,767            | \$35,853            | \$15,000            | \$28,500            | \$13,500         | 90.00%          | 0.01%              |
| <b>400</b>         | Purch Property Svcs                    | \$72,800            | \$20,166            | \$66,820            | \$75,806            | \$66,341            | (\$9,465)        | -12.49%         | 0.03%              |
| <b>500</b>         | Other Purchased Svcs                   | \$745,038           | \$986,567           | \$814,013           | \$1,012,015         | \$937,313           | (\$74,702)       | -7.38%          | 0.42%              |
| <b>600</b>         | Books & Materials                      | \$736,745           | \$792,919           | \$944,751           | \$900,425           | \$900,400           | (\$25)           | 0.00%           | 0.40%              |
| <b>700</b>         | Equipment                              |                     | \$407,756           | \$507               |                     | \$16,000            | \$16,000         |                 | 0.01%              |
| <b>800</b>         | Other Expenditures                     | \$1,238             | \$875               | \$484               | \$1,238             | \$1,165             | (\$73)           | -5.90%          | 0.00%              |
| <b>2700</b>        | <b>Pupil Transportation</b>            | <b>\$5,296,851</b>  | <b>\$5,264,150</b>  | <b>\$5,803,590</b>  | <b>\$6,292,330</b>  | <b>\$6,474,909</b>  | <b>\$182,579</b> | <b>2.90%</b>    | <b>2.87%</b>       |
| <b>2800</b>        | <b>Support Services Central</b>        |                     |                     |                     |                     |                     |                  |                 |                    |
| <b>100</b>         | Salaries                               | \$1,293,188         | \$1,012,612         | \$1,059,894         | \$1,048,416         | \$1,242,437         | \$194,021        | 18.51%          | 0.55%              |
| <b>200</b>         | Benefits                               | \$478,903           | \$385,093           | \$949,538           | \$473,298           | \$1,153,914         | \$680,616        | 143.80%         | 0.51%              |

| <u>DESCRIPTION</u>                   |                                 | <u>09-10 ACTUAL</u> | <u>10-11 ACTUAL</u> | <u>11-12 ACTUAL</u> | <u>12-13 BUDGET</u> | <u>13-14 BUDGET</u> | <u>VARIANCE</u>    | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|--------------------------------------|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-----------------|--------------------|
| <b>300</b>                           | Prof & Tech Svcs                | \$172,136           | \$219,990           | \$153,179           | \$191,092           | \$195,492           | \$4,400            | 2.30%           | 0.09%              |
| <b>400</b>                           | Purch Property Svcs             | \$269,354           | \$110,322           | \$308,953           | \$217,740           | \$276,724           | \$58,984           | 27.09%          | 0.12%              |
| <b>500</b>                           | Other Purchased Svcs            | \$569,978           | \$343,269           | \$191,617           | \$656,397           | \$476,109           | (\$180,288)        | -27.47%         | 0.21%              |
| <b>600</b>                           | Books & Materials               | \$23,533            | \$205,978           | \$86,188            | \$17,800            | \$78,600            | \$60,800           | 341.57%         | 0.03%              |
| <b>700</b>                           | Equipment                       | \$3,537             | \$55,253            | \$13,909            | \$30,444            | \$156,117           | \$125,673          | 412.80%         | 0.07%              |
| <b>800</b>                           | Other Expenditures              | \$1,358             | \$830               | \$1,230             | \$1,425             | \$3,050             | \$1,625            | 114.04%         | 0.00%              |
| <b>2800</b>                          | <b>Support Services Central</b> | <b>\$2,811,986</b>  | <b>\$2,333,348</b>  | <b>\$2,764,508</b>  | <b>\$2,636,612</b>  | <b>\$3,582,443</b>  | <b>\$945,831</b>   | <b>35.87%</b>   | <b>1.59%</b>       |
| <b>2900</b>                          | <b>IU Services</b>              |                     |                     |                     |                     |                     |                    |                 |                    |
| <b>500</b>                           | Other Purchased Svcs            | \$104,476           | \$104,251           | \$99,678            | \$100,303           | \$102,003           | \$1,700            | 1.69%           | 0.05%              |
| <b>2900</b>                          | <b>IU Services</b>              | <b>\$104,476</b>    | <b>\$104,251</b>    | <b>\$99,678</b>     | <b>\$100,303</b>    | <b>\$102,003</b>    | <b>\$1,700</b>     | <b>1.69%</b>    | <b>0.05%</b>       |
| <b>Total 2000's Support Services</b> |                                 | <b>\$49,858,476</b> | <b>\$48,920,695</b> | <b>\$48,859,835</b> | <b>\$53,084,445</b> | <b>\$56,791,916</b> | <b>\$3,707,471</b> | <b>6.98%</b>    | <b>25.21%</b>      |
| <b>3200</b>                          | <b>Student Activities</b>       |                     |                     |                     |                     |                     |                    |                 |                    |
| <b>100</b>                           | Salaries                        | \$1,133,927         | \$1,300,184         | \$1,271,530         | \$1,245,011         | \$1,382,647         | \$137,636          | 11.06%          | 0.61%              |
| <b>200</b>                           | Benefits                        | \$158,227           | \$223,181           | \$234,974           | \$272,301           | \$422,653           | \$150,352          | 55.22%          | 0.19%              |
