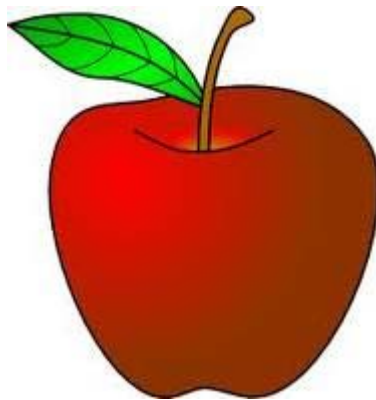


**BASD  
PROPOSED  
GENERAL FUND  
BUDGET  
2017-2018**

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May 15, 2017



Bethlehem Area School District  
2017-2018 Budget

Executive Summary  
May 15, 2017

## Introduction and Background

The 2017-2018 Bethlehem Area School District (BASD) budget was developed in the context of the on-going challenges related to structural deficits and state policies that damage local school funding processes. The proposed final budget of \$271.8 million represents a 4.24% overall increase from the 2016-2017 budget of \$260.7 million. The increase in the 2017-2018 budget is attributed to several key cost drivers: salaries (+\$1.66 million), PSERS (+\$3.25 million) and academic initiatives focused on our Reading by Grade 3 Initiative and a new primary grades literacy program (+\$2 million).

The net increase in operating cost for the 2017-2018 year without the impact of the mandated pension and charter school tuition expenditure increases is only 3.47% above the operating costs for the current year. This follows an increase of only 2.98% in 2016-2017 and 1.69% in 2015-2016, reflecting very conservative spending on internal discretionary costs.

This proposed final budget includes a proposed Act 1 tax increase of 1.19 mills in Northampton County and 0.4945 mills in Lehigh County, which represents an average tax increase of 2.31% District wide in accordance with Act 1. Due to changes in the county market values from the State Tax Equalization Board (STEB), Lehigh County residents will experience an additional 3.57% tax increase as a result of the multi-county rebalancing requirement. It is important to note that without the \$26.7 million in charter school tuition expenses and \$33.2 million in PSERS costs, the BASD budget for 2017-2018 would require no tax increase for the past five (5) years.

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

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

Additionally the District's *Roadmap to Educational Excellence 4.0* identifies four components necessary for school improvement: core academic learning; stretch learning; student engagement; and personal skill development. This "comprehensive" school experience is critical to our mission as a public school and guided our efforts throughout the budget process.

## **Revenue and Expenditure Highlights**

While anticipated state education funding is projected to increase by approximately \$1.16 million, it should be noted that the increased mandated pension cost is \$151,448 more than the increase in subsidy, resulting in a net negative for the District. Additionally, this proposed final budget again anticipates flat federal funding. The overall trend of shifting the burden of financing our public schools to the local taxpayer continues.

This proposed final budget uses no available Act 1 exceptions approved for the District. The District was approved by the PA Department of Education for two exceptions: Special Education; and Retirement Contributions for a total of \$2.7 million in exceptions.

This proposed final budget represents a 4.24% overall increase in expenditures excluding PSERS and charter school tuition costs.

Within this conservative budget plan, we are able to continue to offer Full Day Kindergarten, the single most impactful educational initiative our District has undertaken in years. Additionally, this budget supports the continued development of key educational initiatives including Project Lead the Way, Reading by Grade 3, middle school math and science, online hybrid learning, professional development, Equity in Education, College and Career Pathways, Community Schools, Leader in Me, and AP course offerings.

## **Conclusion**

The 2017-2018 BASD budget balances educational needs with financial/economic realities. This proposed final budget is designed, under challenging financial circumstances, to protect core educational programs following the major reductions of the 2011-2012 budget. We continue to strive to educate the whole child through student engagement, personal skill development and stretch learning that prepares our students to be productive graduates in whatever career or educational path they chose. The bottom line is that pension and charter school tuition costs are now the greatest threat to the financial stability of the district. Ultimately, policy level issues such as the charter school funding formula and pension cost increases must be solved at the state level. In the meantime, local school districts are forced to cut programs and raise taxes to maintain responsible educational programs.

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

April 26, 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>2017-18 Budget April 2017</u>	<u>2017-18 Budget May 2018</u>	<u>Dollar Change</u>	<u>Percentage Change</u>
<b><u>Revenues:</u></b>								
Local	\$177,534,238	\$180,868,457	\$184,015,585	\$184,050,585	\$184,801,463	\$184,800,405	\$3,931,948	2.17%
State	\$63,944,944	\$69,475,831	\$71,324,589	\$72,218,829	\$72,231,666	\$72,200,042	\$2,724,211	3.92%
Other	\$1,469,898	\$4,939,353	\$2,005,000	\$5,005,000	\$6,023,900	\$6,023,900	\$1,084,547	21.96%
Federal	\$5,574,291	\$5,472,349	\$5,446,021	\$5,446,021	\$5,446,021	\$5,446,021	(\$26,328)	-0.48%
<b>Total Revenue</b>	<b>\$248,523,371</b>	<b>\$260,755,990</b>	<b>\$262,791,195</b>	<b>\$266,720,435</b>	<b>\$268,503,050</b>	<b>\$268,470,368</b>	<b>\$7,714,378</b>	<b>2.96%</b>
<b><u>Expenditures:</u></b>								
Instruction	\$114,568,457	\$120,097,618	\$125,003,433	\$123,873,786	\$123,410,784	\$124,060,173	\$3,962,555	3.30%
Support Services	\$54,143,338	\$56,305,141	\$60,680,054	\$60,094,788	\$59,816,629	\$59,794,011	\$3,488,870	6.20%
Non-Instr Svcs	\$2,536,599	\$2,491,661	\$2,645,862	\$2,645,862	\$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	\$26,178,709	\$25,444,629	(\$496,729)	-1.91%
<b>BASD</b>	<b>\$198,470,714</b>	<b>\$204,835,778</b>	<b>\$214,919,833</b>	<b>\$213,204,920</b>	<b>\$212,051,984</b>	<b>\$211,944,675</b>	<b>\$7,108,897</b>	<b>3.47%</b>
<b>PSERS</b>	<b>\$24,719,112</b>	<b>\$29,926,411</b>	<b>\$33,737,206</b>	<b>\$33,398,346</b>	<b>\$33,233,368</b>	<b>\$33,180,440</b>	<b>\$3,254,029</b>	<b>10.87%</b>
<b>CHARTER SCHOOLS</b>	<b>\$21,622,269</b>	<b>\$25,993,801</b>	<b>\$26,697,857</b>	<b>\$26,697,857</b>	<b>\$26,697,857</b>	<b>\$26,697,857</b>	<b>\$704,056</b>	<b>2.71%</b>
<b>Total Expenditures</b>	<b>\$244,812,095</b>	<b>\$260,755,990</b>	<b>\$275,354,896</b>	<b>\$273,301,123</b>	<b>\$271,983,209</b>	<b>\$271,822,972</b>	<b>\$11,066,982</b>	<b>4.24%</b>
<b>Revenue/Expenditure GAP (R/E-GAP)</b>			<b>\$12,563,701</b>	<b>\$6,580,688</b>	<b>\$3,480,159</b>	<b>\$3,352,604</b>		<b>1.33%</b>
<b>Less PSERS</b>			\$3,810,795	\$3,471,935	\$3,306,957	\$3,254,029		<b>1.27%</b>
<b>Less Charter Schools</b>			\$704,056	\$704,056	\$704,056	\$704,056		<b>0.27%</b>
<b>Net Operational Gap</b>			<b>\$8,048,850</b>	<b>\$2,404,697</b>	<b>(\$530,854)</b>	<b>(\$605,481)</b>		<b>-0.20%</b>

**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.

**2017-18 Budget Cost Drivers**

PSERS	\$3,254,029	97.06%
Academic Initiatives	\$2,034,637	60.69%
Salaries	\$1,658,052	49.46%
Student Tuition	\$301,627	9.00%
Charter Schools	\$704,056	21.00%
General Operations	(\$4,599,797)	-137.20%
<b>Net Deficit Remaining</b>	<b>\$3,352,604</b>	

