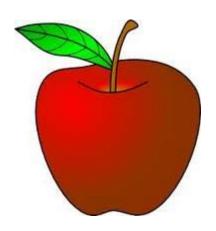
# BASD 2016-2017 GENERAL FUND BUDGET WORKSHOP



March 30, 2016

### Bethlehem Area School District 2016-17 Budget At A Glance

### March 30, 2016

	2014-15 <u>Actual</u>	2015-16 <u>Budget</u>	2016-17 Budget <u>Jan 2016</u>	2016-17 Budget <u>Mar 2016</u>	Dollar <u>Change</u>	Percentage <u>Change</u>
<u>Revenues:</u>						
Local	\$166,726,431	\$172,502,823	\$174,320,353	\$174,908,735	\$2,405,912	1.39%
State	\$59,485,263	\$64,755,388	\$69,418,531	\$69,170,505	\$4,415,117	6.82%
Other	\$373,176	\$2,387,350	\$2,025,000	\$2,225,000	(\$162,350)	-6.80%
Federal	\$5,266,016	\$5,221,742	\$5,222,349	\$5,222,349	\$607	0.01%
Total Revenue	\$231,850,886	\$244,867,303	\$250,986,233	\$251,526,589	\$6,659,286	2.72%
Expenditures:						
Instruction	\$111,031,870	\$115,133,091	\$123,511,890	\$122,128,000	\$6,994,909	6.08%
Support Services	\$51,596,743	\$54,144,707	\$57,606,335	\$56,360,600	\$2,215,893	4.09%
Non-Instr Svcs	\$2,385,588	\$2,557,158	\$2,419,161	\$2,419,161	(\$137,997)	-5.40%
Debt Svc/Transfers	\$25,406,242	\$27,073,388	\$26,241,358	\$26,241,358	(\$832,030)	-3.07%
BASD	\$190,420,442	\$198,908,344	\$209,778,744	\$207,149,119	\$8,240,775	4.14%
PSERS	\$19,825,892	\$25,099,208	\$30,455,014	\$30,062,422	\$4,963,214	19.77%
CHARTER SCHOOLS	\$18,434,454	\$20,859,751	\$25,993,801	\$25,993,801	\$5,134,050	24.61%
Total Expenditures	\$228,680,788	\$244,867,303	\$266,227,559	\$263,205,342	\$18,338,039	7.49%
	Revenue/Expenditure	e GAP (R/E-GAP)	\$15,241,326	\$11,678,753	4.77%	
		Less PSERS	\$5,355,806	\$4,963,214	2.03%	
		Charter Schools	\$5,134,050	\$5,134,050	2.10%	
	Net	Operational Gap	\$4,751,470	<i>\$1,581,489</i>	0.65%	

ജെ ജൽ ജൽ

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

### ഇരു ഇരു ഇരു

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 maintaing a fiscally conservative operational approach while still providing exciting, creative and inspiring educational opportunities for our students.

### 2016-17 Budget Cost Drivers

Charter Schools	\$5,134,050	43.96%	
PSERS	\$4,963,214	42.50%	
Salaries	\$3,537,985	30.29%	
Healthcare	\$1,738,625	14.89%	
Student Tuition	\$695,566	5.96%	
General Operations	(\$4,390,687)	-37.60%	_
Net Deficit Remaining	\$11,678,753		

Revised 4/1/16

### 2016-17 PRELIMINARY GENERAL FUND BUDGET

### **Expenditure Summary by Functional Area**

Mar 30, 2016

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

	<u>DESCRIPTION</u>	14-15 ACTUAL	15-16 BUDGET	<u>16-17 BUDGET</u>	VARIANCE	% CHANGE	<u>% of</u> BUDGET
1100	Regular Instruction	\$102,497,841	\$111,773,412	\$121,758,448	\$9,985,036	8.93%	46.26%
1200	Special Education	\$29,688,117	\$29,481,227	\$34,640,843	\$5,159,616	17.50%	13.16%
1300	Vocational Education	\$6,669,727	\$7,032,126	\$7,292,827	\$260,701	3.71%	2.77%
1400	Other Instructional Programs	\$1,336,774	\$1,899,159	\$2,029,979	\$130,820	6.89%	0.77%
1500	Non Public Programs	\$24,742	\$29,482	<b>v</b> =,===,=:=	(\$29,482)	-100.00%	,
1700	Community College	\$2,294,708	\$2,353,633	\$2,401,276	\$47,643	2.02%	0.91%
1800	Pre-Kindergarten Programs	\$661,837	\$660,802	\$716,025	\$55,223	8.36%	0.27%
	Total Instruction	\$143,173,745	\$153,229,841	\$168,839,398	\$15,609,557	10.19%	64.15%
2100	Student Services	\$8,530,135	\$9,008,657	\$9,906,210	\$897,553	9.96%	3.76%
2200	Support Services Instructional S	\$5,452,592	\$5,887,211	\$6,855,808	\$968,597	16.45%	2.60%
2300	Administrative Services	\$10,813,926	\$11,183,889	\$11,795,074	\$611,185	5.46%	4.48%
2400	Medical Services	\$2,102,604	\$2,395,792	\$2,426,173	\$30,381	1.27%	0.92%
2500	Fiscal Services	\$1,819,809	\$2,093,400	\$2,148,817	\$55,417	2.65%	0.82%
2600	Operation & Maintenance Svcs	\$16,319,196	\$17,983,878	\$18,015,462	\$31,584	0.18%	6.84%
2700	Pupil Transportation	\$6,925,792	\$7,421,732	\$8,255,720	\$833,988	11.24%	3.14%
2800	Support Services Central	\$5,378,115	\$5,778,945	\$5,751,036	(\$27,909)	-0.48%	2.18%
2900	IU Services	\$107,441	\$108,249	\$109,199	\$950	0.88%	0.04%
	Total Support Services	\$57,449,609	\$61,861,753	\$65,263,499	\$3,401,746	5.50%	24.80%
3200	Student Activities	\$2,584,848	\$2,589,424	\$2,808,512	\$219,088	8.46%	1.07%
3300	Community Services	\$66,112	\$112,897	\$52,575	(\$60,322)	-53.43%	0.02%
3400	Scholarships & Awards	\$231					
	Total Non Instructional	\$2,651,191	\$2,702,321	\$2,861,087	\$158,766	5.88%	1.09%
5100	Debt Service	\$23,216,242	\$23,873,388	\$23,241,358	(\$632,030)	-2.65%	8.83%
5200	Fund Transfers-Athletic & Capit	\$2,000,000	\$200,000		(\$200,000)	-100.00%	
5300	Transfers to Self Insurance	\$190,000					
5900	Budgetary Reserve		\$3,000,000	\$3,000,000		0.00%	1.14%
	Total Debt & Transfers	\$25,406,242	\$27,073,388	\$26,241,358	(\$832,030)	-3.07%	9.97%
	Grand Total:	\$228,680,788	\$244,867,303	\$263,205,342	\$18,338,039	7.49%	

### **2016-17 PRELIMINARY GENERAL FUND BUDGET Expenditures by Functional Area - Expanded View**

Mar 30, 2016

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.

	DESCRIPTION	14-15 ACTUAL	15-16 BUDGET	16-17 BUDGET	VARIANCE	% CHANGE	% of BUDGET
1000	Instruction: Instruction includes all those be directly attributed to a program of insteaching machines, etc.) that assist in the	truction. Included here a	are the activities of aid				
1110	Regular Instruction	\$95,099,077	\$103,441,875	\$113,632,727	\$10,190,852	9.85%	43.17%
1134	Family & Consumer Science	\$900,988	\$947,300	\$929,368	(\$17,932)	-1.89%	0.35%
1135	Industrial Arts	\$960,564	\$1,018,561	\$995,311	(\$23,250)	-2.28%	0.38%
1136	Business Education	\$2,164,677	\$2,298,540	\$2,369,641	\$71,101	3.09%	0.90%
1190	Fed Pgm Instr	\$3,372,535	\$4,067,136	\$3,831,401	(\$235,735)	-5.80%	1.46%
1100	Regular Instruction	\$102,497,841	\$111,773,412	\$121,758,448	\$9,985,036	8.93%	46.26%
1211	Life Skills Support	\$1,857,890	\$2,185,164	\$2,616,293	\$431,129	19.73%	0.99%
1221	Hearing Impaired	\$465,789	\$394,002	\$422,420	\$28,418	7.21%	0.16%
1224	Visually Impaired	\$46,193	\$43,927	\$48,291	\$4,364	9.93%	0.02%
1225	Speech & Language	\$1,565,161	\$1,708,971	\$1,864,008	\$155,037	9.07%	0.71%
1231	Emotional Support	\$3,956,626	\$2,076,548	\$2,922,814	\$846,266	40.75%	1.11%
1233	Autistic Support	\$2,057,953	\$1,841,722	\$2,467,067	\$625,345	33.95%	0.94%
1241	Learning Support	\$12,964,056	\$13,108,152	\$13,817,972	\$709,820	5.42%	5.25%
1243	Gifted Svcs	\$856,497	\$881,865	\$954,123	\$72,258	8.19%	0.36%
1260	Physical Support	\$784,428	\$788,969	\$804,199	\$15,230	1.93%	0.31%
1270	Early Intervention	\$632,574	\$854,981	\$660,839	(\$194,142)	-22.71%	0.25%
1280	Early Intervention	\$29,473	\$53,020	\$31,056	(\$21,964)	-41.43%	0.01%
1290	Other Special Education	\$4,471,476	\$5,543,906	\$8,031,761	\$2,487,855	44.88%	3.05%
1200	Special Education	\$29,688,117	\$29,481,227	\$34,640,843	\$5,159,616	17.50%	13.16%
1390	Vocational Education	\$6,669,727	\$7,032,126	\$7,292,827	\$260,701	3.71%	2.77%
1300	Vocational Education	\$6,669,727	\$7,032,126	\$7,292,827	\$260,701	3.71%	2.77%
1420	Summer School	\$340,412	\$144,733	\$104,679	(\$40,054)	-27.67%	0.04%
1430	Homebound Education	\$237,538	\$217,590	\$165,727	(\$51,863)	-23.84%	0.06%
1441	Court Placed Tuition	\$152,641	\$294,630	\$266,982	(\$27,648)	-9.38%	0.10%
1442	Alternative Education	\$505,143	\$1,117,043	\$1,325,667	\$208,624	18.68%	0.50%
1450	After School Instr	\$101,040	\$125,163	\$166,924	\$41,761	33.37%	0.06%
1400	Other Instructional Programs	\$1,336,774	\$1,899,159	\$2,029,979	\$130,820	6.89%	0.77%
1500	Non Public Pgms	\$24,742	\$29,482	\$0	(\$29,482)	-100.00%	
1500	Non Public Programs	\$24,742	\$29,482	\$0	(\$29,482)	-100.00%	
1700	Community College	\$2,294,708	\$2,353,633	\$2,401,276	\$47,643	2.02%	0.91%

	DESCRIPTION	14-15 ACTUAL	15-16 BUDGET	16-17 BUDGET	VARIANCE	% CHANGE	% of BUDGET
1700	Community College	\$2,294,708	\$2,353,633	\$2,401,276	\$47,643	2.02%	0.91%
1801	Pre-Kindergarten Instruction	\$633,758	\$627,958	\$681,245	\$53,287	8.49%	0.26%
1802	Pre-Kindergarten Admin	\$25,664	\$27,846	\$29,480	\$1,634	5.87%	0.01%
1803	· ·			\$1,800	\$1,800		0.00%
1805	Pre-Kindergarten Food	\$2,157	\$4,998	\$3,000	(\$1,998)	-39.98%	0.00%
1806	Pre-Kindergarten Prof Developmen	t \$258		\$500	\$500		0.00%
1800	Pre-Kindergarten Programs	\$661,837	\$660,802	\$716,025	\$55,223	8.36%	0.27%
	Total Instruction	າ \$143,173,745	\$153,229,841	\$168,839,398	\$15,609,557	10.19%	64.15%
2000	Support Services: Support Services are the facilitate and enhance instruction. Support and enterprise programs.						
2119	Pupil Svcs	\$268,635	\$252,934	\$434,896	\$181,962	71.94%	0.17%
2120	Guidance	\$5,695,122	\$5,917,754	\$6,475,698	\$557,944	9.43%	2.46%
2130	Attendance	\$305,897	\$330,869	\$369,778	\$38,909	11.76%	0.14%
2140	Psychological Svcs	\$1,426,875	\$1,586,396	\$1,632,352	\$45,956	2.90%	0.62%
2160	Social Work Svcs	\$482,475	\$571,262	\$590,661	\$19,399	3.40%	0.22%
2170	Child Acctg	\$304,280	\$348,442	\$401,575	\$53,133	15.25%	0.15%
2190	Other Student Svcs	\$46,850	\$1,000	\$1,250	\$250	25.00%	0.00%
2100	Student Services	\$8,530,135	\$9,008,657	\$9,906,210	\$897,553	9.96%	3.76%
2220	Tech Support	\$438,920	\$292,254	\$308,519	\$16,265	5.57%	0.12%
2240	Computer Asst. Instr	\$526,694	\$647,744	\$427,249	(\$220,495)	-34.04%	0.16%
2250	Library	\$1,767,477	\$1,949,463	\$2,016,927	\$67,464	3.46%	0.77%
2260	Curriculum & Instr Svcs	\$1,091,570	\$1,239,877	\$1,278,398	\$38,521	3.11%	0.49%
2269	Pupil Svcs	\$959,244	\$1,059,791	\$1,115,998	\$56,207	5.30%	0.42%
2271	Staff Development-Certified	\$517,732	\$537,835	\$1,593,803	\$1,055,968	196.34%	0.61%
2272	Staff Dev - Instr Non Cert	\$30,534	\$42,485	\$44,065	\$1,580	3.72%	0.02%
2280	Non Public Support Svcs	\$120,420	\$117,762	\$70,849	(\$46,913)	-39.84%	0.03%
2200	Support Services Instructional S	\$5,452,592	\$5,887,211	\$6,855,808	\$968,597	16.45%	2.60%
2310	Board Svcs	\$339,148	\$157,062	\$172,900	\$15,838	10.08%	0.07%
2330	Tax Collection	\$804,008	\$982,122	\$1,084,168	\$102,046	10.39%	0.41%
2340	Negotiations Svcs	\$16,061	\$5,000	\$25,000	\$20,000	400.00%	0.01%
2350	Legal Svcs	\$386,852	\$514,000	\$460,000	(\$54,000)	-10.51%	0.17%
2360	Superintendent's Office	\$441,543	\$478,300	\$503,957	\$25,657	5.36%	0.19%
2370	Community Relations	\$95,528	\$88,388	\$134,020	\$45,632	51.63%	0.05%
2380	Principal's Office	\$8,671,856	\$8,910,942	\$9,345,976	\$435,034	4.88%	3.55%
2390	Graduation Activities	\$58,930	\$48,075	\$69,053	\$20,978	43.64%	0.03%
2300	Administrative Services	\$10,813,926	\$11,183,889	\$11,795,074	\$611,185	5.46%	4.48%
2419	Nursing Supervisor		\$132,424	\$164,554	\$32,130	24.26%	0.06%
2420	Medical Svcs	\$4,610	\$8,400	\$6,000	(\$2,400)	-28.57%	0.00%
2430	Dental Svcs	\$9,142	\$11,705	\$20,500	\$8,795	75.14%	0.01%
2440	Nursing Svcs	\$1,857,654	\$1,986,768	\$1,984,539	(\$2,229)	-0.11%	0.75%

