

BASD
PROPOSED
FINAL
GENERAL FUND
BUDGET
2014-2015



May 12, 2014



Bethlehem Area School District
2014-2015 Budget

Executive Summary
May 12, 2014

Introduction and Background

The 2014-2015 Bethlehem Area School District (BASD) budget was developed in the context of the on-going challenges related to structural deficits and state policies that damage local school funding processes. The proposed final budget of \$236.5 million represents a 4.98% overall increase from the 2013-2014 budget of \$229.3 million. The increase in the 2014-2015 budget is attributed to two key cost drivers:

- PSERS +\$2.1 million
- Charter School Tuition +\$6.5 million

The net increase in operating cost for the 2014-2015 year without the impact of these mandated expenditure increases is only 0.29% above the operating costs for the current year reflecting very conservative spending on internal discretionary costs.

This proposed final budget is supported by a proposed 4.9% tax increase. It is important to note that without the \$20.3 million in charter school tuition expenses, the BASD budget for 2014-2015 would require no tax increase.

To guide us through this challenging budget development period, we established several budget goals:

- Sustainable budgeting – aligning on-going programs to reliable revenue sources
- Maintain mandated programs, existing contracts and agreements
- Address the structural deficit of long term costs outpacing long term revenue growth
- Preservation – focus on stabilizing and preserving educational programs.
- Address multi-year, cyclical needs – specifically purchase/lease cycle for new buses, facilities maintenance and technology

Additionally the district's *Roadmap to Educational Excellence 2.0* identifies four components necessary for school improvement: core academic learning; stretch learning; student engagement; and personal skill development. This "comprehensive" school experience is critical to our mission as a public school and guided our efforts throughout the budget process.

Revenue and Expenditure Highlights

While state revenue is projected to increase by approximately \$1.7 million, this proposed final budget anticipates decrease in federal funds. The overall trend of shifting the burden of financing our public schools to the local taxpayer continues.

This proposed final budget makes use of Act 1 exceptions approved for the district. The District was approved by the PA Department of Education for three exceptions: Special Education; and Retirement Contributions for a total of \$3.7 million in exceptions.

This proposed final budget represents a less than 0.3% overall increase in expenditures excluding PSERS and charter school tuition costs.

The only new educational initiative included in this budget is the Project Lead the Way pre-engineering and bio-engineering programs at our two high schools. This program is critical to meeting the needs of our students and also responds to the need for a larger STEM educated workforce in the Lehigh Valley.

This budget also takes several steps backward due to financial pressures. The school bus replacement cycle, computer replacement cycle, IT infrastructure improvements and the middle school afterschool program are all eliminated in this budget.

Conclusion

The 2014-2015 BASD budget balances educational needs with financial/economic realities. This proposed final budget is designed, under challenging financial circumstances, to protect core educational programs following the major reductions of the 2011-2012 budget. The bottom line is that charter school tuition costs are now the greatest threat to the financial stability of the district. In essence, the tuition cost of 8% of resident BASD students is causing program cuts for the 92% of students in BASD schools. Ultimately, policy level issues such as the charter school funding formula and pension cost increases must be solved at the state level. In the meantime, local school districts are forced to cut programs and raise taxes to maintain responsible educational programs.

Respectfully Submitted,

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

Bethlehem Area School District 2014-2015 Budget Calendar

November 2013	Budget documents distributed to administrators
December 2013	All budget requisitions and data due in Business Office. Preliminary Personnel Requirements (+/-) due to Director of HR Business Office & Superintendent review of requisition data
December 2013	Administration review draft budget proposal

January 6, 2013	Board Curriculum Committee - Review Budget Development Highlights
January 13, 2014	Board Finance Committee & Preliminary Budget Presentation
January 21, 2014	Printing and public inspection of proposed preliminary budget (20 days prior to adoption)
January 31, 2014	Public notice proposed preliminary budget (10 days prior to adoption)
February 10, 2014	Preliminary budget adoption (90 days prior to primary election) (SP. BD MTG w/ <i>Finance Comm</i> , Ed. Center, Edgeboro Room)
February 24, 2014	Deadline to submit tax rate increase for preliminary budget on uniform form to PDE (85 days prior to primary election)
February 27, 2014	Deadline to submit exceptions to PDE or Court of Common Pleas (75 days prior to primary election)
March 6, 2014	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)
March 19, 2014	Budget Workshop (Ed. Center, Edgeboro Room) (Tentative)
March 26, 2014	Deadline for PDE or Court of Common Pleas to rule on request for exception (55 days prior to primary election)
March 31, 2014	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)
April 24, 2014	Budget Workshop – Review Proposed Final Budget (Ed. Center, Edgeboro Room)
May 12, 2014	Proposed Final Budget Adoption by Board (30 days prior to adoption) (SPECIAL BOARD MTG w/ <i>Finance Comm</i> , Ed. Center, Edgeboro Room)
May 20, 2014	Primary Election
May 27, 2014	Printing and public inspection of proposed final budget (20 days prior to adoption)
June 6, 2014	Public notice proposed final budget (10 days prior to adoption)
June 16, 2014	Final Adoption of Budget (SPECIAL BOARD MTG w/ <i>Finance Comm</i> , Ed. Center, Edgeboro Room)

**Bethlehem Area School District
2014-15 Budget
At A Glance**

May 12, 2014

	<u>2013-14 Budget</u>	<u>2014-15 Budget Feb 2014</u>	<u>2014-15 Budget Mar 2014</u>	<u>2014-15 Budget May 2014</u>	<u>Net Change</u>	<u>Percentage Change</u>
<u>Revenues:</u>						
Local	\$153,793,631	\$158,685,403	\$158,685,403	\$159,072,323	\$386,920	0.24%
State	\$58,772,434	\$60,517,195	\$62,246,748	\$62,078,388	\$1,561,193	2.58%
Federal	\$5,921,030	\$5,397,432	\$5,397,433	\$5,590,868	\$193,436	3.58%
Other	\$3,167,445	\$1,030,000	\$2,030,000	\$2,547,671	\$1,517,671	147.35%
Total Revenue	\$221,654,540	\$225,630,030	\$228,359,584	\$229,289,250	\$3,659,220	1.62%
<u>Expenditures:</u>						
Instruction	\$113,371,450	\$117,428,812	\$116,690,754	\$113,182,760	(\$188,690)	-0.17%
Support Services	\$52,861,942	\$54,025,639	\$53,224,160	\$52,956,825	\$94,883	0.18%
**Non-Instr Svcs	\$2,548,810	\$2,717,890	\$2,717,892	\$2,715,255	\$166,445	6.53%
**Debt Svc/Transfers	\$26,355,877	\$27,089,661	\$26,648,799	\$26,848,799	\$492,922	1.87%
BASD	\$195,138,079	\$201,262,002	\$199,281,605	\$195,703,639	\$565,560	0.29%
PSERS	\$16,311,113	\$20,733,574	\$20,686,063	\$20,438,095	\$4,126,982	25.30%
CHARTER SCHOOLS	\$13,824,809	\$20,550,846	\$20,550,846	\$20,350,846	\$6,526,037	47.21%
Total Expenditures	\$225,274,001	\$242,546,422	\$240,518,514	\$236,492,580	\$11,218,579	4.98%
Revenue/Expenditure GAP (R/E-GAP)		(\$16,916,392)	(\$12,158,930)	(\$7,203,330)		

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BASD cannot raise tax millage above the Act 1 Index plus approved exceptions.
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2014-15 PROPOSED FINAL GENERAL FUND BUDGET

Expenditure Summary by Functional Area

May 12, 2014

The Function describes the activities for which a service or material is acquired. The functions of an LEA are classified into five broad areas: 1) Instruction, 2) Support Services, 3) Operation of Non-instructional Services, 4) Facilities Acquisition, Construction and Improvement Services, and 5) Other Financing Uses. Functions consist of activities, which have somewhat the same general operational objectives. For example, the subfunctions (the first major subdivision of a function), of the function Support Services consist of such areas as transportation, pupil personnel services, administration, etc. The function for Instruction is broken down by program (e.g., regular, special, vocational, etc.). Construction of the functional coding structure beyond the subfunction classification is based on the principle that the classification of activities should be combinable, comparable, relatable and mutually exclusive.

