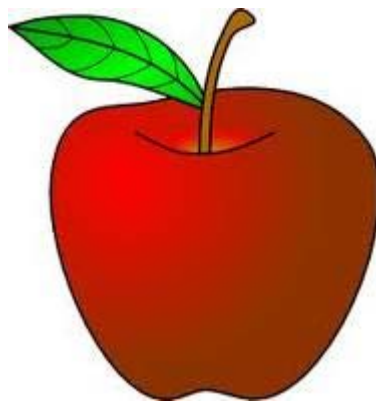


**BASD  
TENTATIVE  
PRELIMINARY  
GENERAL FUND  
BUDGET  
2013-2014**

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January 14, 2013

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

**January 14, 2013**

	<u>2011-12 Actual</u>	<u>2012-13 Budget</u>	<u>2013-14 Budget</u>	<u>Dollar Change</u>	<u>Percentage Change</u>
<b><u>Revenues:</u></b>					
Local	\$146,103,293	\$152,373,874	\$151,659,835	(\$714,039)	-0.47%
State	\$52,821,685	\$54,764,375	\$57,827,163	\$3,062,788	5.59%
Federal	\$5,273,510	\$5,337,891	\$5,921,030	\$583,139	10.92%
Other	\$1,048,820	\$32,500	\$1,040,000	\$1,007,500	3100.00%
<b>Total Revenue</b>	<b>\$205,247,308</b>	<b>\$212,508,640</b>	<b>\$216,448,028</b>	<b>\$3,939,388</b>	<b>1.85%</b>

**Total Revenue With Full 2.1% Index \$ 219,225,015**

**Expenditures:**

Instruction	\$120,484,243	\$130,583,447	\$138,040,724	\$7,457,277	5.71%
Support Services	\$49,004,089	\$53,193,692	\$56,961,860	\$3,768,168	7.08%
**Non-Instr Svcs	\$2,246,057	\$2,244,867	\$2,609,407	\$364,540	16.24%
Facilities	\$269,055	\$3,443	\$0	(\$3,443)	-100.00%
**Debt Svc/Transfers	\$27,034,900	\$26,483,191	\$27,032,732	\$549,541	2.08%
<b>Total Expenditures</b>	<b>\$199,038,344</b>	<b>\$212,508,640</b>	<b>\$224,644,723</b>	<b>\$12,136,083</b>	<b>5.71%</b>

**Revenue/Expenditure GAP (R/E-GAP) \$8,196,695**

\$000 \$000 \$000

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

\$000 \$000 \$000

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.

**2013-14 Budget Cost Drivers**

Salaries	\$2,840,150	1.0000 mills
PSERS	\$2,395,500	0.8454
Healthcare	\$2,221,306	0.7839
Charter Schools	\$2,434,162	0.8590
Debt	\$515,541	0.1819
Fund Balance	(\$1,000,000)	-0.3529
General Operations	(\$1,209,964)	-1.1328
<b>Net Deficit Remaining</b>	<b>\$8,196,695</b>	<b>2.8900</b>

## 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. Final Personnel Requirements (+/-) due to Superintendent Business Office & Superintendent review of requisition data
<b>December 2012</b>	Administration review draft budget proposal

<b>December 3, 2012</b>	Combined Committee Meeting - 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 (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) (SP. BD MTG w/ <i>Finance Comm.</i> , <u>Freedom HS, Aud.</u> )
<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 (75 days prior to primary election)
<b>March 7, 2013</b>	Deadline for PDE to notify school district tax increase is within the index (10 days of receipt and no later than 75 days prior to primary election)
<b>March 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 (50 days prior to primary election)
<b>April 29, 2013</b>	Budget Workshop – Review Proposed Final Budget (East Hills MS, Aud.)
<b>May 13, 2013</b>	Proposed Final Budget Adoption by Board (30 days prior to adoption) (SPECIAL BOARD MTG w/ <i>Finance Comm.</i> , East Hills MS, Aud.)
<b>May 21, 2013</b>	<b>Primary Election</b>
<b>May 28, 2013</b>	Printing and public inspection of proposed final budget (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 (SPECIAL BOARD MTG w/ <i>Finance Comm.</i> , East Hills MS, Aud.)

# 2013-14 TENTATIVE PRELIMINARY GENERAL FUND BUDGET

## Expenditure Summary by Functional Area

12-Jan-13

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.

	<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	\$97,426,770	\$4,693,740	5.06%	43.37%
<b>1200</b>	Special Education	\$23,172,442	\$24,355,198	\$24,996,569	\$641,371	2.63%	11.13%
<b>1300</b>	Vocational Education	\$8,293,728	\$8,697,037	\$10,319,790	\$1,622,753	18.66%	4.59%
<b>1400</b>	Other Instructional Programs	\$1,335,506	\$1,946,680	\$2,407,523	\$460,843	23.67%	1.07%
<b>1500</b>	Non Public Programs	\$0	\$38,000	\$25,199	(\$12,801)	-33.69%	0.01%
<b>1600</b>	Adult Education	\$6,295	\$6,815	\$7,363	\$548	8.04%	0.00%
<b>1700</b>	Community College	\$2,126,035	\$2,168,556	\$2,213,907	\$45,351	2.09%	0.99%
<b>1800</b>	Pre-Kindergarten Programs	\$637,813	\$638,131	\$643,603	\$5,472	0.86%	0.29%
<b>Total Instruction</b>		<b>\$120,484,243</b>	<b>\$130,583,447</b>	<b>\$138,040,724</b>	<b>\$7,457,277</b>	<b>5.71%</b>	<b>61.45%</b>
<b>2100</b>	Student Services	\$7,187,358	\$8,076,817	\$8,183,510	\$106,693	1.32%	3.64%
<b>2200</b>	Support Services Instructional	\$5,201,472	\$5,346,640	\$6,238,454	\$891,814	16.68%	2.78%
<b>2300</b>	Administrative Services	\$9,533,506	\$9,639,586	\$10,333,354	\$693,768	7.20%	4.60%
<b>2400</b>	Medical Services	\$1,806,642	\$1,881,969	\$2,064,990	\$183,021	9.72%	0.92%
<b>2500</b>	Fiscal Services	\$1,582,872	\$1,623,489	\$1,824,356	\$200,867	12.37%	0.81%
<b>2600</b>	Operation & Maintenance Svcs	\$14,880,208	\$17,486,699	\$18,207,977	\$721,278	4.12%	8.11%
<b>2700</b>	Pupil Transportation	\$5,947,844	\$6,401,577	\$6,628,608	\$227,031	3.55%	2.95%
<b>2800</b>	Support Services Central	\$2,764,508	\$2,636,612	\$3,378,609	\$741,997	28.14%	1.50%
<b>2900</b>	IU Services	\$99,678	\$100,303	\$102,003	\$1,700	1.69%	0.05%
<b>Total Support Services</b>		<b>\$49,004,089</b>	<b>\$53,193,692</b>	<b>\$56,961,860</b>	<b>\$3,768,168</b>	<b>7.08%</b>	<b>25.36%</b>
<b>3200</b>	Student Activities	\$2,004,377	\$2,014,165	\$2,313,608	\$299,443	14.87%	1.03%
<b>3300</b>	Community Services	\$241,345	\$230,702	\$295,799	\$65,097	28.22%	0.13%
<b>3400</b>	Scholarships & Awards	\$335	\$0	\$0	\$0		0.00%
<b>Total Non Instructional</b>		<b>\$2,246,057</b>	<b>\$2,244,867</b>	<b>\$2,609,407</b>	<b>\$364,540</b>	<b>16.24%</b>	<b>1.16%</b>
<b>4200</b>	Existing Site Improvement	\$137,035	\$0	\$0	\$0		0.00%
<b>4400</b>	Arch & Eng-Improvements	\$52,232	\$3,443	\$0	(\$3,443)	-100.00%	0.00%
<b>4600</b>	Bldg Improvement	\$79,788	\$0	\$0	\$0		0.00%
<b>Total 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>5100</b>	Debt Service	\$23,199,612	\$23,483,191	\$23,948,732	\$465,541	1.98%	10.66%
<b>5200</b>	Fund Transfers-Athletic &	\$3,835,288	\$0	\$84,000	\$84,000		0.04%
<b>5900</b>	Budgetary Reserve	\$0	\$3,000,000	\$3,000,000	\$0	0.00%	1.34%
<b>Total Debt &amp; Transfers</b>		<b>\$27,034,900</b>	<b>\$26,483,191</b>	<b>\$27,032,732</b>	<b>\$549,541</b>	<b>2.08%</b>	<b>12.03%</b>
<b>Grand Total:</b>		<b>\$199,038,345</b>	<b>\$212,508,640</b>	<b>\$224,644,723</b>	<b>\$12,136,083</b>	<b>5.71%</b>	