	<u>DESCRIPTION</u>	14-15 ACTUAL	15-16 BUDGET	<u>16-17 BUDGET</u>	VARIANCE	% CHANGE	% of BUDGET
2450	Non Public Nursing Svcs	\$227,666	\$245,695	\$233,580	(\$12,115)	-4.93%	0.09%
2490	Other Health Svcs	\$3,533	\$10,800	\$17,000	\$6,200	57.41%	0.01%
2400	Medical Services	\$2,102,604	\$2,395,792	\$2,426,173	\$30,381	1.27%	0.92%
2500	Business Support			\$0			
2511	Fiscal Services	\$303,990	\$362,435	\$385,238	\$22,803	6.29%	0.15%
2512	Budgeting Services	\$4		\$0			
2513	Rec/Disbursement of Funds	\$244,207	\$284,931	\$293,796	\$8,865	3.11%	0.11%
2514	Payroll Services	\$282,652	\$310,425	\$333,473	\$23,048	7.42%	0.13%
2516	Internal Auditing Services	\$84,012	\$87,968	\$95,382	\$7,414	8.43%	0.04%
2519	Fiscal Services Other	\$254,977	\$327,061	\$276,750	(\$50,311)	-15.38%	0.11%
2520	Purchasing Svcs	\$80,073	\$87,455	\$88,257	\$802	0.92%	0.03%
2530	Warehouse & Distribution Svcs	\$170,145 \$170,800 <b>\$182,742</b> \$11,942		\$11,942	6.99%	0.07%	
2540	Printing Svcs	\$399,750	\$462,325	\$493,179	\$30,854	6.67%	0.19%
2500	Fiscal Services	\$1,819,809	\$2,093,400	\$2,148,817	\$55,417	2.65%	0.82%
2611	Operations Spvr	\$127,547	\$244,271	\$267,060	\$22,789	9.33%	0.10%
2619	Maintenance Spvr	\$436,248	\$374,800	\$497,951	\$123,151	32.86%	0.19%
2620	Facility Svcs	\$13,964,039	\$15,929,720	\$15,521,993	(\$407,727)	-2.56%	5.90%
2630	Grounds Svcs	\$665,724	\$650,058	\$798,479	\$148,421	22.83%	0.30%
2640	Equipment Svcs-Maintenance	\$1,209		\$0			
2650	Vehicle Svcs	\$109,357	\$130,552	\$194,461	\$63,909	48.95%	0.07%
2660	Security Svcs	\$1,015,071	\$654,477	\$735,518	\$81,041	12.38%	0.28%
2600	Operation & Maintenance Svcs	\$16,319,196	\$17,983,878	\$18,015,462	\$31,584	0.18%	6.84%
2719	Pupil Transp Mgmt	\$476,491	\$508,456	\$602,051	\$93,595	18.41%	0.23%
2720	Pupil Transportation	\$4,358,331	\$5,336,943	\$5,824,472	\$487,529	9.13%	2.21%
2730	Crossing Guards	\$431,444	\$458,775	\$576,175	\$117,400	25.59%	0.22%
2740	Vehicle Maint Svcs	\$1,659,527	\$1,117,558	\$1,253,022	\$135,464	12.12%	0.48%
2700	Pupil Transportation	\$6,925,792	\$7,421,732	\$8,255,720	\$833,988	11.24%	3.14%
2818	Technology Svcs	\$2,421,668	\$2,149,193	\$2,235,118	\$85,925	4.00%	0.85%
2821	Information Technology	\$128,031	\$243,194	\$256,810	\$13,616	5.60%	0.10%
2823	Community Relations	\$20,822	\$33,500	\$37,000	\$3,500	10.45%	0.01%
2831	Personnel Svcs Supervisor	\$245,633	\$304,990	\$319,791	\$14,801	4.85%	0.12%
2832	Recruitment & Placement Svcs	\$157,630	\$140,712	\$150,396	\$9,684	6.88%	0.06%
2833	Staff Accounting Svcs	\$438,982	\$487,444	\$523,998	\$36,554	7.50%	0.20%
2834	Staff Dev-Non Instr Certified	\$26,332	\$52,369	\$352,979	\$300,610	574.02%	0.13%
2835	Staff Health Svcs	\$399,757	\$498,540	\$321,405	(\$177,135)	-35.53%	0.12%
2836	Staff Dev-Non Cert Non Instr	\$55,601	\$105,835	\$82,919	(\$22,916)	-21.65%	0.03%
2840	Data Processing	\$1,154,977	\$1,419,664	\$1,216,228	(\$203,436)	-14.33%	0.46%
2850	State & Federal Liaison	\$328,681	\$343,504	\$254,392	(\$89,112)	-25.94%	0.10%
2800	Support Services Central	\$5,378,115	\$5,778,945	\$5,751,036	(\$27,909)	-0.48%	2.18%
2910	IU Services	\$107,441	\$108,249	\$109,199	\$950	0.88%	0.04%

	DESCRIPTION	14-15 ACTUAL	15-16 BUDGET	16-17 BUDGET	VARIANCE	% CHANGE	% of BUDGET
2900	IU Services	\$107,441	\$108,249	\$109,199	\$950	0.88%	0.04%
	Total Support Services	\$57,449,609	\$61,861,753	\$65,263,499	\$3,401,746	5.50%	24.80%
<u>3000</u>	Non Instructional: Activities concerned with	providing non-instru	uctional services to s	tudents, staff or the co	ommunity.		
3210	Student Activities	\$494,855	\$351,949	\$396,973	\$45,024	12.79%	0.15%
3250	Athletics	\$2,089,993	\$2,237,475	\$2,411,539	\$174,064	7.78%	0.92%
3200	Student Activities	\$2,584,848	\$2,589,424	\$2,808,512	\$219,088	8.46%	1.07%
3300	Comm Svcs/Crossing Guards	\$66,112	\$112,897	\$52,575	(\$60,322)	-53.43%	0.02%
3310	Community Recreation			\$0			
3300	Community Services	\$66,112	\$112,897	\$52,575	(\$60,322)	-53.43%	0.02%
3400	Scholarships & Awards	\$231		\$0			
3400	Scholarships & Awards	\$231		\$0			
<u>5000</u>	Total Non Instructional  Debt & Transfers: This category includes of financing uses represent the disbursement of	urrent debt service e					
	Debt & Transfers: This category includes of financing uses represent the disbursement of control. These include the refunding of debt to this account series include refunds of prices.	urrent debt service e of governmental fund and transfers of mo or period receipts an	expenditures and othe ds not classified in ot nies from one fund to d revenues, and curr	er expenses (expendii her functional areas ti o another and to comp ent debt service expe	tures and other find that require budget toonent units. Other anditures.	ancing uses). ( ary and accour r expenditures i	Other ting recorded
5110	Debt & Transfers: This category includes of financing uses represent the disbursement of control. These include the refunding of debt to this account series include refunds of price.  Debt Service	urrent debt service e of governmental fund and transfers of mo or period receipts an \$23,072,906	expenditures and othe ds not classified in ot nies from one fund to d revenues, and curr \$23,623,388	er expenses (expending the functional areas to another and to composent debt service expending \$22,991,358	tures and other find hat require budget conent units. Other	ancing uses). Cary and accour r expenditures in -2.68%	Other nating recorded 8.74%
5110 5130	Debt & Transfers: This category includes of financing uses represent the disbursement of control. These include the refunding of debt to this account series include refunds of price.  Debt Service  Refund Prior Yr Receipts	urrent debt service e of governmental fund and transfers of mo or period receipts an	expenditures and othe ds not classified in ot nies from one fund to d revenues, and curr	er expenses (expending ther functional areas to another and to composent debt service expenses \$22,991,358 \$250,000	tures and other find that require budget toonent units. Other anditures.	ancing uses). ( ary and accour r expenditures i	Other ting recorded
5110 5130 5140	Debt & Transfers: This category includes of financing uses represent the disbursement of control. These include the refunding of debt to this account series include refunds of price.  Debt Service	urrent debt service e of governmental fund and transfers of mo or period receipts an \$23,072,906	expenditures and othe ds not classified in ot nies from one fund to d revenues, and curr \$23,623,388	er expenses (expending the functional areas to another and to composent debt service expending \$22,991,358	tures and other find that require budget toonent units. Other anditures.	ancing uses). Cary and accour r expenditures in -2.68%	Other sting recorded 8.74%
5110 5130 5140 <b>5100</b>	Debt & Transfers: This category includes of financing uses represent the disbursement of control. These include the refunding of debt to this account series include refunds of price.  Debt Service  Refund Prior Yr Receipts  Short Term Debt TRAN  Debt Service	urrent debt service e of governmental fund and transfers of mo or period receipts an \$23,072,906 \$143,336 \$23,216,242	expenditures and othe ds not classified in ot nies from one fund to d revenues, and curr \$23,623,388 \$250,000	er expenses (expending their functional areas to another and to compare the debt service expenses \$22,991,358 \$250,000 \$0 \$23,241,358	tures and other fin hat require budget conent units. Other nditures. (\$632,030)	ancing uses). Cary and accour r expenditures i -2.68% 0.00%	Other string recorded 8.74% 0.09%
5110 5130 5140 <b>5100</b> 5230	Debt & Transfers: This category includes confinancing uses represent the disbursement of control. These include the refunding of debt to this account series include refunds of price.  Debt Service  Refund Prior Yr Receipts Short Term Debt TRAN  Debt Service  Capital Projects Fund Transfer	urrent debt service e of governmental fund and transfers of mo or period receipts an \$23,072,906 \$143,336	expenditures and othe ds not classified in ot nies from one fund to d revenues, and curr \$23,623,388 \$250,000	er expenses (expendir ther functional areas to another and to comp ent debt service expe \$22,991,358 \$250,000 \$0	tures and other fin hat require budget conent units. Other nditures. (\$632,030)	ancing uses). Cary and accour r expenditures i -2.68% 0.00%	Other string recorded 8.74% 0.09%
5110 5130 5140 <b>5100</b> 5230 5251	Debt & Transfers: This category includes of financing uses represent the disbursement of control. These include the refunding of debt to this account series include refunds of price.  Debt Service  Refund Prior Yr Receipts Short Term Debt TRAN  Debt Service  Capital Projects Fund Transfer	urrent debt service e of governmental fund and transfers of mo or period receipts an \$23,072,906 \$143,336 \$23,216,242	expenditures and other ds not classified in other one fund to drevenues, and curr \$23,623,388 \$250,000	er expenses (expendia ther functional areas to another and to comp rent debt service expe \$22,991,358 \$250,000 \$0 \$23,241,358	tures and other finithat require budget to onent units. Other inditures.  (\$632,030)	ancing uses). Cary and accour r expenditures in -2.68% 0.00%	Other string recorded 8.74% 0.09%
5110 5130 5140 <b>5100</b> 5230 5251 5270	Debt & Transfers: This category includes of financing uses represent the disbursement of control. These include the refunding of debt to this account series include refunds of price.  Debt Service  Refund Prior Yr Receipts Short Term Debt TRAN  Debt Service  Capital Projects Fund Transfer Food Service Transfer	surrent debt service e of governmental fund and transfers of mo or period receipts an \$23,072,906 \$143,336 \$23,216,242 \$2,000,000	expenditures and other ds not classified in other one fund to drevenues, and curr \$23,623,388 \$250,000	er expenses (expending their functional areas to another and to complete the debt service expenses \$22,991,358 \$250,000 \$0 \$23,241,358	tures and other finithat require budget to onent units. Other inditures.  (\$632,030)	ancing uses). Cary and accour r expenditures in -2.68% 0.00%	Other string recorded 8.74% 0.09%
5110 5130 5140 <b>5100</b> 5230 5251 5270 <b>5200</b>	Debt & Transfers: This category includes of financing uses represent the disbursement of control. These include the refunding of debt to this account series include refunds of price.  Debt Service  Refund Prior Yr Receipts Short Term Debt TRAN  Debt Service  Capital Projects Fund Transfer Food Service Transfer Trust & Agency Transfer	surrent debt service e of governmental fund and transfers of mo or period receipts an \$23,072,906 \$143,336 \$23,216,242 \$2,000,000	expenditures and other distributions from one fund to dissified in other distributions from one fund to distribution from \$23,623,388 \$250,000 \$23,873,388	er expenses (expending their functional areas to another and to comparent debt service expenses \$22,991,358 \$250,000 \$0 \$23,241,358	tures and other fine that require budget to conent units. Other nditures.  (\$632,030)  (\$632,030)	ancing uses). Cary and accour r expenditures in -2.68% 0.00% -2.65%	Other string recorded 8.74% 0.09%
5110 5130 5140 <b>5100</b> 5230 5251 5270 <b>5200</b>	Debt & Transfers: This category includes of financing uses represent the disbursement of control. These include the refunding of debt to this account series include refunds of price.  Debt Service Refund Prior Yr Receipts Short Term Debt TRAN  Debt Service  Capital Projects Fund Transfer Food Service Transfer Trust & Agency Transfer  Fund Transfers-Athletic & Capital	surrent debt service en f governmental fund and transfers of moor period receipts an \$23,072,906 \$143,336 \$23,216,242 \$2,000,000 \$2,000,000	expenditures and other distributions from one fund to dissified in other distributions from one fund to distribution from \$23,623,388 \$250,000 \$23,873,388	er expenses (expending their functional areas to another and to compare the ent debt service expenses \$22,991,358 \$250,000 \$0 \$23,241,358 \$0 \$0 \$0 \$0	tures and other fine that require budget to conent units. Other nditures.  (\$632,030)  (\$632,030)	ancing uses). Cary and accour r expenditures in -2.68% 0.00% -2.65%	Other string recorded 8.74% 0.09%
5110 5130 5140 <b>5100</b> 5230 5251 5270 <b>5200</b>	Debt & Transfers: This category includes of financing uses represent the disbursement of control. These include the refunding of debt to this account series include refunds of price.  Debt Service Refund Prior Yr Receipts Short Term Debt TRAN  Debt Service  Capital Projects Fund Transfer Food Service Transfer Trust & Agency Transfer  Fund Transfers-Athletic & Capital  Transfer to Self Insurance Fund	\$23,216,242 \$2,000,000 \$190,000	expenditures and other distributions from one fund to dissified in other distributions from one fund to distribution from \$23,623,388 \$250,000 \$23,873,388	er expenses (expending their functional areas to another and to comparent debt service expenses \$22,991,358 \$250,000 \$0 \$23,241,358	tures and other fine that require budget to conent units. Other nditures.  (\$632,030)  (\$632,030)	ancing uses). Cary and accour r expenditures in -2.68% 0.00% -2.65%	Other string recorded 8.74% 0.09%
5110 5130 5140 <b>5100</b> 5230 5251 5270 <b>5200</b> 5310	Debt & Transfers: This category includes of financing uses represent the disbursement of control. These include the refunding of debt to this account series include refunds of price.  Debt Service Refund Prior Yr Receipts Short Term Debt TRAN  Debt Service  Capital Projects Fund Transfer Food Service Transfer Trust & Agency Transfer  Fund Transfers-Athletic & Capital  Transfer to Self Insurance Fund  Transfers to Self Insurance	\$23,216,242 \$2,000,000 \$190,000	expenditures and other ds not classified in of nies from one fund to d revenues, and curr \$23,623,388 \$250,000 \$23,873,388 \$200,000	er expenses (expending their functional areas to another and to complete the entitle of another and to complete their functional areas to another another functional areas to another functional areas are areas to anot	tures and other fine that require budget to conent units. Other nditures.  (\$632,030)  (\$632,030)	ancing uses). Carry and accourrexpenditures in capenditures in	Other string recorded 8.74% 0.09% 8.83%
5110 5130 5140 <b>5100</b> 5230 5251 5270 <b>5200</b> 5310 <b>5300</b>	Debt & Transfers: This category includes of financing uses represent the disbursement of control. These include the refunding of debt to this account series include refunds of price.  Debt Service Refund Prior Yr Receipts Short Term Debt TRAN  Debt Service  Capital Projects Fund Transfer Food Service Transfer Trust & Agency Transfer  Fund Transfers-Athletic & Capital  Transfer to Self Insurance Fund  Transfers to Self Insurance	\$23,072,906 \$143,336 \$23,216,242 \$2,000,000 \$190,000	expenditures and other ds not classified in of nies from one fund to d revenues, and curr \$23,623,388 \$250,000 \$23,873,388 \$200,000 \$200,000	er expenses (expending their functional areas to another and to complete their functional areas to another fun	tures and other fine that require budget to conent units. Other nditures.  (\$632,030)  (\$632,030)	-2.65% -100.00% -0.00% -0.00%	0ther string recorded 8.74% 0.09% 8.83%

