

BASD
2017-2018
GENERAL FUND
BUDGET
WORKSHOP



March 29, 2017

**Bethlehem Area School District
2017-18 Budget
At A Glance**

March 29, 2017

| | <u>2015-16 Actual</u> | <u>2016-17 Budget</u> | <u>2017-18 Budget Jan 2017</u> | <u>2017-18 Budget Mar 2017</u> | <u>Dollar Change</u> | <u>Percentage Change</u> |
|--|---------------------------|---------------------------|------------------------------------|------------------------------------|--------------------------|------------------------------|
| <u>Revenues:</u> | | | | | | |
| Local | \$177,534,238 | \$180,868,457 | \$184,015,585 | \$184,050,585 | \$3,182,128 | 1.76% |
| State | \$63,944,944 | \$69,475,831 | \$71,324,589 | \$72,218,829 | \$2,742,998 | 3.95% |
| Other | \$1,469,898 | \$4,939,353 | \$2,005,000 | \$5,005,000 | \$65,647 | 1.33% |
| Federal | \$5,574,291 | \$5,472,349 | \$5,446,021 | \$5,446,021 | (\$26,328) | -0.48% |
| Total Revenue | \$248,523,371 | \$260,755,990 | \$262,791,195 | \$266,720,435 | \$5,964,445 | 2.29% |
| <u>Expenditures:</u> | | | | | | |
| Instruction | \$114,568,457 | \$120,097,618 | \$125,003,433 | \$123,873,786 | \$3,776,168 | 3.14% |
| Support Services | \$54,143,338 | \$56,305,141 | \$60,680,054 | \$60,094,788 | \$3,789,647 | 6.73% |
| Non-Instr Svcs | \$2,536,599 | \$2,491,661 | \$2,645,862 | \$2,645,862 | \$154,201 | 6.19% |
| Debt Svc/Transfers | \$27,222,320 | \$25,941,358 | \$26,590,484 | \$26,590,484 | \$649,126 | 2.50% |
| BASD | \$198,470,714 | \$204,835,778 | \$214,919,833 | \$213,204,920 | \$8,369,142 | 4.09% |
| PSERS | \$24,719,112 | \$29,926,411 | \$33,737,206 | \$33,398,346 | \$3,471,935 | 11.60% |
| CHARTER SCHOOLS | \$21,622,269 | \$25,993,801 | \$26,697,857 | \$26,697,857 | \$704,056 | 2.71% |
| Total Expenditures | \$244,812,095 | \$260,755,990 | \$275,354,896 | \$273,301,123 | \$12,545,133 | 4.81% |
| Revenue/Expenditure GAP (R/E-GAP) | | | \$12,563,701 | \$6,580,688 | | 2.52% |
| Less PSERS | | | \$3,810,795 | \$3,471,935 | | 1.33% |
| Less Charter Schools | | | \$704,056 | \$704,056 | | 0.27% |
| Net Operational Gap | | | \$8,048,850 | \$2,404,697 | | 0.92% |

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

The primary cost drivers impacting the deficit above include several high dollar mandated costs or programs that often overshadow our success and the outstanding commitment of the entire BASD community including the board, administration, staff, parents and students in the achievements of our school district. The impact of these few areas presents a very difficult challenge in maintaining a fiscally conservative operational approach while still providing exciting, creative and inspiring educational opportunities for our students.

2016-17 Budget Cost Drivers

| | | |
|------------------------------|--------------------|---------|
| PSERS | \$3,471,935 | 52.76% |
| Academic Initiatives | \$2,034,637 | 30.92% |
| Salaries | \$1,476,379 | 22.44% |
| Student Tuition | \$1,005,683 | 15.28% |
| Charter Schools | \$704,056 | 10.70% |
| General Operations | (\$2,112,002) | -32.09% |
| Net Deficit Remaining | \$6,580,688 | |

Rev 3/27/17

2017-18 GENERAL FUND BUDGET

Expenditure Summary by Functional Area

Mar 29, 2017

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

| DESCRIPTION | 15-16 ACTUAL | 16-17 BUDGET | 17-18 BUDGET | VARIANCE | % CHANGE | <u>% of</u> BUDGET |
|--|----------------------|----------------------|----------------------|---------------------|--------------|-----------------------|
| 1100 Regular Instruction | \$109,345,421 | \$120,208,300 | \$124,058,560 | \$3,850,260 | 3.20% | 45.39% |
| 1200 Special Education | \$32,632,146 | \$34,311,564 | \$36,986,664 | \$2,675,100 | 7.80% | 13.53% |
| 1300 Vocational Education | \$7,028,981 | \$7,292,827 | \$7,626,850 | \$334,023 | 4.58% | 2.79% |
| 1400 Other Instructional Programs | \$1,278,167 | \$1,812,621 | \$1,631,712 | (\$180,909) | -9.98% | 0.60% |
| 1500 Non Public Programs | \$8 | | | | | |
| 1600 Community College | \$2,353,634 | \$2,401,276 | \$2,426,880 | \$25,604 | 1.07% | 0.89% |
| 1800 Pre-Kindergarten Programs | \$654,258 | \$709,879 | \$735,559 | \$25,680 | 3.62% | 0.27% |
| Total Instruction | \$153,292,614 | \$166,736,467 | \$173,466,225 | \$6,729,758 | 4.04% | 63.47% |
| 2100 Student Services | \$9,259,467 | \$9,794,893 | \$10,362,870 | \$567,977 | 5.80% | 3.79% |
| 2200 Support Services Instructional S | \$5,715,648 | \$7,170,334 | \$8,677,156 | \$1,506,822 | 21.01% | 3.17% |
| 2300 Administrative Services | \$10,891,443 | \$11,630,784 | \$12,267,513 | \$636,729 | 5.47% | 4.49% |
| 2400 Medical Services | \$2,239,831 | \$2,398,834 | \$2,578,002 | \$179,168 | 7.47% | 0.94% |
| 2500 Fiscal Services | \$1,811,602 | \$2,144,864 | \$2,122,414 | (\$22,450) | -1.05% | 0.78% |
| 2600 Operation & Maintenance Svcs | \$17,364,335 | \$17,869,966 | \$19,210,905 | \$1,340,939 | 7.50% | 7.03% |
| 2700 Pupil Transportation | \$8,018,714 | \$8,350,945 | \$8,531,544 | \$180,599 | 2.16% | 3.12% |
| 2800 Support Services Central | \$6,014,927 | \$5,690,729 | \$6,205,723 | \$514,994 | 9.05% | 2.27% |
| 2900 IU Services | \$109,269 | \$109,199 | \$113,935 | \$4,736 | 4.34% | 0.04% |
| Total Support Services | \$61,425,235 | \$65,160,548 | \$70,070,062 | \$4,909,514 | 7.53% | 25.64% |
| 3200 Student Activities | \$2,800,685 | \$2,864,842 | \$3,110,362 | \$245,520 | 8.57% | 1.14% |
| 3300 Community Services | \$71,241 | \$52,775 | \$63,590 | \$10,815 | 20.49% | 0.02% |
| 3400 Scholarships & Awards | | | \$400 | \$400 | | 0.00% |
| Total Non Instructional | \$2,871,926 | \$2,917,617 | \$3,174,352 | \$256,735 | 8.80% | 1.16% |
| 5100 Debt Service | \$23,466,723 | \$22,941,358 | \$23,590,484 | \$649,126 | 2.83% | 8.63% |
| 5200 Fund Transfers-Athletic & Capit | \$3,656,500 | | | | | |
| 5300 Transfers to Self Insurance | \$99,096 | | | | | |
| 5900 Budgetary Reserve | | \$3,000,000 | \$3,000,000 | | 0.00% | 1.10% |
| Total Debt & Transfers | \$27,222,320 | \$25,941,358 | \$26,590,484 | \$649,126 | 2.50% | 9.73% |
| Grand Total: | \$244,812,095 | \$260,755,990 | \$273,301,123 | \$12,545,133 | 4.81% | |