DESCRIPTION	12-13 ACTUAL	13-14 BUDGET	14-15 BUDGET	VARIANCE	% CHANGE	% of BUDGET
1100 Regular Instruction	\$88,927,723	\$97,761,815	\$101,658,679	\$3,896,864	3.99%	42.99%
1200 Special Education	\$24,766,988	\$25,224,453	\$28,990,008	\$3,765,555	14.93%	12.26%
1300 Vocational Education	\$9,834,596	\$10,391,990	\$11,185,182	\$793,192	7.63%	4.73%
1400 Other Instructional Programs	\$2,112,250	\$2,171,117	\$2,722,115	\$550,998	25.38%	1.15%
1500 Non Public Programs	\$4,956	\$25,199	\$28,504	\$3,305	13.12%	0.01%
1600 Adult Education	\$4,454	\$7,364	\$4,000	(\$3,364)	-45.68%	0.00%
1700 Community College	\$2,159,750	\$2,213,907	\$2,295,708	\$81,801	3.69%	0.97%
1800 Pre-Kindergarten Programs	\$630,202	\$793,271	\$736,292	(\$56,979)	-7.18%	0.31%
Total Instruction	\$128,440,919	\$138,589,116	\$147,620,488	\$9,031,372	6.52%	62.42%
2100 Student Services	\$8,015,767	\$8,533,928	\$8,905,377	\$371,449	4.35%	3.77%
2200 Support Services Instructional St	\$5,209,849	\$5,947,438	\$5,879,614	(\$67,824)	-1.14%	2.49%
2300 Administrative Services	\$9,519,411	\$10,446,688	\$10,913,376	\$466,688	4.47%	4.61%
2400 Medical Services	\$1,896,501	\$2,061,710	\$2,240,568	\$178,858	8.68%	0.95%
2500 Fiscal Services	\$1,591,419	\$1,873,857	\$1,780,207	(\$93,650)	-5.00%	0.75%
2600 Operation & Maintenance Svcs	\$16,277,202	\$18,050,671	\$18,257,883	\$207,212	1.15%	7.72%
2700 Pupil Transportation	\$7,731,757	\$6,675,100	\$7,140,050	\$464,950	6.97%	3.02%
2800 Support Services Central	\$3,064,281	\$3,852,227	\$3,781,750	(\$70,477)	-1.83%	1.60%
2900 IU Services	\$101,370	\$102,003	\$102,548	\$545	0.53%	0.04%
Total Support Services	\$53,407,557	\$57,543,622	\$59,001,373	\$1,457,751	2.53%	24.95%
3200 Student Activities	\$2,013,186	\$2,493,466	\$2,719,372	\$225,906	9.06%	1.15%
3300 Community Services	\$272,671	\$291,920	\$302,548	\$10,628	3.64%	0.13%
Total Non Instructional	\$2,285,856	\$2,785,386	\$3,021,920	\$236,534	8.49%	1.28%
4200 Existing Site Improvement						
4400 Arch & Eng-Improvements	\$33,789					
4600 Bldg Improvement	\$24,934					
Total Facilities Construction & Improvement	\$58,723					
5100 Debt Service	\$23,270,901	\$23,595,997	\$23,648,799	\$52,802	0.22%	10.00%
5200 Fund Transfers-Athletic & Capita	\$3,040,000	\$84,000	\$200,000	\$116,000	138.10%	0.08%
5300 Transfers to Self Insurance	\$2,750,000					
5900 Budgetary Reserve		\$2,675,880	\$3,000,000	\$324,120	12.11%	1.27%

<u>DESCRIPTION</u>	<u>12-13 ACTUAL</u>	<u>13-14 BUDGET</u>	<u>14-15 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
Total Debt & Transfers	\$29,060,901	\$26,355,877	\$26,848,799	\$492,922	1.87%	11.35%
<u>Grand Total:</u>	\$213,253,956	\$225,274,001	\$236,492,580	\$11,218,579	4.98%	

2014-15 PROPOSED FINAL GENERAL FUND BUDGET

Expenditures by Functional Area - Expanded View

May 12, 2014

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>12-13 ACTUAL</u>	<u>13-14 BUDGET</u>	<u>14-15 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
1000 <i>Instruction: Instruction includes all those activities dealing directly with the interaction between teachers and students and related costs, which can be directly attributed to a program of instruction. Included here are the activities of aides or classroom assistance of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process.</i>						
1100 Regular Instruction	\$85,530,567	\$94,395,693	\$97,611,679	\$3,215,986	3.41%	41.27%
1190 Fed Pgm Instr	\$3,397,156	\$3,366,122	\$4,047,000	\$680,878	20.23%	1.71%
1100 Regular Instruction	\$88,927,723	\$97,761,815	\$101,658,679	\$3,896,864	3.99%	42.99%
1211 Life Skills Support	\$1,358,244	\$1,413,022	\$1,888,335	\$475,313	33.64%	0.80%
1221 Hearing Impaired	\$369,433	\$310,598	\$307,015	(\$3,583)	-1.15%	0.13%
1224 Visually Impaired	\$216,640	\$138,206	\$68,161	(\$70,045)	-50.68%	0.03%
1225 Speech & Language	\$1,462,497	\$1,239,476	\$1,523,796	\$284,320	22.94%	0.64%
1231 Emotional Support	\$3,489,872	\$4,672,854	\$4,773,883	\$101,029	2.16%	2.02%
1233 Autistic Support	\$1,713,710	\$1,196,186	\$1,457,665	\$261,479	21.86%	0.62%
1241 Learning Support	\$11,365,830	\$11,163,139	\$12,392,757	\$1,229,618	11.01%	5.24%
1243 Gifted Svcs	\$750,811	\$802,739	\$849,317	\$46,578	5.80%	0.36%
1260 Physical Support	\$799,996	\$834,542	\$783,441	(\$51,101)	-6.12%	0.33%
1270 Early Intervention	\$668,880	\$655,450	\$597,366	(\$58,084)	-8.86%	0.25%
1280 Early Intervention	\$51,639	\$30,000	\$25,000	(\$5,000)	-16.67%	0.01%
1290 Other Special Education	\$2,519,438	\$2,768,241	\$4,323,272	\$1,555,031	56.17%	1.83%
1200 Special Education	\$24,766,988	\$25,224,453	\$28,990,008	\$3,765,555	14.93%	12.26%
1341 Family & Consumer Science	\$835,859	\$915,840	\$1,061,925	\$146,085	15.95%	0.45%
1350 Industrial Arts	\$842,410	\$925,241	\$981,335	\$56,094	6.06%	0.41%
1360 Business Education	\$2,307,048	\$2,391,977	\$2,468,910	\$76,933	3.22%	1.04%
1390 Vocational Education	\$5,849,280	\$6,158,932	\$6,673,012	\$514,080	8.35%	2.82%
1300 Vocational Education	\$9,834,596	\$10,391,990	\$11,185,182	\$793,192	7.63%	4.73%
1420 Summer School	\$332,006	\$108,530	\$123,578	\$15,048	13.87%	0.05%
1430 Homebound Education	\$199,218	\$297,125	\$302,507	\$5,382	1.81%	0.13%
1441 Court Placed Tuition	\$259,858	\$463,000	\$660,000	\$197,000	42.55%	0.28%
1442 Alternative Education	\$683,594	\$646,013	\$1,605,868	\$959,855	148.58%	0.68%
1450 After School Instr	\$637,574	\$656,449	\$30,162	(\$626,287)	-95.41%	0.01%
1400 Other Instructional Programs	\$2,112,250	\$2,171,117	\$2,722,115	\$550,998	25.38%	1.15%
1500 Non Public Pgms	\$4,956	\$25,199	\$28,504	\$3,305	13.12%	0.01%
1500 Non Public Programs	\$4,956	\$25,199	\$28,504	\$3,305	13.12%	0.01%
1691 Adult - Instr Svcs	\$4,454	\$7,364	\$4,000	(\$3,364)	-45.68%	0.00%