### 2016-17 PRELIMINARY GENERAL FUND BUDGET Revenue

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

Mar 30, 2016

	DESCRIPTION	14-15 ACTUAL	<u>15-16 BUDGET</u>	<u>16-17 BUDGET</u>	<u>VARIANCE</u>	% CHANGE	% of BUDGET
<u></u>	ocal Revenue						
6111	Current Real Estate Taxes	\$141,313,391	\$147,519,278	\$148,834,870	\$1,315,592	0.89%	59.17%
6112	Interim Real Estate Taxes	\$1,253,533	\$800,507	\$1,000,000	\$199,493	24.92%	0.40%
6113	Public Utility Realty Tax	\$191,077	\$190,000	\$180,000	(\$10,000)	-5.26%	0.07%
6114	Payments In Lieu Of Taxes	\$244,186	\$245,000	\$248,000	\$3,000	1.22%	0.10%
6120	Per Capita Tax Sec 679	\$224,681	\$217,000	\$220,000	\$3,000	1.38%	0.09%
6141	Per Capita Tax Act 511	\$224,681	\$217,000	\$220,000	\$3,000	1.38%	0.09%
6143	Emergency Tax	\$313,142	\$307,500	\$313,600	\$6,100	1.98%	0.12%
6151	Earned Income Tax	\$13,079,004	\$13,703,550	\$13,400,000	(\$303,550)	-2.22%	5.33%
6153	Real Estate Transfer Tax	\$2,194,972	\$2,000,000	\$2,100,000	\$100,000	5.00%	0.83%
6157	Mercantile Tax	\$3,310,721	\$2,860,000	\$3,500,000	\$640,000	22.38%	1.39%
6211	Tax Increment Payments	(\$4,565,346)	(\$4,576,000)	(\$4,700,000)	(\$124,000)	2.71%	-1.87%
6411	Delinquent Real Estate Tx	\$4,731,640	\$4,500,000	\$5,000,000	\$500,000	11.11%	1.99%
6420	Delinquent Per Capita Taxes	\$75,908	\$76,000	\$76,000		0.00%	0.03%
6457	Delinquent Mercantile Tax	\$606,132	\$410,000	\$530,000	\$120,000	29.27%	0.21%
6510	Earnings On Investments	\$71,617	\$65,040	\$90,000	\$24,960	38.38%	0.04%
6530	Gains or Losses on Sale of		\$3,400	\$0	(\$3,400)	-100.00%	0.00%
6710	Admissions	\$128,795	\$125,000	\$140,000	\$15,000	12.00%	0.06%
6740	Student Fees	\$88,590	\$108,000	\$197,000	\$89,000	82.41%	0.08%
6750	Student Activity Special Events	\$6,239	\$3,500	\$6,200	\$2,700	77.14%	0.00%
6810	Revenue From Local Govt	\$64,250	\$17,498	\$17,488	(\$10)	-0.06%	0.01%
6831	Fed Rev Frm Othr LEAs-Idea	\$14,808	\$9,500	\$13,883	\$4,383	46.14%	0.01%
6832	Fed IDEA Rev Pass Thru	\$1,848,555	\$1,842,427	\$1,930,376	\$87,949	4.77%	0.77%
6910	Rent From Sch Facilities	\$241,314	\$585,750	\$430,000	(\$155,750)	-26.59%	0.17%
6920	Contibutions/Donations	\$367,945	\$403,978	\$535,318	\$131,340	32.51%	0.21%
6942	Summer School Tuition	\$118,367	\$59,000	\$53,500	(\$5,500)	-9.32%	0.02%
6944	Tuition Other PA LEAs	\$158,456	\$44,895	\$225,000	\$180,105	401.17%	0.09%
6970	Service Revenue		\$3,000	\$0	(\$3,000)	-100.00%	0.00%
6981	Community Svc Activities	\$2,025	\$2,000	\$2,500	\$500	25.00%	0.00%
6991	Refund Prior Year Exp	\$109,487	\$550,000	\$150,000	(\$400,000)	-72.73%	0.06%
6999	Misc Revenue	\$308,265	\$210,000	\$195,000	(\$15,000)	-7.14%	0.08%
	Total Local Revenue	\$166,726,431	\$172,502,823	\$174,908,735	\$2,405,912	1.39%	69.54%
<u> </u>	State Revenue						
7110	Basic Educ Funding	\$27,927,942	\$29,764,852	\$30,630,883	\$866,031	2.91%	12.18%
7160	Tuition-Sec 1305 & 1306	\$225,828	\$225,000	\$225,000		0.00%	0.09%
7220	Vocational Education	\$643		\$0			0.00%
7250	Migratory Children	\$1,106	\$1,000	\$1,000		0.00%	0.00%
7271	Special Education	\$6,740,906	\$6,584,843	\$6,959,302	\$374,459	5.69%	2.77%
7292	Pre-K Counts	\$604,160	\$597,360	\$646,000	\$48,640	8.14%	0.26%
7310	Transportation Subsidy	\$2,352,373	\$2,300,000	\$2,250,000	(\$50,000)	-2.17%	0.89%

	DESCRIPTION	14-15 ACTUAL	<u>15-16 BUDGET</u>	16-17 BUDGET	VARIANCE	% CHANGE	% of BUDGET
320	Rental/Sinking Fund Reimb	\$1,825,749	\$1,847,430	\$1,596,600	(\$250,830)	-13.58%	0.63%
7330	Medical & Dental Svcs	\$328,091	\$350,000	\$335,000	(\$15,000)	-4.29%	0.13%
7340	Homestead Prop Tax Relief	\$4,743,763	\$4,741,858	\$4,743,763	\$1,905	0.04%	1.89%
7360	Safe Schools	\$24,534		\$0			0.00%
<b>'505</b>	Ready to Learn Grant	\$1,399,034	\$1,449,034	\$2,089,553	\$640,519	44.20%	0.83%
<b>'599</b>	DCED Grants	\$95,817	\$1,117,454	\$1,142,319	\$24,865	2.23%	0.45%
810	State Share Social Security	\$3,325,885	\$3,688,455	\$3,823,259	\$134,804	3.65%	1.52%
820	State Share Retirement	\$9,889,432	\$12,088,102	\$14,727,826	\$2,639,724	21.84%	5.86%
	Total State Revenue	\$59,485,263	\$64,755,388	\$69,170,505	\$4,415,117	6.82%	27.50%
<u> </u>	Federal Revenue						
110	Pmts Federally Impacted Areas PL	\$56,617	\$50,000	\$5,000	(\$45,000)	-90.00%	0.00%
514	Title 1 Reading First	\$3,610,598	\$3,743,789	\$3,782,599	\$38,810	1.04%	1.50%
515	NCLB Title II	\$698,163	\$686,456	\$682,527	(\$3,929)	-0.57%	0.27%
516	NCLB Title III	\$246,068	\$256,916	\$234,590	(\$22,326)	-8.69%	0.09%
517	NCLB Title IV	\$142,442		\$0			0.00%
580	Child Care And Development Block	\$115,897	\$164,581	\$162,633	(\$1,948)	-1.18%	0.06%
810	ACCESS Reimbursement	\$294,658	\$250,000	\$250,000		0.00%	0.10%
820	ACCESS Health-Related Transp &	\$101,573	\$70,000	\$105,000	\$35,000	50.00%	0.04%
	Total Federal Revenue	\$5,266,016	\$5,221,742	\$5,222,349	\$607	0.01%	2.08%
<u>(</u>	Other Revenue						
400	Sale Of Equipment	\$367,850	\$20,000	\$20,000		0.00%	0.01%
910	Fund Balance Revenue		\$2,367,350	\$2,200,000	(\$167,350)	-7.07%	0.87%
990	Insurance Recoveries	\$5,326		\$5,000	\$5,000		0.00%
	Total Other Revenue	\$373,176	\$2,387,350	\$2,225,000	(\$162,350)	-6.80%	0.88%
	Grand Total:	\$231,850,886	\$244,867,303	\$251,526,589	\$6,659,286	2.72%	

### 2016-17 PRELIMINARY GENERAL FUND BUDGET

### **Expenditures by Major Category**

Mar 30, 2016

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> 14-15 ACTUAL 15-16 BUDGET 16-17 BUDGET VARIANCE % CHANGE % of BUDGET

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	<u>14-15 ACTUAL</u>	<u>15-16 BUDGET</u>	<u>16-17 BUDGET</u>	VARIANCE %	6 CHANGE	% of BUDGET
110 Salaries-Admin	\$6,617,384	\$6,658,494	\$6,818,129	\$159,635	2.40%	2.59%
120 Salaries-Prof	\$66,908,352	\$69,086,885	\$71,664,766	\$2,577,881	3.73%	27.23%
130 Salaries-Supplementa	\$2,586,639	\$2,571,705	\$2,829,696	\$257,991	10.03%	1.08%
140 Salaries-Tech	\$856,502	\$809,522	\$837,165	\$27,643	3.41%	0.32%
150 Salaries-Clerical	\$3,507,573	\$3,772,351	\$3,889,470	\$117,119	3.10%	1.48%
160 Salaries-Technical	\$2,010,995	\$2,087,189	\$1,997,192	(\$89,997)	-4.31%	0.76%
170 Salaries-Bus Drivers	\$2,567,017	\$2,869,935	\$3,169,923	\$299,988	10.45%	1.20%
180 Salaries-Custodian	\$4,880,304	\$4,971,715	\$5,047,316	\$75,601	1.52%	1.92%
190 Salaries-Instr Asst	\$3,479,562	\$3,818,128	\$3,930,252	\$112,124	2.94%	1.49%
Salaries	\$93,414,326	\$96,645,924	\$100,183,909	\$3,537,985	3.66%	38.06%

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.