# 2013-14 TENTATIVE PRELIMINARY GENERAL FUND BUDGET

12-Jan-13

## Expenditures by Functional Area - Expanded View

This summarizes the activities for detail area where services are delivered. Functions consist of activities, which have somewhat the same general operational objectives. For example, the sub functions (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 sub function 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>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	\$93,778,231	\$5,260,512	5.94%	41.75%
1190 Title I	\$3,478,338	\$4,215,311	\$3,648,539	(\$566,772)	-13.45%	1.62%
<b>1100 Regular Instruction</b>	<b>\$84,912,424</b>	<b>\$92,733,030</b>	<b>\$97,426,770</b>	<b>\$4,693,740</b>	<b>5.06%</b>	<b>43.37%</b>
1210 Special Education	\$14,450	\$35,248	\$0	(\$35,248)	-100.00%	0.00%
1211 Life Skills Support	\$1,339,863	\$1,189,919	\$1,412,890	\$222,971	18.74%	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	\$1,232,559	\$121,239	10.91%	0.55%
1231 Emotional Support	\$2,713,891	\$4,415,239	\$4,645,984	\$230,745	5.23%	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	\$11,434,943	\$483,196	4.41%	5.09%
1243 Gifted Services	\$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	\$2,314,659	(\$3,030,436)	-56.70%	1.03%
<b>1200 Special Education</b>	<b>\$23,172,442</b>	<b>\$24,355,198</b>	<b>\$24,996,569</b>	<b>\$641,371</b>	<b>2.63%</b>	<b>11.13%</b>
1340 Family & Consumer Science	\$499,413	\$489,175	\$914,637	\$425,462	86.98%	0.41%
1350 Industrial Arts	\$625,079	\$841,664	\$925,490	\$83,826	9.96%	0.41%
1360 Business Education	\$1,742,829	\$1,478,333	\$2,320,731	\$842,398	56.98%	1.03%
1390 Vocational Education	\$5,426,407	\$5,887,865	\$6,158,931	\$271,066	4.60%	2.74%
<b>1300 Vocational Education</b>	<b>\$8,293,728</b>	<b>\$8,697,037</b>	<b>\$10,319,790</b>	<b>\$1,622,753</b>	<b>18.66%</b>	<b>4.59%</b>
1420 Summer School	\$308,530	\$465,071	\$108,527	(\$356,544)	-76.66%	0.05%
1430 Homebound Education	\$226,064	\$266,841	\$297,122	\$30,281	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	\$466,013	\$60,525	14.93%	0.21%
1450 After School Instr	\$307,991	\$379,339	\$1,072,861	\$693,522	182.82%	0.48%
<b>1400 Other Instructional</b>	<b>\$1,335,506</b>	<b>\$1,946,680</b>	<b>\$2,407,523</b>	<b>\$460,843</b>	<b>23.67%</b>	<b>1.07%</b>
1500 Non Public Programs	\$0	\$38,000	\$25,199	(\$12,801)	-33.69%	0.01%
<b>1500 Non Public Programs</b>	<b>\$0</b>	<b>\$38,000</b>	<b>\$25,199</b>	<b>(\$12,801)</b>	<b>-33.69%</b>	<b>0.01%</b>
1691 Adult - Instructional Services	\$6,295	\$6,815	\$7,363	\$548	8.04%	0.00%
<b>1600 Adult Education</b>	<b>\$6,295</b>	<b>\$6,815</b>	<b>\$7,363</b>	<b>\$548</b>	<b>8.04%</b>	<b>0.00%</b>

	<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>
1700	Community College	\$2,126,035	\$2,168,556	\$2,213,907	\$45,351	2.09%	0.99%
<b>1700</b>	<b>Community College</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>0.99%</b>
1800	Pre-Kindergarten Programs	\$637,813	\$638,131	\$643,603	\$5,472	0.86%	0.29%
<b>1800</b>	<b>Pre-Kindergarten Programs</b>	<b>\$637,813</b>	<b>\$638,131</b>	<b>\$643,603</b>	<b>\$5,472</b>	<b>0.86%</b>	<b>0.29%</b>
	<b>Total Instruction</b>	<b>\$120,484,243</b>	<b>\$130,583,447</b>	<b>\$138,040,724</b>	<b>\$7,457,277</b>	<b>5.71%</b>	<b>61.45%</b>
<b>2000</b>	<i>Support Services: Support Services are those services that provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist as adjuncts to support the fulfillment of the objectives of instruction, community services and enterprise programs.</i>						
2110	Pupil Services	\$276,794	\$479,492	\$312,852	(\$166,640)	-34.75%	0.14%
2120	Guidance	\$4,743,318	\$4,845,916	\$5,234,364	\$388,448	8.02%	2.33%
2130	Attendance	\$214,968	\$224,699	\$249,834	\$25,135	11.19%	0.11%
2140	Psychological Services	\$1,007,844	\$1,188,942	\$1,240,159	\$51,217	4.31%	0.55%
2150	Speech & Audiology	\$0	\$0	\$293,175	\$293,175		0.13%
2160	Social Work Services	\$377,958	\$769,798	\$463,847	(\$305,951)	-39.74%	0.21%
2170	Attendance	\$325,136	\$323,484	\$280,767	(\$42,717)	-13.21%	0.12%
2190	Other Student Services	\$241,341	\$244,486	\$108,513	(\$135,973)	-55.62%	0.05%
<b>2100</b>	<b>Student Services</b>	<b>\$7,187,358</b>	<b>\$8,076,817</b>	<b>\$8,183,510</b>	<b>\$106,693</b>	<b>1.32%</b>	<b>3.64%</b>
2220	Audio Visual Services	\$449,583	\$462,339	\$513,458	\$51,119	11.06%	0.23%
2240	Computer Asst. Instruction	\$1,474,768	\$1,630,058	\$1,987,101	\$357,043	21.90%	0.88%
2250	Library	\$1,439,464	\$1,522,987	\$1,538,915	\$15,928	1.05%	0.69%
2260	Curriculum & Instr Services	\$648,035	\$477,879	\$712,106	\$234,227	49.01%	0.32%
2269	Pupil Services	\$920,196	\$901,052	\$1,084,358	\$183,306	20.34%	0.48%
2271	Staff Development-Certified	\$105,839	\$214,723	\$269,756	\$55,033	25.63%	0.12%
2272	Staff Dev - Instr Non Cert	\$21,872	\$34	\$24,420	\$24,386	71724.12%	0.01%
2280	Non Public Support Services	\$141,716	\$137,568	\$108,340	(\$29,228)	-21.25%	0.05%
<b>2200</b>	<b>Support Services</b>	<b>\$5,201,472</b>	<b>\$5,346,640</b>	<b>\$6,238,454</b>	<b>\$891,814</b>	<b>16.68%</b>	<b>2.78%</b>
2310	Board Services	\$172,715	\$238,948	\$183,770	(\$55,178)	-23.09%	0.08%
2320	Board Treasurer	\$2,306	\$0	\$0	\$0		0.00%
2330	Tax Collection	\$1,136,016	\$970,908	\$955,668	(\$15,240)	-1.57%	0.43%
2350	Legal Services	\$337,637	\$382,000	\$430,000	\$48,000	12.57%	0.19%
2360	Superintendent's Office	\$398,639	\$405,884	\$423,140	\$17,256	4.25%	0.19%
2380	Principal's Office	\$7,307,552	\$7,577,546	\$8,293,939	\$716,393	9.45%	3.69%
2390	Graduation Activities	\$178,642	\$64,300	\$46,837	(\$17,463)	-27.16%	0.02%
<b>2300</b>	<b>Administrative Services</b>	<b>\$9,533,506</b>	<b>\$9,639,586</b>	<b>\$10,333,354</b>	<b>\$693,768</b>	<b>7.20%</b>	<b>4.60%</b>
2420	Medical Services	\$15,076	\$24,000	\$19,000	(\$5,000)	-20.83%	0.01%
2430	Dental Services	\$9,312	\$850	\$11,000	\$10,150	1194.12%	0.00%
2440	Nursing Services	\$1,593,135	\$1,649,240	\$1,790,498	\$141,258	8.57%	0.80%
2450	Non Public Nursing Services	\$186,230	\$202,979	\$239,592	\$36,613	18.04%	0.11%
2490	Other Health Services	\$2,890	\$4,900	\$4,900	\$0	0.00%	0.00%
<b>2400</b>	<b>Medical Services</b>	<b>\$1,806,642</b>	<b>\$1,881,969</b>	<b>\$2,064,990</b>	<b>\$183,021</b>	<b>9.72%</b>	<b>0.92%</b>
2500	Fiscal Services	\$1,582,872	\$1,623,489	\$1,824,356	\$200,867	12.37%	0.81%
<b>2500</b>	<b>Fiscal Services</b>	<b>\$1,582,872</b>	<b>\$1,623,489</b>	<b>\$1,824,356</b>	<b>\$200,867</b>	<b>12.37%</b>	<b>0.81%</b>