2017-18 GENERAL FUND BUDGET

Expenditures by Functional Area - Expanded View

March 29, 2017

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

| <u>DESCRIPTION</u> | <u>15-16 ACTUAL</u> | <u>16-17 BUDGET</u> | <u>17-18 BUDGET</u> | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|---|----------------------|----------------------|----------------------|--------------------|-----------------|--------------------|
| 1000 <i>Instruction: Instruction includes all those activities dealing directly with the interaction between teachers and students and related costs, which can be directly attributed to a program of instruction. Included here are the activities of aides or classroom assistance of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process.</i> | | | | | | |
| 1110 Regular Instruction | \$101,731,462 | \$112,148,246 | \$115,255,044 | \$3,106,798 | 2.77% | 42.17% |
| 1134 Family & Consumer Science | \$953,670 | \$920,163 | \$913,915 | (\$6,248) | -0.68% | 0.33% |
| 1135 Industrial Arts | \$1,029,892 | \$983,866 | \$994,802 | \$10,936 | 1.11% | 0.36% |
| 1136 Business Education | \$2,125,248 | \$2,348,432 | \$2,533,462 | \$185,030 | 7.88% | 0.93% |
| 1137 Technology Education | | | \$449,291 | \$449,291 | | 0.16% |
| 1190 Fed Pgm Instr | \$3,505,149 | \$3,807,593 | \$3,912,046 | \$104,453 | 2.74% | 1.43% |
| 1100 Regular Instruction | \$109,345,421 | \$120,208,300 | \$124,058,560 | \$3,850,260 | 3.20% | 45.39% |
| 1211 Life Skills Support | \$2,209,297 | \$2,599,022 | \$2,663,404 | \$64,382 | 2.48% | 0.97% |
| 1221 Hearing Impaired | \$490,212 | \$422,420 | \$456,933 | \$34,513 | 8.17% | 0.17% |
| 1224 Visually Impaired | \$44,748 | \$40,291 | \$40,553 | \$262 | 0.65% | 0.01% |
| 1225 Speech & Language | \$1,727,087 | \$1,853,818 | \$1,894,953 | \$41,135 | 2.22% | 0.69% |
| 1231 Emotional Support | \$4,593,912 | \$2,844,900 | \$2,479,775 | (\$365,125) | -12.83% | 0.91% |
| 1233 Autistic Support | \$2,479,545 | \$2,466,384 | \$2,712,574 | \$246,190 | 9.98% | 0.99% |
| 1241 Learning Support | \$13,317,954 | \$13,658,651 | \$15,072,262 | \$1,413,611 | 10.35% | 5.51% |
| 1243 Gifted Svcs | \$902,131 | \$952,710 | \$1,057,456 | \$104,746 | 10.99% | 0.39% |
| 1260 Physical Support | \$797,423 | \$804,199 | \$865,351 | \$61,152 | 7.60% | 0.32% |
| 1270 Early Intervention | \$558,194 | \$659,718 | \$698,355 | \$38,637 | 5.86% | 0.26% |
| 1280 Early Intervention | \$69,352 | \$31,056 | \$87,372 | \$56,316 | 181.34% | 0.03% |
| 1290 Other Special Education | \$5,442,291 | \$7,978,395 | \$8,957,676 | \$979,281 | 12.27% | 3.28% |
| 1200 Special Education | \$32,632,146 | \$34,311,564 | \$36,986,664 | \$2,675,100 | 7.80% | 13.53% |
| 1390 Vocational Education | \$7,028,981 | \$7,292,827 | \$7,626,850 | \$334,023 | 4.58% | 2.79% |
| 1300 Vocational Education | \$7,028,981 | \$7,292,827 | \$7,626,850 | \$334,023 | 4.58% | 2.79% |
| 1420 Summer School | \$222,425 | \$102,755 | \$102,329 | (\$426) | -0.41% | 0.04% |
| 1430 Homebound Education | \$131,138 | \$151,272 | \$242,325 | \$91,053 | 60.19% | 0.09% |
| 1441 Court Placed Tuition | \$112,847 | \$266,982 | \$318,086 | \$51,104 | 19.14% | 0.12% |
| 1442 Alternative Education | \$667,056 | \$1,135,667 | \$880,968 | (\$254,699) | -22.43% | 0.32% |
| 1450 After School Instr | \$141,433 | \$155,945 | \$88,004 | (\$67,941) | -43.57% | 0.03% |
| 1490 Other Instructional Pgms | \$3,268 | | \$0 | | | |
| 1400 Other Instructional Programs | \$1,278,167 | \$1,812,621 | \$1,631,712 | (\$180,909) | -9.98% | 0.60% |
| 1500 Non Public Pgms | \$8 | | \$0 | | | |

| <u>DESCRIPTION</u> | <u>15-16 ACTUAL</u> | <u>16-17 BUDGET</u> | <u>17-18 BUDGET</u> | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|---|---|----------------------|----------------------|--------------------|-----------------|--------------------|
| 1500 Non Public Programs | \$8 | | \$0 | | | |
| 1693 Community College | \$2,353,634 | \$2,401,276 | \$2,426,880 | \$25,604 | 1.07% | 0.89% |
| 1600 Community College | \$2,353,634 | \$2,401,276 | \$2,426,880 | \$25,604 | 1.07% | 0.89% |
| 1801 Pre-Kindergarten Instruction | \$624,352 | \$675,099 | \$625,743 | (\$49,356) | -7.31% | 0.23% |
| 1802 Pre-Kindergarten Admin | \$29,241 | \$29,480 | \$103,816 | \$74,336 | 252.16% | 0.04% |
| 1803 Pre-Kindergarten Maintenance | | \$1,800 | \$2,000 | \$200 | 11.11% | 0.00% |
| 1805 Pre-Kindergarten Food | \$659 | \$3,000 | \$4,000 | \$1,000 | 33.33% | 0.00% |
| 1806 Pre-Kindergarten Prof Development | \$5 | \$500 | \$0 | (\$500) | -100.00% | |
| 1800 Pre-Kindergarten Programs | \$654,258 | \$709,879 | \$735,559 | \$25,680 | 3.62% | 0.27% |
| Total Instruction | \$153,292,614 | \$166,736,467 | \$173,466,225 | \$6,729,758 | 4.04% | 63.47% |
| 2000 | <i>Support Services: Support Services are those services that provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist as adjuncts to support the fulfillment of the objectives of instruction, community services, and enterprise programs.</i> | | | | | |
| 2119 Pupil Svcs | \$421,901 | \$434,111 | \$438,793 | \$4,682 | 1.08% | 0.16% |
| 2120 Guidance | \$6,104,396 | \$6,431,434 | \$6,902,184 | \$470,750 | 7.32% | 2.53% |
| 2130 Attendance | \$336,792 | \$366,363 | \$381,315 | \$14,952 | 4.08% | 0.14% |
| 2140 Psychological Svcs | \$1,483,380 | \$1,576,129 | \$1,568,243 | (\$7,886) | -0.50% | 0.57% |
| 2160 Social Work Svcs | \$553,239 | \$586,763 | \$618,969 | \$32,206 | 5.49% | 0.23% |
| 2170 Child Acctg | \$359,662 | \$398,843 | \$452,866 | \$54,023 | 13.54% | 0.17% |
| 2190 Other Student Svcs | \$96 | \$1,250 | \$500 | (\$750) | -60.00% | 0.00% |
| 2100 Student Services | \$9,259,467 | \$9,794,893 | \$10,362,870 | \$567,977 | 5.80% | 3.79% |
| 2220 Tech Support | \$272,089 | \$304,153 | \$312,100 | \$7,947 | 2.61% | 0.11% |
| 2240 Computer Asst. Instr | \$413,218 | \$426,366 | \$421,320 | (\$5,046) | -1.18% | 0.15% |
| 2250 Library | \$1,912,667 | \$2,018,782 | \$2,139,902 | \$121,120 | 6.00% | 0.78% |
| 2260 Curriculum & Instr Svcs | \$1,164,403 | \$1,239,393 | \$1,121,118 | (\$118,275) | -9.54% | 0.41% |
| 2269 Pupil Svcs | \$1,026,996 | \$955,117 | \$1,074,081 | \$118,964 | 12.46% | 0.39% |
| 2271 Staff Development-Certified | \$808,543 | \$2,111,609 | \$3,476,923 | \$1,365,314 | 64.66% | 1.27% |
| 2272 Staff Dev - Instr Non Cert | \$40,314 | \$44,065 | \$56,872 | \$12,807 | 29.06% | 0.02% |
| 2280 Non Public Support Svcs | \$73,132 | \$70,849 | \$74,840 | \$3,991 | 5.63% | 0.03% |
| 2200 Support Services Instructional St | \$5,711,362 | \$7,170,334 | \$8,677,156 | \$1,506,822 | 21.01% | 3.17% |
| 2310 Board Svcs | \$145,051 | \$169,400 | \$223,750 | \$54,350 | 32.08% | 0.08% |
| 2330 Tax Collection | \$1,072,321 | \$1,049,119 | \$1,195,838 | \$146,719 | 13.98% | 0.44% |
| 2340 Negotiations Svcs | \$12,643 | \$25,000 | \$25,000 | | 0.00% | 0.01% |
| 2350 Legal Svcs | \$326,370 | \$410,000 | \$452,000 | \$42,000 | 10.24% | 0.17% |
| 2360 Superintendent's Office | \$464,915 | \$501,908 | \$524,150 | \$22,242 | 4.43% | 0.19% |
| 2370 Community Relations | \$106,750 | \$138,138 | \$126,646 | (\$11,492) | -8.32% | 0.05% |
| 2380 Principal's Office | \$8,690,218 | \$9,269,380 | \$9,654,839 | \$385,459 | 4.16% | 3.53% |
| 2390 Graduation Activities | \$73,176 | \$67,839 | \$65,290 | (\$2,549) | -3.76% | 0.02% |
| 2300 Administrative Services | \$10,891,443 | \$11,630,784 | \$12,267,513 | \$636,729 | 5.47% | 4.49% |
| 2419 Nursing Supervisor | \$151,059 | \$163,871 | \$168,076 | \$4,205 | 2.57% | 0.06% |