	<u>DESCRIPTION</u>	<u>12-13 ACTUAL</u>	<u>13-14 BUDGET</u>	<u>14-15 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
1600	Adult Education	\$4,454	\$7,364	\$4,000	(\$3,364)	-45.68%	0.00%
1700	Community College	\$2,159,750	\$2,213,907	\$2,295,708	\$81,801	3.69%	0.97%
1700	Community College	\$2,159,750	\$2,213,907	\$2,295,708	\$81,801	3.69%	0.97%
1801	Pre-Kindergarten Instruction	\$601,087	\$762,002	\$700,902	(\$61,100)	-8.02%	0.30%
1802	Pre-Kindergarten Admin	\$21,045	\$23,269	\$26,390	\$3,121	13.41%	0.01%
1805	Pre-Kindergarten Food	\$8,070	\$8,000	\$9,000	\$1,000	12.50%	0.00%
1800	Pre-Kindergarten Programs	\$630,202	\$793,271	\$736,292	(\$56,979)	-7.18%	0.31%
Total Instruction		\$128,440,919	\$138,589,116	\$147,620,488	\$9,031,372	6.52%	62.42%
2000	<i>Support Services: Support Services are those services that provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist as adjuncts to support the fulfillment of the objectives of instruction, community services, and enterprise programs.</i>						
2110	Pupil Svcs	\$311,954	\$320,395	\$334,169	\$13,774	4.30%	0.14%
2120	Guidance	\$5,149,486	\$5,261,159	\$5,815,205	\$554,046	10.53%	2.46%
2130	Attendance	\$246,759	\$249,839	\$319,836	\$69,997	28.02%	0.14%
2140	Psychological Svcs	\$1,182,488	\$1,239,809	\$1,458,069	\$218,260	17.60%	0.62%
2150	Speech & Audiology Svcs		\$293,175	\$0	(\$293,175)	-100.00%	
2160	Social Work Svcs	\$431,655	\$629,092	\$684,460	\$55,368	8.80%	0.29%
2170	Child Acctg	\$298,822	\$260,768	\$292,488	\$31,720	12.16%	0.12%
2190	Other Student Svcs	\$394,601	\$279,691	\$1,150	(\$278,541)	-99.59%	0.00%
2100	Student Services	\$8,015,767	\$8,533,928	\$8,905,377	\$371,449	4.35%	3.77%
2220	Tech Support	\$495,117	\$513,729	\$521,635	\$7,906	1.54%	0.22%
2240	Computer Asst. Instr	\$1,675,427	\$1,714,045	\$1,372,165	(\$341,880)	-19.95%	0.58%
2250	Library	\$1,352,215	\$1,544,439	\$1,895,993	\$351,554	22.76%	0.80%
2260	Curriculum & Instr Svcs	\$673,154	\$721,332	\$848,080	\$126,748	17.57%	0.36%
2269	Pupil Svcs	\$775,763	\$1,085,936	\$964,567	(\$121,369)	-11.18%	0.41%
2271	Staff Development-Certified	\$73,973	\$235,196	\$164,403	(\$70,793)	-30.10%	0.07%
2272	Staff Dev - Instr Non Cert	\$21,469	\$24,421	\$0	(\$24,421)	-100.00%	
2280	Non Public Support Svcs	\$142,730	\$108,340	\$112,771	\$4,431	4.09%	0.05%
2200	Support Services Instructional	\$5,209,849	\$5,947,438	\$5,879,614	(\$67,824)	-1.14%	2.49%
2310	Board Svcs	\$156,857	\$177,914	\$157,048	(\$20,866)	-11.73%	0.07%
2330	Tax Collection	\$661,349	\$955,668	\$1,112,563	\$156,895	16.42%	0.47%
2350	Legal Svcs	\$427,839	\$430,000	\$523,200	\$93,200	21.67%	0.22%
2360	Superintendent's Office	\$396,397	\$423,141	\$455,751	\$32,610	7.71%	0.19%
2370	Community Relations		\$89,919	\$66,698	(\$23,221)	-25.82%	0.03%
2380	Principal's Office	\$7,837,029	\$8,297,769	\$8,550,833	\$253,064	3.05%	3.62%
2390	Graduation Activities	\$39,941	\$72,277	\$47,283	(\$24,994)	-34.58%	0.02%
2300	Administrative Services	\$9,519,411	\$10,446,688	\$10,913,376	\$466,688	4.47%	4.61%
2420	Medical Svcs	\$5,695	\$10,000	\$8,000	(\$2,000)	-20.00%	0.00%
2430	Dental Svcs	\$7,910	\$11,000	\$11,100	\$100	0.91%	0.00%
2440	Nursing Svcs	\$1,664,517	\$1,775,897	\$1,990,155	\$214,258	12.06%	0.84%

	<u>DESCRIPTION</u>	<u>12-13 ACTUAL</u>	<u>13-14 BUDGET</u>	<u>14-15 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2450	Non Public Nursing Svcs	\$216,854	\$239,592	\$220,513	(\$19,079)	-7.96%	0.09%
2490	Other Health Svcs	\$1,525	\$25,221	\$10,800	(\$14,421)	-57.18%	0.00%
2400	Medical Services	\$1,896,501	\$2,061,710	\$2,240,568	\$178,858	8.68%	0.95%
2500	Fiscal Svcs	\$1,591,419	\$1,873,857	\$1,780,207	(\$93,650)	-5.00%	0.75%
2500	Fiscal Services	\$1,591,419	\$1,873,857	\$1,780,207	(\$93,650)	-5.00%	0.75%
2600	Oper & Maint Svcs	\$14,936,465	\$16,567,306	\$16,820,354	\$253,048	1.53%	7.11%
2610	Maintenance Spvr	\$561,116	\$673,047	\$653,424	(\$19,623)	-2.92%	0.28%
2650	Vehicle Svcs	\$13,519		\$2,000	\$2,000		0.00%
2660	Security Svcs	\$766,101	\$810,318	\$782,105	(\$28,213)	-3.48%	0.33%
2600	Operation & Maintenance Svc	\$16,277,202	\$18,050,671	\$18,257,883	\$207,212	1.15%	7.72%
2710	Spvr Pupil Transp	\$433,811	\$453,135	\$533,214	\$80,079	17.67%	0.23%
2720	Pupil Transportation	\$6,026,069	\$5,050,814	\$5,278,082	\$227,268	4.50%	2.23%
2730	Crossing Guards	\$183,090	\$200,719	\$209,660	\$8,941	4.45%	0.09%
2740	Vehicle Maint Svcs	\$1,088,786	\$970,432	\$1,119,094	\$148,662	15.32%	0.47%
2700	Pupil Transportation	\$7,731,757	\$6,675,100	\$7,140,050	\$464,950	6.97%	3.02%
2818	Technology Svcs	\$147,719	\$386,354	\$358,482	(\$27,872)	-7.21%	0.15%
2820	Information Svcs	\$37,257	\$40,500	\$40,500		0.00%	0.02%
2830	Personnel Svcs	\$1,277,027	\$1,315,503	\$1,235,180	(\$80,323)	-6.11%	0.52%
2834	Staff Dev-Non Instr Certified	\$11,580	\$111,771	\$107,356	(\$4,415)	-3.95%	0.05%
2836	Staff Dev-Non Cert Non Instr	\$46,467	\$64,713	\$66,539	\$1,826	2.82%	0.03%
2840	Data Processing	\$1,254,139	\$1,506,545	\$1,553,228	\$46,683	3.10%	0.66%
2850	State & Federal Liaison	\$290,091	\$426,841	\$420,465	(\$6,376)	-1.49%	0.18%
2800	Support Services Central	\$3,064,281	\$3,852,227	\$3,781,750	(\$70,477)	-1.83%	1.60%
2900	IU Svcs	\$101,370	\$102,003	\$102,548	\$545	0.53%	0.04%
2900	IU Services	\$101,370	\$102,003	\$102,548	\$545	0.53%	0.04%
Total Support Services		\$53,407,557	\$57,543,622	\$59,001,373	\$1,457,751	2.53%	24.95%
3000	<i>Non Instructional: Activities concerned with providing non-instructional services to students, staff or the community.</i>						
3210	Student Activities	\$289,194	\$571,234	\$511,875	(\$59,359)	-10.39%	0.22%
3250	Athletics	\$1,723,991	\$1,922,232	\$2,207,497	\$285,265	14.84%	0.93%
3200	Student Activities	\$2,013,186	\$2,493,466	\$2,719,372	\$225,906	9.06%	1.15%
3300	Comm Svcs/Crossing Guard	\$272,671	\$291,920	\$302,548	\$10,628	3.64%	0.13%
3300	Community Services	\$272,671	\$291,920	\$302,548	\$10,628	3.64%	0.13%
Total Non Instructional		\$2,285,856	\$2,785,386	\$3,021,920	\$236,534	8.49%	1.28%
4000	<i>Facilities Construction & Improvement: Capital Facilities Acquisition, Construction and Improvements are capital expenditures incurred to purchase land, buildings, service systems and built-in equipment. Expenditures include the initial purchase of land and buildings; construction; remodeling, additions and improvements to buildings; initial installation, replacement or extension of service systems; and other built-in equipment, as well as improvement to sites, and activities related to all of the above.</i>						

	<u>DESCRIPTION</u>	<u>12-13 ACTUAL</u>	<u>13-14 BUDGET</u>	<u>14-15 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
4200	Existing Site Imprv			\$0			
4200	Existing Site Improvement			\$0			
4400	Arch & Eng-Imprv	\$33,789		\$0			
4400	Arch & Eng-Improvements	\$33,789		\$0			
4600	Bldg Improvement	\$24,934		\$0			
4600	Bldg Improvement	\$24,934		\$0			
	I Facilities Construction & Improvement	\$58,723	\$0	\$0	\$0	0.00%	
5000	<i>Debt & Transfers: This category includes current debt service expenditures and other expenses (expenditures and other financing uses). Other financing uses represent the disbursement of governmental funds not classified in other functional areas that require budgetary and accounting control. These include the refunding of debt and transfers of monies from one fund to another and to component units. Other expenditures recorded to this account series include refunds of prior period receipts and revenues, and current debt service expenditures.</i>						
5110	Debt Service	\$23,260,908	\$23,495,997	\$23,398,799	(\$97,198)	-0.41%	9.89%
5130	Refund Prior Yr Receipts	\$9,993	\$100,000	\$250,000	\$150,000	150.00%	0.11%
5100	Debt Service	\$23,270,901	\$23,595,997	\$23,648,799	\$52,802	0.22%	10.00%
5230	Capital Projects Fund Transf	\$3,000,000		\$0			
5250	Transfer to Cafeteria Fund	\$40,000		\$0			
5251	Food Service Transfer		\$84,000	\$200,000	\$116,000	138.10%	0.08%
5200	Fund Transfers-Athletic & Cap	\$3,040,000	\$84,000	\$200,000	\$116,000	138.10%	0.08%
5310	Transfer to Self Insurance Fu	\$2,750,000		\$0			
5300	Transfers to Self Insurance	\$2,750,000		\$0			
5900	Budgetary Reserve		\$2,675,880	\$3,000,000	\$324,120	12.11%	1.27%
5900	Budgetary Reserve		\$2,675,880	\$3,000,000	\$324,120	12.11%	1.27%
	Total Debt & Transfers	\$29,060,901	\$26,355,877	\$26,848,799	\$492,922	1.87%	11.35%
	Grand Total:	\$213,253,956	\$225,274,001	\$236,492,580	\$11,218,579	4.98%	