DESCRI	PTION 14-1	5 ACTUAL	<u>15-16 BUDGET</u>	<u>16-17 BUDGET</u>	VARIANCE 2	CHANGE	% of BUDGET
210 Group Insurance	е	\$332,722	\$475,091	\$418,459	(\$56,632)	-11.92%	0.16%
220 Social Security		\$6,987,634	\$7,383,885	\$7,648,073	\$264,188	3.58%	2.91%
230 Retirement	\$	19,825,892	\$25,099,208	\$30,062,422	\$4,963,214	19.77%	11.42%
240 Tuition Reimb		\$527,659	\$579,000	\$579,000		0.00%	0.22%
250 Unemployment			\$125,000	\$125,000		0.00%	0.05%
260 Workers Comp		\$714,869	\$856,222	\$952,113	\$95,891	11.20%	0.36%
270 Health Insurance	e \$	23,979,941	\$24,343,377	\$26,834,856	\$2,491,479	10.23%	10.20%
280 Retiree Health I	nsurance	\$3,032,481	\$2,500,501	\$1,703,447	(\$797,054)	-31.88%	0.65%
290 Other Medical E	Benefits	\$29,644		\$44,200	\$44,200		0.02%
Benefits	\$	55,430,842	\$61,362,284	\$68,367,570	\$7,005,286	11.42%	25.97%

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

<b>DESCRIPTION</b>	14-15 ACTUAL	<u>15-16 BUDGET</u>	<u>16-17 BUDGET</u>	VARIANCE S	% CHANGE	% of BUDGET
310 Tax Coll Commissions	\$432,880	\$347,050	\$518,500	\$171,450	49.40%	0.20%
320 Prof Education Svcs	\$8,642,083	\$8,856,602	\$11,053,724	\$2,197,122	24.81%	4.20%

DESCRIPTION	<u>14-15 ACTUAL</u>	<u>15-16 BUDGET</u>	<u>16-17 BUDGET</u>	VARIANCE	% CHANGE	% of BUDGET
330 Prof Services	\$2,450,181	\$3,259,389	\$3,553,457	\$294,068	9.02%	1.35%
340 Technical Services	\$530,462	\$164,092	\$107,424	(\$56,668)	-34.53%	0.04%
350 Security Services	\$191,977	\$318,132	\$204,600	(\$113,532)	-35.69%	0.08%
390 Misc Professional Services	\$75	\$250	\$250		0.00%	0.00%
Prof & Tech Svcs	\$12,247,659	\$12,945,515	\$15,437,955	\$2,492,440	19.25%	5.87%

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>	14-15 ACTUAL	<u>15-16 BUDGET</u>	<u>16-17 BUDGET</u>	VARIANCE %	CHANGE %	of BUDGET
410 Cleaning Services	\$212,459	\$267,500	\$262,500	(\$5,000)	-1.87%	0.10%
420 Utilities	\$2,034,212	\$2,321,700	\$2,317,250	(\$4,450)	-0.19%	0.88%
430 Repairs & Maint	\$937,795	\$1,183,110	\$1,361,287	\$178,177	15.06%	0.52%
440 Lease Rentals	\$711,748	\$790,215	\$778,895	(\$11,320)	-1.43%	0.30%
450 Construction Svcs	\$73,068	\$250,000	\$250,000		0.00%	0.09%
460 Extermination Svcs	\$13,944	\$15,000	\$15,000		0.00%	0.01%
Purch Property Svcs	\$3,983,226	\$4,827,525	\$4,984,932	\$157,407	3.26%	1.89%

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

DESCRIPTION	14-15 ACTUAL	<u>15-16 BUDGET</u>	<u>16-17 BUDGET</u>	VARIANCE 2	6 CHANGE	% of BUDGET
510 Contracted Transportation	\$738,590	\$811,749	\$816,785	\$5,036	0.62%	0.31%
520 Insurance	\$805,176	\$846,582	\$908,617	\$62,035	7.33%	0.35%
530 Communications	\$329,513	\$480,432	\$183,128	(\$297,304)	-61.88%	0.07%
540 Advertising	\$22,446	\$30,700	\$23,700	(\$7,000)	-22.80%	0.01%
550 Printing Svcs	\$91,217	\$76,006	\$97,577	\$21,571	28.38%	0.04%
560 Student Tuition	\$28,505,170	\$31,298,288	\$37,127,904	\$5,829,616	18.63%	14.11%
580 Travel	\$101,147	\$243,913	\$300,163	\$56,250	23.06%	0.11%
590 Other Purch Svcs	\$342,924	\$338,249	\$348,249	\$10,000	2.96%	0.13%
Other Purchased Svcs	\$30,936,184	\$34,125,919	\$39,806,123	\$5,680,204	16.64%	15.12%

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.

DESCRIPTION	14-15 ACTUAL	<u>15-16 BUDGET</u>	<u>16-17 BUDGET</u>	VARIANCE 2	<u>6 CHANGE %</u>	of BUDGET
610 General Supplies	\$2,343,681	\$2,334,902	\$2,448,094	\$113,192	4.85%	0.93%
620 Energy	\$1,406,584	\$1,491,355	\$1,262,195	(\$229,160)	-15.37%	0.48%
630 Food	\$45,755	\$48,029	\$16,650	(\$31,379)	-65.33%	0.01%
640 Books & Textbooks	\$545,642	\$990,591	\$900,274	(\$90,317)	-9.12%	0.34%
650 Tech Supplies & Fees	\$1,194,510	\$998,161	\$951,001	(\$47,160)	-4.72%	0.36%
Books & Materials	\$5,536,173	\$5,863,038	\$5,578,214	(\$284,824)	-4.86%	2.12%

### DESCRIPTION 14-15 ACTUAL 15-16 BUDGET 16-17 BUDGET VARIANCE % CHANGE % of BUDGET

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

<b>DESCRIPTION</b>	14-15 ACTUAL	<u>15-16 BUDGET</u>	<u>16-17 BUDGET</u>	<u>VARIANCE</u>	% CHANGE	of BUDGET
710 Land and Improvements						
750 Equip Orig & Additional	\$831,998	\$978,340	\$1,581,402	\$603,062	61.64%	0.60%
760 Equipment Replacement	\$504,099	\$394,282	\$720,156	\$325,874	82.65%	0.27%
780 Technology Network Infr	as	\$454,623		(\$454,623)	-100.00%	
Equipment	\$1,336,097	\$1,827,245	\$2,301,558	\$474,313	25.96%	0.87%

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

DESCRIPTION	14-15 ACTUAL	<u>15-16 BUDGET</u>	<u>16-17 BUDGET</u>	VARIANCE S	% CHANGE	% of BUDGET
810 Dues & Fees	\$113,195	\$151,357	\$113,248	(\$38,109)	-25.18%	0.04%
820 Claims & Judgements	\$182,777	\$15,000	\$25,000	\$10,000	66.67%	0.01%
830 Debt Interest	\$11,533,036	\$11,393,404	\$12,855,803	\$1,462,399	12.84%	4.88%
840 Contingency		\$3,000,000	\$3,000,000		0.00%	1.14%
880 Refund Prior Yr Receipts	\$143,336	\$250,000	\$250,000		0.00%	0.09%
890 Student Fees for Instruction	o \$94,066	\$30,108	\$165,475	\$135,367	449.60%	0.06%
Other Expenditures	\$12,066,410	\$14,839,869	\$16,409,526	\$1,569,657	10.58%	6.23%

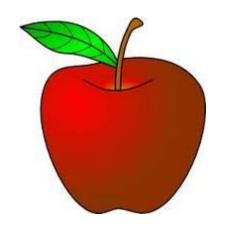
900: Outlays from current funds to retire principal of debt service, bonds and loans and District lease-purchase agreements.

<b>DESCRIPTION</b>	14-15 ACTUAL	<u>15-16 BUDGET</u>	<u>16-17 BUDGET</u>	VARIANCE	% CHANGE	% of BUDGET
910 Debt Principal	\$11,539,870	\$12,229,984	\$10,135,555	(\$2,094,429)	-17.13%	3.85%
930 Fund Transfers	\$2,000,000	\$200,000		(\$200,000)	-100.00%	
940 Transfer Self Ins Fund	\$190,000					
Debt Pmts & Transfers	\$13,729,870	\$12,429,984	\$10,135,555	(\$2,294,429)	-18.46%	3.85%
Grand Total:	\$228,680,788	\$244,867,303	\$263,205,342	\$18,338,039	7.49%	

### BETHLEHEM AREA SCHOOL DISTRICT

### 2016–2017 GENERAL FUND BUDGET WORKSHOP

### SUPPORTING EXPENDITURE DETAIL



MARCH 30, 2016

ш
(1)
$\approx$
$\Box$
$\supset$
$\mathbf{\omega}$
_
Z
屲
_
4
$\sim$
m
쁘
Z
Ш
48
(.)
0
<b>∀</b>
RY G
-4
چ
AR
MINAR
INAR
MINAR
IMINAR
RELIMINAR
RELIMINAR
<b>PRELIMINAR</b>
RELIMINAR
<b>PRELIMINAR</b>
<b>PRELIMINAR</b>
<b>PRELIMINAR</b>
<b>PRELIMINAR</b>

## **Expenditure Detail**

Jan 11, 2016

			Expellence	itule Detail					
	DESCRIPTION	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 BUDGET	16-17 BUDGET	VARIANCE	% of % CHANGE BUDGET	% of BUDGET
1100	Regular Instruction								
100	Salaries	\$53,215,353	\$54,386,275	\$52,477,920	\$54,128,087	\$56,674,598	\$2,546,511	4.70%	21.53%
200	Benefits	\$25,312,365	\$28,821,916	\$31,035,824	\$34,213,560	\$38,165,352	\$3,951,792	11.55%	14.50%
300	Prof & Tech Svcs	\$612,281	\$543,236	\$1,578,461	\$2,379,098	\$2,292,310	(\$86,788)	-3.65%	0.87%
400	Purch Property Svcs	\$311,454	\$293,210	\$300,554	\$299,254	\$302,396	\$3,142	1.05%	0.11%
200		\$10,674,856	\$12,760,659	\$14,627,162	\$17,498,341	\$20,242,270	\$2,743,929	15.68%	%69.2
009	Books & Materials	\$1,430,497	\$1,725,275	\$1,975,882	\$2,341,762	\$2,206,164	(\$135,598)	-5.79%	0.84%
700	Equipment	\$1,353,017	\$647,597	\$486,144	\$892,337	\$1,823,355	\$931,018	104.33%	%69.0
800	Other Expenditures	\$3,214	\$4,541	\$15,894	\$20,973	\$52,003	\$31,030	147.95%	0.02%
1100 P	Regular Instruction	\$92,913,039	\$99,182,709	\$102,497,841	\$111,773,412	\$121,758,448	980'586'6\$	8.93%	46.26%
00 <b>71</b> age 13 o	Special Education								
<b>0</b> of 20	Salaries	\$10,484,126	\$11,101,194	\$10,860,749	\$11,356,214	\$11,544,386	\$188,172	1.66%	4.39%
200	Benefits	\$5,344,751	\$6,528,189	\$6,862,521	\$7,551,606	\$8,503,568	\$951,962	12.61%	3.23%
300	Prof & Tech Svcs	\$6,140,987	\$6,465,959	\$7,305,857	\$6,416,163	\$7,796,000	\$1,379,837	21.51%	2.96%
400	Purch Property Svcs	\$13,518	\$16,045	\$18,069	\$15,560	\$15,560	0\$	0.00%	0.01%
200		\$2,514,694	\$3,847,427	\$4,557,393	\$4,022,778	\$6,620,190	\$2,597,412	64.57%	2.52%
009	Books & Materials	\$187,292	\$52,878	\$52,840	\$84,906	\$117,139	\$32,233	37.96%	0.04%
700	Equipment	\$26,125	\$21,324	\$29,183	\$16,000	\$16,000	0\$	0.00%	0.01%
800	Other Expenditures	\$55,496	\$25,754	\$1,505	\$18,000	\$28,000	\$10,000	55.56%	0.01%
1200	Special Education	\$24,766,988	\$28,058,770	\$29,688,117	\$29,481,227	\$34,640,843	\$5,159,616	17.50%	13.16%
1300	Vocational Education								
200	Other Purchased Svcs	\$5,849,280	\$5,824,677	\$6,669,727	\$7,032,126	\$7,292,827	\$260,701	3.71%	2.77%
1300	Vocational Education	\$5,849,280	\$5,824,677	\$6,669,727	\$7,032,126	\$7,292,827	\$260,701	3.71%	2.77%
1400	Other Instructional Programs Salaries	\$802,698	\$628,980	\$455,098	\$361,060	\$300,820	(\$60,240)	.16.68%	0.11%