| <u>DESCRIPTION</u> | <u>15-16 ACTUAL</u> | <u>16-17 BUDGET</u> | <u>17-18 BUDGET</u> | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|--|---------------------|---------------------|---------------------|--------------------|-----------------|--------------------|
| 2420 Medical Svcs | \$3,330 | \$5,700 | \$5,985 | \$285 | 5.00% | 0.00% |
| 2430 Dental Svcs | \$9,339 | \$19,500 | \$13,075 | (\$6,425) | -32.95% | 0.00% |
| 2440 Nursing Svcs | \$1,845,342 | \$1,960,618 | \$2,139,504 | \$178,886 | 9.12% | 0.78% |
| 2450 Non Public Nursing Svcs | \$213,192 | \$232,145 | \$243,362 | \$11,217 | 4.83% | 0.09% |
| 2490 Other Health Svcs | \$17,569 | \$17,000 | \$8,000 | (\$9,000) | -52.94% | 0.00% |
| 2400 Medical Services | \$2,239,831 | \$2,398,834 | \$2,578,002 | \$179,168 | 7.47% | 0.94% |
| 2511 Fiscal Services | \$324,091 | \$383,872 | \$378,480 | (\$5,392) | -1.40% | 0.14% |
| 2513 Rec/Disbursement of Funds | \$286,226 | \$291,405 | \$318,571 | \$27,166 | 9.32% | 0.12% |
| 2514 Payroll Services | \$312,885 | \$330,741 | \$357,075 | \$26,334 | 7.96% | 0.13% |
| 2515 Accounting Services | \$35,334 | | \$119,913 | \$119,913 | | 0.04% |
| 2516 Internal Auditing Services | \$88,499 | \$94,699 | \$87,612 | (\$7,087) | -7.48% | 0.03% |
| 2519 Fiscal Services Other | \$86,464 | \$275,384 | \$144,937 | (\$130,447) | -47.37% | 0.05% |
| 2520 Purchasing Svcs | \$72,110 | \$87,574 | \$10,700 | (\$76,874) | -87.78% | 0.00% |
| 2530 Warehouse & Distribution Svcs | \$175,843 | \$181,376 | \$191,058 | \$9,682 | 5.34% | 0.07% |
| 2540 Printing Svcs | \$430,066 | \$499,813 | \$514,068 | \$14,255 | 2.85% | 0.19% |
| 2590 Business Support | \$85 | | \$0 | | | |
| 2500 Fiscal Services | \$1,811,602 | \$2,144,864 | \$2,122,414 | (\$22,450) | -1.05% | 0.78% |
| 2611 Operations Spvr | \$308,742 | \$265,694 | \$282,128 | \$16,434 | 6.19% | 0.10% |
| 2619 Maintenance Spvr | \$462,887 | \$494,535 | \$532,955 | \$38,420 | 7.77% | 0.20% |
| 2620 Facility Svcs | \$14,485,558 | \$15,385,838 | \$16,771,648 | \$1,385,810 | 9.01% | 6.14% |
| 2630 Grounds Svcs | \$877,799 | \$795,063 | \$795,875 | \$812 | 0.10% | 0.29% |
| 2650 Vehicle Svcs | \$380,509 | \$193,778 | \$102,500 | (\$91,278) | -47.10% | 0.04% |
| 2660 Security Svcs | \$848,839 | \$735,058 | \$725,799 | (\$9,259) | -1.26% | 0.27% |
| 2600 Operation & Maintenance Svcs | \$17,364,335 | \$17,869,966 | \$19,210,905 | \$1,340,939 | 7.50% | 7.03% |
| 2719 Pupil Transp Mgmt | \$495,937 | \$599,319 | \$556,261 | (\$43,058) | -7.18% | 0.20% |
| 2720 Pupil Transportation | \$5,742,110 | \$5,949,028 | \$5,753,105 | (\$195,923) | -3.29% | 2.11% |
| 2730 Crossing Guards | \$486,790 | \$576,175 | \$600,338 | \$24,163 | 4.19% | 0.22% |
| 2740 Vehicle Maint Svcs | \$1,293,878 | \$1,226,423 | \$1,621,840 | \$395,417 | 32.24% | 0.59% |
| 2700 Pupil Transportation | \$8,018,714 | \$8,350,945 | \$8,531,544 | \$180,599 | 2.16% | 3.12% |
| 2818 Technology Svcs | \$2,640,480 | \$2,136,489 | \$2,652,454 | \$515,965 | 24.15% | 0.97% |
| 2821 Information Technology | \$247,498 | \$255,444 | \$273,623 | \$18,179 | 7.12% | 0.10% |
| 2823 Community Relations | \$62,842 | \$37,000 | \$57,300 | \$20,300 | 54.86% | 0.02% |
| 2831 Personnel Svcs Supervisor | \$324,382 | \$318,425 | \$307,644 | (\$10,781) | -3.39% | 0.11% |
| 2832 Recruitment & Placement Svcs | \$144,094 | \$149,713 | \$161,409 | \$11,696 | 7.81% | 0.06% |
| 2833 Staff Accounting Svcs | \$417,495 | \$461,438 | \$467,370 | \$5,932 | 1.29% | 0.17% |
| 2834 Staff Dev-Non Instr Certified | \$239,173 | \$364,879 | \$260,842 | (\$104,037) | -28.51% | 0.10% |
| 2835 Staff Health Svcs | \$352,292 | \$424,439 | \$390,820 | (\$33,619) | -7.92% | 0.14% |
| 2836 Staff Dev-Non Cert Non Instr | \$89,783 | \$79,419 | \$135,837 | \$56,418 | 71.04% | 0.05% |
| 2840 Data Processing | \$1,164,457 | \$1,210,763 | \$1,247,900 | \$37,137 | 3.07% | 0.46% |
| 2850 State & Federal Liaison | \$332,431 | \$252,720 | \$250,524 | (\$2,196) | -0.87% | 0.09% |
| 2800 Support Services Central | \$6,014,927 | \$5,690,729 | \$6,205,723 | \$514,994 | 9.05% | 2.27% |

| <u>DESCRIPTION</u> | <u>15-16 ACTUAL</u> | <u>16-17 BUDGET</u> | <u>17-18 BUDGET</u> | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|---|----------------------|----------------------|----------------------|---------------------|-----------------|--------------------|
| 2910 IU Services | \$109,269 | \$109,199 | \$113,935 | \$4,736 | 4.34% | 0.04% |
| 2900 IU Services | \$109,269 | \$109,199 | \$113,935 | \$4,736 | 4.34% | 0.04% |
| Total Support Services | \$61,420,949 | \$65,160,548 | \$70,070,062 | \$4,909,514 | 7.53% | 25.64% |
| 3000 <i>Non Instructional: Activities concerned with providing non-instructional services to students, staff or the community.</i> | | | | | | |
| 3210 Student Activities | \$535,977 | \$396,127 | \$489,569 | \$93,442 | 23.59% | 0.18% |
| 3250 Athletics | \$2,264,708 | \$2,468,715 | \$2,620,793 | \$152,078 | 6.16% | 0.96% |
| 3200 Student Activities | \$2,800,685 | \$2,864,842 | \$3,110,362 | \$245,520 | 8.57% | 1.14% |
| 3300 Comm Svcs/Crossing Guards | \$71,241 | \$52,775 | \$63,590 | \$10,815 | 20.49% | 0.02% |
| 3300 Community Services | \$71,241 | \$52,775 | \$63,590 | \$10,815 | 20.49% | 0.02% |
| 3400 Scholarships & Awards | | | \$400 | \$400 | | 0.00% |
| 3400 Scholarships & Awards | | | \$400 | \$400 | | 0.00% |
| Total Non Instructional | \$2,871,926 | \$2,917,617 | \$3,174,352 | \$256,735 | 8.80% | 1.16% |
| 5000 <i>Debt & Transfers: This category includes current debt service expenditures and other expenses (expenditures and other financing uses). Other financing uses represent the disbursement of governmental funds not classified in other functional areas that require budgetary and accounting control. These include the refunding of debt and transfers of monies from one fund to another and to component units. Other expenditures recorded to this account series include refunds of prior period receipts and revenues, and current debt service expenditures.</i> | | | | | | |
| 5110 Debt Service | \$23,220,109 | \$22,691,358 | \$23,340,484 | \$649,126 | 2.86% | 8.54% |
| 5130 Refund Prior Yr Receipts | \$246,614 | \$250,000 | \$250,000 | | 0.00% | 0.09% |
| 5100 Debt Service | \$23,466,723 | \$22,941,358 | \$23,590,484 | \$649,126 | 2.83% | 8.63% |
| 5230 Capital Projects Fund Transfer | \$3,656,500 | | \$0 | | | |
| 5200 Fund Transfers-Athletic & Capital | \$3,656,500 | | \$0 | | | |
| 5310 Transfer to Self Insurance Fund | \$99,096 | | \$0 | | | |
| 5300 Transfers to Self Insurance | \$99,096 | | \$0 | | | |
| 5900 Budgetary Reserve | | \$3,000,000 | \$3,000,000 | | 0.00% | 1.10% |
| 5900 Budgetary Reserve | | \$3,000,000 | \$3,000,000 | | 0.00% | 1.10% |
| Total Debt & Transfers | \$27,222,320 | \$25,941,358 | \$26,590,484 | \$649,126 | 2.50% | 9.73% |
| Grand Total: | \$244,807,808 | \$260,755,990 | \$273,301,123 | \$12,545,133 | 4.81% | |

2017-18 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.