| <b>300</b>                           | Prof & Tech Svcs                | \$209,395           | \$119,899           | \$168,708           | \$163,700           | \$179,700           | \$16,000           | 9.77%           | 0.08%              |
| <b>400</b>                           | Purch Property Svcs             | \$24,150            | \$20,582            | \$36,849            | \$17,100            | \$42,055            | \$24,955           | 145.94%         | 0.02%              |
| <b>500</b>                           | Other Purchased Svcs            | \$90,916            | \$81,743            | \$95,260            | \$99,950            | \$105,706           | \$5,756            | 5.76%           | 0.05%              |
| <b>600</b>                           | Books & Materials               | \$101,612           | \$124,254           | \$133,890           | \$161,455           | \$134,530           | (\$26,925)         | -16.68%         | 0.06%              |
| <b>700</b>                           | Equipment                       | \$3,659             | \$6,748             | \$43,916            | \$16,739            | \$62,445            | \$45,706           | 273.05%         | 0.03%              |
| <b>800</b>                           | Other Expenditures              | \$15,661            | \$19,261            | \$19,251            | \$37,909            | \$23,680            | (\$14,229)         | -37.53%         | 0.01%              |
| <b>3200</b>                          | <b>Student Activities</b>       | <b>\$1,737,548</b>  | <b>\$1,895,851</b>  | <b>\$2,004,377</b>  | <b>\$2,014,165</b>  | <b>\$2,353,416</b>  | <b>\$339,251</b>   | <b>16.84%</b>   | <b>1.04%</b>       |
| <b>3300</b>                          | <b>Community Services</b>       |                     |                     |                     |                     |                     |                    |                 |                    |
| <b>100</b>                           | Salaries                        | \$111,493           | \$124,223           | \$128,742           | \$109,247           | \$159,866           | \$50,619           | 46.33%          | 0.07%              |
| <b>200</b>                           | Benefits                        |                     | \$273               | \$13,229            |                     | \$40,853            | \$40,853           |                 | 0.02%              |
| <b>300</b>                           | Prof & Tech Svcs                | \$7,551             | \$2,374             | \$13,989            |                     | \$65,799            | \$65,799           |                 | 0.03%              |
| <b>400</b>                           | Purch Property Svcs             |                     | \$701               |                     | \$702               | \$0                 | (\$702)            | -100.00%        |                    |
| <b>500</b>                           | Other Purchased Svcs            | \$93,957            | \$349,366           | \$221,215           | \$230,000           | \$230,000           | \$0                | 0.00%           | 0.10%              |
| <b>600</b>                           | Books & Materials               | \$4,359             | \$9,894             | \$8,425             |                     | \$0                 | \$0                |                 |                    |

| <u>DESCRIPTION</u>                                            |                                    | <u>09-10 ACTUAL</u> | <u>10-11 ACTUAL</u> | <u>11-12 ACTUAL</u> | <u>12-13 BUDGET</u> | <u>13-14 BUDGET</u> | <u>VARIANCE</u>  | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|---------------------------------------------------------------|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------|-----------------|--------------------|
| 700                                                           | Equipment                          |                     |                     |                     |                     | \$0                 | \$0              |                 |                    |
| 800                                                           | Other Expenditures                 | \$120               | \$72                |                     |                     | \$0                 | \$0              |                 |                    |
| <b>3300</b>                                                   | <b>Community Services</b>          | <b>\$217,479</b>    | <b>\$486,903</b>    | <b>\$385,600</b>    | <b>\$339,949</b>    | <b>\$496,518</b>    | <b>\$156,569</b> | <b>46.06%</b>   | <b>0.22%</b>       |
| <b>3400</b>                                                   | <b>Scholarships &amp; Awards</b>   |                     |                     |                     |                     |                     |                  |                 |                    |
| 600                                                           | Books & Materials                  |                     | \$500               | \$335               |                     | \$0                 | \$0              |                 |                    |
| <b>3400</b>                                                   | <b>Scholarships &amp; Awards</b>   |                     | <b>\$500</b>        | <b>\$335</b>        |                     |                     |                  |                 |                    |
| <b>Total 3000's Non Instructional</b>                         |                                    | <b>\$1,955,027</b>  | <b>\$2,383,254</b>  | <b>\$2,390,311</b>  | <b>\$2,354,114</b>  | <b>\$2,849,934</b>  | <b>\$495,820</b> | <b>21.06%</b>   | <b>1.27%</b>       |
| <b>4200</b>                                                   | <b>Existing Site Improvement</b>   |                     |                     |                     |                     |                     |                  |                 |                    |
| 700                                                           | Equipment                          |                     | \$65,680            | \$137,035           |                     | \$0                 | \$0              |                 |                    |
