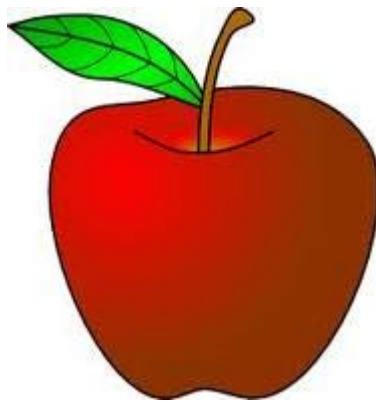


**BASD
TENTATIVE
PRELIMINARY
GENERAL FUND
BUDGET
2014-2015**



January 13, 2014

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**

January 13, 2014

	<u>2012-13 Actual</u>	<u>2013-14 Budget</u>	<u>2014-15 Budget</u>	<u>Dollar Change</u>	<u>Percentage Change</u>
<u>Revenues:</u>					
Local	\$152,373,874	\$153,793,631	\$158,685,403	\$4,891,772	3.18%
State	\$54,764,375	\$58,772,434	\$60,517,195	\$1,744,761	2.97%
Federal	\$5,337,891	\$5,921,030	\$5,397,432	(\$523,598)	-8.84%
Other	\$32,500	\$3,167,445	\$1,030,000	(\$2,137,445)	-67.48%
Total Revenue	\$212,508,640	\$221,654,540	\$225,630,030	\$3,975,490	1.79%
<u>Expenditures:</u>					
Instruction	\$107,772,876	\$113,371,450	\$117,428,812	\$4,057,362	3.58%
Support Services	\$50,155,091	\$52,861,942	\$54,025,639	\$1,163,697	2.20%
**Non-Instr Svcs	\$2,162,514	\$2,548,810	\$2,717,890	\$169,080	6.63%
Facilities	\$58,723	\$0	\$0	\$0	**
**Debt Svc/Transfers	\$29,060,901	\$26,355,877	\$27,089,661	\$733,784	2.78%
BASD	\$189,210,105	\$195,138,079	\$201,262,002	\$6,123,923	3.14%
PSERS	\$11,391,581	\$16,311,113	\$20,733,574	\$4,422,461	27.11%
CHARTER SCHOOLS	\$12,652,272	\$13,824,809	\$20,550,846	\$6,726,037	48.65%
Total Expenditures	\$213,253,958	\$225,274,001	\$242,546,422	\$17,272,421	7.67%

Revenue/Expenditure GAP (R/E-GAP)	\$16,916,392
Attributable to PSERS	\$2,258,345
Attributable to Charter Schools	\$6,726,037

☺ ☺ ☺

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

☺ ☺ ☺

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.

2014-15 Budget Cost Drivers

Charter Schools	\$6,726,037
PSERS	\$2,258,345
IU Services	\$1,645,657
Salaries	\$968,777
Student Tuition	\$789,413
Healthcare	\$574,076
Debt	\$343,664
General Operations	\$3,610,423
Net Deficit Remaining	\$16,916,392

2014-15 PROPOSED GENERAL FUND BUDGET

Expenditure Summary by Functional Area

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

Jan 13, 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>
1100	Regular Instruction	\$88,927,723	\$97,761,815	\$105,639,797	\$7,877,982	8.06%	43.55%
1200	Special Education	\$24,766,988	\$25,224,453	\$29,451,370	\$4,226,917	16.76%	12.14%
1300	Vocational Education	\$9,834,596	\$10,391,990	\$11,164,360	\$772,370	7.43%	4.60%
1400	Other Instructional Programs	\$2,112,250	\$2,171,117	\$2,947,747	\$776,630	35.77%	1.22%
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%	0.95%
1800	Pre-Kindergarten Programs	\$630,202	\$793,271	\$736,292	(\$56,979)	-7.18%	0.30%
Total Instruction		\$128,440,919	\$138,589,116	\$152,267,778	\$13,678,662	9.87%	62.78%
2100	Student Services	\$8,015,767	\$8,533,928	\$9,096,745	\$562,817	6.60%	3.75%
2200	Support Services Instructional S	\$5,209,849	\$5,947,438	\$6,167,636	\$220,198	3.70%	2.54%
2300	Administrative Services	\$9,519,411	\$10,446,688	\$10,795,845	\$349,157	3.34%	4.45%
2400	Medical Services	\$1,896,501	\$2,061,710	\$2,240,712	\$179,002	8.68%	0.92%
2500	Fiscal Services	\$1,591,419	\$1,873,857	\$1,779,366	(\$94,491)	-5.04%	0.73%
2600	Operation & Maintenance Svcs	\$16,277,202	\$18,050,671	\$19,024,587	\$973,916	5.40%	7.84%
2700	Pupil Transportation	\$7,731,757	\$6,675,100	\$7,202,041	\$526,941	7.89%	2.97%
2800	Support Services Central	\$3,064,281	\$3,852,227	\$3,753,187	(\$99,040)	-2.57%	1.55%
2900	IU Services	\$101,370	\$102,003	\$102,548	\$545	0.53%	0.04%
Total Support Services		\$53,407,557	\$57,543,622	\$60,162,666	\$2,619,044	4.55%	24.80%
3200	Student Activities	\$2,013,186	\$2,493,466	\$2,723,769	\$230,303	9.24%	1.12%
3300	Community Services	\$272,671	\$291,920	\$302,548	\$10,628	3.64%	0.12%
Total Non Instructional		\$2,285,856	\$2,785,386	\$3,026,317	\$240,931	8.65%	1.25%
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	\$24,089,661	\$493,664	2.09%	9.93%
5200	Fund Transfers-Athletic & Capit	\$3,040,000	\$84,000		(\$84,000)	-100.00%	
5300	Transfers to Self Insurance	\$2,750,000					
5900	Budgetary Reserve		\$2,675,880	\$3,000,000	\$324,120	12.11%	1.24%

Jan 13, 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>
Total Debt & Transfers	\$29,060,901	\$26,355,877	\$27,089,661	\$733,784	2.78%	11.17%
<u>Grand Total:</u>	\$213,253,956	\$225,274,001	\$242,546,421	\$17,272,420	7.67%	