200 Broneline Statistics Striated Striate Striated Striate St		DESCRIPTION	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 BUDGET	16-17 BUDGET	VARIANCE	% CHANGE	% of BUDGET
Purid Flock Scots         5809/274         \$220,4594         \$200,275         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775         \$800,775 <td>200</td> <td></td> <td>\$163,654</td> <td>\$158,429</td> <td>\$134,465</td> <td>\$120,926</td> <td>\$129,260</td> <td>\$8,334</td> <td>%68'9</td> <td>0.05%</td>	200		\$163,654	\$158,429	\$134,465	\$120,926	\$129,260	\$8,334	%68'9	0.05%
Purch Property System         Stead         Stead         String	300		\$597,974	\$224,639	\$309,275	\$899,173	\$938,299	\$39,126	4.35%	0.36%
Other Purchased Svcs         \$419,701         \$279,411         \$420,561         \$616,500         \$142,000         \$142,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,000         \$15,	400		\$68				\$0	0\$		
Books & Materials         \$10,907         \$8.614         \$10,689         \$1.000         \$1.000         \$6.6778           Equipment         \$21,173         \$6.567         \$1.030,7404         \$1.036,774         \$1.036,179         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.000         \$1.00	500		\$419,701	\$279,411	\$420,551	\$516,500	\$659,000	\$142,500	27.59%	0.25%
Cother Expenditures         \$5.113         \$6.565         \$9.00         \$10.00           Other Expenditures         \$5.075         \$1.307,4ck         \$1.305,774         \$1.509,159         \$1.00 00%         \$10.00 00%           Non Public Programs         \$1.000 bit Programs	9		\$101,967	\$9,614	\$10,819	\$1,500	\$2,500	\$1,000		0.00%
Other Expenditures         \$5,075         \$6,537         \$6,556         \$100         \$100         \$100           Other Instructional Programs         \$2,112.260         \$1,307.404         \$1,336,774         \$1,898,159         \$100,00%         \$100,00%           Non Public Programs         \$4,089         \$1,874         \$1,336,774         \$1,336,774         \$1,336,774         \$1,336,774         \$1,336,774         \$1,336,774         \$1,000%         \$100,00%           Salaries         Salaries         \$4,986         \$1,778         \$5,706         \$7,566         \$100,00%         \$100,00%           Adult Education         \$4,454         \$5,567         \$2,2472         \$23,482         \$100,00%         \$100,00%           Adult Education         \$4,454         \$5,567         \$2,2472         \$23,482         \$100,00%         \$100,00%           Adult Education         \$4,454         \$5,566         \$22,4742         \$23,482         \$100,00%         \$100,00%           Adult Education         \$4,454         \$5,566         \$22,244,78         \$2,244,78         \$2,244,78         \$100,00%           Community College         \$2,156,750         \$2,224,78         \$2,234,78         \$2,234,78         \$2,240,127         \$10,000%           Books & Marerias	700		\$21,113				\$0	\$0		
Other Instructional Programs         \$1,307,404         \$1,306,704         \$1,306,704         \$1,306,704         \$1,306,704         \$1,306,704         \$1,306,704         \$1,306,704         \$1,0000%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00%         \$100,00% <td>800</td> <td></td> <td>\$5,075</td> <td>\$6,331</td> <td>\$6,565</td> <td></td> <td>\$100</td> <td>\$100</td> <td></td> <td>0.00%</td>	800		\$5,075	\$6,331	\$6,565		\$100	\$100		0.00%
Non Public Programs         \$4,089         \$16,749         \$19,056         \$21,916         \$0         \$27,196         100,00%           Salaries         \$966         \$4,776         \$5,706         \$7,566         \$9         \$7,569         100,00%           Fequipment         \$25,992         \$24,776         \$27,402         \$7,566         \$9         \$7,569         100,00%           Non Public Programs         \$4,486         \$28,617         \$24,742         \$22,472         \$29,462         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9         \$9	400	Other Instructional Programs	\$2,112,250	\$1,307,404	\$1,336,774	\$1,899,159	\$2,029,979	\$130,820	%68'9	0.77%
Salaries   See   St. 1776   St. 7766   St. 1976   100.00%     Benefits   See   St. 1776   St. 1766   St. 1976   100.00%     Equipment   St. 1867   St. 1867   St. 1976   St. 1976   St. 1976   100.00%     Adult Education   St. 1867   St. 1867	00	Non Public Programs								
Penefits   See   S4.77e   S5.70e   S7.76e   S1.00 Own	100		\$4,089	\$18,749	\$19,035	\$21,916	\$0	(\$21,916)		
Adult Education         \$2.902         \$2.902         \$1.00.00%           Adult Education         \$4.956         \$22.12.907         \$2.24.74         \$2.94.82         \$50         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70         \$70	200		\$866	\$4,776	\$5,706	\$7,566	\$0	(\$7,566)		
Adult Education         \$4.956         \$26.517         \$24,742         \$29.482         \$29.482         \$20.402         100.00%           Books & Materials         Salaries         \$4.454         \$556         \$2.94,708         \$2.353,633         \$2.401,276         \$2.02%         \$2.02%           Adult Education         \$4.454         \$556         \$2.94,708         \$2.353,633         \$2.401,276         \$2.02%         \$2.02%           Adult Education         \$4.454         \$556         \$2.212,307         \$2.294,708         \$2.353,633         \$2.401,276         \$4.7543         \$2.02%           Adult Education         \$4.454         \$556         \$2.212,307         \$2.294,708         \$2.353,633         \$2.401,276         \$47,643         \$2.02%           Community College         \$2.159,750         \$2.212,307         \$2.294,708         \$2.353,633         \$2.401,276         \$47,643         \$2.02%           Community College         \$2.159,750         \$2.294,708         \$2.353,633         \$2.401,276         \$47,643         \$2.02%           Community College         \$2.159,750         \$2.294,708         \$2.353,633         \$2.401,276         \$47,643         \$2.76%           Salaries         \$2.401,276         \$2.401,276         \$2.401,276         \$2.401,276	700			\$2,992			\$0	\$0		
Adult Education         \$6         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0 <t< td=""><td>200</td><td>Non Public Programs</td><td>\$4,956</td><td>\$26,517</td><td>\$24,742</td><td>\$29,482</td><td></td><td>(\$29,482)</td><td></td><td></td></t<>	200	Non Public Programs	\$4,956	\$26,517	\$24,742	\$29,482		(\$29,482)		
Salaries         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0         \$0 <td>00</td> <td>Adult Education</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	00	Adult Education								
Prof & Tech Svcs         \$4.454         \$556         \$0         \$0           Adult Education         \$4,454         \$556         \$0         \$0           Adult Education         \$4,454         \$556         \$0         \$0           Community College         \$2,159,750         \$2,212,907         \$2,294,708         \$2,353,633         \$2,401,276         \$47,643         \$2.02%           Prof & Tech Svcs         & Materials         \$2,159,750         \$2,212,907         \$2,294,708         \$2,353,633         \$2,401,276         \$47,643         \$2.02%           Prof & Materials         \$2,159,750         \$2,212,907         \$2,294,708         \$2,353,633         \$2,401,276         \$47,643         \$2.02%           Prof & Materials         \$2,159,750         \$2,212,907         \$2,294,708         \$2,353,633         \$2,401,276         \$47,643         \$2.02%           Prof & Salaries         Salaries         \$2,500,811         \$2,594,708         \$3,500         \$3,000         \$3,000           Benefits         \$2,20         \$2,20         \$2,20         \$2,20         \$2,20         \$2,00           Benefits         \$2,20         \$2,20         \$2,20         \$2,20         \$2,20         \$2,20         \$2,20         \$2,20         \$2,20	100						\$0	\$0		
Adult Education         \$4,454         \$556         \$0         \$0           Adult Education         \$4,454         \$556         \$0         \$0           Adult Education         \$4,454         \$556         \$0         \$0           Community College         \$2,159,750         \$2,212,907         \$2,294,708         \$2,353,633         \$2,401,276         \$47,643         \$202%           Books & Materials         \$2,159,750         \$2,212,907         \$2,294,708         \$2,353,633         \$2,401,276         \$47,643         \$202%           Community College         \$2,159,750         \$2,212,907         \$2,294,708         \$2,353,633         \$2,401,276         \$47,643         \$202%           Pre-Kindergarten Programs         \$2,401,276         \$2,401,276         \$47,643         \$202%         \$202%           Salaries         \$390,820         \$398,824         \$366,199         \$376,339         \$316,778         \$360,21         \$32,409           Benefitis         \$2255         \$225         \$224,708         \$31000         \$33000         \$33000	200						0\$	0\$		
Adult Education         \$4,454         \$556         \$0         \$0           Adult Education         \$4,454         \$556         \$1         \$0         \$0         \$0           Community College         \$2,159,750         \$2,212,907         \$2,294,708         \$2,353,633         \$2,401,276         \$47,643         \$2,02%           Books & Materials         \$2,159,750         \$2,212,907         \$2,294,708         \$2,353,633         \$2,401,276         \$47,643         \$2,02%           Pre-Kindergarten Programs         \$2,159,750         \$2,212,907         \$2,294,708         \$2,353,633         \$2,401,276         \$47,643         \$2,02%           Pre-Kindergarten Programs         \$380,820         \$336,199         \$376,303         \$316,409         \$310,409         \$2,75%           Benefits         \$224,627         \$259,413         \$278,857         \$316,778         \$310,409         \$3000         \$3000           Prof & Tech Svcs         \$225         \$224         \$8,20         \$313,478         \$31000         \$3000         \$3000	300		\$4,454	\$556			\$0	\$0		
Adult Education         \$4,454         \$556         \$2,294,708         \$2,353,633         \$2,401,276         \$47,643         \$2.02%           Other Purchased Svcs         \$2,159,750         \$2,212,907         \$2,294,708         \$2,353,633         \$2,401,276         \$47,643         \$2.02%           Dother Purchased Svcs         \$2,159,750         \$2,212,907         \$2,294,708         \$2,353,633         \$2,401,276         \$47,643         \$2.02%           Community College         \$2,159,750         \$2,212,907         \$2,294,708         \$2,353,633         \$2,401,276         \$47,643         \$2.02%           Pre-Kindergarten Programs         Salaries         \$380,820         \$396,824         \$366,199         \$376,330         \$316,409         \$76%           Benefits         \$224,627         \$260,811         \$258,413         \$278,857         \$316,778         \$3000         \$3000	009						\$0	\$0		
Community College         \$2,159,750         \$2,212,907         \$2,294,708         \$2,353,633         \$2,401,276         \$47,643         2.02%           Dother Purchased Svcs         \$2,159,750         \$2,212,907         \$2,294,708         \$2,353,633         \$2,401,276         \$47,643         2.02%           Community College         \$2,159,750         \$2,212,907         \$2,294,708         \$2,353,633         \$2,401,276         \$47,643         2.02%           Pre-Kindergarten Programs         \$380,820         \$398,824         \$366,199         \$376,930         \$387,339         \$10,409         2.76%           Salaries         \$224,627         \$260,811         \$259,413         \$278,857         \$315,778         \$36,921         13,24%           Prof & Tech Svcs         \$224,627         \$245         \$8,230         \$315,778         \$3000         \$3000	300	Adult Education	\$4,454	\$556						
Other Purchased Svcs & Materials         \$2,159,750         \$2,212,907         \$2,294,708         \$2,353,633         \$2,401,276         \$47,643         2.02%           Community College         \$2,159,750         \$2,212,907         \$2,294,708         \$2,353,633         \$2,401,276         \$47,643         2.02%           Pre-Kindergarten Programs         \$380,820         \$386,199         \$376,930         \$387,339         \$10,409         2.76%           Benefits         \$224,627         \$245         \$245         \$8,230         \$315,778         \$36,921         13.24%           Prof & Tech Svcs         \$2256,817         \$82,230         \$3,000         \$3,000         \$3,000	00	Community College								
Community College         \$2,159,750         \$2,212,907         \$2,294,708         \$2,353,633         \$2,401,276         \$47,643         2.02%           Pre-Kindergarten Programs         \$380,820         \$398,824         \$366,199         \$376,930         \$387,339         \$10,409         2.76%           Benefits         \$224,627         \$260,811         \$259,413         \$278,857         \$315,778         \$36,921         13.24%           Prof & Tech Svcs         \$225         \$245         \$8,230         \$3,000         \$3,000	500 600		\$2,159,750	\$2,212,907	\$2,294,708	\$2,353,633	\$2,401,276 \$0	\$47,643	2.02%	0.91%
Pre-Kindergarten Programs         Salaries       \$380,820       \$398,824       \$366,199       \$376,930       \$387,339       \$10,409       2.76%         Denefits       \$224,627       \$260,811       \$259,413       \$278,857       \$315,778       \$36,921       13.24%         Prof & Tech Svcs       \$225       \$245       \$8,230       \$3,000       \$3,000	200	Community College	\$2,159,750	\$2,212,907	\$2,294,708	\$2,353,633	\$2,401,276	\$47,643	2.02%	0.91%
Salaries         \$380,820         \$398,824         \$366,199         \$376,930         \$387,339         \$10,409         2.76%           Benefits         \$224,627         \$260,811         \$259,413         \$278,857         \$315,778         \$36,921         13.24%           Prof & Tech Svcs         \$225         \$245         \$8,230         \$8,230         \$3,000         \$3,000	00	Pre-Kindergarten Programs								
Benefits         \$224,627         \$260,811         \$259,413         \$278,857         \$315,778         \$36,921         13.24%           Prof & Tech Svcs         \$225         \$245         \$8,230         \$3,000         \$3,000	100		\$380,820	\$398,824	\$366,199	\$376,930	\$387,339	\$10,409	2.76%	0.15%
Prof & Tech Svcs         \$225         \$245         \$8,230         \$3,000         \$3,000	200		\$224,627	\$260,811	\$259,413	\$278,857	\$315,778	\$36,921	13.24%	0.12%
	300		\$225	\$245	\$8,230		\$3,000	\$3,000		%00.0