	<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>
2600	Operation & Maintenance	\$14,000,666	\$16,227,272	\$16,735,087	\$507,815	3.13%	7.45%
2610	Maintenance Supervisor	\$296,130	\$611,714	\$673,047	\$61,333	10.03%	0.30%
2650	Vehicle Services	\$329	\$0	\$0	\$0		0.00%
2660	Security Services	\$583,083	\$647,713	\$799,843	\$152,130	23.49%	0.36%
<b>2600</b>	<b>Operation &amp; Maintenance</b>	<b>\$14,880,208</b>	<b>\$17,486,699</b>	<b>\$18,207,977</b>	<b>\$721,278</b>	<b>4.12%</b>	<b>8.11%</b>
2710	Supervisor Pupil	\$423,040	\$413,871	\$453,663	\$39,792	9.61%	0.20%
2720	Pupil Transportation	\$4,401,820	\$4,824,606	\$5,004,057	\$179,451	3.72%	2.23%
2730	Crossing Guards	\$144,254	\$109,247	\$200,719	\$91,472	83.73%	0.09%
2740	Vehicle Maintenance Svcs	\$975,879	\$1,053,853	\$970,169	(\$83,684)	-7.94%	0.43%
2750	Non Public Transportation	\$2,850	\$0	\$0	\$0		0.00%
<b>2700</b>	<b>Pupil Transportation</b>	<b>\$5,947,844</b>	<b>\$6,401,577</b>	<b>\$6,628,608</b>	<b>\$227,031</b>	<b>3.55%</b>	<b>2.95%</b>
2818	Technology Services	\$14,072	\$9,944	\$94,617	\$84,673	851.50%	0.04%
2820	Information Services	\$17,514	\$44,400	\$40,500	(\$3,900)	-8.78%	0.02%
2830	Personnel Services	\$1,103,473	\$627,069	\$1,237,223	\$610,154	97.30%	0.55%
2834	Staff Development-Non	\$11,538	\$66,475	\$94,175	\$27,700	41.67%	0.04%
2836	Staff Development-Non	\$25,163	\$43,750	\$64,712	\$20,962	47.91%	0.03%
2840	Data Processing	\$1,269,732	\$1,527,773	\$1,469,765	(\$58,008)	-3.80%	0.65%
2850	State & Federal Liaison	\$323,016	\$317,201	\$377,617	\$60,416	19.05%	0.17%
<b>2800</b>	<b>Support Services Central</b>	<b>\$2,764,508</b>	<b>\$2,636,612</b>	<b>\$3,378,609</b>	<b>\$741,997</b>	<b>28.14%</b>	<b>1.50%</b>
2900	IU Services	\$99,678	\$100,303	\$102,003	\$1,700	1.69%	0.05%
<b>2900</b>	<b>IU Services</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 Support Services</b>	<b>\$49,004,089</b>	<b>\$53,193,692</b>	<b>\$56,961,860</b>	<b>\$3,768,168</b>	<b>7.08%</b>	<b>25.36%</b>
<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	\$379,696	\$33,226	9.59%	0.17%
3250	Athletics	\$1,685,805	\$1,667,695	\$1,933,912	\$266,217	15.96%	0.86%
<b>3200</b>	<b>Student Activities</b>	<b>\$2,004,377</b>	<b>\$2,014,165</b>	<b>\$2,313,608</b>	<b>\$299,443</b>	<b>14.87%</b>	<b>1.03%</b>
3300	Community Services	\$232,689	\$230,000	\$295,799	\$65,799	28.61%	0.13%
3310	Community Recreation	\$8,657	\$0	\$0	\$0		0.00%
3340	Child Care Services	\$0	\$702	\$0	(\$702)	-100.00%	0.00%
<b>3300</b>	<b>Community Services</b>	<b>\$241,345</b>	<b>\$230,702</b>	<b>\$295,799</b>	<b>\$65,097</b>	<b>28.22%</b>	<b>0.13%</b>
3400	Scholarships & Awards	\$335	\$0	\$0	\$0		0.00%
<b>3400</b>	<b>Scholarships &amp; Awards</b>	<b>\$335</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>0.00%</b>
	<b>Total Non-Instructional</b>	<b>\$2,246,057</b>	<b>\$2,244,867</b>	<b>\$2,609,407</b>	<b>\$364,540</b>	<b>16.24%</b>	<b>1.16%</b>

<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>
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<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>					
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4200	Existing Site Improvement	\$137,035	\$0	\$0	\$0	0.00%
4400	Arch & Eng-Improvements	\$52,232	\$3,443	\$0	(\$3,443)	-100.00%
4600	Bldg Improvement	\$79,788	\$0	\$0	\$0	0.00%
<b>Total Facilities Construction</b>		<b>\$269,055</b>	<b>\$3,443</b>	<b>\$0</b>	<b>(\$3,443)</b>	<b>-100.00%</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>					
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5110	Debt Service	\$22,707,185	\$23,333,191	\$23,848,732	\$515,541	2.21%
5130	Refund Prior Yr Receipts	\$415,427	\$150,000	\$100,000	(\$50,000)	-33.33%
5140	Short Term Debt TRAN	\$77,000	\$0	\$0	\$0	0.00%

<b>5100</b>	<b>Debt Service</b>	<b>\$23,199,612</b>	<b>\$23,483,191</b>	<b>\$23,948,732</b>	<b>\$465,541</b>	<b>1.98%</b>
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5230	Capital Projects Fund	\$2,953,288	\$0	\$0	\$0	0.00%
5250	Transfer to Cafeteria Fund	\$0	\$0	\$84,000	\$84,000	0.04%
5270	Trust & Agency Transfer	\$882,000	\$0	\$0	\$0	0.00%

<b>5200</b>	<b>Fund Transfers</b>	<b>\$3,835,288</b>	<b>\$0</b>	<b>\$84,000</b>	<b>\$84,000</b>	<b>0.04%</b>
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5900	Budgetary Reserve	\$0	\$3,000,000	\$3,000,000	\$0	0.00%
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<b>5900</b>	<b>Budgetary Reserve</b>	<b>\$0</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>0.00%</b>
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	<b>Total Debt &amp; Transfers</b>	<b>\$27,034,900</b>	<b>\$26,483,191</b>	<b>\$27,032,732</b>	<b>\$549,541</b>	<b>2.08%</b>
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	<b><u>Grand Total:</u></b>	<b>\$199,038,345</b>	<b>\$212,508,640</b>	<b>\$224,644,723</b>	<b>\$12,136,083</b>	<b>5.71%</b>
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# 2013-14 TENTATIVE PRELIMINARY GENERAL FUND BUDGET