2014-15 PROPOSED GENERAL FUND BUDGET

Expenditures by Functional Area - Expanded View

14-Jan-13

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

<u>DESCRIPTION</u>	<u>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	\$101,592,797	\$7,197,104	7.62%	41.89%
1190 Fed Pgm Instr	\$3,397,156	\$3,366,122	\$4,047,000	\$680,878	20.23%	1.67%
1100 Regular Instruction	\$88,927,723	\$97,761,815	\$105,639,797	\$7,877,982	8.06%	43.55%
1211 Life Skills Support	\$1,358,244	\$1,413,022	\$1,887,395	\$474,373	33.57%	0.78%
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	\$1,523,816	\$284,340	22.94%	0.63%
1231 Emotional Support	\$3,489,872	\$4,672,854	\$4,728,147	\$55,293	1.18%	1.95%
1233 Autistic Support	\$1,713,710	\$1,196,186	\$1,457,665	\$261,479	21.86%	0.60%
1241 Learning Support	\$11,365,830	\$11,163,139	\$12,700,560	\$1,537,421	13.77%	5.24%
1243 Gifted Svcs	\$750,811	\$802,739	\$849,382	\$46,643	5.81%	0.35%
1260 Physical Support	\$799,996	\$834,542	\$783,441	(\$51,101)	-6.12%	0.32%
1270 Early Intervention	\$668,880	\$655,450	\$597,516	(\$57,934)	-8.84%	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	\$4,523,272	\$1,755,031	63.40%	1.86%
1200 Special Education	\$24,766,988	\$25,224,453	\$29,451,370	\$4,226,917	16.76%	12.14%
1341 Family & Consumer Science	\$835,859	\$915,840	\$1,068,720	\$152,880	16.69%	0.44%
1350 Industrial Arts	\$842,410	\$925,241	\$984,059	\$58,818	6.36%	0.41%
1360 Business Education	\$2,307,048	\$2,391,977	\$2,471,537	\$79,560	3.33%	1.02%
1390 Vocational Education	\$5,849,280	\$6,158,932	\$6,640,044	\$481,112	7.81%	2.74%
1300 Vocational Education	\$9,834,596	\$10,391,990	\$11,164,360	\$772,370	7.43%	4.60%
1420 Summer School	\$332,006	\$108,530	\$123,578	\$15,048	13.87%	0.05%
1430 Homebound Education	\$199,218	\$297,125	\$302,505	\$5,380	1.81%	0.12%
1441 Court Placed Tuition	\$259,858	\$463,000	\$660,000	\$197,000	42.55%	0.27%
1442 Alternative Education	\$683,594	\$646,013	\$1,605,868	\$959,855	148.58%	0.66%
1450 After School Instr	\$637,574	\$656,449	\$255,797	(\$400,652)	-61.03%	0.11%
1400 Other Instructional Programs	\$2,112,250	\$2,171,117	\$2,947,747	\$776,630	35.77%	1.22%
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%	0.95%
1700	Community College	\$2,159,750	\$2,213,907	\$2,295,708	\$81,801	3.69%	0.95%
1801	Pre-Kindergarten Instruction	\$601,087	\$762,002	\$700,902	(\$61,100)	-8.02%	0.29%
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%	0.30%
Total Instruction		\$128,440,919	\$138,589,116	\$152,267,778	\$13,678,662	9.87%	62.78%
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	\$362,111	\$41,716	13.02%	0.15%
2120	Guidance	\$5,149,486	\$5,261,159	\$5,816,887	\$555,728	10.56%	2.40%
2130	Attendance	\$246,759	\$249,839	\$319,836	\$69,997	28.02%	0.13%
2140	Psychological Svcs	\$1,182,488	\$1,239,809	\$1,458,079	\$218,270	17.61%	0.60%
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%	0.28%
2170	Child Acctg	\$298,822	\$260,768	\$292,488	\$31,720	12.16%	0.12%
2190	Other Student Svcs	\$394,601	\$279,691	\$162,884	(\$116,807)	-41.76%	0.07%
2100	Student Services	\$8,015,767	\$8,533,928	\$9,096,745	\$562,817	6.60%	3.75%
2220	Tech Support	\$495,117	\$513,729	\$522,185	\$8,456	1.65%	0.22%
2240	Computer Asst. Instr	\$1,675,427	\$1,714,045	\$1,620,846	(\$93,199)	-5.44%	0.67%
2250	Library	\$1,352,215	\$1,544,439	\$1,903,996	\$359,557	23.28%	0.79%
2260	Curriculum & Instr Svcs	\$673,154	\$721,332	\$862,164	\$140,832	19.52%	0.36%
2269	Pupil Svcs	\$775,763	\$1,085,936	\$980,289	(\$105,647)	-9.73%	0.40%
2271	Staff Development-Certified	\$73,973	\$235,196	\$165,385	(\$69,811)	-29.68%	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	\$6,167,636	\$220,198	3.70%	2.54%
2310	Board Svcs	\$156,857	\$177,914	\$157,048	(\$20,866)	-11.73%	0.06%
2330	Tax Collection	\$661,349	\$955,668	\$812,563	(\$143,105)	-14.97%	0.34%
2350	Legal Svcs	\$427,839	\$430,000	\$523,200	\$93,200	21.67%	0.22%
2360	Superintendent's Office	\$396,397	\$423,141	\$454,752	\$31,611	7.47%	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	\$8,732,513	\$434,744	5.24%	3.60%
2390	Graduation Activities	\$39,941	\$72,277	\$49,071	(\$23,206)	-32.11%	0.02%
2300	Administrative Services	\$9,519,411	\$10,446,688	\$10,795,845	\$349,157	3.34%	4.45%
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	\$1,990,299	\$214,402	12.07%	0.82%

	<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	\$2,240,712	\$179,002	8.68%	0.92%
2500	Fiscal Svcs	\$1,591,419	\$1,873,857	\$1,779,366	(\$94,491)	-5.04%	0.73%
2500	Fiscal Services	\$1,591,419	\$1,873,857	\$1,779,366	(\$94,491)	-5.04%	0.73%
2600	Oper & Maint Svcs	\$14,936,465	\$16,567,306	\$17,587,830	\$1,020,524	6.16%	7.25%
2610	Maintenance Spvr	\$561,116	\$673,047	\$652,751	(\$20,296)	-3.02%	0.27%
2650	Vehicle Svcs	\$13,519		\$2,000	\$2,000		0.00%
2660	Security Svcs	\$766,101	\$810,318	\$782,006	(\$28,312)	-3.49%	0.32%
2600	Operation & Maintenance Svc	\$16,277,202	\$18,050,671	\$19,024,587	\$973,916	5.40%	7.84%
2710	Spvr Pupil Transp	\$433,811	\$453,135	\$595,664	\$142,529	31.45%	0.25%
2720	Pupil Transportation	\$6,026,069	\$5,050,814	\$5,225,623	\$174,809	3.46%	2.15%
2730	Crossing Guards	\$183,090	\$200,719	\$209,660	\$8,941	4.45%	0.09%
2740	Vehicle Maint Svcs	\$1,088,786	\$970,432	\$1,171,094	\$200,662	20.68%	0.48%
2700	Pupil Transportation	\$7,731,757	\$6,675,100	\$7,202,041	\$526,941	7.89%	2.97%
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	\$1,234,525	(\$80,978)	-6.16%	0.51%
2834	Staff Dev-Non Instr Certified	\$11,580	\$111,771	\$106,533	(\$5,238)	-4.69%	0.04%
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%	0.64%
2850	State & Federal Liaison	\$290,091	\$426,841	\$393,380	(\$33,461)	-7.84%	0.16%
2800	Support Services Central	\$3,064,281	\$3,852,227	\$3,753,187	(\$99,040)	-2.57%	1.55%
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	\$60,162,666	\$2,619,044	4.55%	24.80%
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	\$504,846	(\$66,388)	-11.62%	0.21%
3250	Athletics	\$1,723,991	\$1,922,232	\$2,218,923	\$296,691	15.43%	0.91%
3200	Student Activities	\$2,013,186	\$2,493,466	\$2,723,769	\$230,303	9.24%	1.12%
3300	Comm Svcs/Crossing Guard	\$272,671	\$291,920	\$302,548	\$10,628	3.64%	0.12%
3300	Community Services	\$272,671	\$291,920	\$302,548	\$10,628	3.64%	0.12%
Total Non Instructional		\$2,285,856	\$2,785,386	\$3,026,317	\$240,931	8.65%	1.25%
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			
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	\$23,839,661	\$343,664	1.46%	9.83%
5130	Refund Prior Yr Receipts	\$9,993	\$100,000	\$250,000	\$150,000	150.00%	0.10%
5100	Debt Service	\$23,270,901	\$23,595,997	\$24,089,661	\$493,664	2.09%	9.93%
5230	Capital Projects Fund Transf	\$3,000,000		\$0			
5250	Transfer to Cafeteria Fund	\$40,000		\$0			
5251	Food Service Transfer		\$84,000	\$0	(\$84,000)	-100.00%	
5200	Fund Transfers-Athletic & Cap	\$3,040,000	\$84,000	\$0	(\$84,000)	-100.00%	
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%	1.24%
5900	Budgetary Reserve		\$2,675,880	\$3,000,000	\$324,120	12.11%	1.24%
Total Debt & Transfers		\$29,060,901	\$26,355,877	\$27,089,661	\$733,784	2.78%	11.17%
Grand Total:		\$213,253,956	\$225,274,001	\$242,546,421	\$17,272,420	7.67%	