2014-15 PROPOSED FINAL GENERAL FUND BUDGET

Expenditures by Major Category

May 12, 2014

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>12-13 ACTUAL</u>	<u>13-14 BUDGET</u>	<u>14-15 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
110 Salaries-Admin	\$6,129,480	\$6,323,990	\$6,449,500	\$125,510	1.98%	2.73%
120 Salaries-Prof	\$67,163,190	\$69,973,604	\$66,991,176	(\$2,982,428)	-4.26%	28.33%
130 Salaries-Supplemental	\$2,640,732	\$2,811,437	\$2,781,911	(\$29,526)	-1.05%	1.18%
140 Salaries-Tech	\$1,143,566	\$1,186,305	\$1,227,652	\$41,347	3.49%	0.52%
150 Salaries-Clerical	\$3,427,747	\$3,634,510	\$3,754,745	\$120,235	3.31%	1.59%
160 Salaries-Technical	\$1,592,998	\$1,567,426	\$1,659,888	\$92,462	5.90%	0.70%
170 Salaries-Bus Drivers	\$2,517,125	\$2,759,496	\$2,693,613	(\$65,883)	-2.39%	1.14%
180 Salaries-Custodian	\$4,669,183	\$4,983,717	\$5,089,238	\$105,521	2.12%	2.15%
190 Salaries-Instr Asst	\$3,378,317	\$3,208,797	\$3,564,324	\$355,527	11.08%	1.51%
Salaries	\$92,662,336	\$96,449,282	\$94,212,047	(\$2,237,235)	-2.32%	39.84%

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>12-13 ACTUAL</u>	<u>13-14 BUDGET</u>	<u>14-15 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
210 Group Insurance	\$209,985	\$221,152	\$213,154	(\$7,998)	-3.62%	0.09%
220 Social Security	\$6,959,722	\$7,368,812	\$7,324,298	(\$44,514)	-0.60%	3.10%
230 Retirement	\$11,391,581	\$16,311,113	\$20,438,095	\$4,126,982	25.30%	8.64%
240 Tuition Reimb	\$436,040	\$653,500	\$600,000	(\$53,500)	-8.19%	0.25%
250 Unemployment		\$600,000	\$190,000	(\$410,000)	-68.33%	0.08%
260 Workers Comp	\$631,557	\$707,639	\$633,368	(\$74,271)	-10.50%	0.27%
270 Health Insurance	\$25,187,616	\$24,168,593	\$23,746,510	(\$422,083)	-1.75%	10.04%
280 Retiree Health Insurance		\$3,837,235	\$3,800,144	(\$37,091)	-0.97%	1.61%
290 Other Medical Benefits	\$17,455	\$99,375	\$40,000	(\$59,375)	-59.75%	0.02%
Benefits	\$44,833,955	\$53,967,419	\$56,985,569	\$3,018,150	5.59%	24.10%

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>12-13 ACTUAL</u>	<u>13-14 BUDGET</u>	<u>14-15 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
310 Tax Coll Commissions	\$416,071	\$533,950	\$407,050	(\$126,900)	-23.77%	0.17%
320 Prof Education Svcs	\$7,302,860	\$7,967,194	\$9,510,506	\$1,543,312	19.37%	4.02%

330 Prof Services	\$1,222,638	\$1,228,881	\$3,171,707	\$1,942,826	158.10%	1.34%
340 Technical Services	\$178,869	\$207,634	\$127,782	(\$79,852)	-38.46%	0.05%
350 Security Services	\$137,921	\$310,464	\$260,418	(\$50,046)	-16.12%	0.11%
390 Misc Professional Service	\$270					
Prof & Tech Svcs	\$9,258,630	\$10,248,123	\$13,477,463	\$3,229,340	31.51%	5.70%

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>12-13 ACTUAL</u>	<u>13-14 BUDGET</u>	<u>14-15 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
410 Cleaning Services	\$230,806	\$223,562	\$265,000	\$41,438	18.54%	0.11%
420 Utilities	\$2,330,143	\$2,350,500	\$2,250,640	(\$99,860)	-4.25%	0.95%
430 Repairs & Maint	\$1,086,522	\$1,481,711	\$1,244,888	(\$236,823)	-15.98%	0.53%
440 Lease Rentals	\$782,547	\$809,703	\$797,441	(\$12,262)	-1.51%	0.34%
450 Construction Svcs	\$367,973	\$812,977	\$311,000	(\$501,977)	-61.75%	0.13%
460 Extermination Svcs	\$13,152	\$15,000	\$15,000		0.00%	0.01%
Purch Property Svcs	\$4,811,142	\$5,693,453	\$4,883,969	(\$809,484)	-14.22%	2.07%

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

<u>DESCRIPTION</u>	<u>12-13 ACTUAL</u>	<u>13-14 BUDGET</u>	<u>14-15 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
510 Contracted Transportation	\$593,082	\$838,300	\$804,534	(\$33,766)	-4.03%	0.34%
520 Insurance	\$708,709	\$760,706	\$803,036	\$42,330	5.56%	0.34%
530 Communications	\$326,225	\$393,600	\$495,965	\$102,365	26.01%	0.21%
540 Advertising	\$34,366	\$33,550	\$32,200	(\$1,350)	-4.02%	0.01%
550 Printing Svcs	\$91,373	\$88,625	\$64,329	(\$24,296)	-27.41%	0.03%
560 Student Tuition	\$21,537,167	\$23,046,648	\$30,395,066	\$7,348,418	31.88%	12.85%
580 Travel	\$95,152	\$178,933	\$172,723	(\$6,210)	-3.47%	0.07%
590 Other Purch Svcs	\$353,212	\$346,703	\$355,098	\$8,395	2.42%	0.15%
Other Purchased Svcs	\$23,739,287	\$25,687,065	\$33,122,951	\$7,435,886	28.95%	14.01%

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>12-13 ACTUAL</u>	<u>13-14 BUDGET</u>	<u>14-15 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
610 General Supplies	\$2,365,543	\$2,237,738	\$2,236,105	(\$1,633)	-0.07%	0.95%
620 Energy	\$1,536,390	\$1,882,303	\$1,938,435	\$56,132	2.98%	0.82%
630 Food	\$49,410	\$29,450	\$20,460	(\$8,990)	-30.53%	0.01%
640 Books & Textbooks	\$488,748	\$851,660	\$443,312	(\$408,348)	-47.95%	0.19%
650 Tech Supplies & Fees	\$513,291	\$496,557	\$1,071,319	\$574,762	115.75%	0.45%
Books & Materials	\$4,953,381	\$5,497,708	\$5,709,631	\$211,923	3.85%	2.41%

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

<u>DESCRIPTION</u>	<u>12-13 ACTUAL</u>	<u>13-14 BUDGET</u>	<u>14-15 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
710 Land and Improvements	\$21,083	\$10,000		(\$10,000)	-100.00%	
750 Equip Orig & Additional	\$3,068,673	\$288,172	\$344,730	\$56,558	19.63%	0.15%
760 Equipment Replacement	\$589,220	\$807,488	\$649,689	(\$157,799)	-19.54%	0.27%
780 Technology Network Infra	\$2,388					
Equipment	\$3,681,363	\$1,105,660	\$994,419	(\$111,241)	-10.06%	0.42%

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

<u>DESCRIPTION</u>	<u>12-13 ACTUAL</u>	<u>13-14 BUDGET</u>	<u>14-15 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
810 Dues & Fees	\$85,355	\$143,309	\$118,198	(\$25,111)	-17.52%	0.05%
820 Claims & Judgements	\$49,748	\$70,000	\$84,000	\$14,000	20.00%	0.04%
830 Debt Interest	\$12,589,135	\$12,640,641	\$11,832,854	(\$807,787)	-6.39%	5.00%
840 Contingency		\$2,675,880	\$3,000,000	\$324,120	12.11%	1.27%
880 Refund Prior Yr Receipts	\$9,993	\$100,000	\$250,000	\$150,000	150.00%	0.11%
890 Student Fees for Instructi	\$117,859	\$56,105	\$55,534	(\$571)	-1.02%	0.02%
Other Expenditures	\$12,852,089	\$15,685,935	\$15,340,586	(\$345,349)	-2.20%	6.49%

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

<u>DESCRIPTION</u>	<u>12-13 ACTUAL</u>	<u>13-14 BUDGET</u>	<u>14-15 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
910 Debt Principal	\$10,671,773	\$10,855,356	\$11,565,945	\$710,589	6.55%	4.89%
920 Authority Payments						
930 Fund Transfers	\$5,790,000	\$84,000	\$200,000	\$116,000	138.10%	0.08%
Debt Payments & Transfers	\$16,461,773	\$10,939,356	\$11,765,945	\$826,589	7.56%	4.98%
Grand Total:	\$213,253,956	\$225,274,001	\$236,492,580	\$11,218,579	4.98%	