March 29, 2017

| <u>DESCRIPTION</u> | <u>15-16 ACTUAL</u> | <u>16-17 BUDGET</u> | <u>17-18 BUDGET</u> | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|--------------------------------------|----------------------|----------------------|----------------------|--------------------|-----------------|--------------------|
| <u>Local Revenue</u> | | | | | | |
| 6111 Current Real Estate Taxes | \$148,205,534 | \$154,415,951 | \$155,755,544 | \$1,339,593 | 0.87% | 58.40% |
| 6112 Interim Real Estate Taxes | \$1,709,879 | \$937,641 | \$1,800,000 | \$862,359 | 91.97% | 0.67% |
| 6113 Public Utility Realty Tax | \$177,244 | \$180,000 | \$183,190 | \$3,190 | 1.77% | 0.07% |
| 6114 Payments In Lieu Of Taxes | \$445,817 | \$449,000 | \$300,000 | (\$149,000) | -33.18% | 0.11% |
| 6120 Per Capita Tax Sec 679 | \$243,997 | \$220,000 | \$245,300 | \$25,300 | 11.50% | 0.09% |
| 6141 Per Capita Tax Act 511 | \$243,997 | \$220,000 | \$245,300 | \$25,300 | 11.50% | 0.09% |
| 6143 Emergency Tax | \$327,658 | \$313,600 | \$325,000 | \$11,400 | 3.64% | 0.12% |
| 6151 Earned Income Tax | \$13,563,405 | \$13,450,000 | \$13,900,000 | \$450,000 | 3.35% | 5.21% |
| 6153 Real Estate Transfer Tax | \$3,203,903 | \$2,400,000 | \$2,425,000 | \$25,000 | 1.04% | 0.91% |
| 6157 Mercantile Tax | \$3,808,516 | \$3,500,000 | \$3,826,000 | \$326,000 | 9.31% | 1.43% |
| 6211 Tax Increment Payments | (\$4,561,760) | (\$4,700,000) | (\$4,800,000) | (\$100,000) | 2.13% | -1.80% |
| 6411 Delinquent Real Estate Tx | \$4,617,867 | \$5,000,000 | \$4,661,000 | (\$339,000) | -6.78% | 1.75% |
| 6420 Delinquent Per Capita Taxes | \$51,012 | \$76,000 | \$75,000 | (\$1,000) | -1.32% | 0.03% |
| 6457 Delinquent Mercantile Tax | \$552,539 | \$530,000 | \$600,500 | \$70,500 | 13.30% | 0.23% |
| 6510 Earnings On Investments | \$191,368 | \$90,000 | \$525,000 | \$435,000 | 483.33% | 0.20% |
| 6710 Admissions | \$130,635 | \$135,000 | \$135,000 | | 0.00% | 0.05% |
| 6740 Student Fees | \$97,350 | \$197,000 | \$209,300 | \$12,300 | 6.24% | 0.08% |
| 6750 Student Activity Special Events | \$5,430 | \$6,200 | \$10,500 | \$4,300 | 69.35% | 0.00% |
| 6810 Revenue From Local Govt | | \$17,488 | \$25,000 | \$7,512 | 42.96% | 0.01% |
| 6831 Fed Rev Frm Othr LEAs-Idea | | \$13,883 | \$13,883 | | 0.00% | 0.01% |
| 6832 Fed IDEA Rev Pass Thru | \$1,998,961 | \$1,930,376 | \$2,027,866 | \$97,490 | 5.05% | 0.76% |
| 6910 Rent From Sch Facilities | \$1,136,060 | \$300,000 | \$221,000 | (\$79,000) | -26.33% | 0.08% |
| 6920 Contributions/Donations | \$363,771 | \$535,318 | \$457,702 | (\$77,616) | -14.50% | 0.17% |
| 6942 Summer School Tuition | \$48,647 | \$53,500 | \$55,000 | \$1,500 | 2.80% | 0.02% |
| 6944 Tuition Other PA LEAs | \$431,473 | \$225,000 | \$241,500 | \$16,500 | 7.33% | 0.09% |
| 6970 Service Revenue | \$299,112 | | \$300,000 | \$300,000 | | 0.11% |
| 6981 Community Svc Activities | \$2,500 | \$2,500 | \$2,000 | (\$500) | -20.00% | 0.00% |
| 6991 Refund Prior Year Exp | \$80,608 | \$150,000 | \$135,000 | (\$15,000) | -10.00% | 0.05% |
| 6992 Misc Revenue | \$9,744 | | \$0 | | | 0.00% |
| 6999 Misc Revenue | \$148,972 | \$220,000 | \$150,000 | (\$70,000) | -31.82% | 0.06% |
| Total Local Revenue | \$177,534,238 | \$180,868,457 | \$184,050,585 | \$3,182,128 | 1.76% | 69.01% |
| <u>State Revenue</u> | | | | | | |
| 7110 Basic Educ Funding | \$29,220,357 | \$30,630,883 | \$31,813,343 | \$1,182,460 | 3.86% | 11.93% |
| 7160 Tuition-Sec 1305 & 1306 | \$280,697 | \$225,000 | \$250,000 | \$25,000 | 11.11% | 0.09% |
| 7250 Migratory Children | \$1,200 | \$1,000 | \$1,200 | \$200 | 20.00% | 0.00% |
| 7271 Special Education | \$6,969,586 | \$7,354,008 | \$7,331,879 | (\$22,129) | -0.30% | 2.75% |
| 7292 Pre-K Counts | \$646,000 | \$646,000 | \$646,000 | | 0.00% | 0.24% |
| 7310 Transportation Subsidy | | \$2,260,000 | \$0 | (\$2,260,000) | -100.00% | 0.00% |
| 7311 Transportation Subsidy | \$1,360,637 | | \$1,350,000 | \$1,350,000 | | 0.51% |

| <u>DESCRIPTION</u> | <u>15-16 ACTUAL</u> | <u>16-17 BUDGET</u> | <u>17-18 BUDGET</u> | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|--|---------------------|---------------------|----------------------|-----------------|-----------------|--------------------|
| 7312 Transportation Subsidy NP | \$910,525 | | \$950,000 | \$950,000 | | 0.36% |
| 7320 Rental/Sinking Fund Reimb | \$1,739,537 | \$1,596,600 | \$1,398,788 | (\$197,812) | -12.39% | 0.52% |
| 7330 Medical & Dental Svcs | \$331,621 | \$335,000 | \$337,000 | \$2,000 | 0.60% | 0.13% |
| 7340 Homestead Prop Tax Relief | \$4,741,858 | \$4,743,340 | \$4,743,340 | | 0.00% | 1.78% |
| 7360 Safe Schools | \$24,996 | | \$25,000 | \$25,000 | | 0.01% |
| 7505 Ready to Learn Grant | \$1,797,733 | \$2,089,553 | \$1,797,733 | (\$291,820) | -13.97% | 0.67% |
| 7599 DCED Grants | \$139,454 | \$1,142,319 | \$1,117,454 | (\$24,865) | -2.18% | 0.42% |
| 7810 State Share Social Security | \$3,450,567 | \$3,803,108 | \$3,756,295 | (\$46,813) | -1.23% | 1.41% |
| 7820 State Share Retirement | \$12,330,176 | \$14,649,020 | \$16,700,797 | \$2,051,777 | 14.01% | 6.26% |
| Total State Revenue | \$63,944,944 | \$69,475,831 | \$72,218,829 | \$2,742,998 | 3.95% | 27.08% |
| <u>Federal Revenue</u> | | | | | | |
| 8110 Pmts Federally Impacted Areas PL | \$48,255 | \$5,000 | \$0 | (\$5,000) | -100.00% | 0.00% |
| 8514 Title 1 Reading First | \$3,906,530 | \$3,782,599 | \$3,776,282 | (\$6,317) | -0.17% | 1.42% |
| 8515 NCLB Title II | \$672,652 | \$682,527 | \$663,158 | (\$19,369) | -2.84% | 0.25% |
| 8516 NCLB Title III | \$245,438 | \$234,590 | \$237,000 | \$2,410 | 1.03% | 0.09% |
| 8580 Child Care And Development Block | \$164,581 | \$162,633 | \$164,581 | \$1,948 | 1.20% | 0.06% |
| 8810 ACCESS Reimbursement | \$446,338 | \$500,000 | \$500,000 | | 0.00% | 0.19% |
| 8820 ACCESS Health-Related Transp & | \$90,497 | \$105,000 | \$105,000 | | 0.00% | 0.04% |
| Total Federal Revenue | \$5,574,291 | \$5,472,349 | \$5,446,021 | (\$26,328) | -0.48% | 2.04% |
| <u>Other Revenue</u> | | | | | | |
| 9290 Proceeds Ext Term Lease | \$677,898 | | \$0 | | | 0.00% |
| 9400 Sale Of Equipment | \$791,000 | \$20,000 | \$0 | (\$20,000) | -100.00% | 0.00% |
| 9910 Fund Balance Revenue | | \$4,914,353 | \$5,000,000 | \$85,647 | 1.74% | 1.87% |
| 9990 Insurance Recoveries | \$1,000 | \$5,000 | \$5,000 | | 0.00% | 0.00% |
| Total Other Revenue | \$1,469,898 | \$4,939,353 | \$5,005,000 | \$65,647 | 1.33% | 1.88% |
| <u>Grand Total:</u> | \$248,523,371 | \$260,755,990 | \$266,720,435 | \$5,964,445 | 2.29% | |

2017-18 GENERAL FUND BUDGET

Expenditures by Major Category

Mar 29, 2017

The Object view categorizes the service or commodity bought. This dimension identifies nine (9) major object categories: Personnel Services – Salaries, (2) Personnel Services – Employee Benefits, (3) Purchased Professional and Technical Services, (4) Purchased Property Services, (5) Other Purchased Services, (6) Supplies, (7) Property, (8) Other Objects, (9) Other Financing Uses.

| <u>DESCRIPTION</u> | <u>15-16 ACTUAL</u> | <u>16-17 BUDGET</u> | <u>17-18 BUDGET</u> | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|--------------------|---------------------|---------------------|---------------------|-----------------|-----------------|--------------------|
|--------------------|---------------------|---------------------|---------------------|-----------------|-----------------|--------------------|

100: Gross salaries paid to employees of the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.

| <u>DESCRIPTION</u> | <u>15-16 ACTUAL</u> | <u>16-17 BUDGET</u> | <u>17-18 BUDGET</u> | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|---------------------------|---------------------|---------------------|----------------------|--------------------|-----------------|--------------------|
| 110 Salaries-Admin | \$6,777,102 | \$6,698,656 | \$6,883,259 | \$184,603 | 2.76% | 2.52% |
| 120 Salaries-Prof | \$68,817,630 | \$71,412,406 | \$71,387,552 | (\$24,854) | -0.03% | 26.12% |
| 130 Salaries-Supplemental | \$2,624,334 | \$2,768,523 | \$2,854,761 | \$86,238 | 3.11% | 1.04% |
| 140 Salaries-Tech | \$811,669 | \$837,165 | \$860,053 | \$22,888 | 2.73% | 0.31% |
| 150 Salaries-Clerical | \$3,810,291 | \$3,889,820 | \$4,159,633 | \$269,813 | 6.94% | 1.52% |
| 160 Salaries-Technical | \$2,028,749 | \$1,947,192 | \$2,224,574 | \$277,382 | 14.25% | 0.81% |
| 170 Salaries-Bus Drivers | \$2,629,220 | \$3,167,763 | \$3,006,661 | (\$161,102) | -5.09% | 1.10% |
| 180 Salaries-Custodian | \$4,854,882 | \$5,048,316 | \$5,512,204 | \$463,888 | 9.19% | 2.02% |
| 190 Salaries-Instr Asst | \$3,623,252 | \$3,930,402 | \$4,297,247 | \$366,845 | 9.33% | 1.57% |
| Salaries | \$95,977,127 | \$99,700,243 | \$101,185,944 | \$1,485,701 | 1.49% | 37.02% |