2014-15 PROPOSED 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.

Jan 13, 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	\$133,170,316	\$133,500,457	\$330,141	0.25%	59.17%
6112 Interim Real Estate Taxes	\$1,449,694	\$999,997	\$1,100,000	\$100,003	10.00%	0.49%
6113 Public Utility Realty Tax	\$185,049	\$186,753	\$180,000	(\$6,753)	-3.62%	0.08%
6114 Payments In Lieu Of Taxes	\$223,912	\$200,000	\$220,000	\$20,000	10.00%	0.10%
6120 Per Capita Tax Sec 679	\$218,166	\$231,000	\$200,000	(\$31,000)	-13.42%	0.09%
6141 Per Capita Tax Act 511	\$218,166	\$231,000	\$200,000	(\$31,000)	-13.42%	0.09%
6143 Emergency Tax	\$313,464	\$310,000	\$310,000		0.00%	0.14%
6151 Earned Income Tax	\$11,821,243	\$12,200,000	\$12,900,000	\$700,000	5.74%	5.72%
6153 Real Estate Transfer Tax	\$1,753,045	\$1,750,000	\$2,000,000	\$250,000	14.29%	0.89%
6157 Mercantile Tax	\$4,501,191	\$3,210,000	\$2,860,000	(\$350,000)	-10.90%	1.27%
6211 Tax Increment Payments	(\$4,263,617)	(\$4,017,912)	(\$4,300,000)	(\$282,088)	7.02%	-1.91%
6411 Delinquent Real Estate Tx	\$5,211,915	\$4,800,000	\$5,052,000	\$252,000	5.25%	2.24%
6420 Delinquent Per Capita Taxes	\$77,041	\$78,000	\$77,000	(\$1,000)	-1.28%	0.03%
6457 Delinquent Mercantile Tax	\$524,175	\$475,000	\$460,000	(\$15,000)	-3.16%	0.20%
6510 Earnings On Investments	\$100,030	\$150,000	\$105,000	(\$45,000)	-30.00%	0.05%
6530 Gains or Losses on Sale of	\$8,107		\$0			0.00%
6631 Special Functions/Vending		\$4,000	\$0	(\$4,000)	-100.00%	0.00%
6710 Admissions	\$122,091	\$140,000	\$0	(\$140,000)	-100.00%	0.00%
6740 Student Fees	\$107,982	\$50,000	\$105,000	\$55,000	110.00%	0.05%
6750 Student Activity Special Events	\$6,307	\$1,000	\$3,000	\$2,000	200.00%	0.00%
6810 Revenue From Local Govt			\$25,000	\$25,000		0.01%
6821 Safe Schools Grant	\$19,604		\$13,000	\$13,000		0.01%
6831 Fed Rev Frm Othr LEAs-Idea	\$12,789		\$12,000	\$12,000		0.01%
6832 Fed IDEA Rev Pass Thru	\$1,880,195	\$1,757,088	\$1,732,088	(\$25,000)	-1.42%	0.77%
6910 Rent From Sch Facilities	\$129,413	\$294,500	\$277,500	(\$17,000)	-5.77%	0.12%
6920 Contributions/Donations	\$329,152	\$64,000	\$230,440	\$166,440	260.06%	0.10%
6941 Tuition			\$180,000	\$180,000		0.08%
6942 Summer School Tuition	\$12,580	\$46,500	\$126,000	\$79,500	170.97%	0.06%
6943 Community Ed Tuition	\$4,232	\$27,500	\$2,600	(\$24,900)	-90.55%	0.00%
6944 Tuition Other PA LEAs	\$355,617	\$265,000	\$356,000	\$91,000	34.34%	0.16%
6980 Community Svc Activities	\$4,833	\$16,800	\$5,000	(\$11,800)	-70.24%	0.00%
6981 Community Svc Activities			\$3,400	\$3,400		0.00%
6991 Refund Prior Year Exp	\$1,909,417	\$587,632	\$560,000	(\$27,632)	-4.70%	0.25%
6992 Misc Revenue	\$85,556	\$15,000	\$15,000		0.00%	0.01%
6999 Misc Revenue	\$256,553	\$169,918	\$174,918	\$5,000	2.94%	0.08%
Total Local Revenue	\$156,683,394	\$157,413,092	\$158,685,403	\$1,272,311	0.81%	70.33%
<u>State Revenue</u>						
7110 Basic Educ Funding	\$27,044,675	\$27,741,165	\$27,803,331	\$62,166	0.22%	12.32%
7160 Tuition Sec 1305 & 1306	\$262,689	\$235,200	\$275,000	(\$50,000)	-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	\$182	\$6,000	\$0	(\$6,000)	-100.00%	0.00%
7250 Migratory Children	\$800	\$2,000	\$2,000		0.00%	0.00%
7271 Special Education	\$6,584,843	\$6,551,919	\$6,584,843	\$32,924	0.50%	2.92%
7290 Educ Assistance Pgm	\$500		\$0			0.00%
7292 Pre-K Counts	\$592,576	\$786,000	\$786,000		0.00%	0.35%
7310 Transportation Subsidy	\$2,259,065	\$2,570,435	\$2,326,844	(\$243,591)	-9.48%	1.03%
7320 Rental/Sinking Fund Reimb	\$1,698,448	\$1,933,437	\$1,867,573	(\$65,864)	-3.41%	0.83%
7330 Medical & Dental Svcs	\$331,665	\$365,000	\$330,000	(\$35,000)	-9.59%	0.15%
7340 Homestead Prop Tax Relief	\$4,719,990	\$4,733,948	\$4,733,948		0.00%	2.10%
7501 Accountability Block Grants	\$665,439	\$665,439	\$665,439		0.00%	0.29%
7599 DCED Grants	\$150,484	\$1,150,484	\$1,150,484		0.00%	0.51%
7810 State Share Social Security	\$3,324,542	\$3,738,936	\$3,624,946	(\$113,990)	-3.05%	1.61%
7820 State Share Retirement	\$5,566,150	\$8,202,671	\$10,366,787	\$2,164,116	26.38%	4.59%
Total State Revenue	\$53,202,047	\$58,772,434	\$60,517,195	\$1,744,761	2.97%	26.82%
<u>Federal Revenue</u>						
8110 Pmts Federally Impacted Areas PL	\$46,941	\$53,000	\$53,000		0.00%	0.02%
8200 Unrestricted Federal Grants Passed	\$49,383		\$0			0.00%
8514 Title 1 Reading First	\$3,183,075	\$3,695,200	\$3,623,602	(\$71,598)	-1.94%	1.61%
8515 NCLB Title II	\$635,681	\$720,361	\$720,361		0.00%	0.32%
8516 NCLB Title III	\$360,129	\$260,179	\$260,179		0.00%	0.12%
8517 NCLB Title IV	\$1,182,501	\$500,000	\$0	(\$500,000)	-100.00%	0.00%
8580 Child Care And Development Block	\$170,290	\$170,290	\$170,290		0.00%	0.08%
8810 ACCESS Reimbursement	\$233,886	\$522,000	\$500,000	(\$22,000)	-4.21%	0.22%
8820 ACCESS Health-Related Transp &	\$66,925		\$70,000	\$70,000		0.03%
Total Federal Revenue	\$5,928,811	\$5,921,030	\$5,397,432	(\$523,598)	-8.84%	2.39%
<u>Other Revenue</u>						
9200 Proceeds From Long Term Financing	\$2,119,670		\$0			0.00%
9400 Sale Of Equipment	\$11,762	\$30,000	\$20,000	(\$10,000)	-33.33%	0.01%
9910 Fund Balance Revenue		\$3,127,445	\$1,000,000	(\$2,127,445)	-68.03%	0.44%
9990 Insurance Recoveries	\$5,210	\$10,000	\$10,000		0.00%	0.00%
Total Other Revenue	\$2,136,642	\$3,167,445	\$1,030,000	(\$2,137,445)	-67.48%	0.46%
<u>Grand Total:</u>	\$217,950,895	\$225,274,001	\$225,630,030	\$356,029	0.16%	

