

**BASD
PROPOSED
FINAL
GENERAL FUND
BUDGET
2015-2016**



May 11, 2015



Bethlehem Area School District
2015-2016 Budget

Executive Summary
May 11, 2015

Introduction and Background

The 2015-2016 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 \$244.8 million represents a 3.5% overall increase from the 2014-2015 budget of \$236.5 million. The increase in the 2015-2016 budget is attributed to several key cost drivers: salaries (+\$2.9) PSERS (+\$2.7 million) and charter school tuition (+\$0.5 million).

The net increase in operating cost for the 2015-2016 year without the impact of the mandated pension and charter school tuition expenditure increases is only 1.6% above the operating costs for the current year. This follows an increase of only 0.25% in 2014-2015, reflecting very conservative spending on internal discretionary costs.

This proposed final budget includes a proposed increase of 1.52 mills in Northampton County and 0.46 mills in Lehigh County, which represents an average tax increase of 2.9% district wide. It is important to note that without the \$20.8 million in charter school tuition expenses, the BASD budget for 2015-2016 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 \$2.5 million in anticipation of a \$1,961,521 increase in funding for Basic Education Subsidy, this proposed final budget again 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 minimal Act 1 exceptions approved for the district. The District was approved by the PA Department of Education for two exceptions: Special Education; and Retirement Contributions for a total of \$4.5 million in exceptions.

This proposed final budget represents a less than 1.7% overall increase in expenditures excluding PSERS and charter school tuition costs.

Within this very tight budget plan, we are able to implement Full Day Kindergarten, the single most impactful educational initiative our district has undertaken in years. Additionally, this budget supports the continued development of key educational initiatives including Project Lead the Way, College and Career Pathways, Community Schools, Leader in Me, and AP course offerings. Critical support needs are addressed as well through the wireless infrastructure project, the lease of several new buses and the start of construction for the new Nitschmann Middle School project.

Conclusion

The 2015-2016 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 pension and charter school tuition costs are now the greatest threat to the financial stability of the district. 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.

BETHLEHEM AREA SCHOOL DISTRICT
2015-16 Budget
At A Glance

May 11, 2015

	2013-14 Actual	2014-15 Budget	2015-16 Budget Jan 2015	2015-16 Budget Mar 2015	2015-16 Budget Apr 2015	2015-16 Budget May 2015	Dollar Change	Percentage Change
Revenues:								
Local	\$156,344,169	\$166,209,297	\$166,202,371	\$166,326,148	\$168,091,375	\$168,096,589	\$1,887,292	1.14%
State	\$57,697,683	\$62,167,337	\$62,187,725	\$62,776,286	\$64,295,772	\$64,755,388	\$2,588,051	4.16%
Other	\$1,009,802	\$2,547,671	\$2,020,000	\$2,020,000	\$2,387,350	\$2,387,350	(\$160,321)	-6.29%
Federal	\$5,189,071	\$5,590,868	\$5,221,742	\$5,221,742	\$5,221,742	\$5,221,742	(\$369,126)	-6.60%
Total Revenue	\$220,240,725	\$236,515,173	\$235,631,838	\$236,344,176	\$239,996,239	\$240,461,069	\$3,945,896	1.67%
Expenditures:								
Instruction	\$110,215,047	\$112,874,048	\$116,256,197	\$115,414,079	\$115,146,493	\$115,146,493	\$2,272,445	2.01%
Support Services	\$53,110,872	\$53,189,483	\$55,290,283	\$54,078,105	\$54,046,855	\$54,153,855	\$964,372	1.81%
Non-Instr Svcs	\$2,426,493	\$2,705,562	\$2,526,904	\$2,529,188	\$2,548,514	\$2,548,514	(\$157,048)	-5.80%
Facilities	\$8,998	\$0	\$0	\$0	\$0	\$0	\$0	*****
Debt Svc/Transfers	\$24,357,650	\$26,848,799	\$26,923,382	\$26,923,388	\$27,073,388	\$27,073,388	\$224,589	0.84%
BASD	\$190,119,059	\$195,617,892	\$200,996,766	\$198,944,760	\$198,815,250	\$198,922,250	\$3,304,358	1.69%
PSERS	\$16,112,773	\$20,546,435	\$25,224,505	\$25,107,084	\$25,085,302	\$25,085,302	\$4,538,867	22.09%
CHARTER SCHOOLS	\$15,854,784	\$20,350,846	\$21,072,064	\$21,072,064	\$20,859,751	\$20,859,751	\$508,905	2.50%
Total Expenditures	\$222,086,616	\$236,515,173	\$247,293,335	\$245,123,908	\$244,760,303	\$244,867,303	\$8,352,130	3.53%
Revenue/Expenditure GAP (R/E-GAP)			\$4,406,234	1.86%				
Less PSERS			\$4,538,867	1.92%				
Less Charter Schools			\$508,905	0.22%				
Net Operational Gap			(\$641,538)	-0.27%				

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

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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.

2015-16 Budget Cost Drivers

PSERS	\$4,538,867
Salaries	\$2,985,623
Charter Schools	\$508,905
Student Tuition	\$394,317
Healthcare	\$382,891
General Operations	(\$4,404,369)
Net Deficit Remaining	\$4,406,234

2015-16 PROPOSED FINAL GENERAL FUND BUDGET

Expenditure Summary by Functional Area

May 11, 2015

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	13-14 ACTUAL	14-15 BUDGET	15-16 BUDGET	VARIANCE	% CHANGE	% of BUDGET
1100 Regular Instruction	\$95,055,209	\$101,437,912	\$107,558,956	\$6,121,044	6.03%	43.93%
1200 Special Education	\$28,058,770	\$28,991,950	\$29,453,717	\$461,767	1.59%	12.03%
1300 Vocational Education	\$9,952,177	\$11,191,040	\$11,289,148	\$98,108	0.88%	4.61%
1400 Other Instructional Programs	\$1,307,404	\$2,722,715	\$1,899,159	(\$823,556)	-30.25%	0.78%
1500 Non Public Programs	\$26,517	\$28,504	\$29,461	\$957	3.36%	0.01%
1600 Adult Education	\$556	\$4,000		(\$4,000)	-100.00%	
1700 Community College	\$2,212,907	\$2,295,708	\$2,353,633	\$57,925	2.52%	0.96%
1800 Pre-Kindergarten Programs	\$690,900	\$736,292	\$659,998	(\$76,294)	-10.36%	0.27%
Total Instruction	\$137,304,441	\$147,408,121	\$153,244,072	\$5,835,951	3.96%	62.58%
2100 Student Services	\$8,717,774	\$8,906,172	\$8,995,639	\$89,467	1.00%	3.67%
2200 Support Services Instructional St	\$5,821,559	\$6,134,688	\$7,366,561	\$1,231,873	20.08%	3.01%
2300 Administrative Services	\$10,421,080	\$10,923,817	\$11,258,549	\$334,732	3.06%	4.60%
2400 Medical Services	\$2,128,149	\$2,240,713	\$2,392,816	\$152,103	6.79%	0.98%
2500 Fiscal Services	\$1,644,809	\$1,780,207	\$1,849,627	\$69,420	3.90%	0.76%
2600 Operation & Maintenance Svcs	\$17,460,840	\$18,258,611	\$18,090,472	(\$168,139)	-0.92%	7.39%
2700 Pupil Transportation	\$7,317,530	\$7,140,050	\$7,266,087	\$126,037	1.77%	2.97%
2800 Support Services Central	\$4,182,375	\$3,784,232	\$4,298,166	\$513,934	13.58%	1.76%
2900 IU Services	\$102,541	\$102,548	\$108,249	\$5,701	5.56%	0.04%
Total Support Services	\$57,796,657	\$59,271,038	\$61,626,166	\$2,355,128	3.97%	25.17%
3200 Student Activities	\$2,371,892	\$2,684,667	\$2,580,780	(\$103,887)	-3.87%	1.05%
3300 Community Services	\$246,679	\$302,548	\$342,897	\$40,349	13.34%	0.14%
3400 Scholarships & Awards	\$299					
Total Non Instructional	\$2,618,871	\$2,987,215	\$2,923,677	(\$63,538)	-2.13%	1.19%
4400 Arch & Eng-Improvements	\$8,998					
Total Facilities Construction & Improvement	\$8,998					
5100 Debt Service	\$23,431,838	\$23,648,799	\$23,873,388	\$224,589	0.95%	9.75%
5200 Fund Transfers-Athletic & Capita	\$325,811	\$200,000	\$200,000		0.00%	0.08%
5300 Transfers to Self Insurance	\$600,000					
5900 Budgetary Reserve		\$3,000,000	\$3,000,000		0.00%	1.23%