200: Amounts paid by the district on behalf of employees; these amounts are not included in gross salary, but are in addition to that amount. Such payments are fringe benefit payments; and, while not paid directly to employees are part of the personnel cost.

| <u>DESCRIPTION</u> | <u>15-16 ACTUAL</u> | <u>16-17 BUDGET</u> | <u>17-18 BUDGET</u> | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|------------------------------|---------------------|---------------------|---------------------|--------------------|-----------------|--------------------|
| 210 Group Insurance | \$420,453 | \$457,277 | \$481,227 | \$23,950 | 5.24% | 0.18% |
| 220 Social Security | \$7,196,628 | \$7,613,279 | \$7,825,129 | \$211,850 | 2.78% | 2.86% |
| 230 Retirement | \$24,719,112 | \$29,926,411 | \$33,398,346 | \$3,471,935 | 11.60% | 12.22% |
| 240 Tuition Reimb | \$467,905 | \$579,000 | \$579,000 | | 0.00% | 0.21% |
| 250 Unemployment | | \$125,000 | \$100,000 | (\$25,000) | -20.00% | 0.04% |
| 260 Workers Comp | \$847,419 | \$950,818 | \$1,074,591 | \$123,773 | 13.02% | 0.39% |
| 270 Health Insurance | \$23,775,501 | \$25,816,709 | \$26,305,999 | \$489,290 | 1.90% | 9.63% |
| 280 Retiree Health Insurance | \$1,258,168 | \$1,819,765 | \$1,371,404 | (\$448,361) | -24.64% | 0.50% |
| 290 Other Medical Benefits | \$256,182 | \$44,200 | \$105,530 | \$61,330 | 138.76% | 0.04% |
| Benefits | \$58,941,369 | \$67,332,459 | \$71,241,226 | \$3,908,767 | 5.81% | 26.07% |

300: Services that by their nature require persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, tax collectors etc

| <u>DESCRIPTION</u> | <u>15-16 ACTUAL</u> | <u>16-17 BUDGET</u> | <u>17-18 BUDGET</u> | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|--------------------------|---------------------|---------------------|---------------------|-----------------|-----------------|--------------------|
| 310 Tax Coll Commissions | \$460,069 | \$493,500 | \$558,550 | \$65,050 | 13.18% | 0.20% |
| 320 Prof Education Svcs | \$10,197,468 | \$10,766,878 | \$13,332,153 | \$2,565,275 | 23.83% | 4.88% |

| <u>DESCRIPTION</u> | <u>15-16 ACTUAL</u> | <u>16-17 BUDGET</u> | <u>17-18 BUDGET</u> | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|--------------------------------|---------------------|---------------------|---------------------|--------------------|-----------------|--------------------|
| 330 Prof Services | \$2,561,000 | \$3,409,888 | \$3,219,085 | (\$190,803) | -5.60% | 1.18% |
| 340 Technical Services | \$138,867 | \$107,424 | \$55,350 | (\$52,074) | -48.48% | 0.02% |
| 350 Security Services | \$199,332 | \$204,600 | \$333,774 | \$129,174 | 63.13% | 0.12% |
| 390 Misc Professional Services | \$12 | \$250 | \$100 | (\$150) | -60.00% | 0.00% |
| Prof & Tech Svcs | \$13,556,748 | \$14,982,540 | \$17,499,012 | \$2,516,472 | 16.80% | 6.40% |

400: Services purchased to operate, repair, maintain and rent property owned and/or used by the district. These services are performed by persons other than district employees.

| <u>DESCRIPTION</u> | <u>15-16 ACTUAL</u> | <u>16-17 BUDGET</u> | <u>17-18 BUDGET</u> | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|----------------------------|---------------------|---------------------|---------------------|-------------------|-----------------|--------------------|
| 410 Cleaning Services | \$337,221 | \$262,500 | \$271,000 | \$8,500 | 3.24% | 0.10% |
| 420 Utilities | \$320,718 | \$310,000 | \$325,000 | \$15,000 | 4.84% | 0.12% |
| 430 Repairs & Maint | \$1,218,893 | \$1,356,841 | \$1,186,820 | (\$170,021) | -12.53% | 0.43% |
| 440 Lease Rentals | \$854,808 | \$778,360 | \$773,382 | (\$4,978) | -0.64% | 0.28% |
| 450 Construction Svcs | \$288,664 | \$250,000 | \$325,000 | \$75,000 | 30.00% | 0.12% |
| 460 Extermination Svcs | \$13,944 | \$15,000 | \$14,944 | (\$56) | -0.37% | 0.01% |
| Purch Property Svcs | \$3,034,248 | \$2,972,701 | \$2,896,146 | (\$76,555) | -2.58% | 1.06% |

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

| <u>DESCRIPTION</u> | <u>15-16 ACTUAL</u> | <u>16-17 BUDGET</u> | <u>17-18 BUDGET</u> | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|-------------------------------|---------------------|---------------------|---------------------|--------------------|-----------------|--------------------|
| 510 Contracted Transportation | \$1,034,879 | \$977,785 | \$1,117,240 | \$139,455 | 14.26% | 0.41% |
| 520 Insurance | \$841,045 | \$1,057,592 | \$1,092,389 | \$34,797 | 3.29% | 0.40% |
| 530 Communications | \$305,678 | \$188,916 | \$388,571 | \$199,655 | 105.68% | 0.14% |
| 540 Advertising | \$20,810 | \$24,200 | \$25,700 | \$1,500 | 6.20% | 0.01% |
| 550 Printing Svcs | \$155,997 | \$94,454 | \$96,255 | \$1,801 | 1.91% | 0.04% |
| 560 Student Tuition | \$32,429,766 | \$37,107,904 | \$38,113,587 | \$1,005,683 | 2.71% | 13.95% |
| 580 Travel | \$113,259 | \$276,363 | \$340,915 | \$64,552 | 23.36% | 0.12% |
| 590 Other Purch Svcs | \$321,069 | \$348,249 | \$332,071 | (\$16,178) | -4.65% | 0.12% |
| Other Purchased Svcs | \$35,222,503 | \$40,075,463 | \$41,506,728 | \$1,431,265 | 3.57% | 15.19% |

600: Expenditures for all operational supplies, including freight and handling. Consumable teaching and office items and other supplies necessary for instruction and/or administration are included in this category.

| <u>DESCRIPTION</u> | <u>15-16 ACTUAL</u> | <u>16-17 BUDGET</u> | <u>17-18 BUDGET</u> | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|------------------------------|---------------------|---------------------|---------------------|--------------------|-----------------|--------------------|
| 610 General Supplies | \$2,505,530 | \$3,071,459 | \$2,625,063 | (\$446,396) | -14.53% | 0.96% |
| 620 Energy | \$2,924,514 | \$3,244,062 | \$3,364,425 | \$120,363 | 3.71% | 1.23% |
| 630 Food | \$51,793 | \$17,350 | \$28,770 | \$11,420 | 65.82% | 0.01% |
| 640 Books & Textbooks | \$522,485 | \$800,352 | \$2,193,922 | \$1,393,570 | 174.12% | 0.80% |
| 650 Tech Supplies & Fees | \$1,607,104 | \$1,432,938 | \$2,470,715 | \$1,037,777 | 72.42% | 0.90% |
| Books & Materials | \$7,611,427 | \$8,566,161 | \$10,682,895 | \$2,116,734 | 24.71% | 3.91% |

DESCRIPTION 15-16 ACTUAL 16-17 BUDGET 17-18 BUDGET VARIANCE % CHANGE % of BUDGET

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

| <u>DESCRIPTION</u> | <u>15-16 ACTUAL</u> | <u>16-17 BUDGET</u> | <u>17-18 BUDGET</u> | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|------------------------------|---------------------|---------------------|---------------------|------------------|-----------------|--------------------|
| 750 Equip Orig & Additional | \$2,155,641 | \$475,600 | \$224,000 | (\$251,600) | -52.90% | 0.08% |
| 760 Equipment Replacement | \$338,763 | \$411,179 | \$1,114,200 | \$703,021 | 170.98% | 0.41% |
| 780 Technology Network Infrs | \$539,598 | | | | | |
| Equipment | \$3,034,002 | \$886,779 | \$1,338,200 | \$451,421 | 50.91% | 0.49% |

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

| <u>DESCRIPTION</u> | <u>15-16 ACTUAL</u> | <u>16-17 BUDGET</u> | <u>17-18 BUDGET</u> | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|---------------------------------|---------------------|---------------------|---------------------|------------------|-----------------|--------------------|
| 810 Dues & Fees | \$112,844 | \$108,223 | \$132,773 | \$24,550 | 22.68% | 0.05% |
| 820 Claims & Judgements | | \$25,000 | \$75,000 | \$50,000 | 200.00% | 0.03% |
| 830 Debt Interest | \$11,780,383 | \$12,555,803 | \$13,204,854 | \$649,051 | 5.17% | 4.83% |
| 840 Contingency | | \$3,000,000 | \$3,000,000 | | 0.00% | 1.10% |
| 880 Refund Prior Yr Receipts | \$246,614 | \$250,000 | \$250,000 | | 0.00% | 0.09% |
| 890 Student Fees for Instructio | \$104,458 | \$165,063 | \$152,715 | (\$12,348) | -7.48% | 0.06% |
| Other Expenditures | \$12,244,299 | \$16,104,089 | \$16,815,342 | \$711,253 | 4.42% | 6.15% |