2014-15 PROPOSED GENERAL FUND BUDGET

Expenditures by Major Category

Jan 13, 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.

DESCRIPTION	12-13 ACTUAL	13-14 BUDGET	14-15 BUDGE	VARIANCE	% CHANGE	% of BUDGET
110 Salaries-Admin	\$6,129,480	\$6,323,990	\$6,618,166	\$294,176	4.65%	2.73%
120 Salaries-Prof	\$67,163,190	\$69,973,604	\$69,730,485	(\$243,119)	-0.35%	28.75%
130 Salaries-Supplemental	\$2,640,732	\$2,811,437	\$2,892,006	\$80,569	2.87%	1.19%
140 Salaries-Tech	\$1,143,566	\$1,186,305	\$1,227,652	\$41,347	3.49%	0.51%
150 Salaries-Clerical	\$3,427,747	\$3,634,510	\$3,754,745	\$120,235	3.31%	1.55%
160 Salaries-Technical	\$1,592,998	\$1,567,426	\$1,659,888	\$92,462	5.90%	0.68%
170 Salaries-Bus Drivers	\$2,517,125	\$2,759,496	\$2,691,907	(\$67,589)	-2.45%	1.11%
180 Salaries-Custodian	\$4,669,183	\$4,983,717	\$5,089,238	\$105,521	2.12%	2.10%
190 Salaries-Instr Asst	\$3,378,317	\$3,208,797	\$3,564,328	\$355,531	11.08%	1.47%
Salaries	\$92,662,336	\$96,449,282	\$97,228,415	\$779,133	0.81%	40.09%

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	12-13 ACTUAL	13-14 BUDGET	14-15 BUDGE	VARIANCE	% CHANGE	% of BUDGET
210 Group Insurance	\$209,985	\$221,152	\$211,862	(\$9,290)	-4.20%	0.09%
220 Social Security	\$6,959,722	\$7,368,812	\$7,429,893	\$61,081	0.83%	3.06%
230 Retirement	\$11,391,581	\$16,311,113	\$20,733,574	\$4,422,461	27.11%	8.55%
240 Tuition Reimb	\$436,040	\$653,500	\$600,000	(\$53,500)	-8.19%	0.25%
250 Unemployment		\$600,000	\$140,000	(\$460,000)	-76.67%	0.06%
260 Workers Comp	\$631,557	\$707,639	\$634,107	(\$73,532)	-10.39%	0.26%
270 Health Insurance	\$25,187,616	\$24,168,593	\$25,070,406	\$901,813	3.73%	10.34%
280 Retiree Health Insurance		\$3,837,235	\$3,509,498	(\$327,737)	-8.54%	1.45%
290 Other Medical Benefits	\$17,455	\$99,375	\$40,000	(\$59,375)	-59.75%	0.02%
Benefits	\$44,833,955	\$53,967,419	\$58,369,339	\$4,401,920	8.16%	24.07%

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	12-13 ACTUAL	13-14 BUDGET	14-15 BUDGE	VARIANCE	% CHANGE	% of BUDGET
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	\$9,710,986	\$1,743,792	21.89%	4.00%

330 Prof Services	\$1,222,638	\$1,228,881	\$2,939,164	\$1,710,283	139.17%	1.21%
340 Technical Services	\$178,869	\$207,634	\$127,782	(\$79,852)	-38.46%	0.05%
350 Security Services	\$137,921	\$310,464	\$260,464	(\$50,000)	-16.10%	0.11%
390 Misc Professional Service	\$270					
Prof & Tech Svcs	\$9,258,630	\$10,248,123	\$13,445,446	\$3,197,323	31.20%	5.54%

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 BUDGE</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
410 Cleaning Services	\$230,806	\$223,562	\$269,500	\$45,938	20.55%	0.11%
420 Utilities	\$2,330,143	\$2,350,500	\$2,251,150	(\$99,350)	-4.23%	0.93%
430 Repairs & Maint	\$1,086,522	\$1,481,711	\$1,245,839	(\$235,872)	-15.92%	0.51%
440 Lease Rentals	\$782,547	\$809,703	\$798,351	(\$11,352)	-1.40%	0.33%
450 Construction Svcs	\$367,973	\$812,977	\$978,000	\$165,023	20.30%	0.40%
460 Extermination Svcs	\$13,152	\$15,000	\$15,000		0.00%	0.01%
Purch Property Svcs	\$4,811,142	\$5,693,453	\$5,557,840	(\$135,613)	-2.38%	2.29%