<u>DESCRIPTION</u>	<u>13-14 ACTUAL</u>	<u>14-15 BUDGET</u>	<u>15-16 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
Total Debt & Transfers	\$24,357,650	\$26,848,799	\$27,073,388	\$224,589	0.84%	11.06%
<u>Grand Total:</u>	\$222,086,616	\$236,515,173	\$244,867,303	\$8,352,130	3.53%	

2015-16 PROPOSED FINAL GENERAL FUND BUDGET

Expenditures by Functional Area - Expanded View

May 11, 2015

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>13-14 ACTUAL</u>	<u>14-15 BUDGET</u>	<u>15-16 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	\$91,444,653	\$97,390,912	\$103,498,445	\$6,107,533	6.27%	42.27%
1190 Fed Pgm Instr	\$3,610,556	\$4,047,000	\$4,060,511	\$13,511	0.33%	1.66%
1100 Regular Instruction	\$95,055,209	\$101,437,912	\$107,558,956	\$6,121,044	6.03%	43.93%
1211 Life Skills Support	\$2,011,821	\$1,888,695	\$2,183,134	\$294,439	15.59%	0.89%
1221 Hearing Impaired	\$332,090	\$307,015	\$394,002	\$86,987	28.33%	0.16%
1224 Visually Impaired	\$64,781	\$68,161	\$43,927	(\$24,234)	-35.55%	0.02%
1225 Speech & Language	\$1,542,418	\$1,523,816	\$1,706,442	\$182,626	11.98%	0.70%
1231 Emotional Support	\$3,088,827	\$4,774,304	\$2,075,086	(\$2,699,218)	-56.54%	0.85%
1233 Autistic Support	\$1,604,467	\$1,457,665	\$1,841,701	\$384,036	26.35%	0.75%
1241 Learning Support	\$12,771,104	\$12,393,683	\$13,089,286	\$695,603	5.61%	5.35%
1243 Gifted Svcs	\$821,522	\$849,382	\$880,293	\$30,911	3.64%	0.36%
1260 Physical Support	\$781,300	\$783,441	\$788,969	\$5,528	0.71%	0.32%
1270 Early Intervention	\$611,621	\$597,516	\$854,677	\$257,161	43.04%	0.35%
1280 Early Intervention	\$59,509	\$25,000	\$53,020	\$28,020	112.08%	0.02%
1290 Other Special Education	\$4,369,310	\$4,323,272	\$5,543,180	\$1,219,908	28.22%	2.26%
1200 Special Education	\$28,058,770	\$28,991,950	\$29,453,717	\$461,767	1.59%	12.03%
1340 Family & Consumer Science	\$964,264	\$1,063,740	\$945,657	(\$118,083)	-11.10%	0.39%
1350 Industrial Arts	\$935,267	\$984,000	\$1,016,827	\$32,827	3.34%	0.42%
1360 Business Education	\$2,227,968	\$2,470,288	\$2,294,538	(\$175,750)	-7.11%	0.94%
1390 Vocational Education	\$5,824,677	\$6,673,012	\$7,032,126	\$359,114	5.38%	2.87%
1300 Vocational Education	\$9,952,177	\$11,191,040	\$11,289,148	\$98,108	0.88%	4.61%
1420 Summer School	\$248,999	\$123,578	\$144,733	\$21,155	17.12%	0.06%
1430 Homebound Education	\$183,519	\$302,507	\$217,590	(\$84,917)	-28.07%	0.09%
1441 Court Placed Tuition	\$385,434	\$660,000	\$294,630	(\$365,370)	-55.36%	0.12%
1442 Alternative Education	\$87,893	\$1,605,868	\$1,117,043	(\$488,825)	-30.44%	0.46%
1450 After School Instr	\$401,559	\$30,762	\$125,163	\$94,401	306.88%	0.05%
1400 Other Instructional Programs	\$1,307,404	\$2,722,715	\$1,899,159	(\$823,556)	-30.25%	0.78%
1500 Non Public Pgms	\$26,517	\$28,504	\$29,461	\$957	3.36%	0.01%
1500 Non Public Programs	\$26,517	\$28,504	\$29,461	\$957	3.36%	0.01%
1691 Adult - Instr Svcs	\$556	\$4,000	\$0	(\$4,000)	-100.00%	

<u>DESCRIPTION</u>	<u>13-14 ACTUAL</u>	<u>14-15 BUDGET</u>	<u>15-16 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
1600 Adult Education	\$556	\$4,000	\$0	(\$4,000)	-100.00%	
1700 Community College	\$2,212,907	\$2,295,708	\$2,353,633	\$57,925	2.52%	0.96%
1700 Community College	\$2,212,907	\$2,295,708	\$2,353,633	\$57,925	2.52%	0.96%
1801 Pre-Kindergarten Instruction	\$659,398	\$700,902	\$627,174	(\$73,728)	-10.52%	0.26%
1802 Pre-Kindergarten Admin	\$25,862	\$26,390	\$27,826	\$1,436	5.44%	0.01%
1805 Pre-Kindergarten Food	\$5,228	\$9,000	\$4,998	(\$4,002)	-44.47%	0.00%
1806 Pre-Kindergarten Prof Development	\$413		\$0			
1800 Pre-Kindergarten Programs	\$690,900	\$736,292	\$659,998	(\$76,294)	-10.36%	0.27%
Total Instruction	\$137,304,441	\$147,408,121	\$153,244,072	\$5,835,951	3.96%	62.58%
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	\$370,860	\$334,169	\$252,801	(\$81,368)	-24.35%	0.10%
2120 Guidance	\$5,557,999	\$5,815,890	\$5,908,088	\$92,198	1.59%	2.41%
2130 Attendance	\$296,910	\$319,836	\$330,677	\$10,841	3.39%	0.14%
2140 Psychological Svcs	\$1,370,688	\$1,458,079	\$1,583,980	\$125,901	8.63%	0.65%
2160 Social Work Svcs	\$565,132	\$684,460	\$570,829	(\$113,631)	-16.60%	0.23%
2170 Child Acctg	\$258,134	\$292,488	\$348,264	\$55,776	19.07%	0.14%
2190 Other Student Svcs	\$298,051	\$1,250	\$1,000	(\$250)	-20.00%	0.00%
2100 Student Services	\$8,717,774	\$8,906,172	\$8,995,639	\$89,467	1.00%	3.67%
2220 Tech Support	\$925,759	\$1,021,145	\$1,584,869	\$563,724	55.21%	0.65%
2240 Computer Asst. Instr	\$1,043,210	\$1,118,810	\$839,099	(\$279,711)	-25.00%	0.34%
2250 Library	\$1,701,669	\$1,903,997	\$1,946,394	\$42,397	2.23%	0.79%
2260 Curriculum & Instr Svcs	\$846,152	\$848,945	\$1,239,164	\$390,219	45.97%	0.51%
2269 Pupil Svcs	\$931,471	\$964,567	\$1,059,165	\$94,598	9.81%	0.43%
2271 Staff Development-Certified	\$220,289	\$164,453	\$537,835	\$373,382	227.04%	0.22%
2272 Staff Dev - Instr Non Cert	\$28,173		\$42,485	\$42,485		0.02%
2280 Non Public Support Svcs	\$124,836	\$112,771	\$117,550	\$4,779	4.24%	0.05%
2200 Support Services Instructional St	\$5,821,559	\$6,134,688	\$7,366,561	\$1,231,873	20.08%	3.01%
2310 Board Svcs	\$167,740	\$157,048	\$165,474	\$8,426	5.37%	0.07%
2330 Tax Collection	\$689,840	\$1,112,563	\$1,054,092	(\$58,471)	-5.26%	0.43%
2340 Negotiations Svcs	\$20,236		\$5,000	\$5,000		0.00%
2350 Legal Svcs	\$451,829	\$523,200	\$514,000	(\$9,200)	-1.76%	0.21%
2360 Superintendent's Office	\$429,577	\$455,751	\$478,009	\$22,258	4.88%	0.20%
2370 Community Relations	\$60,374	\$66,698	\$88,331	\$21,633	32.43%	0.04%
2380 Principal's Office	\$8,450,601	\$8,559,451	\$8,905,568	\$346,117	4.04%	3.64%
2390 Graduation Activities	\$150,883	\$49,106	\$48,075	(\$1,031)	-2.10%	0.02%
2300 Administrative Services	\$10,421,080	\$10,923,817	\$11,258,549	\$334,732	3.06%	4.60%
2420 Medical Svcs	\$4,406	\$8,000	\$8,400	\$400	5.00%	0.00%
2430 Dental Svcs	\$7,851	\$11,100	\$11,705	\$605	5.45%	0.00%