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

| <u>DESCRIPTION</u> | <u>15-16 ACTUAL</u> | <u>16-17 BUDGET</u> | <u>17-18 BUDGET</u> | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|----------------------------------|----------------------|----------------------|----------------------|---------------------|-----------------|--------------------|
| 910 Debt Principal | \$11,439,726 | \$10,135,555 | \$10,135,630 | \$75 | 0.00% | 3.71% |
| 930 Fund Transfers | \$3,656,500 | | | | | |
| 940 Transfer Self Ins Fund | \$99,096 | | | | | |
| Debt Pmts & Transfers | \$15,195,322 | \$10,135,555 | \$10,135,630 | \$75 | 0.00% | 3.71% |
| Grand Total: | \$244,817,045 | \$260,755,990 | \$273,301,123 | \$12,545,133 | 4.81% | |

BETHLEHEM AREA SCHOOL DISTRICT

2017-2018
GENERAL FUND
BUDGET WORKSHOP

SUPPORTING
EXPENDITURE DETAIL



MARCH 29, 2017

2017-18 GENERAL FUND BUDGET

Expenditure Detail

Mar 29, 2017

| <u>DESCRIPTION</u> | <u>13-14 ACTUAL</u> | <u>14-15 ACTUAL</u> | <u>15-16 ACTUAL</u> | <u>16-17 BUDGET</u> | <u>17-18 BUDGET</u> | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|--|---------------------|----------------------|----------------------|----------------------|----------------------|--------------------|-----------------|--------------------|
| 1100 Regular Instruction | | | | | | | | |
| 100 Salaries | \$54,386,275 | \$52,477,920 | \$54,138,615 | \$56,444,969 | \$56,288,311 | (\$156,658) | -0.28% | 20.60% |
| 200 Benefits | \$28,821,916 | \$31,035,824 | \$32,442,791 | \$37,115,280 | \$39,088,407 | \$1,973,127 | 5.32% | 14.30% |
| 300 Prof & Tech Svcs | \$543,236 | \$1,578,461 | \$1,945,697 | \$2,292,310 | \$2,138,303 | (\$154,007) | -6.72% | 0.78% |
| 400 Purch Property Svcs | \$293,210 | \$300,554 | \$367,561 | \$301,726 | \$308,140 | \$6,414 | 2.13% | 0.11% |
| 500 Other Purchased Svcs | \$12,760,659 | \$14,627,162 | \$16,979,713 | \$20,239,270 | \$20,723,430 | \$484,160 | 2.39% | 7.58% |
| 600 Books & Materials | \$1,794,300 | \$2,044,614 | \$2,302,152 | \$3,194,163 | \$4,673,059 | \$1,478,896 | 46.30% | 1.71% |
| 700 Equipment | \$578,571 | \$417,413 | \$1,139,930 | \$568,579 | \$807,000 | \$238,421 | 41.93% | 0.30% |
| 800 Other Expenditures | \$4,541 | \$15,894 | \$28,962 | \$52,003 | \$31,910 | (\$20,093) | -38.64% | 0.01% |
| 1100 Regular Instruction | \$99,182,709 | \$102,497,841 | \$109,345,421 | \$120,208,300 | \$124,058,560 | \$3,850,260 | 3.20% | 45.39% |
| 1200 Special Education | | | | | | | | |
| 100 Salaries | \$11,101,194 | \$10,860,749 | \$11,261,205 | \$11,544,486 | \$11,960,753 | \$416,267 | 3.61% | 4.38% |
| 200 Benefits | \$6,528,189 | \$6,862,521 | \$7,522,408 | \$8,312,390 | \$9,053,826 | \$741,436 | 8.92% | 3.31% |
| 300 Prof & Tech Svcs | \$6,465,959 | \$7,304,968 | \$8,114,984 | \$7,717,626 | \$8,813,580 | \$1,095,954 | 14.20% | 3.22% |
| 400 Purch Property Svcs | \$16,045 | \$18,069 | \$28,300 | \$15,560 | \$16,560 | \$1,000 | 6.43% | 0.01% |
| 500 Other Purchased Svcs | \$3,847,427 | \$4,557,393 | \$5,597,860 | \$6,597,890 | \$7,025,757 | \$427,867 | 6.48% | 2.57% |
| 600 Books & Materials | \$64,124 | \$72,073 | \$79,822 | \$93,112 | \$89,688 | (\$3,424) | -3.68% | 0.03% |
| 700 Equipment | \$10,078 | \$10,839 | \$25,846 | \$3,500 | \$0 | (\$3,500) | -100.00% | |
| 800 Other Expenditures | \$25,754 | \$1,505 | \$1,721 | \$27,000 | \$26,500 | (\$500) | -1.85% | 0.01% |
| 1200 Special Education | \$28,058,770 | \$29,688,117 | \$32,632,146 | \$34,311,564 | \$36,986,664 | \$2,675,100 | 7.80% | 13.53% |
| 1300 Vocational Education | | | | | | | | |
| 500 Other Purchased Svcs | \$5,824,677 | \$6,669,727 | \$7,028,981 | \$7,292,827 | \$7,626,850 | \$334,023 | 4.58% | 2.79% |
| 1300 Vocational Education | \$5,824,677 | \$6,669,727 | \$7,028,981 | \$7,292,827 | \$7,626,850 | \$334,023 | 4.58% | 2.79% |
| 1400 Other Instructional Programs | | | | | | | | |
| 100 Salaries | \$628,980 | \$455,098 | \$311,488 | \$280,177 | \$302,270 | \$22,093 | 7.89% | 0.11% |

| <u>DESCRIPTION</u> | <u>13-14 ACTUAL</u> | <u>14-15 ACTUAL</u> | <u>15-16 ACTUAL</u> | <u>16-17 BUDGET</u> | <u>17-18 BUDGET</u> | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-----------------|--------------------|
| 200 Benefits | \$158,429 | \$134,465 | \$106,434 | \$123,545 | \$119,888 | (\$3,657) | -2.96% | 0.04% |
| 300 Prof & Tech Svcs | \$224,639 | \$309,275 | \$332,164 | \$748,299 | \$788,054 | \$39,755 | 5.31% | 0.29% |
| 400 Purch Property Svcs | | | \$360 | | \$0 | \$0 | | |
| 500 Other Purchased Svcs | \$279,411 | \$420,551 | \$516,249 | \$659,000 | \$419,000 | (\$240,000) | -36.42% | 0.15% |
| 600 Books & Materials | \$9,614 | \$10,819 | \$11,471 | \$1,000 | \$2,500 | \$1,500 | 150.00% | 0.00% |
| 700 Equipment | | | | | \$0 | \$0 | | |
| 800 Other Expenditures | \$6,331 | \$6,565 | | \$600 | \$0 | (\$600) | -100.00% | |
| 1400 Other Instructional Programs | \$1,307,404 | \$1,336,774 | \$1,278,167 | \$1,812,621 | \$1,631,712 | (\$180,909) | -9.98% | 0.60% |
| 1500 Non Public Programs | | | | | | | | |
| 100 Salaries | \$18,749 | \$19,035 | | | \$0 | \$0 | | |
| 200 Benefits | \$4,776 | \$5,706 | | | \$0 | \$0 | | |
| 500 Other Purchased Svcs | | | \$8 | | \$0 | \$0 | | |
| 700 Equipment | \$2,992 | | | | \$0 | \$0 | | |
| 1500 Non Public Programs | \$26,517 | \$24,742 | \$8 | | | | | |
| 1600 Community College | | | | | | | | |
| 300 Prof & Tech Svcs | \$556 | | | | \$0 | \$0 | | |
| 500 Other Purchased Svcs | \$2,212,907 | \$2,294,708 | \$2,353,634 | \$2,401,276 | \$2,426,880 | \$25,604 | 1.07% | 0.89% |
| 1600 Community College | \$2,213,463 | \$2,294,708 | \$2,353,634 | \$2,401,276 | \$2,426,880 | \$25,604 | 1.07% | 0.89% |
| 1800 Pre-Kindergarten Programs | | | | | | | | |
| 100 Salaries | \$398,824 | \$366,199 | \$370,701 | \$387,339 | \$394,149 | \$6,810 | 1.76% | 0.14% |
| 200 Benefits | \$260,811 | \$259,413 | \$274,246 | \$309,632 | \$328,260 | \$18,628 | 6.02% | 0.12% |
| 300 Prof & Tech Svcs | \$245 | \$8,230 | \$3,098 | \$3,000 | \$3,000 | \$0 | 0.00% | 0.00% |
| 400 Purch Property Svcs | | \$423 | | | \$600 | \$600 | | 0.00% |
| 500 Other Purchased Svcs | \$1,543 | \$1,078 | \$345 | \$1,000 | \$400 | (\$600) | -60.00% | 0.00% |
| 600 Books & Materials | \$24,850 | \$24,939 | \$5,868 | \$8,408 | \$9,150 | \$742 | 8.82% | 0.00% |
| 700 Equipment | \$1,121 | | | | \$0 | \$0 | | |
| 800 Other Expenditures | \$3,507 | \$1,554 | | \$500 | \$0 | (\$500) | -100.00% | |