Purch P Other P Books & Equipm Other E Pre-Kin Salaries Benefits Prof & T Purch P Other P Books &	Purch Property Svcs Other Purchased Svcs Books & Materials Equipment Other Expenditures								
Student Student Student Denote Benefite Denote Benefite Denote Benefite Denote Benefite Denote Benefite Denote Benefite	urchased Svcs Materials int penditures			\$423		0\$	\$0		
Books & Equipm Other E Student Student Description Salaries Description Prof & T Description Descripti	Materials ent penditures	\$472	\$1,543	\$1,078		\$1,000	\$1,000		0.00%
Student Student Denote E Denot	int penditures	\$21,283	\$24,850	\$24,939	\$5,015	\$6,608	\$1,593	31.76%	0.00%
Student Student Student D Salaries D Prof & 7 D Purch P D Other P D Other P	penditures		\$1,121			\$1,800	\$1,800		0.00%
Student Student D Salaries D Prof & 7 D Purch P D Other P D Other P		\$2,775	\$3,507	\$1,554		\$500	\$200		0.00%
Student Student Salaries Denefits Prof & 7 Dench P Dench P Dench P Dench P Dench P Dench P	Pre-Kindergarten Programs	\$630,202	\$690,900	\$661,837	\$660,802	\$716,025	\$55,223	8.36%	0.27%
Ø	Total 1000's Instruction	\$128,440,919	\$137,304,441	\$143,173,745	\$153,229,841	\$168,839,398	\$15,609,557	10.19%	64.15%
	Services								
_		\$5,343,643	\$5,555,592	\$5,241,271	\$5,435,899	\$5,634,811	\$198,912	3.66%	2.14%
_		\$2,406,525	\$2,789,326	\$2,893,610	\$3,186,666	\$3,743,451	\$556,785	17.47%	1.42%
	Prof & Tech Svcs	\$96,915	\$184,664	\$222,720	\$241,106	\$296,411	\$55,305	22.94%	0.11%
	Purch Property Svcs	\$23,116	\$17,467	\$18,355	\$16,520	\$16,520	\$0	0.00%	0.01%
	Other Purchased Svcs	\$11,235	\$9,601	\$7,994	\$25,493	\$12,392	(\$13,101)	-51.39%	0.00%
	Books & Materials	\$37,255	\$52,653	\$68,584	\$93,243	\$91,520	(\$1,723)	-1.85%	0.03%
700 Equipment	int	\$3,084	\$3,152	\$2,872	\$420	\$950	\$530	126.19%	0.00%
800 Other Ex	Other Expenditures	\$93,993	\$105,320	\$74,729	\$9,310	\$110,155	\$100,845	1083.19%	0.04%
2100 Student	Student Services	\$8,015,767	\$8,717,774	\$8,530,135	\$9,008,657	\$9,906,210	\$897,553	%96.6	3.76%
2200 Support	Support Services Instructional Staff	Staff							
100 Salaries		\$3,300,332	\$3,506,857	\$2,882,168	\$3,085,590	\$3,108,271	\$22,681	0.74%	1.18%
200 Benefits		\$1,462,255	\$1,757,768	\$1,639,701	\$1,645,760	\$1,863,444	\$217,684	13.23%	0.71%
300 Prof & Te	Prof & Tech Svcs	\$63,776	\$173,770	\$594,680	\$594,351	\$1,551,473	\$957,122	161.04%	0.59%
400 Purch Pr	Purch Property Svcs	\$23,760	\$18,431	\$23,476	\$36,500	\$16,500	(\$20,000)	-54.79%	0.01%
500 Other Pu	Other Purchased Svcs	\$23,679	\$22,735	\$25,143	\$40,323	\$131,575	\$91,252	226.30%	0.05%
<b>600</b> Books &	Books & Materials	\$263,522	\$299,389	\$270,556	\$383,748	\$163,231	(\$220,517)	-57.46%	0.06%
700 Equipment	int	\$63,928	\$34,080	\$7,468	\$82,100	\$10,300	(\$71,800)	-87.45%	0.00%
800 Other Ex	Other Expenditures	\$8,597	\$8,529	\$9,399	\$18,839	\$11,014	(\$7,825)	-41.54%	0.00%
2200 Support	Support Services	\$5,209,849	\$5,821,559	\$5,452,592	\$5,887,211	\$6,855,808	\$968,597	16.45%	2.60%