Rev 5/11/17

# 2017-18 PROPOSED GENERAL FUND BUDGET

## Expenditure Summary by Functional Area

May 15, 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	% of BUDGET
<b>1100</b> Regular Instruction	\$109,345,421	\$120,208,300	\$124,252,694	\$4,044,394	3.36%	45.71%
<b>1200</b> Special Education	\$32,632,146	\$34,311,564	\$36,862,516	\$2,550,952	7.43%	13.56%
<b>1300</b> Vocational Education	\$7,028,981	\$7,292,827	\$7,626,850	\$334,023	4.58%	2.81%
<b>1400</b> Other Instructional Programs	\$1,278,167	\$1,812,621	\$1,632,774	(\$179,847)	-9.92%	0.60%
<b>1500</b> Non Public Programs	\$8		\$74,840	\$74,840		0.03%
<b>1600</b> Community College	\$2,353,634	\$2,401,276	\$2,426,880	\$25,604	1.07%	0.89%
<b>1800</b> Pre-Kindergarten Programs	\$654,258	\$709,879	\$650,954	(\$58,925)	-8.30%	0.24%
<b>Total Instruction</b>	<b>\$153,292,614</b>	<b>\$166,736,467</b>	<b>\$173,527,508</b>	<b>\$6,791,041</b>	<b>4.07%</b>	<b>63.84%</b>
<b>2100</b> Student Services	\$9,259,467	\$9,794,893	\$10,012,254	\$217,361	2.22%	3.68%
<b>2200</b> Support Services Instructional S	\$5,715,648	\$7,170,334	\$8,497,712	\$1,327,378	18.51%	3.13%
<b>2300</b> Administrative Services	\$10,891,443	\$11,630,784	\$12,342,709	\$711,925	6.12%	4.54%
<b>2400</b> Medical Services	\$2,239,831	\$2,398,834	\$2,580,571	\$181,737	7.58%	0.95%
<b>2500</b> Fiscal Services	\$1,811,602	\$2,144,864	\$2,122,414	(\$22,450)	-1.05%	0.78%
<b>2600</b> Operation & Maintenance Svcs	\$17,364,335	\$17,869,966	\$19,185,905	\$1,315,939	7.36%	7.06%
<b>2700</b> Pupil Transportation	\$8,018,714	\$8,350,945	\$8,531,544	\$180,599	2.16%	3.14%
<b>2800</b> Support Services Central	\$6,014,927	\$5,690,729	\$6,289,439	\$598,710	10.52%	2.31%
<b>2900</b> IU Services	\$109,269	\$109,199	\$113,935	\$4,736	4.34%	0.04%
<b>Total Support Services</b>	<b>\$61,425,235</b>	<b>\$65,160,548</b>	<b>\$69,676,483</b>	<b>\$4,515,935</b>	<b>6.93%</b>	<b>25.63%</b>
<b>3200</b> Student Activities	\$2,800,685	\$2,864,842	\$3,110,362	\$245,520	8.57%	1.14%
<b>3300</b> Community Services	\$71,241	\$52,775	\$63,590	\$10,815	20.49%	0.02%
<b>3400</b> Scholarships & Awards			\$400	\$400		0.00%
<b>Total Non Instructional</b>	<b>\$2,871,926</b>	<b>\$2,917,617</b>	<b>\$3,174,352</b>	<b>\$256,735</b>	<b>8.80%</b>	<b>1.17%</b>
<b>5100</b> Debt Service	\$23,466,723	\$22,941,358	\$22,444,629	(\$496,729)	-2.17%	8.26%
<b>5200</b> Fund Transfers-Athletic & Capit	\$3,656,500					
<b>5300</b> Transfers to Self Insurance	\$99,096					
<b>5900</b> Budgetary Reserve		\$3,000,000	\$3,000,000		0.00%	1.10%
<b>Total Debt &amp; Transfers</b>	<b>\$27,222,320</b>	<b>\$25,941,358</b>	<b>\$25,444,629</b>	<b>(\$496,729)</b>	<b>-1.91%</b>	<b>9.36%</b>
<b>Grand Total:</b>	<b>\$244,812,095</b>	<b>\$260,755,990</b>	<b>\$271,822,972</b>	<b>\$11,066,982</b>	<b>4.24%</b>	

# 2017-18 PROPOSED GENERAL FUND BUDGET

## Expenditures by Functional Area - Expanded View

May 15, 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>
<b>1000</b> <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	<b>\$115,790,375</b>	\$3,642,129	3.25%	42.60%
1134 Family & Consumer Science	\$953,670	\$920,163	<b>\$921,096</b>	\$933	0.10%	0.34%
1135 Industrial Arts	\$1,029,892	\$983,866	<b>\$1,018,974</b>	\$35,108	3.57%	0.37%
1136 Business Education	\$2,125,248	\$2,348,432	<b>\$2,496,927</b>	\$148,495	6.32%	0.92%
1137 Technology Education			<b>\$451,038</b>	\$451,038		0.17%
1190 Fed Pgm Instr	\$3,505,149	\$3,807,593	<b>\$3,574,284</b>	(\$233,309)	<b>-6.13%</b>	1.31%
<b>1100 Regular Instruction</b>	<b>\$109,345,421</b>	<b>\$120,208,300</b>	<b>\$124,252,694</b>	<b>\$4,044,394</b>	<b>3.36%</b>	<b>45.71%</b>
1211 Life Skills Support	\$2,209,297	\$2,599,022	<b>\$2,672,001</b>	\$72,979	2.81%	0.98%
1221 Hearing Impaired	\$490,212	\$422,420	<b>\$456,933</b>	\$34,513	8.17%	0.17%
1224 Visually Impaired	\$44,748	\$40,291	<b>\$40,553</b>	\$262	0.65%	0.01%
1225 Speech & Language	\$1,727,087	\$1,853,818	<b>\$1,907,127</b>	\$53,309	2.88%	0.70%
1231 Emotional Support	\$4,593,912	\$2,844,900	<b>\$2,484,951</b>	(\$359,949)	<b>-12.65%</b>	0.91%
1233 Autistic Support	\$2,479,545	\$2,466,384	<b>\$2,712,574</b>	\$246,190	9.98%	1.00%
1241 Learning Support	\$13,317,954	\$13,658,651	<b>\$15,133,541</b>	\$1,474,890	10.80%	5.57%
1243 Gifted Svcs	\$902,131	\$952,710	<b>\$843,577</b>	(\$109,133)	<b>-11.46%</b>	0.31%
1260 Physical Support	\$797,423	\$804,199	<b>\$865,351</b>	\$61,152	7.60%	0.32%
1270 Early Intervention	\$558,194	\$659,718	<b>\$698,848</b>	\$39,130	5.93%	0.26%
1280 Early Intervention	\$69,352	\$31,056	<b>\$87,372</b>	\$56,316	181.34%	0.03%
1290 Other Special Education	\$5,442,291	\$7,978,395	<b>\$8,959,688</b>	\$981,293	12.30%	3.30%
<b>1200 Special Education</b>	<b>\$32,632,146</b>	<b>\$34,311,564</b>	<b>\$36,862,516</b>	<b>\$2,550,952</b>	<b>7.43%</b>	<b>13.56%</b>
1390 Vocational Education	\$7,028,981	\$7,292,827	<b>\$7,626,850</b>	\$334,023	4.58%	2.81%
<b>1300 Vocational Education</b>	<b>\$7,028,981</b>	<b>\$7,292,827</b>	<b>\$7,626,850</b>	<b>\$334,023</b>	<b>4.58%</b>	<b>2.81%</b>
1420 Summer School	\$222,425	\$102,755	<b>\$112,330</b>	\$9,575	9.32%	0.04%
1430 Homebound Education	\$131,138	\$151,272	<b>\$233,386</b>	\$82,114	54.28%	0.09%
1441 Court Placed Tuition	\$112,847	\$266,982	<b>\$318,086</b>	\$51,104	19.14%	0.12%
1442 Alternative Education	\$667,056	\$1,135,667	<b>\$880,968</b>	(\$254,699)	<b>-22.43%</b>	0.32%
1450 After School Instr	\$141,433	\$155,945	<b>\$88,004</b>	(\$67,941)	<b>-43.57%</b>	0.03%
1490 Other Instructional Pgms	\$3,268		<b>\$0</b>			
<b>1400 Other Instructional Programs</b>	<b>\$1,278,167</b>	<b>\$1,812,621</b>	<b>\$1,632,774</b>	(\$179,847)	<b>-9.92%</b>	<b>0.60%</b>
1500 Non Public Pgms	\$8		<b>\$74,840</b>	\$74,840		0.03%