2014-15 PROPOSED FINAL GENERAL FUND BUDGET

Revenue

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

May 12, 2014

<u>DESCRIPTION</u>	<u>12-13 ACTUAL</u>	<u>13-14 BUDGET</u>	<u>14-15 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
<u>Local Revenue</u>						
6111 Current Real Estate Taxes	\$129,105,493.28	\$133,170,316.00	\$133,387,377.00	\$217,061.00	0.16%	58.17%
6112 Interim Real Estate Taxes	\$1,449,694.45	\$999,997.00	\$1,600,000.00	\$600,003.00	60.00%	0.70%
6113 Public Utility Realty Tax	\$185,048.54	\$186,753.00	\$180,000.00	(\$6,753.00)	-3.62%	0.08%
6114 Payments In Lieu Of Taxes	\$223,911.62	\$200,000.00	\$220,000.00	\$20,000.00	10.00%	0.10%
6120 Per Capita Tax Sec 679	\$218,165.91	\$231,000.00	\$200,000.00	(\$31,000.00)	-13.42%	0.09%
6141 Per Capita Tax Act 511	\$218,165.93	\$231,000.00	\$200,000.00	(\$31,000.00)	-13.42%	0.09%
6143 Emergency Tax	\$313,464.11	\$310,000.00	\$310,000.00	0.00%	0.00%	0.14%
6151 Earned Income Tax	\$11,821,242.68	\$12,200,000.00	\$12,900,000.00	\$700,000.00	5.74%	5.63%
6153 Real Estate Transfer Tax	\$1,753,044.85	\$1,750,000.00	\$2,000,000.00	\$250,000.00	14.29%	0.87%
6157 Mercantile Tax	\$4,501,191.22	\$3,210,000.00	\$2,860,000.00	(\$350,000.00)	-10.90%	1.25%
6211 Tax Increment Payments	(\$4,263,617.14)	(\$4,017,912.00)	(\$4,300,000.00)	(\$282,088.00)	7.02%	-1.88%
6411 Delinquent Real Estate Tx	\$5,211,915.22	\$4,800,000.00	\$5,052,000.00	\$252,000.00	5.25%	2.20%
6420 Delinquent Per Capita Taxes	\$77,040.71	\$78,000.00	\$77,000.00	(\$1,000.00)	-1.28%	0.03%
6457 Delinquent Mercantile Tax	\$524,175.18	\$475,000.00	\$460,000.00	(\$15,000.00)	-3.16%	0.20%
6510 Earnings On Investments	\$100,029.93	\$150,000.00	\$105,000.00	(\$45,000.00)	-30.00%	0.05%
6530 Gains or Losses on Sale of	\$8,106.81		\$0.00			0.00%
6631 Special Functions/Vending		\$4,000.00	\$0.00	(\$4,000.00)	-100.00%	0.00%
6710 Admissions	\$122,090.64	\$140,000.00	\$0.00	(\$140,000.00)	-100.00%	0.00%
6740 Student Fees	\$107,982.42	\$50,000.00	\$105,000.00	\$55,000.00	110.00%	0.05%
6750 Student Activity Special Events	\$6,307.02	\$1,000.00	\$3,000.00	\$2,000.00	200.00%	0.00%
6810 Revenue From Local Govt			\$25,000.00	\$25,000.00		0.01%
6821 Safe Schools Grant	\$19,604.00		\$13,000.00	\$13,000.00		0.01%
6831 Fed Rev Frm Othr LEAs-Idea	\$12,789.00		\$12,000.00	\$12,000.00		0.01%
6832 Fed IDEA Rev Pass Thru	\$1,880,194.84	\$1,757,088.00	\$1,732,088.00	(\$25,000.00)	-1.42%	0.76%
6910 Rent From Sch Facilities	\$129,412.97	\$294,500.00	\$277,500.00	(\$17,000.00)	-5.77%	0.12%
6920 Contibutions/Donations	\$329,152.21	\$64,000.00	\$230,440.00	\$166,440.00	260.06%	0.10%
6941 Tuition			\$180,000.00	\$180,000.00		0.08%
6942 Summer School Tuition	\$12,580.00	\$46,500.00	\$126,000.00	\$79,500.00	170.97%	0.05%
6943 Community Ed Tuition	\$4,232.00	\$27,500.00	\$2,600.00	(\$24,900.00)	-90.55%	0.00%
6944 Tuition Other PA LEAs	\$355,616.51	\$265,000.00	\$356,000.00	\$91,000.00	34.34%	0.16%
6980 Community Svc Activities	\$4,832.63	\$16,800.00	\$5,000.00	(\$11,800.00)	-70.24%	0.00%
6981 Community Svc Activities			\$3,400.00	\$3,400.00		0.00%
6991 Refund Prior Year Exp	\$1,909,417.32	\$587,632.00	\$560,000.00	(\$27,632.00)	-4.70%	0.24%
6992 Misc Revenue	\$85,556.24	\$15,000.00	\$15,000.00	0.00%	0.00%	0.01%
6999 Misc Revenue	\$256,552.83	\$169,918.00	\$174,918.00	\$5,000.00	2.94%	0.08%
Total Local Revenue	\$156,683,393.93	\$157,413,092.00	\$159,072,323.00	\$1,659,231.00	1.05%	69.38%
<u>State Revenue</u>						
7110 Basic Educ Funding	\$27,044,674.67	\$27,741,165.00	\$27,803,331.00	\$62,166.00	0.22%	12.13%
7160 Tuition-Sec 1305 & 1306	\$262,688.75	\$325,000.00	\$275,000.00	(\$50,000.00)	-15.38%	0.12%

<u>DESCRIPTION</u>	<u>12-13 ACTUAL</u>	<u>13-14 BUDGET</u>	<u>14-15 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
7220 Vocational Education	\$181.50	\$6,000.00	\$0.00	(\$6,000.00)	-100.00%	0.00%
7250 Migratory Children	\$800.00	\$2,000.00	\$2,000.00		0.00%	0.00%
7271 Special Education	\$6,584,843.45	\$6,551,919.00	\$6,584,843.00	\$32,924.00	0.50%	2.87%
7290 Educ Assistance Pgm	\$500.00		\$0.00			0.00%
7292 Pre-K Counts	\$592,576.31	\$786,000.00	\$786,000.00		0.00%	0.34%
7310 Transportation Subsidy	\$2,259,065.01	\$2,570,435.00	\$2,326,844.00	(\$243,591.00)	-9.48%	1.01%
7320 Rental/Sinking Fund Reimb	\$1,698,447.50	\$1,933,437.00	\$1,867,573.00	(\$65,864.00)	-3.41%	0.81%
7330 Medical & Dental Svcs	\$331,665.31	\$365,000.00	\$330,000.00	(\$35,000.00)	-9.59%	0.14%
7340 Homestead Prop Tax Relief	\$4,719,989.85	\$4,733,948.00	\$4,733,948.00		0.00%	2.06%
7501 Accountability Block Grants	\$665,439.00	\$665,439.00	\$2,427,263.00	\$1,761,824.00	264.76%	1.06%
7599 DCED Grants	\$150,484.00	\$1,150,484.00	\$1,150,484.00		0.00%	0.50%
7810 State Share Social Security	\$3,324,542.09	\$3,738,936.00	\$3,572,113.00	(\$166,823.00)	-4.46%	1.56%
7820 State Share Retirement	\$5,566,150.03	\$8,202,671.00	\$10,218,989.00	\$2,016,318.00	24.58%	4.46%
Total State Revenue	\$53,202,047.47	\$58,772,434.00	\$62,078,388.00	\$3,305,954.00	5.63%	27.07%
<u>Federal Revenue</u>						
8110 Pmts Federally Impacted Areas PL	\$46,941.10	\$53,000.00	\$53,000.00		0.00%	0.02%
8200 Unrestricted Federal Grants Passed	\$49,383.17		\$0.00			0.00%
8514 Title 1 Reading First	\$3,183,075.11	\$3,695,200.00	\$3,817,038.00	\$121,838.00	3.30%	1.66%
8515 NCLB Title II	\$635,680.79	\$720,361.00	\$720,361.00		0.00%	0.31%
8516 NCLB Title III	\$360,129.44	\$260,179.00	\$260,179.00		0.00%	0.11%
8517 NCLB Title IV	\$1,182,500.83	\$500,000.00	\$0.00	(\$500,000.00)	-100.00%	0.00%
8580 Child Care And Development Block	\$170,290.00	\$170,290.00	\$170,290.00		0.00%	0.07%
8810 ACCESS Reimbursement	\$233,885.72	\$522,000.00	\$500,000.00	(\$22,000.00)	-4.21%	0.22%
8820 ACCESS Health-Related Transp &	\$66,925.14		\$70,000.00	\$70,000.00		0.03%
Total Federal Revenue	\$5,928,811.30	\$5,921,030.00	\$5,590,868.00	(\$330,162.00)	-5.58%	2.44%
<u>Other Revenue</u>						
9200 Proceeds From Long Term Financing	\$2,119,670.27		\$0.00			0.00%
9400 Sale Of Equipment	\$11,761.90	\$30,000.00	\$20,000.00	(\$10,000.00)	-33.33%	0.01%
9910 Fund Balance Revenue		\$3,127,445.00	\$2,517,671.00	(\$609,774.00)	-19.50%	1.10%
9990 Insurance Recoveries	\$5,209.84	\$10,000.00	\$10,000.00		0.00%	0.00%
Total Other Revenue	\$2,136,642.01	\$3,167,445.00	\$2,547,671.00	(\$619,774.00)	-19.57%	1.11%
<u>Grand Total:</u>	\$217,950,894.71	\$225,274,001.00	\$229,289,250.00	\$4,015,249.00	1.78%	