10.0   Salaries   Services   Salaries   Sa										
200         Administrative Services         \$6,724,726         \$6,000,111         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$6,000,146         \$		DESCRIPTION	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 BUDGET	16-17 BUDGET	VARIANCE	% CHANGE	
4.00         Salatries         \$5.754.756         \$6.000.111         \$6.000.514         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046         \$6.000.046 </th <th>2300</th> <th>·</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	2300	·								
2400         Benefits         Stanty Base         St	100		\$5,754,755	\$6,030,111	\$6,025,149	\$6,003,965	\$6,122,138	\$118,173	1.97%	
300         Pirof & Tech Bocs         \$896 500         \$146722         \$15474500         \$15474500         \$15474500         \$15474500         \$15474500         \$15474500         \$15474500         \$15474500         \$15474500         \$15474500         \$15474500         \$15474500         \$15474500         \$15474500         \$15474500         \$15474500         \$15474500         \$157314         \$157314         \$158800         \$148886           600         Books & Materials         \$122360         \$154226         \$154226         \$154240         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17314         \$17474         \$17474         \$17474         \$17474         \$17474         \$17474         \$17474         \$17474         \$17474         \$17474         \$17474         \$17474         \$17474         \$17474         \$17474         \$17474	200		\$2,413,835	\$2,878,834	\$3,071,909	\$3,366,077	\$3,803,948	\$437,871	13.01%	
4.00         Purch Property Sycs         \$144,088         \$144,088         \$144,089         \$156,025         \$156,025         \$156,414         \$158,000         4689           5.00         Other Purchased Sycs         \$172,538         \$172,538         \$172,538         \$172,538         \$173,630         \$158,401         \$159,401         \$159,901         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606         \$158,606	300		\$938,628	\$961,500	\$1,067,232	\$1,348,772	\$1,374,500	\$25,728	1.91%	
500         Other Purchased Svcs         \$16,8,899         \$17,258         \$16,840         \$17,949         \$10,894           600         Booke & Malerials         \$22,946         \$43,588         \$16,870         \$17,383         \$20,937         \$17,919         \$10,894           700         Booke & Malerials         \$22,946         \$16,428         \$240,379         \$11,83,899         \$11,819         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898         \$11,898<	400		\$134,096	\$145,758	\$148,190	\$150,125	\$143,145	(\$6,980)		
400         Books & Materials         \$82,946         \$43,588         \$55,772         \$573,873         \$57,873         \$73,873         \$93,978         \$93,978           700         Equipment         \$42,948         \$18,438         \$1,4183,889         \$11,778,893         \$11,439         \$11,439,889         \$11,439,889         \$11,439,889         \$11,439,889         \$11,439,889         \$11,439,889         \$11,439,889         \$11,439,889         \$11,439,889         \$11,439,889         \$11,439,889         \$11,439,889         \$11,439,889         \$11,439,889         \$11,439,889         \$11,439,889         \$11,439,889         \$11,439,889         \$11,439,889         \$11,439,889         \$11,439,889         \$11,439,889         \$11,439,889         \$11,439,889         \$11,439,889         \$11,439,899         \$11,439,899         \$11,439,899         \$11,439,899         \$11,439,899         \$11,439,899         \$11,439,899         \$11,439,899         \$11,439,899         \$11,439,899         \$11,439,899         \$11,439,899         \$11,439,899         \$11,449,899         \$11,449,899         \$11,449,899         \$11,449,899         \$11,449,899         \$11,449,899         \$11,449,899         \$11,449,899         \$11,449,899         \$11,449,899         \$11,449,899         \$11,449,899         \$11,449,899         \$11,449,899         \$11,449,899         \$11,449,899	200		\$168,869	\$172,538	\$186,809	\$164,482	\$182,401	\$17,919		
7.00         Equipment         S24,222         \$20,313         \$18,486         \$23,600         \$35,006         \$41,618         \$1,648         \$20,379         \$13,086         \$11,183,889         \$11,183,889         \$11,183,889         \$11,183,889         \$11,183,889         \$11,183,889         \$11,183,889         \$11,183,889         \$11,183,889         \$11,183,889         \$11,183,889         \$11,183,889         \$11,183,889         \$11,183,889         \$11,183,889         \$11,183,889         \$11,183,889         \$11,183,889         \$11,183,889         \$11,183,889         \$11,183,889         \$11,183,889         \$11,183,889         \$11,183,889         \$11,183,889         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184         \$11,184	909		\$32,946	\$43,598	\$55,762	\$52,970	\$73,833	\$20,863	39.39%	
400         Other Expenditures         \$42,040         \$168,428         \$240,379         \$17,36,074         \$17,36,074         \$15,044         \$15,0421,080         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,074         \$11,736,0	700		\$34,232	\$20,313	\$18,496	\$23,600	\$33,023	\$9,423		
2400         Medical Services         \$1,173,619         \$1,125,570         \$1,136,178         \$1,178,6074         \$61,1185         \$64,60%         \$64,60%           2400         Medical Services         \$1,173,619         \$1,235,570         \$1,204,287         \$1,346,549         \$1,786,074         \$67,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$1,776         \$	800		\$42,049	\$168,428	\$240,379	\$73,898	\$62,086	(\$11,812)		
400         Medical Services         \$1,173,819         \$1,235,570         \$1,204,287         \$1,346,549         \$1,355,325         \$6,776         0.50%           200         Benefits         \$1,173,819         \$1,235,570         \$1,204,287         \$1,346,549         \$1,007         \$1,70%         \$1,70%           200         Benefits         \$6,100         \$1,204<,87         \$1,204         \$1,346         \$1,00         \$1,70%         \$1,70%           400         Purch Property Svcs         \$3,367         \$2,791         \$2,469         \$3,880         \$2,280         \$1,17%         \$1,17%           500         Orher Purchased Svcs         \$8,091         \$1,146         \$1,086         \$2,220         \$1,17%         \$1,17%           500         Orher Purchased Svcs         \$8,091         \$1,146         \$1,176         \$1,17%         \$1,17%         \$1,17%         \$1,17%         \$1,17%         \$1,17%         \$1,17%         \$1,17%         \$1,17%         \$1,17%         \$1,17%         \$1,17%         \$1,17%         \$1,17%         \$1,17%         \$1,17%         \$1,17%         \$1,17%         \$1,17%         \$1,17%         \$1,17%         \$1,17%         \$1,17%         \$1,17%         \$1,17%         \$1,17%         \$1,17%         \$1,17%         \$1,17	2300		\$9,519,411	\$10,421,080	\$10,813,926	\$11,183,889	\$11,795,074	\$611,185	5.46%	
Salaries         \$1,235,870         \$1,204,287         \$1,346,549         \$1,346,549         \$1,346,549         \$1,346,549         \$1,346,549         \$1,346,549         \$1,346,549         \$1,346,549         \$1,346,549         \$1,767         \$1,767         \$1,767         \$1,767         \$1,767         \$1,767         \$1,767         \$1,767         \$1,768         \$1,244         \$1,244         \$1,244         \$1,244         \$1,244         \$1,246         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176         \$1,176 <th>2400</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	2400									
Prof & Tech Svcs         \$674,743         \$806,304         \$848,947         \$974,238         \$17,075         \$175%         \$17,075         \$17,075         \$17,075         \$17,075         \$17,075         \$17,075         \$17,075         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076         \$17,076	100		\$1,173,819	\$1,235,870	\$1,204,287	\$1,348,549	\$1,355,325	\$6,776		
Prof & Tech Svocs         \$11,212         \$17,256         \$17,550         \$15,500         -13,17%           Purch Property Svcs         \$3,367         \$2,791         \$2,468         \$3,880         \$2,880         \$2,880         \$2,880         \$2,776         \$2,776         \$2,488         \$2,880         \$2,880         \$2,178         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776         \$2,776<	20(		\$674,743	\$806,304	\$848,947	\$974,238	\$991,313	\$17,075	1.75%	
Purch Property Svcs         \$3.367         \$2,791         \$2,469         \$3.880         \$2,880         \$1,000         25.77%           Other Purchased Svcs         \$8,091         \$11,196         \$11,704         \$10,850         \$22,200         \$11,350         10461%           Books & Materials         \$1,739         \$1,547         \$16,87         \$31,125         \$14,000         \$4,700         \$10,461%           Cequipment         \$6,099         \$44,382         \$1,687         \$9,300         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646         \$1,646	300		\$12,983	\$11,212	\$17,259	\$17,850	\$15,500	(\$2,350)		
Figure Books & Materials         \$1,1195         \$11,704         \$10,850         \$22,200         \$11,350         104,61%           Books & Materials         \$17,399         \$15,470         \$16,327         \$31,125         \$23,410         \$7,715         -24,79%           Equipment         \$6,099         \$44,382         \$1,687         \$925         \$1,646         \$4,700         \$6.54%           Other Expenditures         \$1,896,501         \$2,128,149         \$2,102,604         \$2,395,792         \$1,545         \$1,27%           Fiscal Services         \$1,896,501         \$2,128,149         \$2,102,604         \$2,395,792         \$2,426,173         \$1,27%           Salaries         \$386,372         \$441,796         \$562,420         \$625,068         \$710,677         \$30,381         \$1,27%           Pord Forch Property Svcs         \$14,714         \$51,60         \$45,744         \$391,02         \$40,000         \$398         \$2.30%           Purch Property Svcs         \$31,236         \$51,60         \$51,60         \$51,60         \$51,60         \$1,000         \$1,39%           Books & Materials         \$51,61         \$51,080         \$51,000         \$51,000         \$1,657%         \$1,657%         \$1,657%         \$1,657%         \$1,657%         \$	400		\$3,367	\$2,791	\$2,469	\$3,880	\$2,880	(\$1,000)		
Amedical Services         \$17,399         \$15,470         \$15,327         \$31,125         \$23,410         \$7,715         24.79%           Amedical Services         \$6,099         \$44,382         \$1,687         \$9,300         \$1,4000         \$4,700         \$0.54%           Amedical Services         \$1,896,501         \$2,128,149         \$2,102,604         \$2,395,792         \$1,545         \$1,545         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546 <th>20(</th> <td></td> <td>\$8,091</td> <td>\$11,195</td> <td>\$11,704</td> <td>\$10,850</td> <td>\$22,200</td> <td>\$11,350</td> <td></td> <td></td>	20(		\$8,091	\$11,195	\$11,704	\$10,850	\$22,200	\$11,350		
Figuipment         \$6,099         \$44,382         \$1,687         \$9.300         \$14,400         \$4,700         50.54%           Indedical Services         \$1,896,501         \$2,128,149         \$2,102,604         \$2,395,792         \$1,400         \$1,545         \$1,545         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1,546         \$1	900		\$17,399	\$15,470	\$15,327	\$31,125	\$23,410	(\$7,715)		
Fiscal Services         \$1,386,501         \$2,128,149         \$2,102,604         \$2,395,792         \$1,545         \$1,545           Fiscal Services         \$1,886,501         \$2,128,149         \$2,102,604         \$2,395,792         \$2,426,173         \$30,381         1,27%           Piscal Services         \$18,734         \$787,732         \$932,992         \$979,370         \$1,016,672         \$31,302         3.81%           Description         \$2,136         \$787,732         \$932,992         \$979,370         \$1,016,672         \$31,302         3.81%           Description         \$2,136         \$787,744         \$51,00         \$45,744         \$391,02         \$40,000         \$300%           Purch Property Svcs         \$14,774         \$51,50         \$45,744         \$31,590         \$31,590         \$31,396         \$1,39%           Discription         \$10,00         \$57,21         \$57,251         \$55,751         \$32,386         \$31,396         \$31,396         \$300%           Books & Materials         \$5,61         \$2,386         \$5,60         \$51,000         \$51,000         \$51,000         \$51,000         \$51,000         \$51,000         \$51,000         \$51,000         \$51,000         \$51,000         \$51,000         \$51,000         \$51,000	70(		\$6,099	\$44,382	\$1,687	\$9,300	\$14,000	\$4,700		
Fiscal Services         \$1,886,501         \$2,128,149         \$2,102,604         \$2,395,792         \$2,426,173         \$30,381         1,27%           Fiscal Services         Salaries         \$787,819         \$787,732         \$932,992         \$979,370         \$1,016,672         \$37,302         3.81%           Denefits         \$787,714         \$741,796         \$562,420         \$625,058         \$727,969         \$102,911         16.46%           Drich Property Svcs         \$14,714         \$5,150         \$45,744         \$331,02         \$40,000         \$899         2.30%           Drich Property Svcs         \$312,735         \$311,640         \$2232,514         \$311,590         \$44,400         1.39%           Drich Property Svcs         \$57,410         \$57,251         \$35,753         \$84,700         \$31,336         \$53,364         -5300%           Drich Purchased Svcs         \$9,651         \$10,847         \$57,467         \$20,800         \$10,500         \$10,500         \$10,500         \$10,67%           Dedupment         \$7,612         \$2,339         \$2,386         \$5,750         \$16,500         \$10,000         \$10,000         \$10,000         \$10,67%         \$10,67%         \$10,000         \$10,000         \$10,000         \$10,000         \$10,000	800			\$925	\$925		\$1,545	\$1,545		0.00%
Fiscal Services         \$787,732         \$932,992         \$979,370         \$1,016,672         \$37,302         3.81%           Denefits         \$386,372         \$441,796         \$562,420         \$625,058         \$727,969         \$102,911         16.46%           Denefits         \$386,372         \$441,796         \$562,420         \$625,058         \$702,911         16.46%           Denefits         \$386,372         \$441,796         \$562,420         \$625,058         \$702,911         16.46%           Denefits         \$381,714         \$5,150         \$45,744         \$316,990         \$311,590         \$44,000         \$39,651         \$311,590         \$311,590         \$44,000         \$49,52%           Denoks & Materials         \$10,847         \$10,847         \$10,847         \$10,500         \$10,500         \$10,500         \$10,500         \$10,67%           Denoks & Materials         \$10,500         \$2,386         \$6,000         \$5,000         \$10,600         \$10,67%           Denoks & Materials         \$10,500         \$2,386         \$6,000         \$5,000         \$10,600         \$10,67%           Denoks & Materials         \$10,500         \$2,386         \$6,000         \$5,000         \$10,600         \$10,67%           Denoks &	2400		\$1,896,501	\$2,128,149	\$2,102,604	\$2,395,792	\$2,426,173	\$30,381	1.27%	0.92%
Salaries         \$787,819         \$787,732         \$932,992         \$979,370         \$1,016,672         \$37,302         3.81%           Benefits         \$386,372         \$441,796         \$62,420         \$625,058         \$727,969         \$102,911         16.46%           Prof & Tech Svcs         \$14,714         \$5,150         \$45,744         \$39,102         \$40,000         \$898         2.30%           Purch Property Svcs         \$312,736         \$311,640         \$232,514         \$315,990         \$311,590         \$44,400         -1.39%           Other Purchased Svcs         \$57,410         \$57,251         \$35,753         \$84,700         \$31,336         \$53,364         -53.00%           Books & Materials         \$9,651         \$10,847         \$7,467         \$20,800         \$10,500         \$49,52%           Equipment         \$7,612         \$2,336         \$6,000         \$1,000         \$1,000         -16,67%           Other Expenditures         \$15,105         \$28,063         \$55,750         \$14,000         -14,31%	2500									
Benefits         \$386,372         \$441,796         \$562,420         \$625,658         \$727,969         \$102,911         16.46%           Prof & Tech Svcs         \$14,714         \$5,150         \$45,744         \$39,102         \$40,000         \$898         2.30%           Purch Property Svcs         \$312,735         \$311,640         \$232,514         \$315,990         \$311,590         \$130,00           Other Purchased Svcs         \$57,410         \$57,251         \$35,753         \$84,700         \$31,336         \$63.00%           Books & Materials         \$9,651         \$10,847         \$7,467         \$20,800         \$10,500         \$10,500         \$10,67%           Equipment         \$7,612         \$28,063         \$2,386         \$6,000         \$10,670         \$10,67%         \$10,67%           Other Expenditures         \$15,105         \$28,063         \$22,380         \$5,750         \$16,67%         74,31%	100		\$787,819	\$787,732	\$932,992	\$979,370	\$1,016,672	\$37,302	3.81%	
Prof & Tech Svcs         \$14,714         \$5,150         \$45,744         \$39,102         \$40,000         \$898         2.30%           Purch Property Svcs         \$312,735         \$31,640         \$232,514         \$315,990         \$311,590         \$4,400         -1.39%           Other Purchased Svcs         \$57,410         \$57,251         \$35,753         \$84,700         \$10,500         \$10,300         -49,52%           Books & Materials         \$10,847         \$7,467         \$20,800         \$10,500         \$10,300         -49,52%           Equipment         \$7,612         \$28,063         \$23,386         \$6,000         \$5,000         \$1,667%           Other Expenditures         \$15,105         \$28,063         \$5,750         \$16,630         -74,31%	200		\$386,372	\$441,796	\$562,420	\$625,058	\$727,969	\$102,911	16.46%	
Purch Property Svcs         \$312,735         \$311,640         \$232,514         \$315,990         \$311,590         (\$4,400)         -1.39%           Other Purchased Svcs         \$57,410         \$57,251         \$35,753         \$84,700         \$31,336         (\$53,364)         -63.00%           Books & Materials         \$9,651         \$10,847         \$7,467         \$20,800         \$10,500         (\$10,300)         -49,52%           Equipment         \$7,612         \$2,330         \$2,386         \$6,000         \$5,000         \$10,67%           Other Expenditures         \$15,105         \$28,063         \$5,750         (\$16,630)         -74,31%	300		\$14,714	\$5,150	\$45,744	\$39,102	\$40,000	\$898		
Other Purchased Svcs         \$57,410         \$57,251         \$35,753         \$84,700         \$31,336         \$53,364         -63.00%           Books & Materials         \$9,651         \$10,847         \$7,467         \$20,800         \$10,500         \$10,300         -49.52%           Equipment         \$7,612         \$2,330         \$2,386         \$6,000         \$5,000         \$1,000         -16.67%           Other Expenditures         \$15,105         \$28,063         \$5,750         \$16,630         -74,31%	400		\$312,735	\$311,640	\$232,514	\$315,990	\$311,590	(\$4,400)		
Books & Materials         \$9,651         \$10,847         \$7,467         \$20,800         \$10,500         \$40,52%           Equipment         \$7,612         \$2,330         \$2,386         \$6,000         \$5,000         \$1,000         -16,67%           Other Expenditures         \$15,105         \$28,063         \$5,750         \$16,630         -74.31%	20(		\$57,410	\$57,251	\$35,753	\$84,700	\$31,336	(\$53,364)		
Equipment         \$7,612         \$2,330         \$2,386         \$6,000         \$5,000         \$1,000         -16.67%           Other Expenditures         \$15,105         \$28,063         \$534         \$22,380         \$5,750         \$16,630         -74.31%	900		\$9,651	\$10,847	\$7,467	\$20,800	\$10,500	(\$10,300)		
Other Expenditures \$15,105 \$28,063 \$534 \$22,380 \$5,750 (\$16,630) -74.31%	70(		\$7,612	\$2,330	\$2,386	\$6,000	\$5,000	(\$1,000)		
	800		\$15,105	\$28,063	\$534	\$22,380	\$5,750	(\$16,630)		