## Revenue

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

12-Jan-13

DESCRIPTION	11-12 ACTUAL	12-13 BUDGET	13-14 BUDGET	VARIANCE	% CHANGE	% of BUDGET
<b><u>Local Revenue</u></b>						
6111 CURRENT REAL ESTATE TAXES	\$120,300,669.44	\$128,810,569.00	\$128,807,210.00	(\$3,359.00)	0.00%	59.51%
6112 INTERIM REAL ESTATE TAXES	\$2,684,352.14	\$1,300,000.00	\$1,000,000.00	(\$300,000.00)	-23.08%	0.46%
6113 PUBLIC UTILITY REALTY TAX	\$179,570.10	\$186,753.00	\$186,753.00	\$0.00	0.00%	0.09%
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	0.00%	0.11%
6141 PER CAPITA TAX ACT 511	\$223,240.41	\$231,000.00	\$231,000.00	\$0.00	0.00%	0.11%
6143 EMERGENCY TAX	\$319,154.20	\$289,000.00	\$310,000.00	\$21,000.00	7.27%	0.14%
6151 EARNED INCOME TAX	\$13,806,107.57	\$10,750,000.00	\$11,300,000.00	\$550,000.00	5.12%	5.22%
6153 REAL ESTATE TRANSFER TAX	\$1,634,164.36	\$1,900,000.00	\$1,900,000.00	\$0.00	0.00%	0.88%
6157 MERCANTILE TAX	\$1,180,188.71	\$2,850,000.00	\$2,760,000.00	(\$90,000.00)	-3.16%	1.28%
6211 TAX INCREMENT PAYMENTS	(\$4,204,586.12)	(\$4,017,912.00)	(\$4,017,912.00)	\$0.00	0.00%	-1.86%
6411 DELINQUENT REAL ESTATE TX	\$4,836,994.57	\$5,300,000.00	\$4,800,000.00	(\$500,000.00)	-9.43%	2.22%
6420 DELINQUENT PER CAPITA TAXES	\$79,545.11	\$60,000.00	\$78,000.00	\$18,000.00	30.00%	0.04%
6457 DELINQUENT MERCANTILE TAX	\$359,477.70	\$506,000.00	\$475,000.00	(\$31,000.00)	-6.13%	0.22%
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	\$0.00	\$4,000.00	\$4,000.00		0.00%
6710 ADMISSIONS	\$139,751.00	\$140,000.00	\$140,000.00	\$0.00	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	\$0.00	\$0.00	\$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	\$0.00	\$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	\$0.00		0.00%
6832 FED IDEA REV PASS THRU	\$1,837,574.00	\$1,843,522.00	\$1,874,566.00	\$31,044.00	1.68%	0.87%
6839 FED REV FROM OTHER SOURCES	\$1,231.16	\$0.00	\$0.00	\$0.00		0.00%
6910 RENT FROM SCH FACILITIES	\$164,396.79	\$105,000.00	\$164,500.00	\$59,500.00	56.67%	0.08%
6920 CONTIBUTIONS/DONATIONS	\$223,702.49	\$178,000.00	\$24,000.00	(\$154,000.00)	-86.52%	0.01%
6941 TUITION	\$0.00	\$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-OTHR PA LEAs	\$373,820.80	\$240,000.00	\$265,000.00	\$25,000.00	10.42%	0.12%
6970 SERVICE REVENUE	\$44,250.52	\$0.00	\$40,000.00	\$40,000.00		0.02%
6980 COMMUNITY SVC ACTIVITIES	\$13,160.04	\$0.00	\$16,800.00	\$16,800.00		0.01%
6991 REFUND PRIOR YEAR EXP	\$1,062,850.30	\$300,000.00	\$410,000.00	\$110,000.00	36.67%	0.19%
6992 MISC REVENUE-GLENSIDE	\$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>\$146,103,293</b>	<b>\$152,373,874</b>	<b>\$151,659,835</b>	<b>(\$714,039)</b>	<b>-0.47%</b>	<b>70.07%</b>

<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>State Revenue</u></b>						
7110 BASIC INSTRUCTIONAL SUBSIDY	\$27,044,564.64	\$27,044,017.00	\$27,044,017.00	\$0.00	0.00%	12.49%
7160 TUITION-SEC 1305 & 1306	\$318,061.74	\$365,000.00	\$325,000.00	(\$40,000.00)	-10.96%	0.15%
7210 HOMEBOUND INSTRUCTION	\$0.00	\$0.00	\$0.00	\$0.00		0.00%
7220 VOCATIONAL EDUCATION	\$20,842.91	\$32,000.00	\$6,000.00	(\$26,000.00)	-81.25%	0.00%
7250 MIGRATORY CHILDREN	\$483.00	\$2,000.00	\$2,000.00	\$0.00	0.00%	0.00%
7271 SPECIAL EDUCATION	\$6,584,843.45	\$6,584,843.00	\$6,584,843.00	\$0.00	0.00%	3.04%
7292 PRE-K COUNTS	\$596,600.00	\$596,600.00	\$596,600.00	\$0.00	0.00%	0.28%
7310 TRANSPORTATION SUBSIDY	\$2,326,844.32	\$2,570,435.00	\$2,570,435.00	\$0.00	0.00%	1.19%
7320 RENTAL/SINKING FUND REIMB	\$2,467,998.52	\$1,974,695.00	\$1,933,436.25	(\$41,258.75)	-2.09%	0.89%
7330 MEDICAL & DENTAL SERVICES	\$347,895.04	\$365,000.00	\$365,000.00	\$0.00	0.00%	0.17%
7340 HOMESTEAD PROPERTY TAX RELIEF	\$4,715,051.35	\$4,719,990.00	\$4,740,870.00	\$20,880.00	0.44%	2.19%
7501 PA ACCOUNTABILITY BLOCK GRANT	\$665,439.00	\$0.00	\$665,439.00	\$665,439.00		0.31%
7599 DCED GRANTS	\$210,243.45	\$1,150,000.00	\$1,150,484.00	\$484.00	0.04%	0.53%
7810 STATE SHARE SOCIAL SECURITY	\$3,675,433.67	\$3,524,431.00	\$3,684,742.25	\$160,311.25	4.55%	1.70%
7820 STATE SHARE RETIREMENT	\$3,847,383.50	\$5,835,364.00	\$8,158,296.37	\$2,322,932.37	39.81%	3.77%
<b>Total State Revenue</b>	<b>\$52,821,685</b>	<b>\$54,764,375</b>	<b>\$57,827,163</b>	<b>\$3,062,788</b>	<b>5.59%</b>	<b>26.72%</b>
<b><u>Federal Revenue</u></b>						
8110 FEDERAL IMPACT AID	\$54,538.21	\$30,000.00	\$53,000.00	\$23,000.00	76.67%	0.02%
8514 TITLE 1 READING FIRST	\$3,162,205.47	\$3,101,843.00	\$3,695,200.00	\$593,357.00	19.13%	1.71%
8515 NCLB TITLE II	\$803,294.11	\$702,259.00	\$720,361.00	\$18,102.00	2.58%	0.33%
8516 NCLB TITLE III	\$253,837.91	\$268,493.00	\$260,179.00	(\$8,314.00)	-3.10%	0.12%
8517 NCLB TITLE IV	\$696,691.46	\$585,000.00	\$500,000.00	(\$85,000.00)	-14.53%	0.23%
8580 CHILD CARE BLOCK GRANTS	\$170,290.00	\$150,000.00	\$170,290.00	\$20,290.00	13.53%	0.08%
8703 ARRA TITLE I	\$11,251.93	\$0.00	\$0.00	\$0.00		0.00%
8704 ARRA TITLE I	\$20,784.63	\$0.00	\$0.00	\$0.00		0.00%
8709 ARRA EDUCATION JOBS FUND	\$30,765.00	\$0.00	\$0.00	\$0.00		0.00%
8810 ACCESS REIMBURSEMENT	\$0.00	\$445,296.00	\$522,000.00	\$76,704.00	17.23%	0.24%
<b>Total Federal Revenue</b>	<b>\$5,273,510</b>	<b>\$5,337,891</b>	<b>\$5,921,030</b>	<b>\$583,139</b>	<b>10.92%</b>	<b>2.74%</b>
<b><u>Other Revenue</u></b>						
9130 BOND PREMIUMS	\$57,890.35	\$0.00	\$0.00	\$0.00		0.00%
9200 PROCEEDS LONG TERM FINANCING	\$982,602.15	\$0.00	\$0.00	\$0.00		0.00%
9400 SALE OF EQUIPMENT	\$3,474.94	\$22,500.00	\$30,000.00	\$7,500.00	33.33%	0.01%
9910 FUND BALANCE REVENUE	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00		0.46%
9990 INSURANCE RECOVERIES	\$4,852.29	\$10,000.00	\$10,000.00	\$0.00	0.00%	0.00%
<b>Total Other Revenue</b>	<b>\$1,048,820</b>	<b>\$32,500</b>	<b>\$1,040,000</b>	<b>\$1,007,500</b>	<b>3100.0%</b>	<b>0.48%</b>
<b><u>Grand Total:</u></b>	<b>\$205,247,308</b>	<b>\$212,508,640</b>	<b>\$216,448,028</b>	<b>\$3,939,388</b>	<b>1.85%</b>	