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 BUDGE</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
510 Contracted Transportatio	\$593,082	\$838,300	\$734,500	(\$103,800)	-12.38%	0.30%
520 Insurance	\$708,709	\$760,706	\$803,036	\$42,330	5.56%	0.33%
530 Communications	\$326,225	\$393,600	\$499,008	\$105,408	26.78%	0.21%
540 Advertising	\$34,366	\$33,550	\$32,200	(\$1,350)	-4.02%	0.01%
550 Printing Svcs	\$91,373	\$88,625	\$67,004	(\$21,621)	-24.40%	0.03%
560 Student Tuition	\$21,537,167	\$23,046,648	\$30,562,098	\$7,515,450	32.61%	12.60%
580 Travel	\$95,152	\$178,933	\$170,873	(\$8,060)	-4.50%	0.07%
590 Other Purch Svcs	\$353,212	\$346,703	\$350,248	\$3,545	1.02%	0.14%
Other Purchased Svcs	\$23,739,287	\$25,687,065	\$33,218,967	\$7,531,902	29.32%	13.70%

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 BUDGE</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
610 General Supplies	\$2,365,543	\$2,237,738	\$2,431,576	\$193,838	8.66%	1.00%
620 Energy	\$1,536,390	\$1,882,303	\$2,038,229	\$155,926	8.28%	0.84%
630 Food	\$49,410	\$29,450	\$20,550	(\$8,900)	-30.22%	0.01%
640 Books & Textbooks	\$488,748	\$851,660	\$778,179	(\$73,481)	-8.63%	0.32%
650 Tech Supplies & Fees	\$513,291	\$496,557	\$1,080,175	\$583,618	117.53%	0.45%
Books & Materials	\$4,953,381	\$5,497,708	\$6,348,709	\$851,001	15.48%	2.62%

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 BUDGE</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	\$372,758	\$84,586	29.35%	0.15%
760 Equipment Replacement	\$589,220	\$807,488	\$652,492	(\$154,996)	-19.19%	0.27%
780 Technology Network Infra	\$2,388					
Equipment	\$3,681,363	\$1,105,660	\$1,025,250	(\$80,410)	-7.27%	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 BUDGE</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
810 Dues & Fees	\$85,355	\$143,309	\$121,419	(\$21,890)	-15.27%	0.05%
820 Claims & Judgements	\$49,748	\$70,000	\$84,000	\$14,000	20.00%	0.03%
830 Debt Interest	\$12,589,135	\$12,640,641	\$12,023,717	(\$616,924)	-4.88%	4.96%
840 Contingency		\$2,675,880	\$3,000,000	\$324,120	12.11%	1.24%
880 Refund Prior Yr Receipts	\$9,993	\$100,000	\$250,000	\$150,000	150.00%	0.10%
890 Student Fees for Instructi	\$117,859	\$56,105	\$57,376	\$1,271	2.27%	0.02%
Other Expenditures	\$12,852,089	\$15,685,935	\$15,536,513	(\$149,422)	-0.95%	6.41%

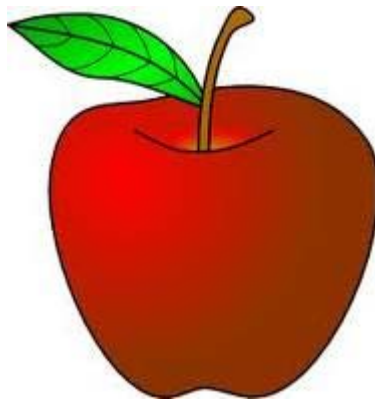
900: Outlays from current funds to retire principal of debt service, bonds and loans and District lease-purchase agreements.

<u>DESCRIPTION</u>	<u>12-13 ACTUAL</u>	<u>13-14 BUDGET</u>	<u>14-15 BUDGE</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
910 Debt Principal	\$10,671,773	\$10,855,356	\$11,815,944	\$960,588	8.85%	4.87%
920 Authority Payments						
930 Fund Transfers	\$5,790,000	\$84,000		(\$84,000)	-100.00%	
Debt Payments & Transfer	\$16,461,773	\$10,939,356	\$11,815,944	\$876,588	8.01%	4.87%
Grand Total:	\$213,253,956	\$225,274,001	\$242,546,421	\$17,272,420	7.67%	