<u>DESCRIPTION</u>	<u>13-14 ACTUAL</u>	<u>14-15 BUDGET</u>	<u>15-16 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2440 Nursing Svcs	\$1,882,240	\$1,990,300	\$2,116,650	\$126,350	6.35%	0.86%
2450 Non Public Nursing Svcs	\$205,009	\$220,513	\$245,261	\$24,748	11.22%	0.10%
2490 Other Health Svcs	\$28,642	\$10,800	\$10,800		0.00%	0.00%
2400 Medical Services	\$2,128,149	\$2,240,713	\$2,392,816	\$152,103	6.79%	0.98%
2500 Fiscal Svcs	\$1,644,809	\$1,780,207	\$1,849,627	\$69,420	3.90%	0.76%
2500 Fiscal Services	\$1,644,809	\$1,780,207	\$1,849,627	\$69,420	3.90%	0.76%
2600 Oper & Maint Svcs	\$16,000,095	\$16,822,830	\$16,961,706	\$138,876	0.83%	6.93%
2610 Maintenance Spvr	\$587,066	\$653,424	\$474,519	(\$178,905)	-27.38%	0.19%
2660 Security Svcs	\$873,679	\$782,357	\$654,247	(\$128,110)	-16.37%	0.27%
2600 Operation & Maintenance Svcs	\$17,460,840	\$18,258,611	\$18,090,472	(\$168,139)	-0.92%	7.39%
2710 Spvr Pupil Transp	\$482,028	\$533,214	\$520,163	(\$13,051)	-2.45%	0.21%
2720 Pupil Transportation	\$5,644,676	\$5,278,082	\$5,322,665	\$44,583	0.84%	2.17%
2730 Crossing Guards	\$181,818	\$209,660	\$228,609	\$18,949	9.04%	0.09%
2740 Vehicle Maint Svcs	\$1,009,008	\$1,119,094	\$1,194,650	\$75,556	6.75%	0.49%
2700 Pupil Transportation	\$7,317,530	\$7,140,050	\$7,266,087	\$126,037	1.77%	2.97%
2818 Technology Svcs	\$491,908	\$358,482	\$871,912	\$513,430	143.22%	0.36%
2820 Information Svcs	\$20,199	\$40,500	\$33,500	(\$7,000)	-17.28%	0.01%
2830 Personnel Svcs	\$1,782,516	\$1,235,180	\$1,431,135	\$195,955	15.86%	0.58%
2834 Staff Dev-Non Instr Certified	\$33,442	\$109,834	\$52,369	(\$57,465)	-52.32%	0.02%
2836 Staff Dev-Non Cert Non Instr	\$56,511	\$66,539	\$105,835	\$39,296	59.06%	0.04%
2840 Data Processing	\$1,491,978	\$1,553,228	\$1,460,125	(\$93,103)	-5.99%	0.60%
2850 State & Federal Liaison	\$305,820	\$420,469	\$343,290	(\$77,179)	-18.36%	0.14%
2800 Support Services Central	\$4,182,375	\$3,784,232	\$4,298,166	\$513,934	13.58%	1.76%
2900 IU Svcs	\$102,541	\$102,548	\$108,249	\$5,701	5.56%	0.04%
2900 IU Services	\$102,541	\$102,548	\$108,249	\$5,701	5.56%	0.04%
Total Support Services	\$57,796,657	\$59,271,038	\$61,626,166	\$2,355,128	3.97%	25.17%
3000 <i>Non Instructional: Activities concerned with providing non-instructional services to students, staff or the community.</i>						
3210 Student Activities	\$464,252	\$512,683	\$351,757	(\$160,926)	-31.39%	0.14%
3250 Athletics	\$1,907,641	\$2,171,984	\$2,229,023	\$57,039	2.63%	0.91%
3200 Student Activities	\$2,371,892	\$2,684,667	\$2,580,780	(\$103,887)	-3.87%	1.05%
3300 Comm Svcs/Crossing Guards	\$246,679	\$302,548	\$342,897	\$40,349	13.34%	0.14%
3300 Community Services	\$246,679	\$302,548	\$342,897	\$40,349	13.34%	0.14%
3400 Scholarships & Awards	\$299		\$0			
3400 Scholarships & Awards	\$299		\$0			
Total Non Instructional	\$2,618,871	\$2,987,215	\$2,923,677	(\$63,538)	-2.13%	1.19%

<u>DESCRIPTION</u>	<u>13-14 ACTUAL</u>	<u>14-15 BUDGET</u>	<u>15-16 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
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>						
4400 Arch & Eng-Imprv	\$8,998		\$0			
4400 Arch & Eng-Improvements	\$8,998		\$0			
Total Facilities Construction & Improvement	\$8,998	\$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	\$23,249,044	\$23,398,799	\$23,623,388	\$224,589	0.96%	9.65%
5130 Refund Prior Yr Receipts	\$182,794	\$250,000	\$250,000		0.00%	0.10%
5100 Debt Service	\$23,431,838	\$23,648,799	\$23,873,388	\$224,589	0.95%	9.75%
5251 Food Service Transfer	\$325,811	\$200,000	\$200,000		0.00%	0.08%
5200 Fund Transfers-Athletic & Capital	\$325,811	\$200,000	\$200,000		0.00%	0.08%
5310 Transfer to Self Insurance Fund	\$600,000		\$0			
5300 Transfers to Self Insurance	\$600,000		\$0			
5900 Budgetary Reserve		\$3,000,000	\$3,000,000		0.00%	1.23%
5900 Budgetary Reserve		\$3,000,000	\$3,000,000		0.00%	1.23%
Total Debt & Transfers	\$24,357,650	\$26,848,799	\$27,073,388	\$224,589	0.84%	11.06%
Grand Total:	\$222,086,616	\$236,515,173	\$244,867,303	\$8,352,130	3.53%	