# 2013-14 TENTATIVE PRELIMINARY GENERAL FUND BUDGET

## Expenditures by Major Category

12-Jan-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.**

DESCRIPTION	11-12 ACTUAL	12-13 BUDGET	13-14 BUDGET	VARIANCE	% CHANGE	% of BUDGET
110 Salaries-Admin	\$5,722,342	\$5,912,186	\$6,343,990	\$431,804	7.30%	2.82%
120 Salaries-Prof	\$65,259,070	\$68,468,073	\$69,981,821	\$1,513,748	2.21%	31.15%
130 Salaries-Supplemental	\$2,745,952	\$2,759,964	\$2,601,748	(\$158,216)	-5.73%	1.16%
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	\$3,673,872	\$74,679	2.07%	1.64%
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	\$2,721,739	\$440,739	19.32%	1.21%
180 Salaries-Custodian	\$4,527,481	\$4,531,738	\$5,023,649	\$491,911	10.85%	2.24%
190 Salaries-Instr Asst	\$3,208,751	\$3,176,529	\$3,578,409	\$401,880	12.65%	1.59%
<b>Salaries</b>	<b>\$90,103,467</b>	<b>\$93,838,808</b>	<b>\$96,678,958</b>	<b>\$2,840,150</b>	<b>3.03%</b>	<b>43.04%</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.**

DESCRIPTION	11-12 ACTUAL	12-13 BUDGET	13-14 BUDGET	VARIANCE	% CHANGE	% of BUDGET
210 Group Insurance	\$210,340	\$230,948	\$219,790	(\$11,158)	-4.83%	0.10%
220 Social Security	\$6,791,018	\$7,185,107	\$7,369,485	\$184,378	2.57%	3.28%
230 Retirement	\$7,773,294	\$11,598,160	\$16,316,592	\$4,718,432	40.68%	7.26%
240 Tuition Reimb	\$552,251	\$700,000	\$653,500	(\$46,500)	-6.64%	0.29%
250 Unemployment	\$0	\$750,000	\$600,000	(\$150,000)	-20.00%	0.27%
260 Workers Comp	\$593,633	\$629,391	\$704,374	\$74,983	11.91%	0.31%
270 Health Insurance	\$23,971,724	\$25,272,924	\$27,494,230	\$2,221,306	8.79%	12.24%
290 Severance	\$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>\$53,457,347</b>	<b>\$6,925,817</b>	<b>14.88%</b>	<b>23.80%</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**

DESCRIPTION	11-12 ACTUAL	12-13 BUDGET	13-14 BUDGET	VARIANCE	% CHANGE	% of BUDGET
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	\$7,705,869	\$326,647	4.43%	3.43%
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	\$250,464	\$45,667	22.30%	0.11%
390 Misc Professional	\$5,800	\$10,000	\$0	(\$10,000)	-100.00%	0.00%
<b>Prof &amp; Tech Svcs</b>	<b>\$9,495,637</b>	<b>\$9,623,613</b>	<b>\$9,920,450</b>	<b>\$296,837</b>	<b>3.08%</b>	<b>4.42%</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 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
410 Cleaning Services	\$255,396	\$256,500	\$249,000	(\$7,500)	-2.92%	0.11%
420 Utilities	\$2,291,645	\$2,812,346	\$2,580,500	(\$231,846)	-8.24%	1.15%
430 Repairs & Maint	\$947,352	\$913,049	\$1,139,994	\$226,945	24.86%	0.51%
440 Lease Rentals	\$751,868	\$1,040,605	\$792,230	(\$248,375)	-23.87%	0.35%
450 Construction Svcs	\$213,254	\$878,000	\$878,000	\$0	0.00%	0.39%
460 Extermination Svcs	\$13,260	\$16,000	\$15,000	(\$1,000)	-6.25%	0.01%
<b>Purch Property Svcs</b>	<b>\$4,472,775</b>	<b>\$5,916,500</b>	<b>\$5,654,724</b>	<b>(\$261,776)</b>	<b>-4.42%</b>	<b>2.52%</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 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
510 Contracted	\$690,775	\$885,155	\$838,300	(\$46,855)	-5.29%	0.37%
520 Insurance	\$689,400	\$709,448	\$748,719	\$39,271	5.54%	0.33%
530 Communications	\$355,765	\$754,857	\$516,322	(\$238,535)	-31.60%	0.23%
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	\$22,650,723	\$2,126,799	10.36%	10.08%
580 Travel	\$88,278	\$140,945	\$164,735	\$23,790	16.88%	0.07%
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>\$25,387,678</b>	<b>\$1,911,967</b>	<b>8.14%</b>	<b>11.30%</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 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
610 General Supplies	\$2,017,747	\$2,226,605	\$2,129,674	(\$96,931)	-4.35%	0.95%
620 Energy	\$1,451,737	\$2,213,371	\$2,113,554	(\$99,817)	-4.51%	0.94%
630 Food	\$28,760	\$11,500	\$25,950	\$14,450	125.65%	0.01%
640 Books & Textbooks	\$657,308	\$629,150	\$778,879	\$149,729	23.80%	0.35%
650 Tech Supplies & Fees	\$110,907	\$582,842	\$586,338	\$3,496	0.60%	0.26%
<b>Books &amp; Materials</b>	<b>\$4,266,460</b>	<b>\$5,663,468</b>	<b>\$5,634,395</b>	<b>(\$29,073)</b>	<b>-0.51%</b>	<b>2.51%</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 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
710 Land and Improvements	\$137,035	\$0	\$10,000	\$10,000		0.00%
750 Equip Orig & Additional	\$260,315	\$380,197	\$150,853	(\$229,344)	-60.32%	0.07%
760 Equipment Replacement	\$1,220,875	\$307,428	\$455,220	\$147,792	48.07%	0.20%
<b>Equipment</b>	<b>\$1,618,224</b>	<b>\$687,625</b>	<b>\$616,074</b>	<b>(\$71,551)</b>	<b>-10.41%</b>	<b>0.27%</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 BUDGET</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	0.00%	0.03%
830 Debt Interest	\$13,251,627	\$13,173,802	\$13,268,256	\$94,454	0.72%	5.91%
840 Contingency	\$0	\$3,000,000	\$3,000,000	\$0	0.00%	1.34%
880 Refund Prior Yr Receipts	\$415,427	\$150,000	\$100,000	(\$50,000)	-33.33%	0.04%
890 Student Fees for	\$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>\$16,630,623</b>	<b>\$18,627</b>	<b>0.11%</b>	<b>7.40%</b>

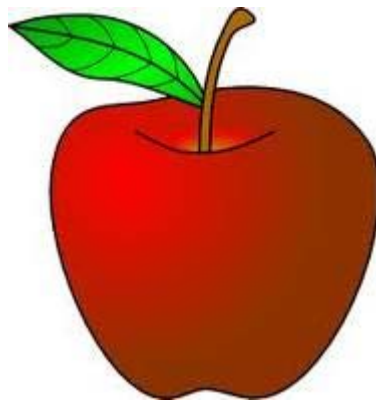
**900: Outlays from current funds to retire principal of debt service, bonds and loans and District lease-purchase agreements.**

<u>DESCRIPTION</u>	<u>11-12 ACTUAL</u>	<u>12-13 BUDGET</u>	<u>13-14 BUDGET</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%	4.71%
930 Fund Transfers	\$3,835,288	\$0	\$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>4.75%</b>
<b><u>Grand Total:</u></b>	<b>\$199,038,345</b>	<b>\$212,508,640</b>	<b>\$224,644,723</b>	<b>\$12,136,083</b>	<b>5.71%</b>	