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|--|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------|-----------------|--------------------|
| 1800 Pre-Kindergarten Programs | \$690,900 | \$661,837 | \$654,258 | \$709,879 | \$735,559 | \$25,680 | 3.62% | 0.27% |
| Total 1000's Instruction | \$137,304,441 | \$143,173,745 | \$153,292,614 | \$166,736,467 | \$173,466,225 | \$6,729,758 | 4.04% | 63.47% |
| 2100 Student Services | | | | | | | | |
| 100 Salaries | \$5,555,592 | \$5,241,271 | \$5,487,441 | \$5,628,228 | \$5,858,867 | \$230,639 | 4.10% | 2.14% |
| 200 Benefits | \$2,789,326 | \$2,893,610 | \$3,325,622 | \$3,681,436 | \$3,971,770 | \$290,334 | 7.89% | 1.45% |
| 300 Prof & Tech Svcs | \$184,664 | \$222,720 | \$271,739 | \$296,411 | \$316,994 | \$20,583 | 6.94% | 0.12% |
| 400 Purch Property Svcs | \$17,467 | \$18,355 | \$18,312 | \$16,520 | \$16,640 | \$120 | 0.73% | 0.01% |
| 500 Other Purchased Svcs | \$9,601 | \$7,994 | \$12,905 | \$10,692 | \$15,875 | \$5,183 | 48.48% | 0.01% |
| 600 Books & Materials | \$53,487 | \$69,396 | \$66,761 | \$52,201 | \$71,484 | \$19,283 | 36.94% | 0.03% |
| 700 Equipment | \$2,318 | \$2,060 | \$2,934 | \$0 | \$0 | \$0 | | |
| 800 Other Expenditures | \$105,320 | \$74,729 | \$73,751 | \$109,405 | \$111,240 | \$1,835 | 1.68% | 0.04% |
| 2100 Student Services | \$8,717,774 | \$8,530,135 | \$9,259,467 | \$9,794,893 | \$10,362,870 | \$567,977 | 5.80% | 3.79% |
| 2200 Support Services Instructional Staff | | | | | | | | |
| 100 Salaries | \$3,506,857 | \$2,882,168 | \$3,069,493 | \$2,994,918 | \$2,935,958 | (\$58,960) | -1.97% | 1.07% |
| 200 Benefits | \$1,757,768 | \$1,639,701 | \$1,640,998 | \$2,356,102 | \$2,429,515 | \$73,413 | 3.12% | 0.89% |
| 300 Prof & Tech Svcs | \$173,770 | \$594,680 | \$740,467 | \$1,494,107 | \$2,892,097 | \$1,397,990 | 93.57% | 1.06% |
| 400 Purch Property Svcs | \$18,431 | \$23,476 | \$37,385 | \$16,500 | \$16,500 | \$0 | 0.00% | 0.01% |
| 500 Other Purchased Svcs | \$22,735 | \$25,143 | \$32,236 | \$116,925 | \$154,582 | \$37,657 | 32.21% | 0.06% |
| 600 Books & Materials | \$302,865 | \$272,756 | \$157,984 | \$179,768 | \$233,402 | \$53,634 | 29.84% | 0.09% |
| 700 Equipment | \$30,605 | \$5,269 | \$26,892 | \$1,500 | \$3,500 | \$2,000 | 133.33% | 0.00% |
| 800 Other Expenditures | \$8,529 | \$9,399 | \$10,193 | \$10,514 | \$11,602 | \$1,088 | 10.35% | 0.00% |
| 2200 Support Services Instructional Staff | \$5,821,559 | \$5,452,592 | \$5,715,648 | \$7,170,334 | \$8,677,156 | \$1,506,822 | 21.01% | 3.17% |
| 2300 Administrative Services | | | | | | | | |
| 100 Salaries | \$6,030,111 | \$6,025,149 | \$5,865,238 | \$6,113,213 | \$6,294,921 | \$181,708 | 2.97% | 2.30% |
| 200 Benefits | \$2,878,834 | \$3,071,909 | \$3,337,467 | \$3,742,978 | \$3,970,856 | \$227,878 | 6.09% | 1.45% |
| 300 Prof & Tech Svcs | \$961,500 | \$1,067,232 | \$1,167,517 | \$1,288,500 | \$1,463,550 | \$175,050 | 13.59% | 0.54% |
| 400 Purch Property Svcs | \$145,758 | \$148,190 | \$149,497 | \$142,513 | \$143,145 | \$632 | 0.44% | 0.05% |

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|---|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-----------------|--------------------|
| 500 Other Purchased Svcs | \$172,538 | \$186,809 | \$232,691 | \$182,441 | \$189,593 | \$7,152 | 3.92% | 0.07% |
| 600 Books & Materials | \$47,902 | \$62,370 | \$68,163 | \$102,578 | \$94,115 | (\$8,463) | -8.25% | 0.03% |
| 700 Equipment | \$16,009 | \$11,888 | \$4,528 | \$0 | \$0 | \$0 | | |
| 800 Other Expenditures | \$183,508 | \$240,379 | \$66,342 | \$58,561 | \$111,333 | \$52,772 | 90.11% | 0.04% |
| 2300 Administrative Services | \$10,436,160 | \$10,813,926 | \$10,891,443 | \$11,630,784 | \$12,267,513 | \$636,729 | 5.47% | 4.49% |
| 2400 Medical Services | | | | | | | | |
| 100 Salaries | \$1,235,870 | \$1,204,287 | \$1,274,635 | \$1,354,325 | \$1,428,691 | \$74,366 | 5.49% | 0.52% |
| 200 Benefits | \$806,304 | \$848,947 | \$880,517 | \$968,874 | \$1,084,061 | \$115,187 | 11.89% | 0.40% |
| 300 Prof & Tech Svcs | \$11,212 | \$17,259 | \$39,828 | \$14,700 | \$21,485 | \$6,785 | 46.16% | 0.01% |
| 400 Purch Property Svcs | \$2,791 | \$2,469 | \$2,947 | \$2,880 | \$3,080 | \$200 | 6.94% | 0.00% |
| 500 Other Purchased Svcs | \$11,195 | \$11,704 | \$5,242 | \$20,500 | \$12,150 | (\$8,350) | -40.73% | 0.00% |
| 600 Books & Materials | \$43,083 | \$17,013 | \$35,191 | \$36,010 | \$26,940 | (\$9,070) | -25.19% | 0.01% |
| 700 Equipment | \$16,768 | | | | \$0 | \$0 | | |
| 800 Other Expenditures | \$925 | \$925 | \$1,470 | \$1,545 | \$1,595 | \$50 | 3.24% | 0.00% |
| 2400 Medical Services | \$2,128,149 | \$2,102,604 | \$2,239,831 | \$2,398,834 | \$2,578,002 | \$179,168 | 7.47% | 0.94% |
| 2500 Fiscal Services | | | | | | | | |
| 100 Salaries | \$787,732 | \$932,992 | \$901,216 | \$1,016,672 | \$999,710 | (\$16,962) | -1.67% | 0.37% |
| 200 Benefits | \$441,796 | \$562,420 | \$582,109 | \$716,016 | \$721,996 | \$5,980 | 0.84% | 0.26% |
| 300 Prof & Tech Svcs | \$5,150 | \$45,744 | \$25,704 | \$40,000 | \$15,250 | (\$24,750) | -61.88% | 0.01% |
| 400 Purch Property Svcs | \$311,640 | \$232,514 | \$256,737 | \$311,590 | \$310,622 | (\$968) | -0.31% | 0.11% |
| 500 Other Purchased Svcs | \$57,251 | \$35,753 | \$36,872 | \$39,336 | \$32,036 | (\$7,300) | -18.56% | 0.01% |
| 600 Equipment | \$10,847 | \$7,467 | \$7,853 | \$15,500 | \$20,550 | \$5,050 | 32.58% | 0.01% |
| 700 Equipment | \$2,330 | \$2,386 | | | \$13,500 | \$13,500 | | 0.00% |
| 800 Other Expenditures | \$12,983 | \$534 | \$1,111 | \$5,750 | \$8,750 | \$3,000 | 52.17% | 0.00% |
| 2500 Fiscal Services | \$1,629,729 | \$1,819,809 | \$1,811,602 | \$2,144,864 | \$2,122,414 | (\$22,450) | -1.05% | 0.78% |
| 2600 Operation & Maintenance Svcs | | | | | | | | |
| 100 Salaries | \$6,593,043 | \$6,460,591 | \$6,489,308 | \$6,610,178 | \$7,146,297 | \$536,119 | 8.11% | 2.61% |
| 200 Benefits | \$4,084,867 | \$4,161,928 | \$4,512,439 | \$4,988,835 | \$5,385,175 | \$396,340 | 7.94% | 1.97% |
| 300 Prof & Tech Svcs | \$362,908 | \$333,643 | \$315,446 | \$337,725 | \$433,000 | \$95,275 | 28.21% | 0.16% |