<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>
<b>1500 Non Public Programs</b>	\$8		<b>\$74,840</b>	\$74,840		0.03%
1693 Community College	\$2,353,634	\$2,401,276	<b>\$2,426,880</b>	\$25,604	1.07%	0.89%
<b>1600 Community College</b>	\$2,353,634	\$2,401,276	<b>\$2,426,880</b>	\$25,604	1.07%	0.89%
1801 Pre-Kindergarten Instruction	\$624,352	\$675,099	<b>\$616,459</b>	(\$58,640)	-8.69%	0.23%
1802 Pre-Kindergarten Admin	\$29,241	\$29,480	<b>\$28,495</b>	(\$985)	-3.34%	0.01%
1803 Pre-Kindergarten Maintenance		\$1,800	<b>\$2,000</b>	\$200	11.11%	0.00%
1805 Pre-Kindergarten Food	\$659	\$3,000	<b>\$4,000</b>	\$1,000	33.33%	0.00%
1806 Pre-Kindergarten Prof Development	\$5	\$500	<b>\$0</b>	(\$500)	-100.00%	
<b>1800 Pre-Kindergarten Programs</b>	\$654,258	\$709,879	<b>\$650,954</b>	(\$58,925)	-8.30%	0.24%
<b>Total Instruction</b>	<b>\$153,292,614</b>	<b>\$166,736,467</b>	<b>\$173,527,508</b>	<b>\$6,791,041</b>	4.07%	<b>63.84%</b>
<b>2000</b>	<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	<b>\$438,793</b>	\$4,682	1.08%	0.16%
2120 Guidance	\$6,104,396	\$6,431,434	<b>\$6,569,219</b>	\$137,785	2.14%	2.42%
2130 Attendance	\$336,792	\$366,363	<b>\$381,315</b>	\$14,952	4.08%	0.14%
2140 Psychological Svcs	\$1,483,380	\$1,576,129	<b>\$1,609,662</b>	\$33,533	2.13%	0.59%
2160 Social Work Svcs	\$553,239	\$586,763	<b>\$559,899</b>	(\$26,864)	-4.58%	0.21%
2170 Child Acctg	\$359,662	\$398,843	<b>\$452,866</b>	\$54,023	13.54%	0.17%
2190 Other Student Svcs	\$96	\$1,250	<b>\$500</b>	(\$750)	-60.00%	0.00%
<b>2100 Student Services</b>	\$9,259,467	\$9,794,893	<b>\$10,012,254</b>	\$217,361	2.22%	3.68%
2220 Tech Support	\$272,089	\$304,153	<b>\$312,100</b>	\$7,947	2.61%	0.11%
2240 Computer Asst. Instr	\$413,218	\$426,366	<b>\$425,412</b>	(\$954)	-0.22%	0.16%
2250 Library	\$1,912,667	\$2,018,782	<b>\$2,028,485</b>	\$9,703	0.48%	0.75%
2260 Curriculum & Instr Svcs	\$1,164,403	\$1,239,393	<b>\$1,122,910</b>	(\$116,483)	-9.40%	0.41%
2269 Pupil Svcs	\$1,026,996	\$955,117	<b>\$1,075,010</b>	\$119,893	12.55%	0.40%
2271 Staff Development-Certified	\$808,543	\$2,111,609	<b>\$3,476,923</b>	\$1,365,314	64.66%	1.28%
2272 Staff Dev - Instr Non Cert	\$40,314	\$44,065	<b>\$56,872</b>	\$12,807	29.06%	0.02%
2280 Non Public Support Svcs	\$73,132	\$70,849	<b>\$0</b>	(\$70,849)	-100.00%	
<b>2200 Support Services Instructional St</b>	\$5,711,362	\$7,170,334	<b>\$8,497,712</b>	\$1,327,378	18.51%	3.13%
2310 Board Svcs	\$145,051	\$169,400	<b>\$223,750</b>	\$54,350	32.08%	0.08%
2330 Tax Collection	\$1,072,321	\$1,049,119	<b>\$1,195,838</b>	\$146,719	13.98%	0.44%
2340 Negotiations Svcs	\$12,643	\$25,000	<b>\$25,000</b>		0.00%	0.01%
2350 Legal Svcs	\$326,370	\$410,000	<b>\$452,000</b>	\$42,000	10.24%	0.17%
2360 Superintendent's Office	\$464,915	\$501,908	<b>\$524,150</b>	\$22,242	4.43%	0.19%
2370 Community Relations	\$106,750	\$138,138	<b>\$126,646</b>	(\$11,492)	-8.32%	0.05%
2380 Principal's Office	\$8,690,218	\$9,269,380	<b>\$9,730,035</b>	\$460,655	4.97%	3.58%
2390 Graduation Activities	\$73,176	\$67,839	<b>\$65,290</b>	(\$2,549)	-3.76%	0.02%
<b>2300 Administrative Services</b>	\$10,891,443	\$11,630,784	<b>\$12,342,709</b>	\$711,925	6.12%	4.54%
2419 Nursing Supervisor	\$151,059	\$163,871	<b>\$168,076</b>	\$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	<b>\$5,985</b>	\$285	5.00%	0.00%
2430 Dental Svcs	\$9,339	\$19,500	<b>\$13,075</b>	(\$6,425)	-32.95%	0.00%
2440 Nursing Svcs	\$1,845,342	\$1,960,618	<b>\$2,165,520</b>	\$204,902	10.45%	0.80%
2450 Non Public Nursing Svcs	\$213,192	\$232,145	<b>\$223,915</b>	(\$8,230)	-3.55%	0.08%
2490 Other Health Svcs	\$17,569	\$17,000	<b>\$4,000</b>	(\$13,000)	-76.47%	0.00%
<b>2400 Medical Services</b>	<b>\$2,239,831</b>	<b>\$2,398,834</b>	<b>\$2,580,571</b>	<b>\$181,737</b>	<b>7.58%</b>	<b>0.95%</b>
2511 Fiscal Services	\$324,091	\$383,872	<b>\$378,480</b>	(\$5,392)	-1.40%	0.14%
2513 Rec/Disbursement of Funds	\$286,226	\$291,405	<b>\$318,571</b>	\$27,166	9.32%	0.12%
2514 Payroll Services	\$312,885	\$330,741	<b>\$357,075</b>	\$26,334	7.96%	0.13%
2515 Accounting Services	\$35,334		<b>\$119,913</b>	\$119,913		0.04%
2516 Internal Auditing Services	\$88,499	\$94,699	<b>\$87,612</b>	(\$7,087)	-7.48%	0.03%
2519 Fiscal Services Other	\$86,464	\$275,384	<b>\$144,937</b>	(\$130,447)	-47.37%	0.05%
2520 Purchasing Svcs	\$72,110	\$87,574	<b>\$10,700</b>	(\$76,874)	-87.78%	0.00%
2530 Warehouse & Distribution Svcs	\$175,843	\$181,376	<b>\$191,058</b>	\$9,682	5.34%	0.07%
2540 Printing Svcs	\$430,066	\$499,813	<b>\$514,068</b>	\$14,255	2.85%	0.19%
2590 Business Support	\$85		<b>\$0</b>			
<b>2500 Fiscal Services</b>	<b>\$1,811,602</b>	<b>\$2,144,864</b>	<b>\$2,122,414</b>	<b>(\$22,450)</b>	<b>-1.05%</b>	<b>0.78%</b>
2611 Operations Spvr	\$308,742	\$265,694	<b>\$282,128</b>	\$16,434	6.19%	0.10%
2619 Maintenance Spvr	\$462,887	\$494,535	<b>\$532,955</b>	\$38,420	7.77%	0.20%
2620 Facility Svcs	\$14,485,558	\$15,385,838	<b>\$16,771,648</b>	\$1,385,810	9.01%	6.17%
2630 Grounds Svcs	\$877,799	\$795,063	<b>\$795,875</b>	\$812	0.10%	0.29%
2650 Vehicle Svcs	\$380,509	\$193,778	<b>\$102,500</b>	(\$91,278)	-47.10%	0.04%
2660 Security Svcs	\$848,839	\$735,058	<b>\$700,799</b>	(\$34,259)	-4.66%	0.26%
<b>2600 Operation &amp; Maintenance Svcs</b>	<b>\$17,364,335</b>	<b>\$17,869,966</b>	<b>\$19,185,905</b>	<b>\$1,315,939</b>	<b>7.36%</b>	<b>7.06%</b>
2719 Pupil Transp Mgmt	\$495,937	\$599,319	<b>\$556,261</b>	(\$43,058)	-7.18%	0.20%
2720 Pupil Transportation	\$5,742,110	\$5,949,028	<b>\$5,753,105</b>	(\$195,923)	-3.29%	2.12%
2730 Crossing Guards	\$486,790	\$576,175	<b>\$600,338</b>	\$24,163	4.19%	0.22%
2740 Vehicle Maint Svcs	\$1,293,878	\$1,226,423	<b>\$1,621,840</b>	\$395,417	32.24%	0.60%
<b>2700 Pupil Transportation</b>	<b>\$8,018,714</b>	<b>\$8,350,945</b>	<b>\$8,531,544</b>	<b>\$180,599</b>	<b>2.16%</b>	<b>3.14%</b>
2818 Technology Svcs	\$2,640,480	\$2,136,489	<b>\$2,686,170</b>	\$549,681	25.73%	0.99%
2821 Information Technology	\$247,498	\$255,444	<b>\$273,623</b>	\$18,179	7.12%	0.10%
2823 Community Relations	\$62,842	\$37,000	<b>\$107,300</b>	\$70,300	190.00%	0.04%
2831 Personnel Svcs Supervisor	\$324,382	\$318,425	<b>\$307,644</b>	(\$10,781)	-3.39%	0.11%
2832 Recruitment & Placement Svcs	\$144,094	\$149,713	<b>\$161,409</b>	\$11,696	7.81%	0.06%
2833 Staff Accounting Svcs	\$417,495	\$461,438	<b>\$467,370</b>	\$5,932	1.29%	0.17%
2834 Staff Dev-Non Instr Certified	\$239,173	\$364,879	<b>\$260,842</b>	(\$104,037)	-28.51%	0.10%
2835 Staff Health Svcs	\$352,292	\$424,439	<b>\$390,820</b>	(\$33,619)	-7.92%	0.14%
2836 Staff Dev-Non Cert Non Instr	\$89,783	\$79,419	<b>\$135,837</b>	\$56,418	71.04%	0.05%
2840 Data Processing	\$1,164,457	\$1,210,763	<b>\$1,247,900</b>	\$37,137	3.07%	0.46%
2850 State & Federal Liaison	\$332,431	\$252,720	<b>\$250,524</b>	(\$2,196)	-0.87%	0.09%
<b>2800 Support Services Central</b>	<b>\$6,014,927</b>	<b>\$5,690,729</b>	<b>\$6,289,439</b>	<b>\$598,710</b>	<b>10.52%</b>	<b>2.31%</b>