# BETHLEHEM AREA SCHOOL DISTRICT

## 2013-14 PROPOSED PRELIMINARY GENERAL FUND BUDGET

### SUPPORTING EXPENDITURE DETAIL



JANUARY 14, 2013

**2013-14 TENTATIVE PRELIMINARY GENERAL FUND BUDGET**  
**Expenditure Detail**

12-Jan-13

<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>1100 Regular Instruction</b>								
<b>100</b> Salaries	\$51,363,624	\$51,732,539	\$50,099,641	\$52,573,239	\$52,916,865	\$343,626	0.65%	23.56%
<b>200</b> Benefits	\$18,629,167	\$22,594,242	\$21,825,444	\$28,045,992	\$29,976,651	\$1,930,659	6.88%	13.34%
<b>300</b> Prof & Tech Svcs	\$156,379	\$82,561	\$497,228	\$10,000	\$435,162	\$425,162	4251.62%	0.19%
<b>400</b> Purch Property Svcs	\$600,408	\$507,006	\$267,612	\$507,566	\$296,663	(\$210,903)	-41.55%	0.13%
<b>500</b> Other Purchased Svcs	\$6,736,896	\$8,198,090	\$9,785,691	\$9,761,266	\$11,819,784	\$2,058,518	21.09%	5.26%
<b>600</b> Books & Materials	\$1,968,859	\$1,669,841	\$1,190,311	\$1,410,639	\$1,752,400	\$341,761	24.23%	0.78%
<b>700</b> Equipment	\$1,014,246	\$387,459	\$1,244,870	\$388,328	\$188,342	(\$199,986)	-51.50%	0.08%
<b>800</b> 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>\$97,426,770</b>	<b>\$4,693,740</b>	<b>5.06%</b>	<b>43.37%</b>
<b>1200 Special Education</b>								
<b>100</b> Salaries	\$9,270,157	\$9,699,794	\$10,087,704	\$10,382,562	\$10,460,775	\$78,213	0.75%	4.66%
<b>200</b> Benefits	\$3,787,804	\$4,193,899	\$4,694,010	\$4,830,237	\$5,827,063	\$996,826	20.64%	2.59%
<b>300</b> Prof & Tech Svcs	\$5,194,337	\$6,541,361	\$5,998,020	\$6,353,190	\$5,996,105	(\$357,085)	-5.62%	2.67%
<b>400</b> Purch Property Svcs	\$196	\$6,977	\$10,479	\$5,592	\$10,454	\$4,862	86.94%	0.00%
<b>500</b> Other Purchased Svcs	\$2,008,570	\$1,990,782	\$2,222,221	\$2,537,104	\$2,454,553	(\$82,551)	-3.25%	1.09%
<b>600</b> Books & Materials	\$50,908	\$52,761	\$76,852	\$191,113	\$189,920	(\$1,193)	-0.62%	0.08%
<b>700</b> Equipment	\$19,076	\$5,012	\$58,780	\$9,000	\$10,300	\$1,300	14.44%	0.00%
<b>800</b> 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>\$24,996,569</b>	<b>\$641,371</b>	<b>2.63%</b>	<b>11.13%</b>
<b>1300 Vocational Education</b>								
<b>100</b> Salaries	\$1,786,341	\$1,721,877	\$1,949,485	\$1,882,138	\$2,763,608	\$881,470	46.83%	1.23%
<b>200</b> Benefits	\$576,535	\$735,348	\$819,322	\$721,519	\$1,306,472	\$584,953	81.07%	0.58%
<b>400</b> Purch Property Svcs	\$11,861	\$13,320	\$10,587	\$3,522	\$10,785	\$7,263	206.21%	0.00%
<b>500</b> Other Purchased Svcs	\$5,327,950	\$6,189,989	\$5,426,706	\$5,890,945	\$6,159,031	\$268,086	4.55%	2.74%
<b>600</b> Books & Materials	\$85,138	\$107,640	\$83,928	\$170,711	\$76,444	(\$94,267)	-55.22%	0.03%
<b>700</b> Equipment	\$1,118	\$38,849	\$3,699	\$28,202	\$3,450	(\$24,752)	-87.77%	0.00%
<b>1300 Vocational Education</b>	<b>\$7,788,944</b>	<b>\$8,807,022</b>	<b>\$8,293,728</b>	<b>\$8,697,037</b>	<b>\$10,319,790</b>	<b>\$1,622,753</b>	<b>18.66%</b>	<b>4.59%</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>1400 Other Instructional</b>								
100 Salaries	\$1,347,444	\$1,276,941	\$668,262	\$794,484	\$917,839	\$123,355	15.53%	0.41%
200 Benefits	\$176,467	\$200,936	\$110,011	\$161,267	\$495,664	\$334,397	207.36%	0.22%
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	\$0	\$0		0.00%
500 Other Purchased Svcs	\$166,784	\$179,141	\$104,103	\$202,247	\$58,000	(\$144,247)	-71.32%	0.03%
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%	0.00%
800 Other Expenditures	\$8,693	\$21,456	\$7,536	\$25,000	\$8,000	(\$17,000)	-68.00%	0.00%
<b>1400 Other Instructional</b>	<b>\$2,272,773</b>	<b>\$2,007,605</b>	<b>\$1,335,506</b>	<b>\$1,946,680</b>	<b>\$2,407,523</b>	<b>\$460,843</b>	<b>23.67%</b>	<b>1.07%</b>
<b>1500 Non Public Programs</b>								
100 Salaries	\$0	\$0	\$0	\$0	\$20,095	\$20,095		0.01%
200 Benefits	\$0	\$0	\$0	\$0	\$5,104	\$5,104		0.00%
300 Prof & Tech Svcs	\$16,704	\$3,505	\$0	\$38,000	\$0	(\$38,000)	-100.00%	0.00%
500 Other Purchased Svcs	\$0	\$22	\$0	\$0	\$0	\$0		0.00%
600 Books & Materials	\$0	\$281	\$0	\$0	\$0	\$0		0.00%
<b>1500 Non Public Programs</b>	<b>\$16,704</b>	<b>\$3,808</b>	<b>\$0</b>	<b>\$38,000</b>	<b>\$25,199</b>	<b>(\$12,801)</b>	<b>-33.69%</b>	<b>0.01%</b>
<b>1600 Adult Education</b>								
100 Salaries	\$21,627	\$1,775	\$2,872	\$1,845	\$3,101	\$1,256	68.05%	0.00%
200 Benefits	\$2,705	\$240	\$323	\$370	\$762	\$392	105.98%	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	\$0	\$0	\$0		0.00%
600 Books & Materials	\$195	\$3,220	\$3,023	\$2,700	\$3,000	\$300	11.11%	0.00%
<b>1600 Adult Education</b>	<b>\$27,798</b>	<b>\$5,628</b>	<b>\$6,295</b>	<b>\$6,815</b>	<b>\$7,363</b>	<b>\$548</b>	<b>8.04%</b>	<b>0.00%</b>
<b>1700 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%	0.99%
600 Books & Materials	\$7,965	\$6,678	\$0	\$0	\$1,000	\$1,000		0.00%
800 Other Expenditures	\$542	\$0	\$0	\$0	\$0	\$0		0.00%
<b>1700 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>0.99%</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>1800 Pre-Kindergarten Programs</b>								
100 Salaries	\$1,145,266	\$1,297,905	\$362,413	\$358,199	\$387,438	\$29,239	8.16%	0.17%
200 Benefits	\$520,074	\$590,033	\$216,083	\$208,907	\$246,108	\$37,201	17.81%	0.11%
300 Prof & Tech Svcs	\$6,695	\$33,527	\$6,180	\$30,000	\$657	(\$29,343)	-97.81%	0.00%
400 Purch Property Svcs	\$25,200	\$25,860	\$25,523	\$25,200	\$0	(\$25,200)	-100.00%	0.00%
500 Other Purchased Svcs	\$4,847	\$7,841	\$2,305	\$5,000	\$700	(\$4,300)	-86.00%	0.00%
600 Books & Materials	\$43,997	\$12,790	\$22,074	\$10,300	\$7,500	(\$2,800)	-27.18%	0.00%
700 Equipment	\$3,391	\$204	\$0	\$0	\$0	\$0		0.00%
800 Other Expenditures	\$4,500	\$649	\$3,235	\$525	\$1,200	\$675	128.57%	0.00%
<b>1800 Pre-Kindergarten Programs</b>	<b>\$1,753,969</b>	<b>\$1,968,810</b>	<b>\$637,813</b>	<b>\$638,131</b>	<b>\$643,603</b>	<b>\$5,472</b>	<b>0.86%</b>	<b>0.29%</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>\$138,040,724</b>	<b>\$7,457,277</b>	<b>5.71%</b>	<b>61.45%</b>