BETHLEHEM AREA SCHOOL DISTRICT

2014-2015 PROPOSED PRELIMINARY GENERAL FUND BUDGET

SUPPORTING EXPENDITURE DETAIL



JANUARY 13, 2014

2014-15 PROPOSED GENERAL FUND BUDGET

Expenditure Detail

13-Jan-14

DESCRIPTION	10-11 ACTUAL	11-12 ACTUAL	12-13 ACTUAL	13-14 BUDGET	14-15 BUDGET	VARIANCE	% CHANGE	% of BUDGET
1100 Regular Instruction								
100 Salaries	\$50,838,690	\$50,099,641	\$50,565,919	\$52,673,404	\$52,057,899	(\$615,505)	-1.17%	21.46%
200 Benefits	\$19,325,606	\$21,825,444	\$24,200,004	\$30,483,634	\$31,608,608	\$1,124,974	3.69%	13.03%
300 Prof & Tech Svcs	\$28,815	\$497,228	\$612,281	\$438,162	\$1,751,910	\$1,313,748	299.83%	0.72%
400 Purch Property Svcs	\$490,897	\$267,612	\$295,788	\$295,715	\$297,757	\$2,042	0.69%	0.12%
500 Other Purchased Svcs	\$8,136,999	\$9,785,691	\$10,673,888	\$11,825,498	\$17,454,439	\$5,628,941	47.60%	7.20%
600 Books & Materials	\$714,147	\$1,190,311	\$1,375,119	\$1,695,040	\$2,104,276	\$409,236	24.14%	0.87%
700 Equipment	\$71,029	\$1,244,870	\$1,201,510	\$323,459	\$321,865	(\$1,594)	-0.49%	0.13%
800 Other Expenditures	\$1,041	\$1,627	\$3,214	\$26,903	\$43,043	\$16,140	59.99%	0.02%
1100 Regular Instruction	\$79,607,224	\$84,912,424	\$88,927,723	\$97,761,815	\$105,639,797	\$7,877,982	8.06%	43.55%
1200 Special Education								
100 Salaries	\$9,480,162	\$10,087,704	\$10,484,126	\$10,396,183	\$11,191,511	\$795,328	7.65%	4.61%
200 Benefits	\$3,620,830	\$4,694,010	\$5,344,751	\$5,811,189	\$7,005,313	\$1,194,124	20.55%	2.89%
300 Prof & Tech Svcs	\$2,777,401	\$5,998,020	\$6,140,987	\$6,095,604	\$7,293,753	\$1,198,149	19.66%	3.01%
400 Purch Property Svcs	\$5,590	\$10,479	\$13,518	\$10,455	\$15,535	\$5,080	48.59%	0.01%
500 Other Purchased Svcs	\$227,846	\$2,222,221	\$2,514,694	\$2,664,553	\$3,702,927	\$1,038,374	38.97%	1.53%
600 Books & Materials	\$13,007	\$76,852	\$187,292	\$189,779	\$167,331	(\$22,448)	-11.83%	0.07%
700 Equipment		\$58,780	\$26,125	\$9,653	\$16,500	\$6,847	70.93%	0.01%
800 Other Expenditures	\$35,000	\$24,376	\$55,496	\$47,037	\$58,500	\$11,463	24.37%	0.02%
1200 Special Education	\$16,159,837	\$23,172,442	\$24,766,988	\$25,224,453	\$29,451,370	\$4,226,917	16.76%	12.14%
1300 Vocational Education								
100 Salaries	\$1,404,534	\$1,949,485	\$2,649,434	\$2,813,608	\$2,805,171	(\$8,437)	-0.30%	1.16%
200 Benefits	\$239,670	\$819,322	\$1,112,362	\$1,328,278	\$1,473,773	\$145,495	10.95%	0.61%
300 Prof & Tech Svcs					\$41,296	\$41,296		0.02%
400 Purch Property Svcs	\$521	\$10,587	\$15,666	\$12,060	\$13,806	\$1,746	14.48%	0.01%
500 Other Purchased Svcs	\$6,189,657	\$5,426,706	\$5,850,249	\$6,159,132	\$6,640,494	\$481,362	7.82%	2.74%
600 Books & Materials	\$36,025	\$83,928	\$55,378	\$68,653	\$75,010	\$6,357	9.26%	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	\$114,810	\$104,551	1019.11%	0.05%
1300	Vocational Education	\$7,873,445	\$8,293,728	\$9,834,596	\$10,391,990	\$11,164,360	\$772,370	7.43%	4.60%
1400	Other Instructional Programs								
100	Salaries	\$521,807	\$668,262	\$802,698	\$716,077	\$530,540	(\$185,537)	-25.91%	0.22%
200	Benefits	\$50,296	\$110,011	\$163,654	\$272,588	\$138,407	(\$134,181)	-49.22%	0.06%
300	Prof & Tech Svcs	(\$97,713)	\$417,566	\$597,974	\$896,320	\$1,748,168	\$851,848	95.04%	0.72%
400	Purch Property Svcs	\$55		\$68		\$0	\$0		
500		\$171,378	\$104,103	\$419,701	\$238,000	\$521,500	\$283,500	119.12%	0.22%
600	Books & Materials	\$18,344	\$22,188	\$101,967	\$40,132	\$9,132	(\$31,000)	-77.25%	0.00%
700	Equipment	\$640	\$5,840	\$21,113		\$0	\$0		
800	Other Expenditures	\$19,307	\$7,536	\$5,075	\$8,000	\$0	(\$8,000)	-100.00%	
1400	Other Instructional Programs	\$684,114	\$1,335,506	\$2,112,250	\$2,171,117	\$2,947,747	\$776,630	35.77%	1.22%
1500	Non Public Programs								
100	Salaries			\$4,089	\$20,095	\$21,950	\$1,855	9.23%	0.01%
200	Benefits			\$866	\$5,104	\$6,554	\$1,450	28.41%	0.00%
300	Prof & Tech Svcs					\$0	\$0		
600	Books & Materials					\$0	\$0		
1500	Non Public Programs			\$4,956	\$25,199	\$28,504	\$3,305	13.12%	0.01%
1600	Adult Education								
100	Salaries		\$2,872		\$3,101	\$0	(\$3,101)	-100.00%	
200	Benefits	\$236	\$323		\$763	\$0	(\$763)	-100.00%	
300	Prof & Tech Svcs	\$393	\$77	\$4,454	\$500	\$1,000	\$500	100.00%	0.00%
500	Other Purchased Svcs					\$0	\$0		
600	Books & Materials	\$3,220	\$3,023		\$3,000	\$3,000	\$0	0.00%	0.00%
1600	Adult Education	\$3,849	\$6,295	\$4,454	\$7,364	\$4,000	(\$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	\$81,801	3.70%	0.95%

<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				\$1,000	\$1,000	\$0	0.00%	0.00%
1700	Community College		\$2,126,035	\$2,159,750	\$2,213,907	\$2,295,708	\$81,801	3.69%	0.95%
1800	Pre-Kindergarten Programs								
100	Salaries	\$343,478	\$362,413	\$380,820	\$466,164	\$405,783	(\$60,381)	-12.95%	0.17%
200	Benefits	\$237,553	\$216,083	\$224,627	\$272,767	\$281,509	\$8,742	3.20%	0.12%
300	Prof & Tech Svcs	\$5,698	\$6,180	\$225	\$7,440	\$0	(\$7,440)	-100.00%	
400	Purch Property Svcs	\$25,200	\$25,523			\$0	\$0		
500	Other Purchased Svcs	\$7,604	\$2,305	\$472	\$14,700	\$15,000	\$300	2.04%	0.01%
600	Books & Materials	\$7,549	\$22,074	\$21,283	\$30,315	\$34,000	\$3,685	12.16%	0.01%
800	Other Expenditures	\$649	\$3,235	\$2,775	\$1,885	\$0	(\$1,885)	-100.00%	
1800	Pre-Kindergarten Programs	\$627,731	\$637,813	\$630,202	\$793,271	\$736,292	(\$56,979)	-7.18%	0.30%
Total 1000's Instruction		\$104,956,200	\$120,484,243	\$128,440,919	\$138,589,116	\$152,267,778	\$13,678,662	9.87%	62.78%
2100	Student Services								
100	Salaries	\$5,037,126	\$4,894,030	\$5,343,643	\$5,454,869	\$5,578,914	\$124,045	2.27%	2.30%
200	Benefits	\$1,392,687	\$2,049,209	\$2,406,525	\$2,710,165	\$3,067,799	\$357,634	13.20%	1.26%
300	Prof & Tech Svcs	\$20,638	\$100,921	\$96,915	\$278,220	\$279,771	\$1,551	0.56%	0.12%
400	Purch Property Svcs	\$36,815	\$23,899	\$23,116	\$23,745	\$16,491	(\$7,254)	-30.55%	0.01%
500	Other Purchased Svcs	\$7,313	\$10,933	\$11,235	\$15,655	\$11,100	(\$4,556)	-29.10%	0.00%
600	Books & Materials	\$10,655	\$32,293	\$37,255	\$31,197	\$135,470	\$104,273	334.24%	0.06%
700	Equipment		\$5,145	\$3,084	\$1,050	\$6,000	\$4,950	471.43%	0.00%
800	Other Expenditures	\$385	\$70,929	\$93,993	\$19,027	\$1,200	(\$17,827)	-93.69%	0.00%
2100	Student Services	\$6,505,619	\$7,187,358	\$8,015,767	\$8,533,928	\$9,096,745	\$562,817	6.60%	3.75%
2200	Support Services Instructional Staff								
100	Salaries	\$3,280,601	\$3,317,975	\$3,300,332	\$3,541,512	\$3,543,112	\$1,600	0.05%	1.46%
200	Benefits	\$946,078	\$1,343,276	\$1,462,255	\$1,771,674	\$1,968,118	\$196,444	11.09%	0.81%
300	Prof & Tech Svcs	\$6,171	\$140,690	\$63,776	\$187,925	\$212,158	\$24,233	12.90%	0.09%
400	Purch Property Svcs	\$42,427	\$31,954	\$23,760	\$26,562	\$16,457	(\$10,105)	-38.04%	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>
500	Other Purchased Svcs	\$8,575	\$22,213	\$23,679	\$38,644	\$35,450	(\$3,194)	-8.27%	0.01%
600	Books & Materials	\$282,358	\$303,399	\$263,522	\$335,421	\$337,806	\$2,385	0.71%	0.14%
700	Equipment	\$7,094	\$33,266	\$63,928	\$31,740	\$43,500	\$11,760	37.05%	0.02%
800	Other Expenditures	\$8,734	\$8,698	\$8,597	\$13,960	\$11,035	(\$2,925)	-20.95%	0.00%
2200	Support Services Instructional Staff	\$4,582,038	\$5,201,472	\$5,209,849	\$5,947,438	\$6,167,636	\$220,198	3.70%	2.54%