BETHLEHEM AREA SCHOOL DISTRICT

2014-2015 PROPOSED FINAL GENERAL FUND BUDGET

SUPPORTING EXPENDITURE DETAIL



MAY 12, 2014

2014-15 PROPOSED FINAL GENERAL FUND BUDGET
Expenditure Detail

May 12, 2014

<u>DESCRIPTION</u>	<u>10-11 ACTUAL</u>	<u>11-12 ACTUAL</u>	<u>12-13 ACTUAL</u>	<u>13-14 BUDGET</u>	<u>14-15 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
1100 Regular Instruction								
100 Salaries	\$50,159,299	\$50,099,641	\$50,565,919	\$52,673,404	\$49,783,174.00	(\$2,890,230)	-5.49%	21.05%
200 Benefits	\$18,960,943	\$21,825,444	\$24,200,004	\$30,483,634	\$30,569,450.00	\$85,816	0.28%	12.93%
300 Prof & Tech Svcs	\$28,815	\$497,228	\$612,281	\$438,162	\$1,710,108.00	\$1,271,946	290.29%	0.72%
400 Purch Property Svcs	\$481,455	\$267,612	\$295,788	\$295,715	\$297,057.00	\$1,342	0.45%	0.13%
500 Other Purchased Svcs	\$218,036	\$9,785,691	\$10,673,888	\$11,825,498	\$17,253,063.00	\$5,427,565	45.90%	7.30%
600 Books & Materials	\$714,042	\$1,190,311	\$1,375,119	\$1,695,040	\$1,718,993.00	\$23,953	1.41%	0.73%
700 Equipment	\$71,029	\$1,244,870	\$1,201,510	\$323,459	\$285,911.00	(\$37,548)	-11.61%	0.12%
800 Other Expenditures	\$1,041	\$1,627	\$3,214	\$26,903	\$40,923.00	\$14,020	52.11%	0.02%
1100 Regular Instruction	\$70,634,661	\$84,912,424	\$88,927,723	\$97,761,815	\$101,658,679.00	\$3,896,864	3.99%	42.99%
1200 Special Education								
100 Salaries	\$9,480,162	\$10,087,704	\$10,484,126	\$10,396,183	\$11,057,588.00	\$661,405	6.36%	4.68%
200 Benefits	\$3,533,283	\$4,694,010	\$5,344,751	\$5,811,189	\$6,885,169.00	\$1,073,980	18.48%	2.91%
300 Prof & Tech Svcs	\$2,777,401	\$5,998,020	\$6,140,987	\$6,095,604	\$7,093,753.00	\$998,149	16.37%	3.00%
400 Purch Property Svcs	\$5,590	\$10,479	\$13,518	\$10,455	\$15,535.00	\$5,080	48.59%	0.01%
500 Other Purchased Svcs	\$177,110	\$2,222,221	\$2,514,694	\$2,664,553	\$3,702,912.00	\$1,038,359	38.97%	1.57%
600 Books & Materials	\$12,146	\$76,852	\$187,292	\$189,779	\$160,051.00	(\$29,728)	-15.66%	0.07%
700 Equipment		\$58,780	\$26,125	\$9,653	\$16,500.00	\$6,847	70.93%	0.01%
800 Other Expenditures	\$35,000	\$24,376	\$55,496	\$47,037	\$58,500.00	\$11,463	24.37%	0.02%
1200 Special Education	\$16,020,693	\$23,172,442	\$24,766,988	\$25,224,453	\$28,990,008.00	\$3,765,555	14.93%	12.26%
1300 Vocational Education								
100 Salaries	\$1,404,534	\$1,949,485	\$2,649,434	\$2,813,608	\$2,805,171.00	(\$8,437)	-0.30%	1.19%
200 Benefits	\$199,638	\$819,322	\$1,112,362	\$1,328,278	\$1,473,773.00	\$145,495	10.95%	0.62%
300 Prof & Tech Svcs					\$41,296.00	\$41,296		0.02%
400 Purch Property Svcs	\$521	\$10,587	\$15,666	\$12,060	\$13,331.00	\$1,271	10.54%	0.01%
500 Other Purchased Svcs	\$6,189,657	\$5,426,706	\$5,850,249	\$6,159,132	\$6,673,517.00	\$514,385	8.35%	2.82%
600 Books & Materials	\$35,564	\$83,928	\$55,378	\$68,653	\$62,915.00	(\$5,738)	-8.36%	0.03%

<u>DESCRIPTION</u>	<u>10-11 ACTUAL</u>	<u>11-12 ACTUAL</u>	<u>12-13 ACTUAL</u>	<u>13-14 BUDGET</u>	<u>14-15 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
700 Equipment	\$3,038	\$3,699	\$151,508	\$10,259	\$115,179.00	\$104,920	1022.71%	0.05%
1300 Vocational Education	\$7,832,952	\$8,293,728	\$9,834,596	\$10,391,990	\$11,185,182.00	\$793,192	7.63%	4.73%
1400 Other Instructional Programs								
100 Salaries	\$521,807	\$668,262	\$802,698	\$716,077	\$362,095.00	(\$353,982)	-49.43%	0.15%
200 Benefits	\$50,296	\$110,011	\$163,654	\$272,588	\$89,652.00	(\$182,936)	-67.11%	0.04%
300 Prof & Tech Svcs	(\$97,713)	\$417,566	\$597,974	\$896,320	\$1,747,368.00	\$851,048	94.95%	0.74%
400 Purch Property Svcs	\$55	\$68	\$68	\$68	\$0.00	\$0		
500 Books & Materials	\$101,094	\$104,103	\$419,701	\$238,000	\$521,500.00	\$283,500	119.12%	0.22%
600 Equipment	\$18,344	\$22,188	\$101,967	\$40,132	\$1,500.00	(\$38,632)	-96.26%	0.00%
800 Other Expenditures	\$19,307	\$7,536	\$21,113	\$8,000	\$0.00	\$0		
1400 Other Instructional Programs	\$613,830	\$1,335,506	\$2,112,250	\$2,171,117	\$2,722,115.00	\$550,998	25.38%	1.15%
1500 Non Public Programs								
100 Salaries			\$4,089	\$20,095	\$21,950.00	\$1,855	9.23%	0.01%
200 Benefits			\$866	\$5,104	\$6,554.00	\$1,450	28.41%	0.00%
300 Prof & Tech Svcs					\$0.00	\$0		
1500 Non Public Programs			\$4,956	\$25,199	\$28,504.00	\$3,305	13.12%	0.01%
1600 Adult Education								
100 Salaries		\$2,872		\$3,101	\$0.00	(\$3,101)	-100.00%	
200 Benefits	\$236	\$323		\$763	\$0.00	(\$763)	-100.00%	
300 Prof & Tech Svcs	\$393	\$77	\$4,454	\$500	\$1,000.00	\$500	100.00%	0.00%
500 Other Purchased Svcs					\$0.00	\$0		
600 Books & Materials	\$3,220	\$3,023		\$3,000	\$3,000.00	\$0	0.00%	0.00%
1600 Adult Education	\$3,849	\$6,295	\$4,454	\$7,364	\$4,000.00	(\$3,364)	-45.68%	0.00%
1700 Community College								
500 Other Purchased Svcs		\$2,126,035	\$2,159,750	\$2,212,907	\$2,294,708.00	\$81,801	3.70%	0.97%
600 Books & Materials				\$1,000	\$1,000.00	\$0	0.00%	0.00%