**2100 Student Services**

100 Salaries	\$5,652,840	\$5,669,092	\$4,894,030	\$5,396,047	\$5,372,974	(\$23,073)	-0.43%	2.39%
200 Benefits	\$2,009,225	\$2,471,713	\$2,049,209	\$2,358,160	\$2,624,856	\$266,696	11.31%	1.17%
300 Prof & Tech Svcs	\$146,630	\$61,344	\$100,921	\$101,500	\$112,976	\$11,476	11.31%	0.05%
400 Purch Property Svcs	\$23,910	\$38,055	\$23,899	\$38,348	\$23,742	(\$14,606)	-38.09%	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	\$30,217	(\$140,685)	-82.32%	0.01%
700 Equipment	\$16,060	\$104	\$5,145	\$0	\$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 Student Services</b>	<b>\$7,956,456</b>	<b>\$8,334,102</b>	<b>\$7,187,358</b>	<b>\$8,076,817</b>	<b>\$8,183,510</b>	<b>\$106,693</b>	<b>1.32%</b>	<b>3.64%</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>2200 Support Services</b>								
100 Salaries	\$3,459,009	\$3,553,973	\$3,317,975	\$3,292,505	\$3,754,042	\$461,537	14.02%	1.67%
200 Benefits	\$1,397,039	\$1,114,052	\$1,343,276	\$1,389,810	\$1,864,776	\$474,966	34.17%	0.83%
300 Prof & Tech Svcs	\$189,327	\$84,997	\$140,690	\$181,165	\$187,925	\$6,760	3.73%	0.08%
400 Purch Property Svcs	\$15,509	\$42,932	\$31,954	\$57,101	\$26,558	(\$30,543)	-53.49%	0.01%
500 Other Purchased Svcs	\$32,880	\$15,520	\$22,213	\$44,060	\$38,800	(\$5,260)	-11.94%	0.02%
600 Books & Materials	\$295,575	\$397,977	\$303,399	\$338,137	\$334,117	(\$4,020)	-1.19%	0.15%
700 Equipment	\$69,831	\$31,104	\$33,266	\$33,097	\$20,900	(\$12,197)	-36.85%	0.01%
800 Other Expenditures	\$7,728	\$8,921	\$8,698	\$10,765	\$11,335	\$570	5.29%	0.01%
<b>2200 Support Services</b>	<b>\$5,466,899</b>	<b>\$5,249,476</b>	<b>\$5,201,472</b>	<b>\$5,346,640</b>	<b>\$6,238,454</b>	<b>\$891,814</b>	<b>16.68%</b>	<b>2.78%</b>
<b>2300 Administrative Services</b>								
100 Salaries	\$6,045,565	\$5,750,767	\$5,499,016	\$5,659,878	\$5,852,733	\$192,855	3.41%	2.61%
200 Benefits	\$1,940,483	\$2,828,763	\$2,144,728	\$2,272,912	\$2,814,581	\$541,669	23.83%	1.25%
300 Prof & Tech Svcs	\$1,171,358	\$1,616,167	\$1,512,311	\$1,223,400	\$1,224,514	\$1,114	0.09%	0.55%
400	\$38,559	\$84,689	\$117,828	\$95,260	\$120,310	\$25,050	26.30%	0.05%
500 Other Purchased Svcs	\$185,445	\$182,128	\$177,472	\$224,593	\$160,335	(\$64,258)	-28.61%	0.07%
600 Books & Materials	\$32,659	\$21,331	\$22,414	\$75,196	\$66,247	(\$8,949)	-11.90%	0.03%
700 Equipment	\$51,377	\$27,826	\$13,214	\$4,200	\$5,600	\$1,400	33.33%	0.00%
800 Other Expenditures	\$46,315	\$48,917	\$46,523	\$84,147	\$89,034	\$4,887	5.81%	0.04%
<b>2300 Administrative Services</b>	<b>\$9,511,761</b>	<b>\$10,560,588</b>	<b>\$9,533,506</b>	<b>\$9,639,586</b>	<b>\$10,333,354</b>	<b>\$693,768</b>	<b>7.20%</b>	<b>4.60%</b>
<b>2400 Medical Services</b>								
100 Salaries	\$1,076,115	\$1,086,499	\$1,130,348	\$1,197,818	\$1,217,002	\$19,184	1.60%	0.54%
200 Benefits	\$513,489	\$480,545	\$620,862	\$615,877	\$733,640	\$117,763	19.12%	0.33%
300 Prof & Tech Svcs	\$19,079	\$15,170	\$18,132	\$17,500	\$19,000	\$1,500	8.57%	0.01%
400 Purch Property Svcs	\$1,750	\$3,495	\$3,315	\$4,594	\$5,873	\$1,279	27.83%	0.00%
500 Other Purchased Svcs	\$2,500	\$9,919	\$11,403	\$16,000	\$10,000	(\$6,000)	-37.50%	0.00%
600 Books & Materials	\$14,286	\$17,288	\$22,582	\$26,180	\$33,575	\$7,395	28.25%	0.01%
700 Equipment	\$6,268	\$677	\$0	\$4,000	\$45,900	\$41,900	1047.50%	0.02%
<b>2400 Medical Services</b>	<b>\$1,633,487</b>	<b>\$1,613,594</b>	<b>\$1,806,642</b>	<b>\$1,881,969</b>	<b>\$2,064,990</b>	<b>\$183,021</b>	<b>9.72%</b>	<b>0.92%</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>2500 Fiscal Services</b>								
100 Salaries	\$828,648	\$747,927	\$777,439	\$745,960	\$838,277	\$92,317	12.38%	0.37%
200 Benefits	\$361,147	\$192,334	\$359,946	\$345,112	\$424,939	\$79,827	23.13%	0.19%
300 Prof & Tech Svcs	\$354,505	\$113,555	\$48,726	\$149,000	\$57,000	(\$92,000)	-61.74%	0.03%
400 Purch Property Svcs	\$157,558	\$194,942	\$289,670	\$194,417	\$316,240	\$121,823	62.66%	0.14%
500 Other Purchased Svcs	\$58,453	\$70,044	\$38,997	\$95,000	\$95,900	\$900	0.95%	0.04%
600 Books & Materials	\$44,695	\$59,283	\$10,153	\$49,000	\$49,000	\$0	0.00%	0.02%
700 Equipment	\$2,731	\$0	\$31,052	\$10,000	\$10,000	\$0	0.00%	0.00%
800 Other Expenditures	\$25,683	\$38,977	\$26,887	\$35,000	\$33,000	(\$2,000)	-5.71%	0.01%
<b>2500 Fiscal Services</b>	<b>\$1,833,421</b>	<b>\$1,417,062</b>	<b>\$1,582,872</b>	<b>\$1,623,489</b>	<b>\$1,824,356</b>	<b>\$200,867</b>	<b>12.37%</b>	<b>0.81%</b>
<b>2600 Operation &amp; Maintenance</b>								
100 Salaries	\$6,459,707	\$6,472,981	\$6,267,473	\$6,368,929	\$6,657,369	\$288,440	4.53%	2.96%
200 Benefits	\$2,956,554	\$1,079,661	\$3,254,713	\$3,330,452	\$3,900,607	\$570,155	17.12%	1.74%
300 Prof & Tech Svcs	\$509,792	\$588,280	\$331,823	\$417,541	\$521,600	\$104,059	24.92%	0.23%
400 Purch Property Svcs	\$3,445,450	\$3,656,779	\$3,199,498	\$4,673,552	\$4,458,981	(\$214,571)	-4.59%	1.98%
500 Other Purchased Svcs	\$397,595	\$420,012	\$494,857	\$428,300	\$476,710	\$48,410	11.30%	0.21%
600 Books & Materials	\$1,224,897	\$1,628,163	\$1,303,654	\$2,103,410	\$2,002,845	(\$100,565)	-4.78%	0.89%
700 Equipment	\$248,070	\$196,332	\$26,989	\$162,615	\$187,965	\$25,350	15.59%	0.08%
800 Other Expenditures	\$1,074	\$1,916	\$1,200	\$1,900	\$1,900	\$0	0.00%	0.00%
<b>2600 Operation &amp; Maintenance</b>	<b>\$15,243,139</b>	<b>\$14,044,125</b>	<b>\$14,880,208</b>	<b>\$17,486,699</b>	<b>\$18,207,977</b>	<b>\$721,278</b>	<b>4.12%</b>	<b>8.11%</b>
<b>2700 Pupil Transportation</b>								
100 Salaries	\$2,758,206	\$2,766,949	\$2,713,752	\$2,891,777	\$2,920,637	\$28,860	1.00%	1.30%
200 Benefits	\$1,079,793	\$397,198	\$1,367,526	\$1,505,316	\$1,747,515	\$242,199	16.09%	0.78%
300 Prof & Tech Svcs	\$14,525	\$13,767	\$39,990	\$15,000	\$28,500	\$13,500	90.00%	0.01%