2015-16 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 11, 2015

<u>DESCRIPTION</u>	<u>13-14 ACTUAL</u>	<u>14-15 BUDGET</u>	<u>15-16 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
<u>Local Revenue</u>						
6111 Current Real Estate Taxes	\$133,485,870	\$140,524,351	\$143,110,242	\$2,585,891	1.84%	59.51%
6112 Interim Real Estate Taxes	\$491,499	\$1,600,000	\$803,309	(\$796,691)	-49.79%	0.33%
6113 Public Utility Realty Tax	\$179,776	\$180,000	\$190,000	\$10,000	5.56%	0.08%
6114 Payments In Lieu Of Taxes	\$247,821	\$220,000	\$245,000	\$25,000	11.36%	0.10%
6120 Per Capita Tax Sec 679	\$209,390	\$200,000	\$217,000	\$17,000	8.50%	0.09%
6141 Per Capita Tax Act 511	\$209,390	\$200,000	\$217,000	\$17,000	8.50%	0.09%
6143 Emergency Tax	\$307,248	\$310,000	\$307,500	(\$2,500)	-0.81%	0.13%
6151 Earned Income Tax	\$12,206,200	\$12,900,000	\$13,703,550	\$803,550	6.23%	5.70%
6153 Real Estate Transfer Tax	\$2,182,911	\$2,000,000	\$2,000,000	\$0	0.00%	0.83%
6157 Mercantile Tax	\$2,843,711	\$2,860,000	\$2,860,000	\$0	0.00%	1.19%
6211 Tax Increment Payments	(\$4,471,623)	(\$4,300,000)	(\$4,576,000)	(\$276,000)	6.42%	-1.90%
6411 Delinquent Real Estate Tx	\$4,437,301	\$5,052,000	\$4,500,000	(\$552,000)	-10.93%	1.87%
6420 Delinquent Per Capita Taxes	\$76,401	\$77,000	\$76,000	(\$1,000)	-1.30%	0.03%
6457 Delinquent Mercantile Tax	\$347,013	\$460,000	\$410,000	(\$50,000)	-10.87%	0.17%
6510 Earnings On Investments	\$74,546	\$105,000	\$65,040	(\$39,960)	-38.06%	0.03%
6530 Gains or Losses on Sale of	\$3,394	\$0	\$3,400	\$3,400	0.00%	0.00%
6710 Admissions	\$128,279	\$0	\$125,000	\$125,000	0.00%	0.05%
6740 Student Fees	\$109,095	\$105,000	\$108,000	\$3,000	2.86%	0.04%
6750 Student Activity Special Events	\$1,650	\$3,000	\$3,500	\$500	16.67%	0.00%
6810 Revenue From Local Govt	\$25,000	\$25,000	\$17,498	(\$7,502)	-30.01%	0.01%
6821 Safe Schools Grant	\$0	\$13,000	\$0	(\$13,000)	-100.00%	0.00%
6831 Fed Rev Frm Othr LEAs-Idea	\$9,503	\$12,000	\$9,500	(\$2,500)	-20.83%	0.00%
6832 Fed IDEA Rev Pass Thru	\$1,718,650	\$1,732,088	\$1,842,427	\$110,339	6.37%	0.77%
6910 Rent From Sch Facilities	\$292,111	\$277,500	\$585,750	\$308,250	111.08%	0.24%
6920 Contributions/Donations	\$351,767	\$230,440	\$403,978	\$173,538	75.31%	0.17%
6941 Tuition	\$0	\$180,000	\$0	(\$180,000)	-100.00%	0.00%
6942 Summer School Tuition	\$54,627	\$126,000	\$59,000	(\$67,000)	-53.17%	0.02%
6943 Community Ed Tuition	\$180	\$2,600	\$0	(\$2,600)	-100.00%	0.00%
6944 Tuition Other PA LEAs	\$120,120	\$356,000	\$44,895	(\$311,105)	-87.39%	0.02%
6970 Service Revenue	\$0	\$0	\$3,000	\$3,000	0.00%	0.00%
6980 Community Svc Activities	\$0	\$5,000	\$0	(\$5,000)	-100.00%	0.00%
6981 Community Svc Activities	\$3,800	\$3,400	\$2,000	(\$1,400)	-41.18%	0.00%
6991 Refund Prior Year Exp	\$516,950	\$560,000	\$550,000	(\$10,000)	-1.79%	0.23%
6992 Misc Revenue	\$17,295	\$15,000	\$0	(\$15,000)	-100.00%	0.00%
6999 Misc Revenue	\$164,293	\$174,918	\$210,000	\$35,082	20.06%	0.09%
Total Local Revenue	\$156,344,170	\$166,209,297	\$168,096,589	\$1,887,292	1.14%	69.91%
<u>State Revenue</u>						
7110 Basic Educ Funding	\$27,816,168	\$27,803,331	\$29,764,852	\$1,961,521	7.05%	12.38%
7160 Tuition-Sec 1305 & 1306	\$223,987	\$275,000	\$225,000	(\$50,000)	-18.18%	0.09%

<u>DESCRIPTION</u>	<u>13-14 ACTUAL</u>	<u>14-15 BUDGET</u>	<u>15-16 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
7250 Migratory Children	\$1,196	\$2,000	\$1,000	(\$1,000)	-50.00%	0.00%
7271 Special Education	\$6,584,843	\$6,584,843	\$6,584,843		0.00%	2.74%
7292 Pre-K Counts	\$597,360	\$786,000	\$597,360	(\$188,640)	-24.00%	0.25%
7310 Transportation Subsidy	\$2,302,440	\$2,326,844	\$2,300,000	(\$26,844)	-1.15%	0.96%
7320 Rental/Sinking Fund Reimb	\$2,800,864	\$1,867,573	\$1,847,430	(\$20,143)	-1.08%	0.77%
7330 Medical & Dental Svcs	\$357,663	\$330,000	\$350,000	\$20,000	6.06%	0.15%
7340 Homestead Prop Tax Relief	\$4,733,948	\$4,733,948	\$4,741,858	\$7,910	0.17%	1.97%
7360 Safe Schools	\$25,000		\$0			0.00%
7501 Accountability Block Grants	\$665,439	\$665,439	\$0	(\$665,439)	-100.00%	0.00%
7505 Ready to Learn Grant		\$1,761,824	\$1,449,034	(\$312,790)	-17.75%	0.60%
7599 DCED Grants	\$117,454	\$1,150,484	\$1,117,454	(\$33,030)	-2.87%	0.46%
7810 State Share Social Security	\$3,456,767	\$3,595,536	\$3,688,455	\$92,919	2.58%	1.53%
7820 State Share Retirement	\$8,014,553	\$10,284,515	\$12,088,102	\$1,803,587	17.54%	5.03%
Total State Revenue	\$57,697,683	\$62,167,337	\$64,755,388	\$2,588,051	4.16%	26.93%
<u>Federal Revenue</u>						
8110 Pmts Federally Impacted Areas PL	\$34,267	\$53,000	\$50,000	(\$3,000)	-5.66%	0.02%
8514 Title 1 Reading First	\$3,297,447	\$3,817,038	\$3,743,789	(\$73,249)	-1.92%	1.56%
8515 NCLB Title II	\$794,991	\$720,361	\$686,456	(\$33,905)	-4.71%	0.29%
8516 NCLB Title III	\$252,763	\$260,179	\$256,916	(\$3,263)	-1.25%	0.11%
8517 NCLB Title IV	\$480,809		\$0			0.00%
8580 Child Care And Development Block	\$164,581	\$170,290	\$164,581	(\$5,709)	-3.35%	0.07%
8810 ACCESS Reimbursement		\$500,000	\$250,000	(\$250,000)	-50.00%	0.10%
8820 ACCESS Health-Related Transp &	\$164,213	\$70,000	\$70,000		0.00%	0.03%
Total Federal Revenue	\$5,189,071	\$5,590,868	\$5,221,742	(\$369,126)	-6.60%	2.17%
<u>Other Revenue</u>						
9290 Proceeds Ext Term Lease	\$972,906		\$0			0.00%
9400 Sale Of Equipment	\$36,896	\$20,000	\$20,000		0.00%	0.01%
9910 Fund Balance Revenue		\$2,517,671	\$2,367,350	(\$150,321)	-5.97%	0.98%
9990 Insurance Recoveries		\$10,000	\$0	(\$10,000)	-100.00%	0.00%
Total Other Revenue	\$1,009,802	\$2,547,671	\$2,387,350	(\$160,321)	-6.29%	0.99%
<u>Grand Total:</u>	\$220,240,725	\$236,515,173	\$240,461,069	\$3,945,896	1.67%	

2015-16 PROPOSED FINAL GENERAL FUND BUDGET

Expenditures by Major Category

May 11, 2015

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.

<u>DESCRIPTION</u>	<u>13-14 ACTUAL</u>	<u>14-15 BUDGET</u>	<u>15-16 BUDGE</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
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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>13-14 ACTUAL</u>	<u>14-15 BUDGET</u>	<u>15-16 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
110 Salaries-Admin	\$6,485,024	\$6,449,500	\$6,572,457	\$122,957	1.91%	2.68%
120 Salaries-Prof	\$69,318,981	\$66,438,514	\$69,060,584	\$2,622,070	3.95%	28.20%
130 Salaries-Supplemental	\$2,694,162	\$2,755,389	\$2,657,742	(\$97,647)	-3.54%	1.09%
140 Salaries-Tech	\$903,710	\$909,547	\$809,522	(\$100,025)	-11.00%	0.33%
150 Salaries-Clerical	\$3,566,139	\$3,730,745	\$3,772,351	\$41,606	1.12%	1.54%
160 Salaries-Technical	\$1,939,407	\$1,977,993	\$2,087,189	\$109,196	5.52%	0.85%
170 Salaries-Bus Drivers	\$2,559,184	\$2,693,633	\$2,869,935	\$176,302	6.55%	1.17%
180 Salaries-Custodian	\$4,854,988	\$5,114,351	\$4,971,715	(\$142,636)	-2.79%	2.03%
190 Salaries-Instr Asst	\$3,370,451	\$3,564,328	\$3,818,128	\$253,800	7.12%	1.56%
Salaries	\$95,692,045	\$93,634,000	\$96,619,623	\$2,985,623	3.19%	39.46%