<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%
<b>2900 IU Services</b>	\$109,269	\$109,199	\$113,935	\$4,736	4.34%	0.04%
<b>Total Support Services</b>	<b>\$61,420,949</b>	<b>\$65,160,548</b>	<b>\$69,676,483</b>	<b>\$4,515,935</b>	<b>6.93%</b>	<b>25.63%</b>
<b>3000</b> <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%
<b>3200 Student Activities</b>	\$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%
<b>3300 Community Services</b>	\$71,241	\$52,775	\$63,590	\$10,815	20.49%	0.02%
3400 Scholarships & Awards			\$400	\$400		0.00%
<b>3400 Scholarships &amp; Awards</b>			\$400	\$400		0.00%
<b>Total Non Instructional</b>	<b>\$2,871,926</b>	<b>\$2,917,617</b>	<b>\$3,174,352</b>	<b>\$256,735</b>	<b>8.80%</b>	<b>1.17%</b>
<b>5000</b> <i>Debt &amp; 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	\$22,194,629	(\$496,729)	-2.19%	8.17%
5130 Refund Prior Yr Receipts	\$246,614	\$250,000	\$250,000		0.00%	0.09%
<b>5100 Debt Service</b>	\$23,466,723	\$22,941,358	\$22,444,629	(\$496,729)	-2.17%	8.26%
5230 Capital Projects Fund Transfer	\$3,656,500		\$0			
<b>5200 Fund Transfers-Athletic &amp; Capital</b>	\$3,656,500		\$0			
5310 Transfer to Self Insurance Fund	\$99,096		\$0			
<b>5300 Transfers to Self Insurance</b>	\$99,096		\$0			
5900 Budgetary Reserve		\$3,000,000	\$3,000,000		0.00%	1.10%
<b>5900 Budgetary Reserve</b>		\$3,000,000	\$3,000,000		0.00%	1.10%
<b>Total Debt &amp; Transfers</b>	<b>\$27,222,320</b>	<b>\$25,941,358</b>	<b>\$25,444,629</b>	<b>(\$496,729)</b>	<b>-1.91%</b>	<b>9.36%</b>
<b>Grand Total:</b>	<b>\$244,807,808</b>	<b>\$260,755,990</b>	<b>\$271,822,972</b>	<b>\$11,066,982</b>	<b>4.24%</b>	

# 2017-18 PROPOSED GENERAL FUND BUDGET

## Revenue

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

May 15, 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>
<b><u>Local Revenue</u></b>						
6111 Current Real Estate Taxes	\$148,205,534	\$154,415,951	\$156,485,993	\$2,070,042	1.34%	58.29%
6112 Interim Real Estate Taxes	\$1,709,879	\$937,641	\$1,801,371	\$863,730	92.12%	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%	5.18%
6153 Real Estate Transfer Tax	\$3,203,903	\$2,400,000	\$2,425,000	\$25,000	1.04%	0.90%
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%	-1.79%
6411 Delinquent Real Estate Tx	\$4,617,867	\$5,000,000	\$4,661,000	(\$339,000)	-6.78%	1.74%
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%	0.22%
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	\$475,702	(\$59,616)	-11.14%	0.18%
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%
<b>Total Local Revenue</b>	<b>\$177,534,238</b>	<b>\$180,868,457</b>	<b>\$184,800,405</b>	<b>\$3,931,948</b>	<b>2.17%</b>	<b>68.83%</b>
<b><u>State Revenue</u></b>						
7110 Basic Educ Funding	\$29,220,357	\$30,630,883	\$31,813,343	\$1,182,460	3.86%	11.85%
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%	2.73%
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		0.50%