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|---|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-----------------|--------------------|
| 400 Purch Property Svcs | \$2,280,774 | \$1,115,014 | \$1,694,273 | \$1,632,460 | \$1,573,904 | (\$58,556) | -3.59% | 0.58% |
| 500 Other Purchased Svcs | \$593,906 | \$535,905 | \$549,236 | \$557,838 | \$643,854 | \$86,016 | 15.42% | 0.24% |
| 600 Books & Materials | \$3,335,756 | \$3,447,642 | \$3,416,305 | \$3,501,980 | \$3,828,810 | \$326,830 | 9.33% | 1.40% |
| 700 Equipment | \$200,710 | \$251,087 | \$378,894 | \$236,000 | \$194,500 | (\$41,500) | -17.58% | 0.07% |
| 800 Other Expenditures | \$8,877 | \$13,387 | \$8,435 | \$4,950 | \$5,365 | \$415 | 8.38% | 0.00% |
| 2600 Operation & Maintenance Svcs | \$17,460,840 | \$16,319,196 | \$17,364,335 | \$17,869,966 | \$19,210,905 | \$1,340,939 | 7.50% | 7.03% |
| 2700 Pupil Transportation | | | | | | | | |
| 100 Salaries | \$2,782,845 | \$2,816,613 | \$2,909,486 | \$3,545,864 | \$3,581,098 | \$35,234 | 0.99% | 1.31% |
| 200 Benefits | \$1,888,223 | \$1,963,689 | \$2,070,966 | \$2,484,951 | \$2,423,747 | (\$61,204) | -2.46% | 0.89% |
| 300 Prof & Tech Svcs | \$25,417 | \$72,084 | \$16,688 | \$162,824 | \$20,500 | (\$142,324) | -87.41% | 0.01% |
| 400 Purch Property Svcs | \$49,852 | \$105,159 | \$204,445 | \$108,990 | \$210,207 | \$101,217 | 92.87% | 0.08% |
| 500 Other Purchased Svcs | \$915,008 | \$1,106,873 | \$1,382,713 | \$1,372,026 | \$1,503,826 | \$131,800 | 9.61% | 0.55% |
| 600 Books & Materials | \$930,556 | \$840,959 | \$734,239 | \$674,290 | \$792,166 | \$117,876 | 17.48% | 0.29% |
| 700 Equipment | \$725,630 | \$18,500 | \$700,177 | \$2,000 | \$0 | \$0 | | |
| 800 Other Expenditures | | \$1,915 | | | \$0 | (\$2,000) | -100.00% | |
| 2700 Pupil Transportation | \$7,317,530 | \$6,925,792 | \$8,018,714 | \$8,350,945 | \$8,531,544 | \$180,599 | 2.16% | 3.12% |
| 2800 Support Services Central | | | | | | | | |
| 100 Salaries | \$1,359,561 | \$2,225,480 | \$2,381,049 | \$2,259,932 | \$2,371,120 | \$111,188 | 4.92% | 0.87% |
| 200 Benefits | \$1,740,440 | \$1,541,975 | \$1,714,912 | \$1,904,352 | \$1,921,727 | \$17,375 | 0.91% | 0.70% |
| 300 Prof & Tech Svcs | \$172,878 | \$481,690 | \$369,747 | \$380,375 | \$352,246 | (\$28,129) | -7.40% | 0.13% |
| 400 Purch Property Svcs | \$288,838 | \$250,824 | \$242,705 | \$381,730 | \$264,930 | (\$116,800) | -30.60% | 0.10% |
| 500 Other Purchased Svcs | \$201,164 | \$223,540 | \$252,891 | \$199,825 | \$389,270 | \$189,445 | 94.81% | 0.14% |
| 600 Books & Materials | \$165,723 | \$313,775 | \$420,692 | \$484,635 | \$579,930 | \$95,295 | 19.66% | 0.21% |
| 700 Equipment | \$251,131 | \$338,873 | \$630,087 | \$77,200 | \$299,700 | \$222,500 | 288.21% | 0.11% |
| 800 Other Expenditures | \$2,640 | \$1,957 | \$2,843 | \$2,680 | \$26,800 | \$24,120 | 900.00% | 0.01% |
| 2800 Support Services Central | \$4,182,375 | \$5,378,115 | \$6,014,927 | \$5,690,729 | \$6,205,723 | \$514,994 | 9.05% | 2.27% |
| 2900 IU Services | | | | | | | | |
| 500 Other Purchased Svcs | \$102,541 | \$105,711 | \$108,366 | \$108,249 | \$112,985 | \$4,736 | 4.38% | 0.04% |

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|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-----------------|--------------------|
| 800 Other Expenditures | \$1,730 | \$903 | \$950 | \$950 | \$950 | \$0 | 0.00% | 0.00% |
| 2900 IU Services | \$102,541 | \$107,441 | \$109,269 | \$109,199 | \$113,935 | \$4,736 | 4.34% | 0.04% |
| Total 2000's Support Services | \$57,796,657 | \$57,449,609 | \$61,425,235 | \$65,160,548 | \$70,070,062 | \$4,909,514 | 7.53% | 25.64% |
| 3200 Student Activities | | | | | | | | |
| 100 Salaries | \$1,304,866 | \$1,440,652 | \$1,504,861 | \$1,517,942 | \$1,621,449 | \$103,507 | 6.82% | 0.59% |
| 200 Benefits | \$367,682 | \$446,916 | \$526,221 | \$627,493 | \$740,758 | \$113,265 | 18.05% | 0.27% |
| 300 Prof & Tech Svcs | \$170,944 | \$183,986 | \$174,920 | \$156,663 | \$180,953 | \$24,290 | 15.50% | 0.07% |
| 400 Purch Property Svcs | \$29,782 | \$29,365 | \$31,726 | \$42,232 | \$31,818 | (\$10,414) | -24.66% | 0.01% |
| 500 Other Purchased Svcs | \$101,711 | \$125,846 | \$132,560 | \$276,368 | \$230,240 | (\$46,128) | -16.69% | 0.08% |
| 600 Books & Materials | \$184,060 | \$329,295 | \$284,411 | \$222,316 | \$260,701 | \$38,385 | 17.27% | 0.10% |
| 700 Equipment | \$194,207 | \$9,462 | \$124,715 | \$20,000 | \$20,000 | \$20,000 | 0.01% | 0.01% |
| 800 Other Expenditures | \$18,639 | \$19,325 | \$21,271 | \$21,828 | \$24,443 | \$2,615 | 11.98% | 0.01% |
| 3200 Student Activities | \$2,371,892 | \$2,584,848 | \$2,800,685 | \$2,864,842 | \$3,110,362 | \$245,520 | 8.57% | 1.14% |
| 3300 Community Services | | | | | | | | |
| 100 Salaries | \$1,548 | \$6,123 | \$12,389 | \$2,000 | \$2,350 | \$350 | 17.50% | 0.00% |
| 200 Benefits | \$389 | \$1,818 | \$4,237 | \$575 | \$1,240 | \$665 | 115.65% | 0.00% |
| 300 Prof & Tech Svcs | \$10,297 | \$26,798 | \$33,799 | \$50,000 | \$60,000 | \$10,000 | 20.00% | 0.02% |
| 500 Other Purchased Svcs | \$213,698 | \$288 | | \$200 | \$0 | \$0 | | |
| 600 Books & Materials | \$20,748 | \$30,845 | \$20,516 | \$200 | \$0 | (\$200) | -100.00% | |
| 800 Other Expenditures | | \$240 | \$300 | | \$0 | \$0 | | |
| 3300 Community Services | \$246,679 | \$66,112 | \$71,241 | \$52,775 | \$63,590 | \$10,815 | 20.49% | 0.02% |
| 3400 Scholarships & Awards | | | | | | | | |
| 600 Books & Materials | \$299 | \$231 | | | \$400 | \$400 | | 0.00% |
| 3400 Scholarships & Awards | \$299 | \$231 | | | \$400 | \$400 | | 0.00% |
| Total 3000's Non Instructional | \$2,618,871 | \$2,651,191 | \$2,871,926 | \$2,917,617 | \$3,174,352 | \$256,735 | 8.80% | 1.16% |

| <u>DESCRIPTION</u> | <u>13-14 ACTUAL</u> | <u>14-15 ACTUAL</u> | <u>15-16 ACTUAL</u> | <u>16-17 BUDGET</u> | <u>17-18 BUDGET</u> | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|-----------------|--------------------|
| 4400 Arch & Eng-Improvements | | | | | | | | |
| 300 Prof & Tech Svcs | \$8,998 | | \$4,950 | | \$0 | \$0 | | |
| 4400 Arch & Eng-Improvements | \$8,998 | | \$4,950 | | | | | |
| Total 4000's Facilities Construction & | \$8,998 | | \$4,950 | | | \$0 | | |
| 5100 Debt Service | | | | | | | | |
| 800 Other Expenditures | \$12,365,185 | \$11,676,372 | \$12,026,997 | \$12,805,803 | \$13,454,854 | \$649,051 | 5.07% | 4.92% |
| 900 Debt Pmnts & Transfers | \$11,066,653 | \$11,539,870 | \$11,439,726 | \$10,135,555 | \$10,135,630 | \$75 | 0.00% | 3.71% |
| 5100 Debt Service | \$23,431,838 | \$23,216,242 | \$23,466,723 | \$22,941,358 | \$23,590,484 | \$649,126 | 2.83% | 8.63% |
| 5200 Fund Transfers-Athletic & Capital Reserve | | | | | | | | |
| 900 Debt Pmnts & Transfers | \$325,811 | \$2,000,000 | \$3,656,500 | | \$0 | \$0 | | |
| 5200 Fund Transfers-Athletic & Capital Reserve | \$325,811 | \$2,000,000 | \$3,656,500 | | | | | |
| 5300 Transfers to Self Insurance | | | | | | | | |
| 900 Debt Pmnts & Transfers | \$600,000 | \$190,000 | \$99,096 | | \$0 | \$0 | | |
| 5300 Transfers to Self Insurance | \$600,000 | \$190,000 | \$99,096 | | | | | |
| 5900 Budgetary Reserve | | | | | | | | |
| 800 Other Expenditures | | | \$3,000,000 | | \$3,000,000 | \$0 | 0.00% | 1.10% |
| 5900 Budgetary Reserve | | | \$3,000,000 | | \$3,000,000 | | 0.00% | 1.10% |
| Total 5000's Debt & Transfers | \$24,357,650 | \$25,406,242 | \$27,222,320 | \$25,941,358 | \$26,590,484 | \$649,126 | 2.50% | 9.73% |
| Grand Total: | \$222,086,616 | \$228,680,788 | \$244,817,045 | \$260,755,990 | \$273,301,123 | \$12,545,133 | 4.81% | |