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>13-14 ACTUAL</u>	<u>14-15 BUDGET</u>	<u>15-16 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
210 Group Insurance	\$215,179	\$214,624	\$479,549	\$264,925	123.44%	0.20%
220 Social Security	\$7,179,656	\$7,369,219	\$7,421,268	\$52,049	0.71%	3.03%
230 Retirement	\$16,112,773	\$20,546,435	\$25,085,302	\$4,538,867	22.09%	10.24%
240 Tuition Reimb	\$529,200	\$600,000	\$579,000	(\$21,000)	-3.50%	0.24%
250 Unemployment	\$190,000	\$190,000	\$125,000	(\$65,000)	-34.21%	0.05%
260 Workers Comp	\$699,695	\$750,616	\$751,910	\$1,294	0.17%	0.31%
270 Health Insurance	\$26,170,396	\$23,948,898	\$24,331,789	\$382,891	1.60%	9.94%
280 Retiree Health Insurance	\$1,606,588	\$3,800,144	\$2,587,624	(\$1,212,520)	-31.91%	1.06%
290 Other Medical Benefits	\$16,263	\$40,000	\$40,000	(\$40,000)	-100.00%	0.00%
Benefits	\$52,529,750	\$57,459,936	\$61,361,442	\$3,901,506	6.79%	25.06%

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>13-14 ACTUAL</u>	<u>14-15 BUDGET</u>	<u>15-16 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
310 Tax Coll Commissions	\$328,812	\$407,050	\$347,050	(\$60,000)	-14.74%	0.14%
320 Prof Education Svcs	\$7,503,755	\$9,511,186	\$8,856,602	(\$654,584)	-6.88%	3.62%

<u>DESCRIPTION</u>	<u>13-14 ACTUAL</u>	<u>14-15 BUDGET</u>	<u>15-16 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
330 Prof Services	\$1,151,526	\$3,174,276	\$3,259,389	\$85,113	2.68%	1.33%
340 Technical Services	\$194,029	\$127,782	\$164,092	\$36,310	28.42%	0.07%
350 Security Services	\$144,012	\$263,465	\$318,132	\$54,667	20.75%	0.13%
390 Misc Professional Services	\$239		\$250	\$250		0.00%
Prof & Tech Svcs	\$9,322,373	\$13,483,759	\$12,945,515	(\$538,244)	-3.99%	5.29%

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>13-14 ACTUAL</u>	<u>14-15 BUDGET</u>	<u>15-16 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
410 Cleaning Services	\$309,170	\$265,000	\$267,500	\$2,500	0.94%	0.11%
420 Utilities	\$2,333,150	\$2,250,650	\$2,321,700	\$71,050	3.16%	0.95%
430 Repairs & Maint	\$1,302,887	\$1,244,890	\$1,183,110	(\$61,780)	-4.96%	0.48%
440 Lease Rentals	\$788,329	\$798,351	\$790,215	(\$8,136)	-1.02%	0.32%
450 Construction Svcs	\$725,757	\$311,000	\$250,000	(\$61,000)	-19.61%	0.10%
460 Extermination Svcs	\$15,444	\$15,000	\$15,000		0.00%	0.01%
Purch Property Svcs	\$5,474,737	\$4,884,891	\$4,827,525	(\$57,366)	-1.17%	1.97%

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

<u>DESCRIPTION</u>	<u>13-14 ACTUAL</u>	<u>14-15 BUDGET</u>	<u>15-16 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
510 Contracted Transportation	\$805,983	\$804,934	\$811,749	\$6,815	0.85%	0.33%
520 Insurance	\$764,854	\$823,036	\$873,725	\$50,689	6.16%	0.36%
530 Communications	\$375,511	\$501,920	\$480,432	(\$21,488)	-4.28%	0.20%
540 Advertising	\$22,335	\$32,200	\$30,700	(\$1,500)	-4.66%	0.01%
550 Printing Svcs	\$81,816	\$66,855	\$76,006	\$9,151	13.69%	0.03%
560 Student Tuition	\$24,866,248	\$30,395,066	\$31,298,288	\$903,222	2.97%	12.78%
580 Travel	\$85,287	\$173,804	\$243,913	\$70,109	40.34%	0.10%
590 Other Purch Svcs	\$325,939	\$355,098	\$338,249	(\$16,849)	-4.74%	0.14%
Other Purchased Svcs	\$27,327,973	\$33,152,913	\$34,153,062	\$1,000,149	3.02%	13.95%

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>13-14 ACTUAL</u>	<u>14-15 BUDGET</u>	<u>15-16 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
610 General Supplies	\$1,700,433	\$2,319,045	\$2,324,902	\$5,857	0.25%	0.95%
620 Energy	\$1,572,108	\$1,938,435	\$1,491,355	(\$447,080)	-23.06%	0.61%
630 Food	\$45,459	\$20,550	\$48,029	\$27,479	133.72%	0.02%
640 Books & Textbooks	\$903,713	\$463,054	\$990,591	\$527,537	113.93%	0.40%
650 Tech Supplies & Fees	\$532,194	\$1,041,707	\$998,161	(\$43,546)	-4.18%	0.41%
Books & Materials	\$4,753,907	\$5,782,791	\$5,853,038	\$70,247	1.21%	2.39%

DESCRIPTION 13-14 ACTUAL 14-15 BUDGET 15-16 BUDGET VARIANCE % CHANGE % of BUDGET

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

<u>DESCRIPTION</u>	<u>13-14 ACTUAL</u>	<u>14-15 BUDGET</u>	<u>15-16 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
710 Land and Improvements						
750 Equip Orig & Additional	\$1,587,727	\$351,979	\$978,340	\$626,361	177.95%	0.40%
760 Equipment Replacement	\$658,900	\$653,798	\$404,282	(\$249,516)	-38.16%	0.17%
780 Technology Network Infr			\$454,623	\$454,623		0.19%
Equipment	\$2,246,626	\$1,005,777	\$1,837,245	\$831,468	82.67%	0.75%

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

<u>DESCRIPTION</u>	<u>13-14 ACTUAL</u>	<u>14-15 BUDGET</u>	<u>15-16 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
810 Dues & Fees	\$213,647	\$120,079	\$151,357	\$31,278	26.05%	0.06%
820 Claims & Judgements	\$51,350	\$84,000	\$15,000	(\$69,000)	-82.14%	0.01%
830 Debt Interest	\$12,182,391	\$11,832,854	\$11,393,404	(\$439,450)	-3.71%	4.65%
840 Contingency		\$3,000,000	\$3,000,000		0.00%	1.23%
880 Refund Prior Yr Receipts	\$182,794	\$250,000	\$250,000		0.00%	0.10%
890 Student Fees for Instructio	\$116,557	\$58,228	\$30,108	(\$28,120)	-48.29%	0.01%
Other Expenditures	\$12,746,739	\$15,345,161	\$14,839,869	(\$505,292)	-3.29%	6.06%

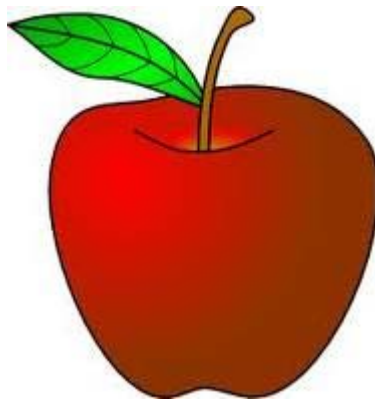
900: Outlays from current funds to retire principal of debt service, bonds and loans and District lease-purchase agreements.