<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>
<b>7312</b> Transportation Subsidy NP	\$910,525		\$950,000	\$950,000		0.35%
<b>7320</b> Rental/Sinking Fund Reimb	\$1,739,537	\$1,596,600	\$1,512,380	(\$84,220)	-5.27%	0.56%
<b>7330</b> Medical & Dental Svcs	\$331,621	\$335,000	\$337,000	\$2,000	0.60%	0.13%
<b>7340</b> Homestead Prop Tax Relief	\$4,741,858	\$4,743,340	\$4,744,398	\$1,058	0.02%	1.77%
<b>7360</b> Safe Schools	\$24,996		\$25,000	\$25,000		0.01%
<b>7505</b> Ready to Learn Grant	\$1,797,733	\$2,089,553	\$1,797,733	(\$291,820)	-13.97%	0.67%
<b>7599</b> DCED Grants	\$139,454	\$1,142,319	\$1,117,454	(\$24,865)	-2.18%	0.42%
<b>7810</b> State Share Social Security	\$3,450,567	\$3,803,108	\$3,732,385	(\$70,723)	-1.86%	1.39%
<b>7820</b> State Share Retirement	\$12,330,176	\$14,649,020	\$16,591,270	\$1,942,250	13.26%	6.18%
<b>Total State Revenue</b>	\$63,944,944	\$69,475,831	<b>\$72,200,042</b>	\$2,724,211	3.92%	<b>26.89%</b>
<b><u>Federal Revenue</u></b>						
<b>8110</b> Pmts Federally Impacted Areas PL	\$48,255	\$5,000	\$0	(\$5,000)	-100.00%	0.00%
<b>8514</b> Title 1 Reading First	\$3,906,530	\$3,782,599	\$3,776,282	(\$6,317)	-0.17%	1.41%
<b>8515</b> NCLB Title II	\$672,652	\$682,527	\$663,158	(\$19,369)	-2.84%	0.25%
<b>8516</b> NCLB Title III	\$245,438	\$234,590	\$237,000	\$2,410	1.03%	0.09%
<b>8580</b> Child Care And Development Block	\$164,581	\$162,633	\$164,581	\$1,948	1.20%	0.06%
<b>8810</b> ACCESS Reimbursement	\$446,338	\$500,000	\$500,000		0.00%	0.19%
<b>8820</b> ACCESS Health-Related Transp &	\$90,497	\$105,000	\$105,000		0.00%	0.04%
<b>Total Federal Revenue</b>	\$5,574,291	\$5,472,349	<b>\$5,446,021</b>	(\$26,328)	-0.48%	<b>2.03%</b>
<b><u>Other Revenue</u></b>						
<b>9290</b> Proceeds Ext Term Lease	\$677,898		\$0			0.00%
<b>9400</b> Sale Of Equipment	\$791,000	\$20,000	\$0	(\$20,000)	-100.00%	0.00%
<b>9910</b> Fund Balance Revenue		\$4,914,353	\$6,018,900	\$1,104,547	22.48%	2.24%
<b>9990</b> Insurance Recoveries	\$1,000	\$5,000	\$5,000		0.00%	0.00%
<b>Total Other Revenue</b>	\$1,469,898	\$4,939,353	<b>\$6,023,900</b>	\$1,084,547	21.96%	<b>2.24%</b>
<b><u>Grand Total:</u></b>	\$248,523,371	\$260,755,990	<b>\$268,470,368</b>	\$7,714,378	2.96%	

## 2017-18 PROPOSED GENERAL FUND BUDGET

### Expenditures by Major Category

May 15, 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.

DESCRIPTION	15-16 ACTUAL	16-17 BUDGET	17-18 BUDGET	VARIANCE	% CHANGE	% of BUDGET
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**100: Gross salaries paid to employees of the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.**

DESCRIPTION	15-16 ACTUAL	16-17 BUDGET	17-18 BUDGET	VARIANCE	% CHANGE	% of BUDGET
110 Salaries-Admin	\$6,777,102	\$6,698,656	\$6,883,259	\$184,603	2.76%	2.53%
120 Salaries-Prof	\$68,817,630	\$71,412,406	\$71,556,794	\$144,388	0.20%	26.32%
130 Salaries-Supplemental	\$2,624,334	\$2,768,523	\$2,864,911	\$96,388	3.48%	1.05%
140 Salaries-Tech	\$811,669	\$837,165	\$860,053	\$22,888	2.73%	0.32%
150 Salaries-Clerical	\$3,810,291	\$3,889,820	\$4,159,633	\$269,813	6.94%	1.53%
160 Salaries-Technical	\$2,028,749	\$1,947,192	\$2,224,574	\$277,382	14.25%	0.82%
170 Salaries-Bus Drivers	\$2,629,220	\$3,167,763	\$3,006,661	(\$161,102)	-5.09%	1.11%
180 Salaries-Custodian	\$4,854,882	\$5,048,316	\$5,543,524	\$495,208	9.81%	2.04%
190 Salaries-Instr Asst	\$3,623,252	\$3,930,402	\$4,258,886	\$328,484	8.36%	1.57%
<b>Salaries</b>	<b>\$95,977,127</b>	<b>\$99,700,243</b>	<b>\$101,358,295</b>	<b>\$1,658,052</b>	<b>1.66%</b>	<b>37.29%</b>

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

DESCRIPTION	15-16 ACTUAL	16-17 BUDGET	17-18 BUDGET	VARIANCE	% CHANGE	% of BUDGET
210 Group Insurance	\$420,453	\$457,277	\$481,131	\$23,854	5.22%	0.18%
220 Social Security	\$7,196,628	\$7,613,279	\$7,776,326	\$163,047	2.14%	2.86%
230 Retirement	\$24,719,112	\$29,926,411	\$33,180,440	\$3,254,029	10.87%	12.21%
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	\$1,073,531	\$122,713	12.91%	0.39%
270 Health Insurance	\$23,775,501	\$25,816,709	\$26,162,879	\$346,170	1.34%	9.62%
280 Retiree Health Insurance	\$1,258,168	\$1,819,765	\$1,389,294	(\$430,471)	-23.66%	0.51%
290 Other Medical Benefits	\$256,182	\$44,200	\$105,530	\$61,330	138.76%	0.04%
<b>Benefits</b>	<b>\$58,941,369</b>	<b>\$67,332,459</b>	<b>\$70,848,131</b>	<b>\$3,515,672</b>	<b>5.22%</b>	<b>26.06%</b>

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

DESCRIPTION	15-16 ACTUAL	16-17 BUDGET	17-18 BUDGET	VARIANCE	% CHANGE	% of BUDGET
310 Tax Coll Commissions	\$460,069	\$493,500	\$558,550	\$65,050	13.18%	0.21%
320 Prof Education Svcs	\$10,197,468	\$10,766,878	\$13,272,153	\$2,505,275	23.27%	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	\$3,238,085	(\$171,803)	-5.04%	1.19%
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%
<b>Prof &amp; Tech Svcs</b>	<b>\$13,556,748</b>	<b>\$14,982,540</b>	<b>\$17,458,012</b>	<b>\$2,475,472</b>	<b>16.52%</b>	<b>6.42%</b>

**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	\$1,205,420	(\$151,421)	-11.16%	0.44%
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%
<b>Purch Property Svcs</b>	<b>\$3,034,248</b>	<b>\$2,972,701</b>	<b>\$2,914,746</b>	<b>(\$57,955)</b>	<b>-1.95%</b>	<b>1.07%</b>

**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	\$388,446	\$199,530	105.62%	0.14%
540 Advertising	\$20,810	\$24,200	\$25,700	\$1,500	6.20%	0.01%
550 Printing Svcs	\$155,997	\$94,454	\$126,255	\$31,801	33.67%	0.05%
560 Student Tuition	\$32,429,766	\$37,107,904	\$38,113,587	\$1,005,683	2.71%	14.02%
580 Travel	\$113,259	\$276,363	\$340,915	\$64,552	23.36%	0.13%
590 Other Purch Svcs	\$321,069	\$348,249	\$332,071	(\$16,178)	-4.65%	0.12%
<b>Other Purchased Svcs</b>	<b>\$35,222,503</b>	<b>\$40,075,463</b>	<b>\$41,536,603</b>	<b>\$1,461,140</b>	<b>3.65%</b>	<b>15.28%</b>