2300 Administrative Services

100	Salaries	\$5,742,868	\$5,499,016	\$5,754,755	\$5,912,193	\$6,107,175	\$194,982	3.30%	2.52%
200	Benefits	\$2,331,816	\$2,144,728	\$2,413,835	\$2,845,087	\$3,152,834	\$307,747	10.82%	1.30%
300	Prof & Tech Svcs	\$1,524,169	\$1,512,311	\$938,628	\$1,224,161	\$1,064,813	(\$159,348)	-13.02%	0.44%
400	Purch Property Svcs	\$41,508	\$117,828	\$134,096	\$137,759	\$153,306	\$15,547	11.29%	0.06%
500	Other Purchased Svcs	\$180,733	\$177,472	\$168,869	\$159,234	\$153,004	(\$6,230)	-3.91%	0.06%
600	Books & Materials	\$11,874	\$22,414	\$32,946	\$72,344	\$59,848	(\$12,496)	-17.27%	0.02%
700	Equipment	\$18,300	\$13,214	\$34,232	\$17,399	\$12,500	(\$4,899)	-28.16%	0.01%
800	Other Expenditures	\$39,289	\$46,523	\$42,049	\$78,511	\$92,366	\$13,855	17.65%	0.04%
2300	Administrative Services	\$9,890,556	\$9,533,506	\$9,519,411	\$10,446,688	\$10,795,845	\$349,157	3.34%	4.45%

2400 Medical Services

100	Salaries	\$943,525	\$1,130,348	\$1,173,819	\$1,217,002	\$1,287,342	\$70,340	5.78%	0.53%
200	Benefits	\$192,506	\$620,862	\$674,743	\$733,642	\$873,617	\$139,975	19.08%	0.36%
300	Prof & Tech Svcs	\$15,170	\$18,132	\$12,983	\$19,500	\$20,872	\$1,372	7.04%	0.01%
400	Purch Property Svcs	\$593	\$3,315	\$3,367	\$5,873	\$4,871	(\$1,002)	-17.06%	0.00%
500	Other Purchased Svcs	\$9,919	\$11,403	\$8,091	\$10,000	\$10,800	\$800	8.00%	0.00%
600	Books & Materials	\$11,602	\$22,582	\$17,399	\$33,575	\$32,710	(\$865)	-2.58%	0.01%
700	Equipment			\$6,099	\$42,118	\$10,500	(\$31,618)	-75.07%	0.00%
2400	Medical Services	\$1,173,315	\$1,806,642	\$1,896,501	\$2,061,710	\$2,240,712	\$179,002	8.68%	0.92%

2500 Fiscal Services

100	Salaries	\$744,306	\$777,439	\$787,819	\$838,277	\$817,532	(\$20,745)	-2.47%	0.34%
200	Benefits	\$192,334	\$359,946	\$386,372	\$424,939	\$491,156	\$66,217	15.58%	0.20%
300	Prof & Tech Svcs	\$103,697	\$48,726	\$24,714	\$57,000	\$12,575	(\$44,425)	-77.94%	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>
400	Purch Property Svcs	\$191,021	\$289,670	\$312,735	\$316,241	\$321,633	\$5,392	1.71%	0.13%
500	Other Purchased Svcs	\$70,044	\$38,997	\$57,410	\$95,900	\$73,700	(\$22,200)	-23.15%	0.03%
600	Books & Materials	\$68	\$10,153	\$9,651	\$48,500	\$4,400	(\$44,100)	-90.93%	0.00%
700	Equipment		\$31,052	\$7,612	\$60,000	\$36,710	(\$23,290)	-38.82%	0.02%
800	Other Expenditures	\$36,473	\$26,887	\$15,105	\$33,000	\$21,660	(\$11,340)	-34.36%	0.01%
2500	Fiscal Services	\$1,337,943	\$1,582,872	\$1,591,419	\$1,873,857	\$1,779,366	(\$94,491)	-5.04%	0.73%
2600	Operation & Maintenance Svcs								
100	Salaries	\$2,274,387	\$6,267,473	\$6,298,212	\$6,617,437	\$6,804,686	\$187,249	2.83%	2.81%
200	Benefits	\$1,418,540	\$3,254,713	\$3,493,249	\$3,890,396	\$4,460,408	\$570,012	14.65%	1.84%
300	Prof & Tech Svcs	\$407,193	\$331,823	\$333,607	\$581,600	\$535,300	(\$46,300)	-7.96%	0.22%
400	Purch Property Svcs	\$3,546,288	\$3,199,498	\$3,574,129	\$4,368,028	\$4,306,050	(\$61,978)	-1.42%	1.78%
500	Other Purchased Svcs	\$413,498	\$494,857	\$532,843	\$597,835	\$650,270	\$52,435	8.77%	0.27%
600	Books & Materials	\$1,633,104	\$1,303,654	\$1,638,843	\$1,778,375	\$2,013,908	\$235,533	13.24%	0.83%
700	Equipment	\$125,448	\$26,989	\$403,039	\$205,774	\$245,965	\$40,191	19.53%	0.10%
800	Other Expenditures	\$1,639	\$1,200	\$3,281	\$11,226	\$8,000	(\$3,226)	-28.74%	0.00%
2600	Operation & Maintenance Svcs	\$9,820,097	\$14,880,208	\$16,277,202	\$18,050,671	\$19,024,587	\$973,916	5.40%	7.84%
2700	Pupil Transportation								
100	Salaries	\$2,299,340	\$2,713,752	\$2,828,995	\$2,978,394	\$2,993,773	\$15,379	0.52%	1.23%
200	Benefits	\$333,700	\$1,367,526	\$1,579,876	\$1,747,515	\$2,133,865	\$386,350	22.11%	0.88%
300	Prof & Tech Svcs	\$13,767	\$39,990	\$64,180	\$28,500	\$32,500	\$4,000	14.04%	0.01%
400	Purch Property Svcs	\$17,440	\$66,820	\$87,026	\$66,341	\$73,038	\$6,697	10.09%	0.03%
500	Other Purchased Svcs	\$863,717	\$814,013	\$694,416	\$937,313	\$848,190	(\$89,123)	-9.51%	0.35%
600	Books & Materials	\$784,731	\$944,751	\$924,546	\$900,400	\$1,119,300	\$218,900	24.31%	0.46%
700	Equipment		\$507	\$1,552,524	\$15,472	\$0	(\$15,472)	-100.00%	
800	Other Expenditures	\$875	\$484	\$194	\$1,165	\$1,375	\$210	18.03%	0.00%
2700	Pupil Transportation	\$4,313,570	\$5,947,844	\$7,731,757	\$6,675,100	\$7,202,041	\$526,941	7.89%	2.97%
2800	Support Services Central								
100	Salaries	\$926,666	\$1,059,894	\$1,029,199	\$1,422,744	\$1,528,253	\$105,509	7.42%	0.63%