<u>DESCRIPTION</u>	<u>10-11 ACTUAL</u>	<u>11-12 ACTUAL</u>	<u>12-13 ACTUAL</u>	<u>13-14 BUDGET</u>	<u>14-15 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
1700 Community College		\$2,126,035	\$2,159,750	\$2,213,907	\$2,295,708.00	\$81,801	3.69%	0.97%
1800 Pre-Kindergarten Programs								
100 Salaries	\$343,478	\$362,413	\$380,820	\$466,164	\$405,783.00	(\$60,381)	-12.95%	0.17%
200 Benefits	\$237,553	\$216,083	\$224,627	\$272,767	\$281,509.00	\$8,742	3.20%	0.12%
300 Prof & Tech Svcs	\$5,698	\$6,180	\$225	\$7,440	\$0.00	(\$7,440)	-100.00%	
400 Purch Property Svcs		\$25,523			\$0.00	\$0		
500 Other Purchased Svcs	\$7,604	\$2,305	\$472	\$14,700	\$15,000.00	\$300	2.04%	0.01%
600 Books & Materials	\$7,549	\$22,074	\$21,283	\$30,315	\$34,000.00	\$3,685	12.16%	0.01%
800 Other Expenditures	\$649	\$3,235	\$2,775	\$1,885	\$0.00	(\$1,885)	-100.00%	
1800 Pre-Kindergarten Programs	\$602,531	\$637,813	\$630,202	\$793,271	\$736,292.00	(\$56,979)	-7.18%	0.31%
Total 1000's Instruction	\$95,708,516	\$120,484,243	\$128,440,919	\$138,589,116	\$147,620,488.00	\$9,031,372	6.52%	62.42%
2100 Student Services								
100 Salaries	\$4,777,598	\$4,894,030	\$5,343,643	\$5,454,869	\$5,447,158.00	(\$7,711)	-0.14%	2.30%
200 Benefits	\$1,388,263	\$2,049,209	\$2,406,525	\$2,710,165	\$3,011,769.00	\$301,604	11.13%	1.27%
300 Prof & Tech Svcs	\$20,638	\$100,921	\$96,915	\$278,220	\$279,671.00	\$1,451	0.52%	0.12%
400 Purch Property Svcs	\$36,815	\$23,899	\$23,116	\$23,745	\$16,491.00	(\$7,254)	-30.55%	0.01%
500 Other Purchased Svcs	\$7,313	\$10,933	\$11,235	\$15,655	\$10,503.00	(\$5,152)	-32.91%	0.00%
600 Books & Materials	\$10,655	\$32,293	\$37,255	\$31,197	\$132,060.00	\$100,863	323.31%	0.06%
700 Equipment		\$5,145	\$3,084	\$1,050	\$6,600.00	\$5,550	528.57%	0.00%
800 Other Expenditures	\$385	\$70,929	\$93,993	\$19,027	\$1,125.00	(\$17,902)	-94.09%	0.00%
2100 Student Services	\$6,241,667	\$7,187,358	\$8,015,767	\$8,533,928	\$8,905,377.00	\$371,449	4.35%	3.77%
2200 Support Services Instructional Staff								
100 Salaries	\$3,224,333	\$3,317,975	\$3,300,332	\$3,541,512	\$3,362,169.00	(\$179,343)	-5.06%	1.42%
200 Benefits	\$908,798	\$1,343,276	\$1,462,255	\$1,771,674	\$1,882,324.00	\$110,650	6.25%	0.80%
300 Prof & Tech Svcs	\$6,171	\$140,690	\$63,776	\$187,925	\$201,088.00	\$13,163	7.00%	0.09%
400 Purch Property Svcs	\$42,427	\$31,954	\$23,760	\$26,562	\$16,457.00	(\$10,105)	-38.04%	0.01%
500 Other Purchased Svcs	\$8,575	\$22,213	\$23,679	\$38,644	\$35,253.00	(\$3,391)	-8.77%	0.01%

<u>DESCRIPTION</u>	<u>10-11 ACTUAL</u>	<u>11-12 ACTUAL</u>	<u>12-13 ACTUAL</u>	<u>13-14 BUDGET</u>	<u>14-15 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
600 Books & Materials	\$282,358	\$303,399	\$263,522	\$335,421	\$329,379.00	(\$6,042)	-1.80%	0.14%
700 Equipment	\$7,094	\$33,266	\$63,928	\$31,740	\$41,970.00	\$10,230	32.23%	0.02%
800 Other Expenditures	\$8,734	\$8,698	\$8,597	\$13,960	\$10,974.00	(\$2,986)	-21.39%	0.00%
2200 Support Services Instructional Staff	\$4,488,489	\$5,201,472	\$5,209,849	\$5,947,438	\$5,879,614.00	(\$67,824)	-1.14%	2.49%
2300 Administrative Services								
100 Salaries	\$5,742,868	\$5,499,016	\$5,754,755	\$5,912,193	\$5,966,764.00	\$54,571	0.92%	2.52%
200 Benefits	\$2,946,927	\$2,144,728	\$2,413,835	\$2,845,087	\$3,113,020.00	\$267,933	9.42%	1.32%
300 Prof & Tech Svcs	\$1,524,169	\$1,512,311	\$938,628	\$1,224,161	\$1,364,717.00	\$140,556	11.48%	0.58%
400 Purch Property Svcs	\$25,894	\$117,828	\$134,096	\$137,759	\$152,706.00	\$14,947	10.85%	0.06%
500 Other Purchased Svcs	\$180,733	\$175,166	\$168,869	\$159,234	\$155,633.00	(\$3,601)	-2.26%	0.07%
600 Books & Materials	\$11,874	\$22,414	\$32,946	\$72,344	\$51,378.00	(\$20,966)	-28.98%	0.02%
700 Equipment	\$18,300	\$13,214	\$34,232	\$17,399	\$18,550.00	\$1,151	6.62%	0.01%
800 Other Expenditures	\$39,289	\$46,523	\$42,049	\$78,511	\$90,608.00	\$12,097	15.41%	0.04%
2300 Administrative Services	\$10,490,053	\$9,531,200	\$9,519,411	\$10,446,688	\$10,913,376.00	\$466,688	4.47%	4.61%
2400 Medical Services								
100 Salaries	\$943,525	\$1,130,348	\$1,173,819	\$1,217,002	\$1,287,338.00	\$70,336	5.78%	0.54%
200 Benefits	\$176,126	\$620,862	\$674,743	\$733,642	\$873,618.00	\$139,976	19.08%	0.37%
300 Prof & Tech Svcs	\$15,170	\$18,132	\$12,983	\$19,500	\$20,872.00	\$1,372	7.04%	0.01%
400 Purch Property Svcs	\$593	\$3,315	\$3,367	\$5,873	\$4,871.00	(\$1,002)	-17.06%	0.00%
500 Other Purchased Svcs	\$9,919	\$11,403	\$8,091	\$10,000	\$10,800.00	\$800	8.00%	0.00%
600 Books & Materials	\$11,602	\$22,582	\$17,399	\$33,575	\$32,589.00	(\$986)	-2.94%	0.01%
700 Equipment			\$6,099	\$42,118	\$10,480.00	(\$31,638)	-75.12%	0.00%
2400 Medical Services	\$1,156,935	\$1,806,642	\$1,896,501	\$2,061,710	\$2,240,568.00	\$178,858	8.68%	0.95%
2500 Fiscal Services								
100 Salaries	\$744,306	\$777,439	\$787,819	\$838,277	\$817,532.00	(\$20,745)	-2.47%	0.35%
200 Benefits	\$192,334	\$359,946	\$386,372	\$424,939	\$491,997.00	\$67,058	15.78%	0.21%
300 Prof & Tech Svcs	\$103,697	\$48,726	\$14,714	\$57,000	\$12,575.00	(\$44,425)	-77.94%	0.01%
400 Purch Property Svcs	\$185,350	\$289,670	\$312,735	\$316,241	\$321,633.00	\$5,392	1.71%	0.14%