<u>DESCRIPTION</u>	<u>13-14 ACTUAL</u>	<u>14-15 BUDGET</u>	<u>15-16 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
910 Debt Principal	\$11,066,653	\$11,565,945	\$12,229,984	\$664,039	5.74%	4.99%
930 Fund Transfers	\$325,811	\$200,000	\$200,000		0.00%	0.08%
940 Transfer Self Ins Fund	\$600,000					
Debt Pmts & Transfers	\$11,992,465	\$11,765,945	\$12,429,984	\$664,039	5.64%	5.08%
Grand Total:	\$222,086,616	\$236,515,173	\$244,867,303	\$8,352,130	3.53%	

BETHLEHEM AREA SCHOOL DISTRICT

2015-2016 PROPOSED FINAL GENERAL FUND BUDGET

SUPPORTING EXPENDITURE DETAIL



MAY 11, 2015

2015-16 PROPOSED FINAL GENERAL FUND BUDGET

May 11, 2015

Expenditure Detail

<u>DESCRIPTION</u>	<u>11-12 ACTUAL</u>	<u>12-13 ACTUAL</u>	<u>13-14 ACTUAL</u>	<u>14-15 BUDGET</u>	<u>15-16 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
1100 Regular Instruction								
100 Salaries	\$50,099,641	\$50,565,919	\$51,682,364	\$49,067,696	\$51,503,047	\$2,435,351	4.96%	21.03%
200 Benefits	\$21,825,444	\$24,200,004	\$27,483,568	\$30,987,268	\$32,734,866	\$1,747,598	5.64%	13.37%
300 Prof & Tech Svcs	\$497,228	\$612,281	\$543,236	\$1,712,022	\$2,337,802	\$625,780	36.55%	0.95%
400 Purch Property Svcs	\$267,612	\$295,788	\$283,190	\$300,258	\$290,794	(\$9,464)	-3.15%	0.12%
500 Other Purchased Svcs	\$9,785,691	\$10,673,888	\$12,760,146	\$17,255,174	\$17,497,791	\$242,617	1.41%	7.15%
600 Books & Materials	\$1,190,311	\$1,375,119	\$1,659,732	\$1,778,260	\$2,282,596	\$504,336	28.36%	0.93%
700 Equipment	\$1,244,870	\$1,201,510	\$638,442	\$294,191	\$891,087	\$596,896	202.89%	0.36%
800 Other Expenditures	\$1,627	\$3,214	\$4,541	\$43,043	\$20,973	(\$22,070)	-51.27%	0.01%
1100 Regular Instruction	\$84,912,424	\$88,927,723	\$95,055,209	\$101,437,912	\$107,558,956	\$6,121,044	6.03%	43.93%
1200 Special Education								
100 Salaries	\$10,087,704	\$10,484,126	\$11,101,194	\$11,057,588	\$11,356,212	\$298,624	2.70%	4.64%
200 Benefits	\$4,694,010	\$5,344,751	\$6,528,189	\$6,885,169	\$7,524,098	\$638,929	9.28%	3.07%
300 Prof & Tech Svcs	\$5,998,020	\$6,140,987	\$6,465,959	\$7,093,753	\$6,416,163	(\$677,590)	-9.55%	2.62%
400 Purch Property Svcs	\$10,479	\$13,518	\$16,045	\$15,535	\$15,560	\$25	0.16%	0.01%
500 Other Purchased Svcs	\$2,222,221	\$2,514,694	\$3,847,427	\$3,702,927	\$4,022,778	\$319,851	8.64%	1.64%
600 Books & Materials	\$76,852	\$187,292	\$52,878	\$161,978	\$84,906	(\$77,072)	-47.58%	0.03%
700 Equipment	\$58,780	\$26,125	\$21,324	\$16,500	\$16,000	(\$500)	-3.03%	0.01%
800 Other Expenditures	\$24,376	\$55,496	\$25,754	\$58,500	\$18,000	(\$40,500)	-69.23%	0.01%
1200 Special Education	\$23,172,442	\$24,766,988	\$28,058,770	\$28,991,950	\$29,453,717	\$461,767	1.59%	12.03%
1300 Vocational Education								
100 Salaries	\$1,949,485	\$2,649,434	\$2,703,910	\$2,805,171	\$2,625,040	(\$180,131)	-6.42%	1.07%
200 Benefits	\$819,322	\$1,112,362	\$1,338,348	\$1,473,773	\$1,521,260	\$47,487	3.22%	0.62%
300 Prof & Tech Svcs				\$41,296	\$41,296	\$0	0.00%	0.02%
400 Purch Property Svcs	\$10,587	\$15,666	\$10,030	\$14,106	\$8,460	(\$5,646)	-40.03%	0.00%
500 Other Purchased Svcs	\$5,426,706	\$5,850,249	\$5,825,191	\$6,673,562	\$7,032,676	\$359,114	5.38%	2.87%
600 Books & Materials	\$83,928	\$55,378	\$65,542	\$67,722	\$59,166	(\$8,556)	-12.63%	0.02%

<u>DESCRIPTION</u>	<u>11-12 ACTUAL</u>	<u>12-13 ACTUAL</u>	<u>13-14 ACTUAL</u>	<u>14-15 BUDGET</u>	<u>15-16 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
700 Equipment	\$3,699	\$151,508	\$9,156	\$115,410	\$1,250	(\$114,160)	-98.92%	0.00%
1300 Vocational Education	\$8,293,728	\$9,834,596	\$9,952,177	\$11,191,040	\$11,289,148	\$98,108	0.88%	4.61%
1400 Other Instructional Programs								
100 Salaries	\$668,262	\$802,698	\$628,980	\$362,695	\$361,060	(\$1,635)	-0.45%	0.15%
200 Benefits	\$110,011	\$163,654	\$158,429	\$89,652	\$120,926	\$31,274	34.88%	0.05%
300 Prof & Tech Svcs	\$417,566	\$597,974	\$224,639	\$1,747,368	\$899,173	(\$848,195)	-48.54%	0.37%
400 Purch Property Svcs		\$68			\$0	\$0		
500 Other Purchased Svcs	\$104,103	\$419,701	\$279,411	\$521,500	\$516,500	(\$5,000)	-0.96%	0.21%
600 Books & Materials	\$22,188	\$101,967	\$9,614	\$1,500	\$1,500	\$0	0.00%	0.00%
700 Equipment	\$5,840	\$21,113		\$0	\$0	\$0		
800 Other Expenditures	\$7,536	\$5,075	\$6,331		\$0	\$0		
1400 Other Instructional Programs	\$1,335,506	\$2,112,250	\$1,307,404	\$2,722,715	\$1,899,159	(\$823,556)	-30.25%	0.78%
1500 Non Public Programs								
100 Salaries		\$4,089	\$18,749	\$21,950	\$21,916	(\$34)	-0.15%	0.01%
200 Benefits		\$866	\$4,776	\$6,554	\$7,545	\$991	15.12%	0.00%
700 Equipment			\$2,992		\$0	\$0		
1500 Non Public Programs	\$4,956	\$26,517	\$26,517	\$28,504	\$29,461	\$957	3.36%	0.01%
1600 Adult Education								
100 Salaries	\$2,872				\$0	\$0		
200 Benefits	\$323				\$0	\$0		
300 Prof & Tech Svcs	\$77	\$4,454	\$556	\$1,000	\$0	(\$1,000)	-100.00%	
600 Books & Materials	\$3,023			\$3,000	\$0	(\$3,000)	-100.00%	
1600 Adult Education	\$6,295	\$4,454	\$556	\$4,000	(\$4,000)	(\$4,000)	-100.00%	
1700 Community College								
500 Other Purchased Svcs	\$2,126,035	\$2,159,750	\$2,212,907	\$2,294,708	\$2,353,633	\$58,925	2.57%	0.96%
600 Books & Materials				\$1,000	\$0	(\$1,000)	-100.00%	