<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>
200	Benefits	\$345,650	\$949,538	\$1,103,743	\$1,247,025	\$1,208,507	(\$38,518)	-3.09%	0.50%
300	Prof & Tech Svcs	\$180,173	\$153,179	\$140,479	\$195,492	\$208,332	\$12,840	6.57%	0.09%
400	Purch Property Svcs	\$109,798	\$308,953	\$303,816	\$388,619	\$295,690	(\$92,929)	-23.91%	0.12%
500	Other Purchased Svcs	\$333,873	\$191,617	\$190,514	\$279,985	\$364,837	\$84,852	30.31%	0.15%
600	Books & Materials	\$204,998	\$86,188	\$93,044	\$132,054	\$54,118	(\$77,936)	-59.02%	0.02%
700	Equipment	\$25,275	\$13,909	\$171,863	\$182,733	\$91,900	(\$90,833)	-49.71%	0.04%
800	Other Expenditures	\$255	\$1,230	\$1,624	\$3,575	\$1,550	(\$2,025)	-56.64%	0.00%
2800	Support Services Central	\$2,126,688	\$2,764,508	\$3,064,281	\$3,852,227	\$3,753,187	(\$99,040)	-2.57%	1.55%
2900	IU Services								
500	Other Purchased Svcs	\$104,251	\$99,678	\$101,370	\$102,003	\$102,548	\$545	0.53%	0.04%
2900	IU Services	\$104,251	\$99,678	\$101,370	\$102,003	\$102,548	\$545	0.53%	0.04%
Total 2000's Support Services		\$39,854,077	\$49,004,089	\$53,407,557	\$57,543,622	\$60,162,666	\$2,619,044	4.55%	24.80%
3200	Student Activities								
100	Salaries	\$1,010,661	\$1,271,530	\$1,222,919	\$1,378,222	\$1,554,774	\$176,552	12.81%	0.64%
200	Benefits	\$151,429	\$234,974	\$265,954	\$422,653	\$498,872	\$76,219	18.03%	0.21%
300	Prof & Tech Svcs		\$168,708	\$159,060	\$179,567	\$178,450	(\$1,117)	-0.62%	0.07%
400	Purch Property Svcs	\$9,148	\$36,849	\$24,057	\$42,055	\$43,206	\$1,151	2.74%	0.02%
500	Other Purchased Svcs	\$69,745	\$95,260	\$102,833	\$105,706	\$102,000	(\$3,706)	-3.51%	0.04%
600	Books & Materials	\$5,401	\$133,890	\$178,078	\$134,135	\$197,400	\$63,265	47.17%	0.08%
700	Equipment		\$43,916	\$38,726	\$206,003	\$125,000	(\$81,003)	-39.32%	0.05%
800	Other Expenditures	\$6,077	\$19,251	\$21,559	\$25,125	\$24,067	(\$1,058)	-4.21%	0.01%
3200	Student Activities	\$1,252,461	\$2,004,377	\$2,013,186	\$2,493,466	\$2,723,769	\$230,303	9.24%	1.12%
3300	Community Services								
100	Salaries		\$1,633	\$5,555		\$0	\$0		
200	Benefits	\$220	\$221	\$1,139		\$0	\$0		
300	Prof & Tech Svcs		\$9,852	\$19,644	\$58,132	\$64,548	\$6,416	11.04%	0.03%
400	Purch Property Svcs	\$701				\$0	\$0		

<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	\$207,611	\$221,215	\$229,274	\$230,000	\$238,000	\$8,000	3.48%	0.10%
600 Books & Materials		\$8,425	\$17,059	\$3,788	\$0	(\$3,788)	-100.00%	
3300 Community Services	\$208,532	\$241,345	\$272,671	\$291,920	\$302,548	\$10,628	3.64%	0.12%
3400 Scholarships & Awards								
600 Books & Materials		\$335			\$0	\$0		
3400 Scholarships & Awards		\$335						
Total 3000's Non Instructional	\$1,460,993	\$2,246,057	\$2,285,856	\$2,785,386	\$3,026,317	\$240,931	8.65%	1.25%
4200 Existing Site Improvement								
700 Equipment		\$137,035			\$0	\$0		
4200 Existing Site Improvement		\$137,035						
4400 Arch & Eng-Improvements								
300 Prof & Tech Svcs	\$3,443	\$52,232	\$33,789		\$0	\$0		
4400 Arch & Eng-Improvements	\$3,443	\$52,232	\$33,789					
4600 Bldg Improvement								
300 Prof & Tech Svcs			\$24,934		\$0	\$0		
400 Purch Property Svcs		\$79,788			\$0	\$0		
4600 Bldg Improvement		\$79,788	\$24,934					
Total 4000's Facilities Construction & Improvement	\$3,443	\$269,055	\$58,723			\$0		
5100 Debt Service								
800	\$13,807,034	\$13,667,053	\$12,599,128	\$12,740,641	\$12,273,717	(\$466,924)	-3.66%	5.06%
900 Debt Payments & Transfers	\$9,022,081	\$9,532,559	\$10,671,773	\$10,855,356	\$11,815,944	\$960,588	8.85%	4.87%

<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>
5100	Debt Service	\$22,829,115	\$23,199,612	\$23,270,901	\$23,595,997	\$24,089,661	\$493,664	2.09%	9.93%
5200	Fund Transfers-Athletic & Capital Reserve								
900	Debt Payments & Transfers		\$3,835,288	\$3,040,000	\$84,000	\$0	(\$84,000)	-100.00%	
5200	Fund Transfers-Athletic & Capital Reserve		\$3,835,288	\$3,040,000	\$84,000		(\$84,000)	-100.00%	
5300	Transfers to Self Insurance								
900	Debt Payments & Transfers			\$2,750,000		\$0	\$0		
5300	Transfers to Self Insurance			\$2,750,000					
5900	Budgetary Reserve								
800	Other Expenditures				\$2,675,880	\$3,000,000	\$324,120	12.11%	1.24%
5900	Budgetary Reserve				\$2,675,880	\$3,000,000	\$324,120	12.11%	1.24%
Total 5000's Debt & Transfers		\$22,829,115	\$27,034,900	\$29,060,901	\$26,355,877	\$27,089,661	\$733,784	2.78%	11.17%
Grand Total:		\$169,103,827	\$199,038,345	\$213,253,956	\$225,274,001	\$242,546,421	\$17,272,420	7.67%	