**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	\$2,480,412	(\$591,047)	-19.24%	0.91%
620 Energy	\$2,924,514	\$3,244,062	\$3,364,425	\$120,363	3.71%	1.24%
630 Food	\$51,793	\$17,350	\$28,770	\$11,420	65.82%	0.01%
640 Books & Textbooks	\$522,485	\$800,352	\$2,186,546	\$1,386,194	173.20%	0.80%
650 Tech Supplies & Fees	\$1,607,104	\$1,432,938	\$2,470,715	\$1,037,777	72.42%	0.91%
<b>Books &amp; Materials</b>	<b>\$7,611,427</b>	<b>\$8,566,161</b>	<b>\$10,530,868</b>	<b>\$1,964,707</b>	<b>22.94%</b>	<b>3.87%</b>

**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	\$257,000	(\$218,600)	-45.96%	0.09%
760 Equipment Replacement	\$338,763	\$411,179	\$1,114,200	\$703,021	170.98%	0.41%
780 Technology Network Infrs	\$539,598					
<b>Equipment</b>	<b>\$3,034,002</b>	<b>\$886,779</b>	<b>\$1,371,200</b>	<b>\$484,421</b>	<b>54.63%</b>	<b>0.50%</b>

**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	\$12,524,999	(\$30,804)	-0.25%	4.61%
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%
<b>Other Expenditures</b>	<b>\$12,244,299</b>	<b>\$16,104,089</b>	<b>\$16,135,487</b>	<b>\$31,398</b>	<b>0.19%</b>	<b>5.94%</b>

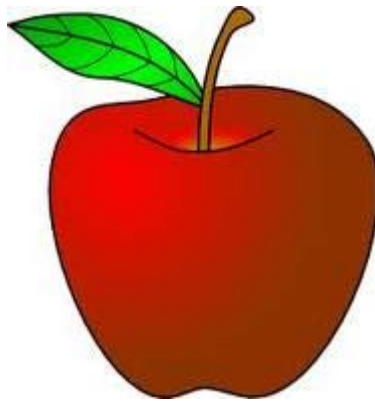
**900: Outlays from current funds to retire principal of debt service, bonds and loans and District lease-purchase agreements.**

<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	\$9,669,630	(\$465,925)	-4.60%	3.56%
930 Fund Transfers	\$3,656,500					
940 Transfer Self Ins Fund	\$99,096					
<b>Debt Pmts &amp; Transfers</b>	<b>\$15,195,322</b>	<b>\$10,135,555</b>	<b>\$9,669,630</b>	<b>(\$465,925)</b>	<b>-4.60%</b>	<b>3.56%</b>
<b>Grand Total:</b>	<b>\$244,817,045</b>	<b>\$260,755,990</b>	<b>\$271,822,972</b>	<b>\$11,066,982</b>	<b>4.24%</b>	

# BETHLEHEM AREA SCHOOL DISTRICT

## 2017-2018 PROPOSED GENERAL FUND BUDGET

### SUPPORTING EXPENDITURE DETAIL



MAY 15, 2017

# 2017-18 PROPOSED GENERAL FUND BUDGET

May 15, 2017

## Expenditure Detail

<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>
<b>1100 Regular Instruction</b>								
100 Salaries	\$54,386,275	\$52,477,920	\$54,138,615	\$56,444,969	\$56,724,462	\$279,493	0.50%	20.87%
200 Benefits	\$28,821,916	\$31,035,824	\$32,442,791	\$37,115,280	\$38,916,817	\$1,801,537	4.85%	14.32%
300 Prof & Tech Svcs	\$543,236	\$1,578,461	\$1,945,697	\$2,292,310	\$2,137,303	(\$155,007)	-6.76%	0.79%
400 Purch Property Svcs	\$293,210	\$300,554	\$367,561	\$301,726	\$326,740	\$25,014	8.29%	0.12%
500 Other Purchased Svcs	\$12,760,659	\$14,627,162	\$16,979,713	\$20,239,270	\$20,723,430	\$484,160	2.39%	7.62%
600 Books & Materials	\$1,794,300	\$2,044,614	\$2,302,152	\$3,194,163	\$4,552,032	\$1,357,869	42.51%	1.67%
700 Equipment	\$578,571	\$417,413	\$1,139,930	\$568,579	\$840,000	\$271,421	47.74%	0.31%
800 Other Expenditures	\$4,541	\$15,894	\$28,962	\$52,003	\$31,910	(\$20,093)	-38.64%	0.01%
<b>1100 Regular Instruction</b>	<b>\$99,182,709</b>	<b>\$102,497,841</b>	<b>\$109,345,421</b>	<b>\$120,208,300</b>	<b>\$124,252,694</b>	<b>\$4,044,394</b>	<b>3.36%</b>	<b>45.71%</b>
<b>1200 Special Education</b>								
100 Salaries	\$11,101,194	\$10,860,749	\$11,261,205	\$11,544,486	\$11,874,703	\$330,217	2.86%	4.37%
200 Benefits	\$6,528,189	\$6,862,521	\$7,522,408	\$8,312,390	\$9,015,728	\$703,338	8.46%	3.32%
300 Prof & Tech Svcs	\$6,465,959	\$7,304,968	\$8,114,984	\$7,717,626	\$8,813,580	\$1,095,954	14.20%	3.24%
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%	2.58%
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%
<b>1200 Special Education</b>	<b>\$28,058,770</b>	<b>\$29,688,117</b>	<b>\$32,632,146</b>	<b>\$34,311,564</b>	<b>\$36,862,516</b>	<b>\$2,550,952</b>	<b>7.43%</b>	<b>13.56%</b>
<b>1300 Vocational Education</b>								
500 Other Purchased Svcs	\$5,824,677	\$6,669,727	\$7,028,981	\$7,292,827	\$7,626,850	\$334,023	4.58%	2.81%
<b>1300 Vocational Education</b>	<b>\$5,824,677</b>	<b>\$6,669,727</b>	<b>\$7,028,981</b>	<b>\$7,292,827</b>	<b>\$7,626,850</b>	<b>\$334,023</b>	<b>4.58%</b>	<b>2.81%</b>
<b>1400 Other Instructional Programs</b>								
100 Salaries	\$628,980	\$455,098	\$311,488	\$280,177	\$304,488	\$24,311	8.68%	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>
<b>200</b> Benefits	\$158,429	\$134,465	\$106,434	\$123,545	\$118,732	(\$4,813)	-3.90%	0.04%
<b>300</b> Prof & Tech Svcs	\$224,639	\$309,275	\$332,164	\$748,299	\$788,054	\$39,755	5.31%	0.29%
<b>400</b> Purch Property Svcs			\$360		\$0	\$0		
<b>500</b> Other Purchased Svcs	\$279,411	\$420,551	\$516,249	\$659,000	\$419,000	(\$240,000)	-36.42%	0.15%
<b>600</b> Books & Materials	\$9,614	\$10,819	\$11,471	\$1,000	\$2,500	\$1,500	150.00%	0.00%
<b>700</b> Equipment					\$0	\$0		
<b>800</b> Other Expenditures	\$6,331	\$6,565		\$600	\$0	(\$600)	-100.00%	
<b>1400 Other Instructional Programs</b>	<b>\$1,307,404</b>	<b>\$1,336,774</b>	<b>\$1,278,167</b>	<b>\$1,812,621</b>	<b>\$1,632,774</b>	<b>(\$179,847)</b>	<b>-9.92%</b>	<b>0.60%</b>
<b>1500 Non Public Programs</b>								
<b>100</b> Salaries	\$18,749	\$19,035			\$0	\$0		
<b>200</b> Benefits	\$4,776	\$5,706			\$0	\$0		
<b>300</b> Prof & Tech Svcs					\$74,840	\$74,840		0.03%
<b>500</b> Other Purchased Svcs			\$8		\$0	\$0		
<b>700</b> Equipment	\$2,992				\$0	\$0		
<b>1500 Non Public Programs</b>	<b>\$26,517</b>	<b>\$24,742</b>	<b>\$8</b>		<b>\$74,840</b>	<b>\$74,840</b>		<b>0.03%</b>
<b>1600 Community College</b>								
<b>300</b> Prof & Tech Svcs		\$556			\$0	\$0		
<b>500</b> Other Purchased Svcs	\$2,212,907	\$2,294,708	\$2,353,634	\$2,401,276	\$2,426,880	\$25,604	1.07%	0.89%
<b>1600 Community College</b>	<b>\$2,213,463</b>	<b>\$2,294,708</b>	<b>\$2,353,634</b>	<b>\$2,401,276</b>	<b>\$2,426,880</b>	<b>\$25,604</b>	<b>1.07%</b>	<b>0.89%</b>
<b>1800 Pre-Kindergarten Programs</b>								
<b>100</b> Salaries	\$398,824	\$366,199	\$370,701	\$387,339	\$344,241	(\$43,098)	-11.13%	0.13%
<b>200</b> Benefits	\$260,811	\$259,413	\$274,246	\$309,632	\$293,563	(\$16,069)	-5.19%	0.11%
<b>300</b> Prof & Tech Svcs	\$245	\$8,230	\$3,098	\$3,000	\$3,000	\$0	0.00%	0.00%
<b>400</b> Purch Property Svcs		\$423			\$600	\$600		0.00%
<b>500</b> Other Purchased Svcs	\$1,543	\$1,078	\$345	\$1,000	\$400	(\$600)	-60.00%	0.00%
<b>600</b> Books & Materials	\$24,850	\$24,939	\$5,868	\$8,408	\$9,150	\$742	8.82%	0.00%
<b>700</b> Equipment	\$1,121				\$0	\$0		
<b>800</b> Other Expenditures	\$3,507	\$1,554		\$500	\$0	(\$500)	-100.00%	