400 Purch Property Svcs	\$72,800	\$20,166	\$66,820	\$75,806	\$66,341	(\$9,465)	-12.49%	0.03%
500 Other Purchased Svcs	\$745,038	\$986,567	\$814,013	\$1,012,015	\$948,050	(\$63,965)	-6.32%	0.42%
600 Books & Materials	\$736,745	\$792,919	\$944,751	\$900,425	\$900,400	(\$25)	0.00%	0.40%
700 Equipment	\$0	\$407,756	\$507	\$0	\$16,000	\$16,000		0.01%
800 Other Expenditures	\$1,238	\$875	\$484	\$1,238	\$1,165	(\$73)	-5.90%	0.00%
<b>2700 Pupil Transportation</b>	<b>\$5,408,344</b>	<b>\$5,386,198</b>	<b>\$5,947,844</b>	<b>\$6,401,577</b>	<b>\$6,628,608</b>	<b>\$227,031</b>	<b>3.55%</b>	<b>2.95%</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>2800 Support Services Central</b>								
100 Salaries	\$1,293,188	\$1,012,612	\$1,059,894	\$1,048,416	\$1,203,349	\$154,933	14.78%	0.54%
200 Benefits	\$478,903	\$385,093	\$949,538	\$473,298	\$1,066,023	\$592,725	125.23%	0.47%
300 Prof & Tech Svcs	\$172,136	\$219,990	\$153,179	\$191,092	\$195,492	\$4,400	2.30%	0.09%
400 Purch Property Svcs	\$269,354	\$110,322	\$308,953	\$217,740	\$276,723	\$58,983	27.09%	0.12%
500 Other Purchased Svcs	\$569,978	\$343,269	\$191,617	\$656,397	\$496,155	(\$160,242)	-24.41%	0.22%
600 Books & Materials	\$23,533	\$205,978	\$86,188	\$17,800	\$20,700	\$2,900	16.29%	0.01%
700 Equipment	\$3,537	\$55,253	\$13,909	\$30,444	\$117,117	\$86,673	284.70%	0.05%
800 Other Expenditures	\$1,358	\$830	\$1,230	\$1,425	\$3,050	\$1,625	114.04%	0.00%
<b>2800 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>\$3,378,609</b>	<b>\$741,997</b>	<b>28.14%</b>	<b>1.50%</b>
<b>2900 IU Services</b>								
500 Other Purchased Svcs	\$104,476	\$104,251	\$99,678	\$100,303	\$102,003	\$1,700	1.69%	0.05%
<b>2900 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>\$49,969,968</b>	<b>\$49,042,743</b>	<b>\$49,004,089</b>	<b>\$53,193,692</b>	<b>\$56,961,860</b>	<b>\$3,768,168</b>	<b>7.08%</b>	<b>25.36%</b>
<b>3200 Student Activities</b>								
100 Salaries	\$1,133,927	\$1,300,184	\$1,271,530	\$1,245,011	\$1,392,854	\$147,843	11.87%	0.62%
200 Benefits	\$158,227	\$223,181	\$234,974	\$272,301	\$422,586	\$150,285	55.19%	0.19%
300 Prof & Tech Svcs	\$209,395	\$119,899	\$168,708	\$163,700	\$179,700	\$16,000	9.77%	0.08%
400 Purch Property Svcs	\$24,150	\$20,582	\$36,849	\$17,100	\$42,054	\$24,954	145.93%	0.02%
500 Other Purchased Svcs	\$90,916	\$81,743	\$95,260	\$99,950	\$108,205	\$8,255	8.26%	0.05%
600 Books & Materials	\$101,612	\$124,254	\$133,890	\$161,455	\$134,530	(\$26,925)	-16.68%	0.06%
700 Equipment	\$3,659	\$6,748	\$43,916	\$16,739	\$10,000	(\$6,739)	-40.26%	0.00%
800 Other Expenditures	\$15,661	\$19,261	\$19,251	\$37,909	\$23,680	(\$14,229)	-37.53%	0.01%
<b>3200 Student Activities</b>	<b>\$1,737,548</b>	<b>\$1,895,851</b>	<b>\$2,004,377</b>	<b>\$2,014,165</b>	<b>\$2,313,608</b>	<b>\$299,443</b>	<b>14.87%</b>	<b>1.03%</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>3300 Community Services</b>								
100 Salaries	\$0	\$2,175	\$1,633	\$0	\$0	\$0		0.00%
200 Benefits	\$0	\$273	\$221	\$0	\$0	\$0		0.00%
300 Prof & Tech Svcs	\$7,551	\$2,374	\$9,852	\$0	\$65,799	\$65,799		0.03%
400 Purch Property Svcs	\$0	\$701	\$0	\$702	\$0	(\$702)	-100.00%	0.00%
500 Other Purchased Svcs	\$93,957	\$349,366	\$221,215	\$230,000	\$230,000	\$0	0.00%	0.10%
600 Books & Materials	\$4,359	\$9,894	\$8,425	\$0	\$0	\$0		0.00%
800 Other Expenditures	\$120	\$72	\$0	\$0	\$0	\$0		0.00%
<b>3300 Community Services</b>	<b>\$105,986</b>	<b>\$364,855</b>	<b>\$241,345</b>	<b>\$230,702</b>	<b>\$295,799</b>	<b>\$65,097</b>	<b>28.22%</b>	<b>0.13%</b>
<b>3400 Scholarships &amp; Awards</b>								
600 Books & Materials	\$0	\$500	\$335	\$0	\$0	\$0		0.00%
<b>3400 Scholarships &amp; Awards</b>	<b>\$0</b>	<b>\$500</b>	<b>\$335</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>0.00%</b>
<b>Total 3000's Non Instructional</b>	<b>\$1,843,534</b>	<b>\$2,261,206</b>	<b>\$2,246,057</b>	<b>\$2,244,867</b>	<b>\$2,609,407</b>	<b>\$364,540</b>	<b>16.24%</b>	<b>1.16%</b>
<b>4000 Capital &amp; Property Improvement</b>								
300 Prof & Tech Svcs	\$0	\$3,443	\$52,232	\$3,443	\$0	(\$3,443)	-100.00%	0.00%
400 Purch Property Svcs	\$0	\$5,370	\$0	\$0	\$0	\$0		0.00%
400 Purch Property Svcs	\$0	\$603,060	\$79,788	\$0	\$0	\$0		0.00%
700 Equipment	\$0	\$65,680	\$137,035	\$0	\$0	\$0		0.00%
<b>Total 4000's Facilities Construction &amp; Improvement</b>	<b>\$0</b>	<b>\$677,552</b>	<b>\$269,055</b>	<b>\$3,443</b>	<b>\$0</b>	<b>(\$3,443)</b>	<b>-100.00%</b>	<b>0.00%</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>								
<b>800</b> Other Expenditures	\$12,088,012	\$14,040,570	\$13,667,053	\$13,323,802	\$13,368,256	\$44,454	0.33%	5.95%
<b>900</b> Debt Payments & Transfers	\$8,947,187	\$9,022,081	\$9,532,559	\$10,159,389	\$10,580,476	\$421,087	4.14%	4.71%
<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>\$23,948,732</b>	<b>\$465,541</b>	<b>1.98%</b>	<b>10.66%</b>
<b>5200 Fund Transfers</b>								
<b>900</b> Transfers to Other Funds	\$0	\$0	\$3,835,288	\$0	\$84,000	\$84,000		0.04%
<b>5200 Fund Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,835,288</b>	<b>\$0</b>	<b>\$84,000</b>	<b>\$84,000</b>		<b>0.04%</b>
<b>5900 Budgetary Reserve</b>								
<b>290</b> Addtl Grant Reserve	\$0	\$0	\$0	\$1,000,000	\$1,000,000	\$0	0.00%	
<b>800</b> Other Expenditures	\$0	\$0	\$0	\$2,000,000	\$2,000,000	\$0	0.00%	
<b>5900 Budgetary Reserve</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>0.00%</b>	<b>1.34%</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>\$27,032,732</b>	<b>\$549,541</b>	<b>2.08%</b>	<b>12.03%</b>
<u>Grand Total:</u>	<b>\$187,646,669</b>	<b>\$197,685,264</b>	<b>\$199,038,345</b>	<b>\$212,508,640</b>	<b>\$224,644,723</b>	<b>\$12,136,083</b>	<b>5.71%</b>	