<u>DESCRIPTION</u>	<u>11-12 ACTUAL</u>	<u>12-13 ACTUAL</u>	<u>13-14 ACTUAL</u>	<u>14-15 BUDGET</u>	<u>15-16 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
1700 Community College	\$2,126,035	\$2,159,750	\$2,212,907	\$2,295,708	\$2,353,633	\$57,925	2.52%	0.96%
1800 Pre-Kindergarten Programs								
100 Salaries	\$362,413	\$380,820	\$398,824	\$405,783	\$376,930	(\$28,853)	-7.11%	0.15%
200 Benefits	\$216,083	\$224,627	\$260,811	\$281,509	\$278,053	(\$3,456)	-1.23%	0.11%
300 Prof & Tech Svcs	\$6,180	\$225	\$245		\$0	\$0		
400 Purch Property Svcs	\$25,523				\$0	\$0		
500 Other Purchased Svcs	\$2,305	\$472	\$1,543	\$15,000	\$0	(\$15,000)	-100.00%	
600 Books & Materials	\$22,074	\$21,283	\$24,850	\$34,000	\$5,015	(\$28,985)	-85.25%	0.00%
700 Equipment			\$1,121		\$0	\$0		
800 Other Expenditures	\$3,235	\$2,775	\$3,507		\$0	\$0		
1800 Pre-Kindergarten Programs	\$637,813	\$630,202	\$690,900	\$736,292	\$659,998	(\$76,294)	-10.36%	0.27%
2100 Student Services	\$120,484,243	\$128,440,919	\$137,304,441	\$147,408,121	\$153,244,072	\$5,835,951	3.96%	62.58%
100 Salaries	\$4,894,030	\$5,343,643	\$5,555,592	\$5,447,168	\$5,409,600	(\$37,568)	-0.69%	2.21%
200 Benefits	\$2,049,209	\$2,406,525	\$2,789,326	\$3,011,769	\$3,199,947	\$188,178	6.25%	1.31%
300 Prof & Tech Svcs	\$100,921	\$96,915	\$184,664	\$279,771	\$241,106	(\$38,665)	-13.82%	0.10%
400 Purch Property Svcs	\$23,899	\$23,116	\$17,467	\$16,491	\$16,520	\$29	0.18%	0.01%
500 Other Purchased Svcs	\$10,933	\$11,235	\$9,601	\$10,563	\$25,493	\$14,930	141.34%	0.01%
600 Books & Materials	\$32,293	\$37,255	\$52,653	\$132,610	\$93,243	(\$39,367)	-29.69%	0.04%
700 Equipment	\$5,145	\$3,084	\$3,152	\$6,600	\$420	(\$6,180)	-93.64%	0.00%
800 Other Expenditures	\$70,929	\$93,993	\$105,320	\$1,200	\$9,310	\$8,110	675.83%	0.00%
2100 Student Services	\$7,187,358	\$8,015,767	\$8,717,774	\$8,906,172	\$8,995,639	\$89,467	1.00%	3.67%
2200 Support Services Instructional Staff								
100 Salaries	\$3,317,975	\$3,300,332	\$3,506,857	\$3,524,395	\$3,964,113	\$439,718	12.48%	1.62%
200 Benefits	\$1,343,276	\$1,462,255	\$1,757,768	\$1,963,523	\$2,238,587	\$275,064	14.01%	0.91%
300 Prof & Tech Svcs	\$140,690	\$63,776	\$173,770	\$201,658	\$594,351	\$392,693	194.73%	0.24%
400 Purch Property Svcs	\$31,954	\$23,760	\$18,431	\$16,457	\$36,500	\$20,043	121.79%	0.01%
500 Other Purchased Svcs	\$22,213	\$23,679	\$22,735	\$35,018	\$40,323	\$5,305	15.15%	0.02%

<u>DESCRIPTION</u>	<u>11-12 ACTUAL</u>	<u>12-13 ACTUAL</u>	<u>13-14 ACTUAL</u>	<u>14-15 BUDGET</u>	<u>15-16 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
600 Books & Materials	\$303,399	\$263,522	\$299,389	\$339,102	\$389,748	\$50,646	14.94%	0.16%
700 Equipment	\$33,266	\$63,928	\$34,080	\$43,500	\$82,100	\$38,600	88.74%	0.03%
800 Other Expenditures	\$8,698	\$8,597	\$8,529	\$11,035	\$20,839	\$9,804	88.84%	0.01%
2200 Support Services Instructional Staff	\$5,201,472	\$5,209,849	\$5,821,559	\$6,134,688	\$7,366,561	\$1,231,873	20.08%	3.01%
2300 Administrative Services								
100 Salaries	\$5,499,016	\$5,754,755	\$6,030,111	\$5,966,764	\$6,045,408	\$78,644	1.32%	2.47%
200 Benefits	\$2,144,728	\$2,413,835	\$2,878,834	\$3,113,020	\$3,390,882	\$277,862	8.93%	1.38%
300 Prof & Tech Svcs	\$1,512,311	\$938,628	\$961,500	\$1,364,814	\$1,348,772	(\$16,042)	-1.18%	0.55%
400 Purch Property Svcs	\$117,828	\$134,096	\$145,758	\$153,806	\$150,125	(\$3,681)	-2.39%	0.06%
500 Other Purchased Svcs	\$177,472	\$168,869	\$172,538	\$160,081	\$182,894	\$22,813	14.25%	0.07%
600 Books & Materials	\$22,414	\$32,946	\$43,598	\$53,833	\$42,970	(\$10,863)	-20.18%	0.02%
700 Equipment	\$13,214	\$34,232	\$20,313	\$19,500	\$23,600	\$4,100	21.03%	0.01%
800 Other Expenditures	\$46,523	\$42,049	\$168,428	\$91,999	\$73,898	(\$18,101)	-19.68%	0.03%
2300 Administrative Services	\$9,533,506	\$9,519,411	\$10,421,080	\$10,923,817	\$11,258,549	\$334,732	3.06%	4.60%
2400 Medical Services								
100 Salaries	\$1,130,348	\$1,173,819	\$1,235,870	\$1,287,342	\$1,348,549	\$61,207	4.75%	0.55%
200 Benefits	\$620,862	\$674,743	\$806,304	\$873,618	\$971,262	\$97,644	11.18%	0.40%
300 Prof & Tech Svcs	\$18,132	\$12,983	\$11,212	\$20,872	\$17,850	(\$3,022)	-14.48%	0.01%
400 Purch Property Svcs	\$3,315	\$3,367	\$2,791	\$4,871	\$3,880	(\$991)	-20.34%	0.00%
500 Other Purchased Svcs	\$11,403	\$8,091	\$11,195	\$10,800	\$10,850	\$50	0.46%	0.00%
600 Books & Materials	\$22,582	\$17,399	\$15,470	\$32,710	\$31,125	(\$1,585)	-4.85%	0.01%
700 Equipment		\$6,099	\$44,382	\$10,500	\$9,300	(\$1,200)	-11.43%	0.00%
800 Other Expenditures		\$925			\$0	\$0		
2400 Medical Services	\$1,806,642	\$1,896,501	\$2,128,149	\$2,240,713	\$2,392,816	\$152,103	6.79%	0.98%
2500 Fiscal Services								
100 Salaries	\$777,439	\$787,819	\$787,732	\$817,532	\$835,283	\$17,751	2.17%	0.34%
200 Benefits	\$359,946	\$386,372	\$441,796	\$491,997	\$525,372	\$33,375	6.78%	0.21%
300 Prof & Tech Svcs	\$48,726	\$14,714	\$5,150	\$12,575	\$39,102	\$26,527	210.95%	0.02%

DESCRIPTION	11-12 ACTUAL	12-13 ACTUAL	13-14 ACTUAL	14-15 BUDGET	15-16 BUDGET	VARIANCE	% CHANGE	% of BUDGET
400 Purch Property Svcs	\$289,670	\$312,735	\$311,640	\$321,633	\$315,990	(\$5,643)	-1.75%	0.13%
500 Other Purchased Svcs	\$38,997	\$57,410	\$57,251	\$73,700	\$84,700	\$11,000	14.93%	0.03%
600 Books & Materials	\$10,153	\$9,651	\$10,847	\$4,400	\$20,800	\$16,400	372.73%	0.01%
700 Equipment	\$31,052	\$7,612	\$2,330	\$36,710	\$6,000	(\$30,710)	-83.66%	0.00%
800 Other Expenditures	\$26,887	\$15,105	\$28,063	\$21,660	\$22,380	\$720	3.32%	0.01%
2500 Fiscal Services	\$1,582,872	\$1,591,419	\$1,644,809	\$1,780,207	\$1,849,627	\$69,420	3.90%	0.76%
2600 Operation & Maintenance Svcs								
100 Salaries	\$6,267,473	\$6,298,212	\$6,593,043	\$6,804,686	\$6,683,439	(\$121,247)	-1.78%	2.73%
200 Benefits	\$3,254,713	\$3,493,249	\$4,084,867	\$4,461,081	\$4,669,186	\$208,105	4.66%	1.91%
300 Prof & Tech Svcs	\$331,823	\$333,607	\$362,908	\$535,300	\$557,632	\$22,332	4.17%	0.23%
400 Purch Property Svcs	\$3,199,498	\$3,574,129	\$4,300,923	\$3,639,050	\$3,670,116	\$31,066	0.85%	1.50%
500 Other Purchased Svcs	\$494,857	\$532,843	\$593,906	\$650,270	\$624,497	(\$25,773)	-3.96%	0.26%
600 Books & Materials	\$1,303,654	\$1,638,843	\$1,235,860	\$1,914,258	\$1,635,437	(\$278,821)	-14.57%	0.67%
700 Equipment	\$26,989	\$403,039	\$280,457	\$245,966	\$242,165	(\$3,801)	-1.55%	0.10%
800 Other Expenditures	\$1,200	\$3,281	\$8,877	\$8,000	\$8,000	\$0	0.00%	0.00%
2600 Operation & Maintenance Svcs	\$14,880,208	\$16,277,202	\$17,460,840	\$18,258,611	\$18,090,472	(\$168,139)	-0.92%	7.39%
2700 Pupil Transportation								
100 Salaries	\$2,713,752	\$2,828,995	\$2,782,845	\$2,993,773	\$3,165,330	\$171,557	5.73%	1.29%
200 Benefits	\$1,367,526	\$1,579,876	\$1,888,223	\$2,133,865	\$2,244,423	\$110,558	5.18%	0.92%
300 Prof & Tech Svcs	\$39,990	\$64,180	\$25,417	\$17,500	\$67,500	\$50,000	285.71%	0.03%
400 Purch Property Svcs	\$66,820	\$87,026	\$49,852	\$68,038	\$69,490	\$1,452	2.13%	0.03%
500 Other Purchased Svcs	\$814,013	\$694,416	\$915,008	\$913,374	\$943,308	\$29,934	3.28%	0.39%
600 Books & Materials	\$944,751	\$924,546	\$928,111	\$1,013,100	\$776,036	(\$237,064)	-23.40%	0.32%
700 Equipment	\$507	\$1,552,524	\$728,075		\$0	\$0		
800 Other Expenditures	\$484	\$194		\$400	\$0	(\$400)	-100.00%	
2700 Pupil Transportation	\$5,947,844	\$7,731,757	\$7,317,550	\$7,140,050	\$7,266,087	\$126,037	1.77%	2.97%
2800 Support Services Central								
100 Salaries	\$1,059,894	\$1,059,199	\$1,359,561	\$1,549,245	\$1,471,748	(\$77,497)	-5.00%	0.60%