<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>
<b>1800 Pre-Kindergarten Programs</b>	<b>\$690,900</b>	<b>\$661,837</b>	<b>\$654,258</b>	<b>\$709,879</b>	<b>\$650,954</b>	<b>(\$58,925)</b>	<b>-8.30%</b>	<b>0.24%</b>
<b>Total 1000's Instruction</b>	<b>\$137,304,441</b>	<b>\$143,173,745</b>	<b>\$153,292,614</b>	<b>\$166,736,467</b>	<b>\$173,527,508</b>	<b>\$6,791,041</b>	<b>4.07%</b>	<b>63.84%</b>
<b>2100 Student Services</b>								
100 Salaries	\$5,555,592	\$5,241,271	\$5,487,441	\$5,628,228	\$5,699,389	\$71,161	1.26%	2.10%
200 Benefits	\$2,789,326	\$2,893,610	\$3,325,622	\$3,681,436	\$3,840,632	\$159,196	4.32%	1.41%
300 Prof & Tech Svcs	\$184,664	\$222,720	\$271,739	\$296,411	\$256,994	(\$39,417)	-13.30%	0.09%
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%
<b>2100 Student Services</b>	<b>\$8,717,774</b>	<b>\$8,530,135</b>	<b>\$9,259,467</b>	<b>\$9,794,893</b>	<b>\$10,012,254</b>	<b>\$217,361</b>	<b>2.22%</b>	<b>3.68%</b>
<b>2200 Support Services Instructional Staff</b>								
100 Salaries	\$3,506,857	\$2,882,168	\$3,069,493	\$2,994,918	\$2,885,211	(\$109,707)	-3.66%	1.06%
200 Benefits	\$1,757,768	\$1,639,701	\$1,640,998	\$2,356,102	\$2,377,658	\$21,556	0.91%	0.87%
300 Prof & Tech Svcs	\$173,770	\$594,680	\$740,467	\$1,494,107	\$2,817,257	\$1,323,150	88.56%	1.04%
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	\$231,402	\$51,634	28.72%	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%
<b>2200 Support Services Instructional Staff</b>	<b>\$5,821,559</b>	<b>\$5,452,592</b>	<b>\$5,715,648</b>	<b>\$7,170,334</b>	<b>\$8,497,712</b>	<b>\$1,327,378</b>	<b>18.51%</b>	<b>3.13%</b>
<b>2300 Administrative Services</b>								
100 Salaries	\$6,030,111	\$6,025,149	\$5,865,238	\$6,113,213	\$6,335,545	\$222,332	3.64%	2.33%
200 Benefits	\$2,878,834	\$3,071,909	\$3,337,467	\$3,742,978	\$4,005,553	\$262,575	7.02%	1.47%
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%

<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>
<b>500</b> Other Purchased Svcs	\$172,538	\$186,809	\$232,691	\$182,441	\$189,468	\$7,027	3.85%	0.07%
<b>600</b> Books & Materials	\$47,902	\$62,370	\$68,163	\$102,578	\$94,115	(\$8,463)	-8.25%	0.03%
<b>700</b> Equipment	\$16,009	\$11,888	\$4,528	\$0	\$0	\$0		
<b>800</b> Other Expenditures	\$183,508	\$240,379	\$66,342	\$58,561	\$111,333	\$52,772	90.11%	0.04%
<b>2300 Administrative Services</b>	<b>\$10,436,160</b>	<b>\$10,813,926</b>	<b>\$10,891,443</b>	<b>\$11,630,784</b>	<b>\$12,342,709</b>	<b>\$711,925</b>	<b>6.12%</b>	<b>4.54%</b>
<b>2400 Medical Services</b>								
<b>100</b> Salaries	\$1,235,870	\$1,204,287	\$1,274,635	\$1,354,325	\$1,436,912	\$82,587	6.10%	0.53%
<b>200</b> Benefits	\$806,304	\$848,947	\$880,517	\$968,874	\$1,082,409	\$113,535	11.72%	0.40%
<b>300</b> Prof & Tech Svcs	\$11,212	\$17,259	\$39,828	\$14,700	\$21,485	\$6,785	46.16%	0.01%
<b>400</b> Purch Property Svcs	\$2,791	\$2,469	\$2,947	\$2,880	\$3,080	\$200	6.94%	0.00%
<b>500</b> Other Purchased Svcs	\$11,195	\$11,704	\$5,242	\$20,500	\$12,150	(\$8,350)	-40.73%	0.00%
<b>600</b> Books & Materials	\$43,083	\$17,013	\$35,191	\$36,010	\$22,940	(\$13,070)	-36.30%	0.01%
<b>700</b> Equipment	\$16,768				\$0	\$0		
<b>800</b> Other Expenditures	\$925	\$925	\$1,470	\$1,545	\$1,595	\$50	3.24%	0.00%
<b>2400 Medical Services</b>	<b>\$2,128,149</b>	<b>\$2,102,604</b>	<b>\$2,239,831</b>	<b>\$2,398,834</b>	<b>\$2,580,571</b>	<b>\$181,737</b>	<b>7.58%</b>	<b>0.95%</b>
<b>2500 Fiscal Services</b>								
<b>100</b> Salaries	\$787,732	\$932,992	\$901,216	\$1,016,672	\$999,710	(\$16,962)	-1.67%	0.37%
<b>200</b> Benefits	\$441,796	\$562,420	\$582,109	\$716,016	\$721,996	\$5,980	0.84%	0.27%
<b>300</b> Prof & Tech Svcs	\$5,150	\$45,744	\$25,704	\$40,000	\$15,250	(\$24,750)	-61.88%	0.01%
<b>400</b> Purch Property Svcs	\$311,640	\$232,514	\$256,737	\$311,590	\$310,622	(\$968)	-0.31%	0.11%
<b>500</b> Other Purchased Svcs	\$57,251	\$35,753	\$36,872	\$39,336	\$32,036	(\$7,300)	-18.56%	0.01%
<b>600</b> Equipment	\$10,847	\$7,467	\$7,853	\$15,500	\$20,550	\$5,050	32.58%	0.01%
<b>700</b> Equipment	\$2,330	\$2,386			\$13,500	\$13,500		0.00%
<b>800</b> Other Expenditures	\$12,983	\$534	\$1,111	\$5,750	\$8,750	\$3,000	52.17%	0.00%
<b>2500 Fiscal Services</b>	<b>\$1,629,729</b>	<b>\$1,819,809</b>	<b>\$1,811,602</b>	<b>\$2,144,864</b>	<b>\$2,122,414</b>	<b>(\$22,450)</b>	<b>-1.05%</b>	<b>0.78%</b>
<b>2600 Operation &amp; Maintenance Svcs</b>								
<b>100</b> Salaries	\$6,593,043	\$6,460,591	\$6,489,308	\$6,610,178	\$7,146,297	\$536,119	8.11%	2.63%
<b>200</b> Benefits	\$4,084,867	\$4,161,928	\$4,512,439	\$4,988,835	\$5,385,175	\$396,340	7.94%	1.98%
<b>300</b> Prof & Tech Svcs	\$362,908	\$333,643	\$315,446	\$337,725	\$433,000	\$95,275	28.21%	0.16%