| <b>4200</b>                                                   | <b>Existing Site Improvement</b>   |                     | <b>\$65,680</b>     | <b>\$137,035</b>    |                     |                     |                  |                 |                    |
| <b>4300</b>                                                   | <b>Arch &amp; Eng-Additional</b>   |                     |                     |                     |                     |                     |                  |                 |                    |
| 400                                                           | Purch Property Svcs                |                     | \$5,370             |                     |                     | \$0                 | \$0              |                 |                    |
| <b>4300</b>                                                   | <b>Arch &amp; Eng-Additional</b>   |                     | <b>\$5,370</b>      |                     |                     |                     |                  |                 |                    |
| <b>4400</b>                                                   | <b>Arch &amp; Eng-Improvements</b> |                     |                     |                     |                     |                     |                  |                 |                    |
| 300                                                           | Prof & Tech Svcs                   |                     | \$3,443             | \$52,232            | \$3,443             | \$0                 | (\$3,443)        | -100.00%        |                    |
| <b>4400</b>                                                   | <b>Arch &amp; Eng-Improvements</b> |                     | <b>\$3,443</b>      | <b>\$52,232</b>     | <b>\$3,443</b>      |                     | <b>(\$3,443)</b> | <b>-100.00%</b> |                    |
| <b>4600</b>                                                   | <b>Bldg Improvement</b>            |                     |                     |                     |                     |                     |                  |                 |                    |
| 400                                                           | Purch Property Svcs                |                     | \$603,060           | \$79,788            |                     | \$0                 | \$0              |                 |                    |
| <b>4600</b>                                                   | <b>Bldg Improvement</b>            |                     | <b>\$603,060</b>    | <b>\$79,788</b>     |                     |                     |                  |                 |                    |
| <b>Total 4000's Facilities Construction &amp; Improvement</b> |                                    |                     | <b>\$677,552</b>    | <b>\$269,055</b>    | <b>\$3,443</b>      |                     | <b>(\$3,443)</b> | <b>-100.00%</b> |                    |

| <u>DESCRIPTION</u>                           | <u>09-10 ACTUAL</u>  | <u>10-11 ACTUAL</u>  | <u>11-12 ACTUAL</u>  | <u>12-13 BUDGET</u>  | <u>13-14 BUDGET</u>  | <u>VARIANCE</u>     | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|----------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|-----------------|--------------------|
| <b>5100 Debt Service</b>                     |                      |                      |                      |                      |                      |                     |                 |                    |
| 800 Other Expenditures                       | \$12,088,012         | \$14,040,570         | \$13,667,053         | \$13,323,802         | \$13,064,839         | (\$258,963)         | -1.94%          | 5.80%              |
| 900 Debt Payments & Transfers                | \$8,947,187          | \$9,022,081          | \$9,532,559          | \$10,159,389         | \$10,580,476         | \$421,087           | 4.14%           | 4.70%              |
| <b>5100 Debt Service</b>                     | <b>\$21,035,199</b>  | <b>\$23,062,650</b>  | <b>\$23,199,612</b>  | <b>\$23,483,191</b>  | <b>\$23,645,315</b>  | <b>\$162,124</b>    | <b>0.69%</b>    | <b>10.50%</b>      |
| <b>5200 Fund Transfers-Athletic &amp; Ca</b> |                      |                      |                      |                      |                      |                     |                 |                    |
| 900 Debt Payments & Transfers                |                      |                      | \$3,835,288          |                      | \$84,000             | \$84,000            |                 | 0.04%              |
| <b>5200 Fund Transfers-Athletic &amp; Ca</b> |                      |                      | <b>\$3,835,288</b>   |                      | <b>\$84,000</b>      | <b>\$84,000</b>     |                 | <b>0.04%</b>       |
| <b>5900 Budgetary Reserve</b>                |                      |                      |                      |                      |                      |                     |                 |                    |
| 800 Other Expenditures                       |                      |                      |                      | \$3,000,000          | \$3,000,000          | \$0                 | 0.00%           | 1.33%              |
| <b>5900 Budgetary Reserve</b>                |                      |                      |                      | <b>\$3,000,000</b>   | <b>\$3,000,000</b>   |                     | <b>0.00%</b>    | <b>1.33%</b>       |
| <b>Total 5000's Debt &amp; Transfers</b>     | <b>\$21,035,199</b>  | <b>\$23,062,650</b>  | <b>\$27,034,900</b>  | <b>\$26,483,191</b>  | <b>\$26,729,315</b>  | <b>\$246,124</b>    | <b>0.93%</b>    | <b>11.87%</b>      |
| <b>Grand Total:</b>                          | <b>\$187,646,669</b> | <b>\$197,685,264</b> | <b>\$199,038,345</b> | <b>\$212,508,640</b> | <b>\$225,274,001</b> | <b>\$12,765,361</b> | <b>6.01%</b>    |                    |