<u>DESCRIPTION</u>	<u>10-11 ACTUAL</u>	<u>11-12 ACTUAL</u>	<u>12-13 ACTUAL</u>	<u>13-14 BUDGET</u>	<u>14-15 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
500 Other Purchased Svcs	\$70,044	\$38,997	\$57,410	\$95,900	\$73,700.00	(\$22,200)	-23.15%	0.03%
600 Books & Materials	\$68	\$10,153	\$9,651	\$48,500	\$4,400.00	(\$44,100)	-90.93%	0.00%
700 Equipment		\$31,052	\$7,612	\$60,000	\$36,710.00	(\$23,290)	-38.82%	0.02%
800 Other Expenditures	\$36,473	\$26,887	\$15,105	\$33,000	\$21,660.00	(\$11,340)	-34.36%	0.01%
2500 Fiscal Services	\$1,332,272	\$1,582,872	\$1,591,419	\$1,873,857	\$1,780,207.00	(\$93,650)	-5.00%	0.75%
2600 Operation & Maintenance Svcs								
100 Salaries	\$2,006,858	\$6,267,473	\$6,298,212	\$6,617,437	\$6,804,686.00	\$187,249	2.83%	2.88%
200 Benefits	\$1,418,540	\$3,254,713	\$3,493,249	\$3,890,396	\$4,461,081.00	\$570,685	14.67%	1.89%
300 Prof & Tech Svcs	\$407,193	\$331,823	\$333,607	\$581,600	\$535,300.00	(\$46,300)	-7.96%	0.23%
400 Purch Property Svcs	\$3,546,288	\$3,199,498	\$3,574,129	\$4,368,028	\$3,638,964.00	(\$729,064)	-16.69%	1.54%
500 Other Purchased Svcs	\$413,498	\$494,857	\$532,843	\$597,835	\$650,085.00	\$52,250	8.74%	0.27%
600 Books & Materials	\$1,633,104	\$1,303,654	\$1,638,843	\$1,778,375	\$1,914,148.00	\$135,773	7.63%	0.81%
700 Equipment	\$125,448	\$26,989	\$403,039	\$205,774	\$245,619.00	\$39,845	19.36%	0.10%
800 Other Expenditures	\$1,639	\$1,200	\$3,281	\$11,226	\$8,000.00	(\$3,226)	-28.74%	0.00%
2600 Operation & Maintenance Svcs	\$9,552,568	\$14,880,208	\$16,277,202	\$18,050,671	\$18,257,883.00	\$207,212	1.15%	7.72%
2700 Pupil Transportation								
100 Salaries	\$2,299,340	\$2,711,145	\$2,828,995	\$2,978,394	\$2,993,773.00	\$15,379	0.52%	1.27%
200 Benefits	\$333,700	\$1,367,284	\$1,579,876	\$1,747,515	\$2,133,865.00	\$386,350	22.11%	0.90%
300 Prof & Tech Svcs	\$80	\$39,990	\$64,180	\$28,500	\$17,500.00	(\$11,000)	-38.60%	0.01%
400 Purch Property Svcs	\$17,440	\$66,820	\$87,026	\$66,341	\$68,038.00	\$1,697	2.56%	0.03%
500 Other Purchased Svcs	\$140,335	\$814,013	\$694,416	\$937,313	\$913,374.00	(\$23,939)	-2.55%	0.39%
600 Books & Materials	\$784,731	\$944,751	\$924,546	\$900,400	\$1,013,100.00	\$112,700	12.52%	0.43%
700 Equipment		\$507	\$1,552,524	\$15,472	\$0.00	(\$15,472)	-100.00%	0.00%
800 Other Expenditures	\$875	\$484	\$194	\$1,165	\$400.00	(\$765)	-65.67%	0.00%
2700 Pupil Transportation	\$3,576,502	\$5,944,994	\$7,731,757	\$6,675,100	\$7,140,050.00	\$464,950	6.97%	3.02%
2800 Support Services Central								
100 Salaries	\$926,666	\$1,059,694	\$1,059,199	\$1,422,744	\$1,549,245.00	\$126,501	8.89%	0.66%
200 Benefits	\$364,976	\$949,538	\$1,103,743	\$1,247,025	\$1,215,255.00	(\$31,770)	-2.55%	0.51%

<u>DESCRIPTION</u>	<u>10-11 ACTUAL</u>	<u>11-12 ACTUAL</u>	<u>12-13 ACTUAL</u>	<u>13-14 BUDGET</u>	<u>14-15 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
300 Prof & Tech Svcs	\$180,173	\$153,179	\$140,479	\$195,492	\$209,237.00	\$13,745	7.03%	0.09%
400 Purch Property Svcs	\$109,798	\$308,953	\$303,816	\$388,619	\$295,690.00	(\$92,929)	-23.91%	0.13%
500 Other Purchased Svcs	\$333,873	\$191,617	\$190,514	\$279,985	\$364,755.00	\$84,770	30.28%	0.15%
600 Books & Materials	\$204,998	\$86,188	\$93,044	\$132,054	\$54,118.00	(\$77,936)	-59.02%	0.02%
700 Equipment	\$25,275	\$13,909	\$171,863	\$182,733	\$91,900.00	(\$90,833)	-49.71%	0.04%
800 Other Expenditures	\$255	\$1,230	\$1,624	\$3,575	\$1,550.00	(\$2,025)	-56.64%	0.00%
2800 Support Services Central	\$2,146,013	\$2,764,508	\$3,064,281	\$3,852,227	\$3,781,750.00	(\$70,477)	-1.83%	1.60%
2900 IU Services								
500 Other Purchased Svcs	\$104,251	\$99,678	\$101,370	\$102,003	\$102,548.00	\$545	0.53%	0.04%
2900 IU Services	\$104,251	\$99,678	\$101,370	\$102,003	\$102,548.00	\$545	0.53%	0.04%
Total 2000's Support Services	\$39,088,750	\$48,998,933	\$53,407,557	\$57,543,622	\$59,001,373.00	\$1,457,751	2.53%	24.95%
3200 Student Activities								
100 Salaries	\$916,481	\$1,271,530	\$1,222,919	\$1,378,222	\$1,547,621.00	\$169,399	12.29%	0.65%
200 Benefits	\$151,429	\$234,974	\$265,954	\$422,653	\$496,533.00	\$73,880	17.48%	0.21%
300 Prof & Tech Svcs		\$168,708	\$159,060	\$179,567	\$178,430.00	(\$1,137)	-0.63%	0.08%
400 Purch Property Svcs	\$9,148	\$36,849	\$24,057	\$42,055	\$43,196.00	\$1,141	2.71%	0.02%
500	\$69,745	\$95,260	\$102,833	\$105,706	\$107,600.00	\$1,894	1.79%	0.05%
600 Books & Materials	(\$434)	\$133,890	\$178,078	\$134,135	\$197,000.00	\$62,865	46.87%	0.08%
700 Equipment		\$43,916	\$38,726	\$206,003	\$125,000.00	(\$81,003)	-39.32%	0.05%
800 Other Expenditures	\$6,077	\$19,251	\$21,559	\$25,125	\$23,992.00	(\$1,133)	-4.51%	0.01%
3200 Student Activities	\$1,152,446	\$2,004,377	\$2,013,186	\$2,493,466	\$2,719,372.00	\$225,906	9.06%	1.15%
3300 Community Services								
100 Salaries		\$1,633	\$5,555	\$0.00	\$0.00	\$0		
200 Benefits	\$220	\$221	\$1,139	\$0.00	\$0.00	\$0		
300 Prof & Tech Svcs		\$1,195	\$19,644	\$58,132	\$64,548.00	\$6,416	11.04%	0.03%
500	\$207,611	\$221,215	\$229,274	\$230,000	\$238,000.00	\$8,000	3.48%	0.10%
600 Books & Materials		\$8,425	\$17,059	\$3,788	\$0.00	(\$3,788)	-100.00%	

<u>DESCRIPTION</u>	<u>10-11 ACTUAL</u>	<u>11-12 ACTUAL</u>	<u>12-13 ACTUAL</u>	<u>13-14 BUDGET</u>	<u>14-15 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
3300 Community Services	\$207,831	\$232,689	\$272,671	\$291,920	\$302,548.00	\$10,628	3.64%	0.13%
Total 3000's Non Instructional	\$1,360,277	\$2,237,066	\$2,285,856	\$2,785,386	\$3,021,920.00	\$236,534	8.49%	1.28%
4200 Existing Site Improvement								
700 Equipment		\$137,035			\$0.00	\$0		
4200 Existing Site Improvement		\$137,035						
4400 Arch & Eng-Improvements								
300 Prof & Tech Svcs		\$52,232	\$33,789		\$0.00	\$0		
4400 Arch & Eng-Improvements		\$52,232	\$33,789					
4600 Bldg Improvement								
300 Prof & Tech Svcs			\$24,934		\$0.00	\$0		
400 Purch Property Svcs		\$79,788			\$0.00	\$0		
4600 Bldg Improvement		\$79,788	\$24,934					
Total 4000's Facilities Construction & Improvement		\$269,055	\$58,723			\$0		
5100 Debt Service								
800	\$12,814,983	\$13,590,053	\$12,599,128	\$12,740,641	\$12,082,854.00	(\$657,787)	-5.16%	5.11%
900 Debt Payments & Transfers	\$9,022,081	\$9,532,559	\$10,671,773	\$10,855,356	\$11,565,945.00	\$710,589	6.55%	4.89%
5100 Debt Service	\$21,837,064	\$23,122,612	\$23,270,901	\$23,595,997	\$23,648,799.00	\$52,802	0.22%	10.00%
5200 Fund Transfers-Athletic & Capital Reserve								
900 Debt Payments & Transfers		\$2,953,288	\$3,040,000	\$84,000	\$200,000.00	\$116,000	138.10%	0.08%

<u>DESCRIPTION</u>	<u>10-11 ACTUAL</u>	<u>11-12 ACTUAL</u>	<u>12-13 ACTUAL</u>	<u>13-14 BUDGET</u>	<u>14-15 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
5200 Fund Transfers-Athletic & Capital Reserve								
	\$2,953,288	\$3,040,000	\$84,000	\$200,000.00	\$116,000	138.10%	0.08%	
5300 Transfers to Self Insurance								
900 Debt Payments & Transfers	\$2,750,000	\$0.00						
5300 Transfers to Self Insurance								
	\$2,750,000							
5900 Budgetary Reserve								
800 Other Expenditures		\$2,675,880	\$324,120	\$3,000,000.00	\$324,120	12.11%	1.27%	
5900 Budgetary Reserve								
	\$2,675,880	\$324,120	\$3,000,000.00	\$324,120				
Total 5000's Debt & Transfers	\$21,837,064	\$26,075,900	\$29,060,901	\$26,355,877	\$26,848,799.00	\$492,922	1.87%	11.35%
Grand Total:	\$157,994,607	\$198,065,197	\$213,253,956	\$225,274,001.00	\$236,492,580	\$11,218,579	4.98%	