Piscal Services  Operation & Maintenance Svcs Salaries Benefits Prof & Tech Svcs Books & Materials Equipment Other Expenditures Operation & Maintenance Svcs Books & Materials Equipment Other Expenditures Operation & Maintenance Svcs Purch Property Svcs Other Expenditures Books & Materials Equipment Other Expenditures Books & Materials Equipment Other Expenditures Pupil Transportation Salaries Books & Materials Equipment Other Expenditures Pupil Transportation Support Services Central Salaries Benefits Prof & Tech Svcs Purch Property Svcs Other Purchased Svcs Books & Materials Books & Materials Benefits Books & Materials Benefits Books & Materials Benefits Broke & Materials Broke & Materials										
Piscal Services  Operation & Maintenance Svcs Salaries Benefits Prof & Tech Svcs Books & Materials Equipment Other Expenditures Sucs Dency & Maintenance Sucs Books & Materials Benefits Pupil Transportation Salaries Benefits Purch Property Svcs Other Purchased Svcs Books & Materials Benefits Cother Expenditures Books & Materials Salaries Burch Property Svcs Other Expenditures Books & Materials Salaries Books & Materials		DESCRIPTION	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 BUDGET	16-17 BUDGET	VARIANCE	% CHANGE	% of BUDGET
Operation & Maintenance Svcs Salaries Benefits Cother Purchased Svcs Books & Materials Cother Expenditures Cother Expenditures Svcs Benefits Cother Purchased Svcs Benefits Cother Expenditures Cother Expenditures Cother Expenditures Cother Purchased Svcs Benefits Cother Purchased Svcs Cother Purchased Svcs Cother Expenditures	2500	Fiscal Services	\$1,591,419	\$1,644,809	\$1,819,809	\$2,093,400	\$2,148,817	\$55,417	2.65%	0.82%
Salaries Benefits Prof & Tech Svcs Purch Property Svcs Books & Materials Equipment Other Expenditures Svcs Benefits Benefits Broks & Materials Benefits Benefits Books & Materials Benefits Books & Materials Benefits Books & Materials Books & B	009	Operation & Maintenance Svcs								
Prof & Tech Svcs Purch Property Svcs Purch Property Svcs Books & Materials Equipment Other Expenditures Svcs Pupil Transportation Salaries Pupil Transportation Salaries Books & Materials Cher Purchased Svcs Other Purchased Svcs Books & Materials Cher Expenditures Salaries Books & Materials Support Services Central Salaries Salaries Salaries Support Services Central Salaries Shorts Pupil Transportation Support Services Central Salaries Shorts Pupil Transportation Salaries	100	Salaries	\$6,298,212	\$6,593,043	\$6,460,591	\$6,638,278	\$6,609,178	(\$29,100)	-0.44%	2.51%
Prof & Tech Svcs Purch Property Svcs Other Purchased Svcs Books & Materials Equipment Other Expenditures Svcs Pupil Transportation Salaries Benefits Prof & Tech Svcs Purch Property Svcs Other Purchased Svcs Books & Materials Equipment Other Expenditures Books & Materials Charles Salaries Broks & Materials Support Services Central Salaries Salaries Support Services Central Salaries Support Services Central Support Services	200	Benefits	\$3,493,249	\$4,084,867	\$4,161,928	\$4,643,594	\$5,037,717	\$394,123	8.49%	1.91%
Purch Property Svcs Subooks & Materials Books & Materials Equipment Other Expenditures Other Expenditures Sucs Benefits Pupil Transportation Salaries Benefits Prof & Tech Svcs Purch Property Svcs Other Purchased Svcs Books & Materials Cother Expenditures Dupil Transportation Salaries Books & Materials Support Services Central Salaries Salaries Support Services Central Salaries Salaries Support Services Central Salaries Support Services Central Salaries	300	Prof & Tech Svcs	\$333,607	\$362,908	\$333,643	\$557,632	\$373,000	(\$184,632)	-33.11%	0.14%
Books & Materials  Equipment Other Expenditures  Other Expenditures  Sucs  Pupil Transportation Salaries  Benefits Purch Property Svcs Other Purchased Svcs Books & Materials Equipment Other Expenditures  Books & Materials Equipment Other Expenditures  Support Services Central Salaries Salaries  Support Services Central Salaries Support Services Central Salaries Support Services Central Salaries Support Services Central Salaries Support Services Central Salaries Support Services Central Salaries Support Services Central Salaries Support Services	400	Purch Property Svcs	\$3,574,129	\$4,300,923	\$2,853,826	\$3,670,116	\$3,639,839	(\$30,277)	-0.82%	1.38%
Books & Materials  Equipment Other Expenditures  Svcs  Pupil Transportation Salaries Benefits Purch Property Svcs Other Purchased Svcs Books & Materials Equipment Other Expenditures  Bupport Services Central Salaries Salaries Support Services Central Salaries Benefits Support Services Central Salaries Burch Svcs Support Services Central Salaries Support Services Central Salaries Benefits Salaries Support Services Central Salaries	200	Other Purchased Svcs	\$532,843	\$593,906	\$535,905	\$588,656	\$557,838	(\$30,818)	-5.24%	0.21%
Pupil Transportation Salaries Benefits Cother Expenditures Sucs Subject Sucs Benefits Cother Purchased Sucs Books & Materials Equipment Cother Expenditures Benefits Support Services Central Salaries Salaries Support Services Central Salaries Benefits Support Sucs Support Services Central Support Services Central Support Sucs Subject Subjectives Support Such Sucs Subject Subject Sucs Subject Subjectives Subjectives Subject Subjectives Subjective	009	Books & Materials	\$1,638,843	\$1,235,860	\$1,662,810	\$1,635,437	\$1,537,550	(\$97,887)	-5.99%	0.58%
Operation & Maintenance \$16 Svcs Svcs  Pupil Transportation Salaries Benefits Purch Property Svcs Other Purchased Svcs Books & Materials Equipment Other Expenditures Charles Salaries Support Services Central Salaries Benefits Support Services Central Support Services Support Service	700	Equipment	\$403,039	\$280,457	\$297,106	\$242,165	\$255,390	\$13,225	5.46%	0.10%
Pupil Transportation Salaries Salaries Purch Property Svcs Other Purchased Svcs Books & Materials Charles Brown Services Central Salaries Salaries Support Services Central Salaries Salaries Support Services Central Salaries Salaries Support Services Central Salaries Salaries Support Services Central Salaries	800	Other Expenditures	\$3,281	\$8,877	\$13,387	\$8,000	\$4,950	(\$3,050)	-38.13%	0.00%
Pupil Transportation Salaries Benefits Purch Property Svcs Other Purchased Svcs Books & Materials Equipment Other Expenditures  Support Services Central Salaries Benefits Benefits Pupil Transportation Salaries Benefits	2600	Operation & Maintenance Svcs	\$16,277,202	\$17,460,840	\$16,319,196	\$17,983,878	\$18,015,462	\$31,584	0.18%	6.84%
Salaries Salaries Benefits Prof & Tech Svcs Purch Property Svcs Other Purchased Svcs Books & Materials Equipment Other Expenditures  Support Services Central Salaries Benefits Prof & Tech Svcs Purch Property Svcs Salaries Benefits Benefits Prof & Tech Svcs Solaries Benefits Benefits Benefits Benefits Benefits Books & Materials Books & Materials	002	Pupil Transportation								
Benefits Prof & Tech Svcs Purch Property Svcs Other Purchased Svcs Books & Materials Cupport Services Central Salaries Benefits Purch Property Svcs Salaries Benefits Benefits Purch Property Svcs Salaries Benefits Benefi	100	Sparies	\$2,828,995	\$2,782,845	\$2,816,613	\$3,107,847	\$3,545,864	\$438,017	14.09%	1.35%
Prof & Tech Svcs Purch Property Svcs Other Purchased Svcs Books & Materials Equipment Other Expenditures  Support Services Central Salaries Benefits Purch Property Svcs Purch Property Svcs Other Purchased Svcs	200	Benefits	\$1,579,876	\$1,888,223	\$1,963,689	\$2,211,358	\$2,530,726	\$319,368	14.44%	0.96%
Purch Property Svcs Other Purchased Svcs Books & Materials Equipment Other Expenditures  Support Services Central Salaries Benefits Prof & Tech Svcs Purch Property Svcs Other Purchased Svcs	300	Prof & Tech Svcs	\$64,180	\$25,417	\$72,084	\$67,500	\$164,824	\$97,324	144.18%	0.06%
Support Services Central Salaries Salaries Supcher Expenditures Support Services Central Support Services Central Subracials Support Services Central Subport Services Subpo	400	Purch Property Svcs	\$87,026	\$49,852	\$105,159	\$69,490	\$109,540	\$40,050	57.63%	0.04%
Books & Materials  Equipment Other Expenditures  Pupil Transportation Support Services Central Salaries Benefits Prof & Tech Svcs Prof & Tech Svcs Other Purchased Svcs Books & Materials Books & Materials	200	Other Purchased Svcs	\$694,416	\$915,008	\$1,106,873	\$1,189,501	\$1,205,526	\$16,025	1.35%	0.46%
Support Services Central Support Services Central Salaries Benefits Prof & Tech Svcs Purch Property Svcs Other Purchased Svcs	009	Books & Materials	\$924,546	\$928,111	\$833,761	\$776,036	\$651,400	(\$124,636)	-16.06%	0.25%
Support Services Central Salaries Benefits Prof & Tech Svcs Prof National Support Services Central Salaries Description Shoke & Materials Books & Materials	700	Equipment	\$1,552,524	\$728,075	\$25,698		\$45,840	\$45,840		0.02%
Support Services Central Salaries Benefits Prof & Tech Svcs Purch Property Svcs Other Purchased Svcs	800	Other Expenditures	\$194		\$1,915		\$2,000	\$2,000		0.00%
Support Services Central  Salaries  Benefits  Prof & Tech Svcs  Purch Property Svcs  Other Purchased Svcs	2700	Pupil Transportation	\$7,731,757	\$7,317,530	\$6,925,792	\$7,421,732	\$8,255,720	\$833,988	11.24%	3.14%
Salaries Benefits Prof & Tech Svcs Purch Property Svcs Other Purchased Svcs	800	Support Services Central								
Benefits Prof & Tech Svcs Purch Property Svcs Other Purchased Svcs	100	Salaries	\$1,059,199	\$1,359,561	\$2,225,480	\$2,350,271	\$2,309,932	(\$40,339)	-1.72%	0.88%
Prof & Tech Svcs Purch Property Svcs Other Purchased Svcs	200	Benefits	\$1,103,743	\$1,740,440	\$1,541,975	\$1,972,487	\$1,904,094	(\$68,393)	-3.47%	0.72%
Purch Property Svcs Other Purchased Svcs	300	Prof & Tech Svcs	\$140,479	\$172,878	\$481,690	\$147,867	\$385,975	\$238,108	161.03%	0.15%
Other Purchased Svcs	400	Purch Property Svcs	\$303,816	\$288,838	\$250,824	\$205,530	\$381,730	\$176,200	85.73%	0.15%
Booke & Materials	200	Other Purchased Svcs	\$190,514	\$201,164	\$223,540	\$365,787	\$204,825	(\$160,962)	-44.00%	0.08%
DOUKS & Materials	009	Books & Materials	\$93,044	\$165,125	\$311,835	\$177,900	\$484,600	\$306,700	172.40%	0.18%

Page 17 of 20

	DESCRIPTION	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 BUDGET	16-17 BUDGET	VARIANCE	% CHANGE	% of BUDGET
700	Equipment Other Expenditures	\$171,863	\$251,729	\$340,813	\$555,323	\$77,200	(\$478,123)	-86.10%	0.03%
2800	Support Services Central	\$3,064,281	\$4,182,375	\$5,378,115	\$5,778,945	\$5,751,036	(\$27,909)	-0.48%	2.18%
2900 500 800	IU Services Other Purchased Svcs Other Expenditures	\$101,370	\$102,541	\$105,711	\$108,249	\$108,249	0\$\$	0.00%	0.04%
2900	IU Services	\$101,370	\$102,541	\$107,441	\$108,249	\$109,199	\$950	0.88%	0.04%
	Total 2000's Support Services	\$53,407,557	\$57,796,657	\$57,449,609	\$61,861,753	\$65,263,499	\$3,401,746	5.50%	24.80%
3200	Student Activities								
100	Salaries	\$1,222,919	\$1,304,866	\$1,440,652	\$1,450,448	\$1,572,575	\$122,127	8.42%	%09.0
200	Benefits	\$265,954	\$367,682	\$446,916	\$564,028	\$650,375	\$86,347	15.31%	0.25%
300	Prof & Tech Svcs	\$159,060	\$170,944	\$183,986	\$159,963	\$156,663	(\$3,300)	-2.06%	%90.0
400	Purch Property Svcs	\$24,057	\$29,782	\$29,365	\$44,560	\$45,232	\$672	1.51%	0.02%
200	Other Purchased Svcs	\$102,833	\$101,711	\$125,846	\$124,500	\$133,218	\$8,718	7.00%	0.05%
009	Books & Materials	\$178,078	\$169,190	\$214,514	\$224,640	\$209,759	(\$14,881)	-6.62%	0.08%
700	Equipment	\$38,726	\$209,076	\$124,244		\$18,700	\$18,700		0.01%
800	Other Expenditures	\$21,559	\$18,639	\$19,325	\$21,285	\$21,990	\$705	3.31%	0.01%
3200	Student Activities	\$2,013,186	\$2,371,892	\$2,584,848	\$2,589,424	\$2,808,512	\$219,088	8.46%	1.07%
3300	Community Services								
100	Salaries	\$5,555	\$1,548	\$6,123	\$1,500	\$2,000	\$500	33.33%	0.00%
200	Benefits	\$1,139	\$389	\$1,818	\$503	\$575	\$72	14.31%	0.00%
300	Prof & Tech Svcs	\$19,644	\$10,297	\$26,798	\$76,938	\$50,000	(\$26,938)	-35.01%	0.02%
200	Other Purchased Svcs	\$229,274	\$213,698	\$288		\$0	0\$		
009	Books & Materials	\$17,059	\$20,748	\$30,845	\$33,956	\$0	(\$33,956)	-100.00%	
800	Other Expenditures			\$240		\$0	0\$		
3300	Community Services	\$272,671	\$246,679	\$66,112	\$112,897	\$52,575	(\$60,322)	-53.43%	0.02%

Page 18 of 20

1										
		DESCRIPTION	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	15-16 BUDGET	16-17 BUDGET	VARIANCE	% CHANGE BUDGET	% of 3UDGET
<u>რ</u>	3400	Scholarships & Awards		60 60 64	A 233		<i>¥</i> .	O#		
()	3400	0,		\$299	\$231					
		Total 3000's Non Instructional	\$2,285,856	\$2,618,871	\$2,651,191	\$2,702,321	\$2,861,087	\$158,766	5.88%	1.09%
. 4	4400	Arch & Eng-Improvements Prof & Tech Svcs	\$33,789	\$8,998			0\$	0\$		
7	4400	Arch & Eng-Improvements	\$33,789	866'8\$						
Page	4600 300 400	Bidg improvement Prof & Tech Svcs Purch Property Svcs	\$24,934				0\$	0\$ 0\$		
19 of 20	4600	Bldg Improvement	\$24,934							
	Tota	Total 4000's Facilities Construction &	\$58,723	\$8,998				0\$		
3 '	5100 800 900	Debt Service Other Expenditures Debt Pmts & Transfers	\$12,599,128	\$12,365,185 \$11,066,653	\$11,676,372	\$11,643,404	\$13,105,803	\$1,462,399	12.56%	4.98% 3.85%
4)	5100	Debt Service	\$23,270,901	\$23,431,838	\$23,216,242	\$23,873,388	\$23,241,358	(\$632,030)	.2.65%	8.83%
ן נט ן	5200 900	Fund Transfers-Athletic & Capital Reserve Debt Pmts & Transfers \$3,040,000	oital Reserve \$3,040,000	\$325,811	\$2,000,000	\$200,000	\$0	(\$200,000)	.100.00%	
4)	5200	Fund Transfers-Athletic & Capital Reserve	\$3,040,000	\$325,811	\$2,000,000	\$200,000		(\$200,000)	.100.00%	
							_			

	DESCRIPTION	12-13 ACTUAL	13-14 ACTUAL	14-15 ACTUAL	14-15 ACTUAL 15-16 BUDGET 16-17 BUDGET	16-17 BUDGET	<u>% of</u> <u>VARIANCE</u> %CHANGE BUDGET	% CHANGE	% of BUDGET
006	Debt Pmts & Transfers	\$2,750,000	\$600,000	\$190,000		0\$	0\$		
2300	Transfers to Self Insurance	\$2,750,000	\$600,000	\$190,000					
5900	<b>Budgetary Reserve</b> Other Expenditures				\$3,000,000	\$3,000,000	0\$	0.00%	1.14%
2900	Budgetary Reserve				\$3,000,000	\$3,000,000		0.00%	1.14%
	Total 5000's Debt & Transfers	\$29,060,901	\$24,357,650	\$25,406,242	\$27,073,388	\$26,241,358	(\$832,030)	-3.07%	9.97%
	Grand Total:	\$213,253,956	\$222,086,616	\$228,680,788	\$244,867,303	\$263,205,342	\$18,338,039	7.49%	