<u>DESCRIPTION</u>	<u>11-12 ACTUAL</u>	<u>12-13 ACTUAL</u>	<u>13-14 ACTUAL</u>	<u>14-15 BUDGET</u>	<u>15-16 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
200 Benefits	\$949,538	\$1,103,743	\$1,740,440	\$1,215,259	\$1,371,803	\$156,544	12.88%	0.56%
300 Prof & Tech Svcs	\$153,179	\$140,479	\$172,878	\$209,832	\$147,867	(\$61,965)	-29.53%	0.06%
400 Purch Property Svcs	\$308,953	\$303,816	\$288,838	\$295,690	\$205,530	(\$90,160)	-30.49%	0.08%
500 Other Purchased Svcs	\$191,617	\$190,514	\$201,164	\$366,638	\$362,215	(\$4,423)	-1.21%	0.15%
600 Books & Materials	\$86,188	\$93,044	\$165,125	\$54,118	\$171,900	\$117,782	217.64%	0.07%
700 Equipment	\$13,909	\$171,863	\$251,729	\$91,900	\$565,323	\$473,423	515.15%	0.23%
800 Other Expenditures	\$1,230	\$1,624	\$2,640	\$1,550	\$1,780	\$230	14.84%	0.00%
2800 Support Services Central	\$2,764,508	\$3,064,281	\$4,182,375	\$3,784,232	\$4,298,166	\$513,934	13.58%	1.76%
2900 IU Services								
500 Other Purchased Svcs	\$99,678	\$101,370	\$102,541	\$102,548	\$108,249	\$5,701	5.56%	0.04%
2900 IU Services	\$99,678	\$101,370	\$102,541	\$102,548	\$108,249	\$5,701	5.56%	0.04%
Total 2000's Support Services	\$49,004,089	\$53,407,557	\$57,796,657	\$59,271,038	\$61,626,166	\$2,355,128	3.97%	25.17%
3200 Student Activities								
100 Salaries	\$1,271,530	\$1,222,919	\$1,304,866	\$1,522,212	\$1,450,448	(\$71,764)	-4.71%	0.59%
200 Benefits	\$234,974	\$265,954	\$367,682	\$471,879	\$562,729	\$90,850	19.25%	0.23%
300 Prof & Tech Svcs	\$168,708	\$159,060	\$170,944	\$181,450	\$159,963	(\$21,487)	-11.84%	0.07%
400 Purch Property Svcs	\$36,849	\$24,057	\$29,782	\$38,956	\$44,560	\$5,604	14.39%	0.02%
500 Other Purchased Svcs	\$95,260	\$102,833	\$101,711	\$129,050	\$117,155	(\$11,895)	-9.22%	0.05%
600 Books & Materials	\$133,890	\$178,078	\$169,190	\$191,200	\$224,640	\$33,440	17.49%	0.09%
700 Equipment	\$43,916	\$38,726	\$209,076	\$125,000	\$0	(\$125,000)	-100.00%	0.00%
800 Other Expenditures	\$19,251	\$21,559	\$18,639	\$24,920	\$21,285	(\$3,635)	-14.59%	0.01%
3200 Student Activities	\$2,004,377	\$2,013,186	\$2,371,892	\$2,684,667	\$2,580,780	(\$103,887)	-3.87%	1.05%
3300 Community Services								
100 Salaries	\$1,633	\$5,555	\$1,548		\$1,500	\$1,500		0.00%
200 Benefits	\$221	\$1,139	\$389		\$503	\$503		0.00%
300 Prof & Tech Svcs	\$9,852	\$19,644	\$10,297	\$64,548	\$76,938	\$12,390	19.20%	0.03%
500 Other Purchased Svcs	\$221,215	\$229,274	\$213,698	\$238,000	\$230,000	(\$8,000)	-3.36%	0.09%
600 Books & Materials	\$8,425	\$17,059	\$20,748	\$33,956	\$33,956	\$33,956		0.01%

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3300 Community Services	\$241,345	\$272,671	\$246,679	\$302,548	\$342,897	\$40,349	13.34%	0.14%
3400 Scholarships & Awards								
600 Books & Materials	\$335		\$299		\$0	\$0		
3400 Scholarships & Awards	\$335		\$299					
Total 3000's Non Instructional	\$2,246,057	\$2,285,856	\$2,618,871	\$2,987,215	\$2,923,677	(\$63,538)	-2.13%	1.19%
4200 Existing Site Improvement								
700 Equipment	\$137,035				\$0	\$0		
4200 Existing Site Improvement	\$137,035							
4400 Arch & Eng-Improvements								
300 Prof & Tech Svcs	\$52,232	\$33,789	\$8,998		\$0	\$0		
4400 Arch & Eng-Improvements	\$52,232	\$33,789	\$8,998					
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 &	\$269,055	\$58,723	\$8,998		\$0			
5100 Debt Service								
800 Other Expenditures	\$13,667,053	\$12,599,128	\$12,365,185	\$12,082,854	\$11,643,404	(\$439,450)	-3.64%	4.75%
900 Debt Pmnts & Transfers	\$9,532,559	\$10,671,773	\$11,066,653	\$11,565,945	\$12,229,984	\$664,039	5.74%	4.99%
5100 Debt Service	\$23,199,612	\$23,270,901	\$23,431,838	\$23,648,799	\$23,873,388	\$224,589	0.95%	9.75%

<u>DESCRIPTION</u>	<u>11-12 ACTUAL</u>	<u>12-13 ACTUAL</u>	<u>13-14 ACTUAL</u>	<u>14-15 BUDGET</u>	<u>15-16 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
5200 Fund Transfers-Athletic & Capital Reserve								
900 Debt Pmts & Transfers	\$3,835,288	\$3,040,000	\$325,811	\$200,000	\$200,000	\$0	0.00%	0.08%
5200 Fund Transfers-Athletic & Capital Reserve	\$3,835,288	\$3,040,000	\$325,811	\$200,000	\$200,000	0.00%	0.00%	0.08%
5300 Transfers to Self Insurance								
900 Debt Pmts & Transfers		\$2,750,000	\$600,000		\$0	\$0		
5300 Transfers to Self Insurance		\$2,750,000	\$600,000					
5900 Budgetary Reserve								
800 Other Expenditures				\$3,000,000	\$3,000,000	\$0	0.00%	1.23%
5900 Budgetary Reserve				\$3,000,000	\$3,000,000	0.00%	0.00%	1.23%
Total 5000's Debt & Transfers	\$27,034,900	\$29,060,901	\$24,357,650	\$26,848,799	\$27,073,388	\$224,589	0.84%	11.06%
Grand Total:	\$199,038,345	\$213,253,956	\$222,086,616	\$236,515,173	\$244,867,303	\$8,352,130	3.53%	