DESCRIPTION	13-14 ACTUAL	14-15 ACTUAL	15-16 ACTUAL	16-17 BUDGET	17-18 BUDGET	VARIANCE	% CHANGE	% of BUDGET
<b>400</b> Purch Property Svcs	\$2,280,774	\$1,115,014	\$1,694,273	\$1,632,460	\$1,573,904	(\$58,556)	-3.59%	0.58%
<b>500</b> Other Purchased Svcs	\$593,906	\$535,905	\$549,236	\$557,838	\$643,854	\$86,016	15.42%	0.24%
<b>600</b> Books & Materials	\$3,335,756	\$3,447,642	\$3,416,305	\$3,501,980	\$3,803,810	\$301,830	8.62%	1.40%
<b>700</b> Equipment	\$200,710	\$251,087	\$378,894	\$236,000	\$194,500	(\$41,500)	-17.58%	0.07%
<b>800</b> Other Expenditures	\$8,877	\$13,387	\$8,435	\$4,950	\$5,365	\$415	8.38%	0.00%
<b>2600</b> Operation & Maintenance Svcs	\$17,460,840	\$16,319,196	\$17,364,335	\$17,869,966	\$19,185,905	\$1,315,939	7.36%	7.06%
<b>2700</b> Pupil Transportation								
<b>100</b> Salaries	\$2,782,845	\$2,816,613	\$2,909,486	\$3,545,864	\$3,581,098	\$35,234	0.99%	1.32%
<b>200</b> Benefits	\$1,888,223	\$1,963,689	\$2,070,966	\$2,484,951	\$2,423,747	(\$61,204)	-2.46%	0.89%
<b>300</b> Prof & Tech Svcs	\$25,417	\$72,084	\$16,688	\$162,824	\$20,500	(\$142,324)	-87.41%	0.01%
<b>400</b> Purch Property Svcs	\$49,852	\$105,159	\$204,445	\$108,990	\$210,207	\$101,217	92.87%	0.08%
<b>500</b> Other Purchased Svcs	\$915,008	\$1,106,873	\$1,382,713	\$1,372,026	\$1,503,826	\$131,800	9.61%	0.55%
<b>600</b> Books & Materials	\$930,556	\$840,959	\$734,239	\$674,290	\$792,166	\$117,876	17.48%	0.29%
<b>700</b> Equipment	\$725,630	\$18,500	\$700,177	\$2,000	\$0	\$0		
<b>800</b> Other Expenditures		\$1,915			\$0	(\$2,000)	-100.00%	
<b>2700</b> Pupil Transportation	\$7,317,530	\$6,925,792	\$8,018,714	\$8,350,945	\$8,531,544	\$180,599	2.16%	3.14%
<b>2800</b> Support Services Central								
<b>100</b> Salaries	\$1,359,561	\$2,225,480	\$2,381,049	\$2,259,932	\$2,402,440	\$142,508	6.31%	0.88%
<b>200</b> Benefits	\$1,740,440	\$1,541,975	\$1,714,912	\$1,904,352	\$1,924,123	\$19,771	1.04%	0.71%
<b>300</b> Prof & Tech Svcs	\$172,878	\$481,690	\$369,747	\$380,375	\$372,246	(\$8,129)	-2.14%	0.14%
<b>400</b> Purch Property Svcs	\$288,838	\$250,824	\$242,705	\$381,730	\$264,930	(\$116,800)	-30.60%	0.10%
<b>500</b> Other Purchased Svcs	\$201,164	\$223,540	\$252,891	\$199,825	\$419,270	\$219,445	109.82%	0.15%
<b>600</b> Books & Materials	\$165,723	\$313,775	\$420,692	\$484,635	\$579,930	\$95,295	19.66%	0.21%
<b>700</b> Equipment	\$251,131	\$338,873	\$630,087	\$77,200	\$299,700	\$222,500	288.21%	0.11%
<b>800</b> Other Expenditures	\$2,640	\$1,957	\$2,843	\$2,680	\$26,800	\$24,120	900.00%	0.01%
<b>2800</b> Support Services Central	\$4,182,375	\$5,378,115	\$6,014,927	\$5,690,729	\$6,289,439	\$598,710	10.52%	2.31%
<b>2900</b> IU Services								
<b>500</b> Other Purchased Svcs	\$102,541	\$105,711	\$108,366	\$108,249	\$112,985	\$4,736	4.38%	0.04%

<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>
800 Other Expenditures	\$1,730	\$903	\$950	\$950	\$950	\$0	0.00%	0.00%
<b>2900 IU Services</b>	<b>\$102,541</b>	<b>\$107,441</b>	<b>\$109,269</b>	<b>\$109,199</b>	<b>\$113,935</b>	<b>\$4,736</b>	<b>4.34%</b>	<b>0.04%</b>
<b>Total 2000's Support Services</b>	<b>\$57,796,657</b>	<b>\$57,449,609</b>	<b>\$61,425,235</b>	<b>\$65,160,548</b>	<b>\$69,676,483</b>	<b>\$4,515,935</b>	<b>6.93%</b>	<b>25.63%</b>
<b>3200 Student Activities</b>								
100 Salaries	\$1,304,866	\$1,440,652	\$1,504,861	\$1,517,942	\$1,621,449	\$103,507	6.82%	0.60%
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	\$0	0.01%	0.01%
800 Other Expenditures	\$18,639	\$19,325	\$21,271	\$21,828	\$24,443	\$2,615	11.98%	0.01%
<b>3200 Student Activities</b>	<b>\$2,371,892</b>	<b>\$2,584,848</b>	<b>\$2,800,685</b>	<b>\$2,864,842</b>	<b>\$3,110,362</b>	<b>\$245,520</b>	<b>8.57%</b>	<b>1.14%</b>
<b>3300 Community Services</b>								
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		
<b>3300 Community Services</b>	<b>\$246,679</b>	<b>\$66,112</b>	<b>\$71,241</b>	<b>\$52,775</b>	<b>\$63,590</b>	<b>\$10,815</b>	<b>20.49%</b>	<b>0.02%</b>
<b>3400 Scholarships &amp; Awards</b>								
600 Books & Materials	\$299	\$231			\$400	\$400		0.00%
<b>3400 Scholarships &amp; Awards</b>	<b>\$299</b>	<b>\$231</b>			<b>\$400</b>	<b>\$400</b>		<b>0.00%</b>
<b>Total 3000's Non Instructional</b>	<b>\$2,618,871</b>	<b>\$2,651,191</b>	<b>\$2,871,926</b>	<b>\$2,917,617</b>	<b>\$3,174,352</b>	<b>\$256,735</b>	<b>8.80%</b>	<b>1.17%</b>

<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>
<b>4400 Arch &amp; Eng-Improvements</b>								
300 Prof & Tech Svcs	\$8,998		\$4,950		\$0	\$0		
<b>4400 Arch &amp; Eng-Improvements</b>	<b>\$8,998</b>		<b>\$4,950</b>					
<b>Total 4000's Facilities Construction &amp;</b>	<b>\$8,998</b>		<b>\$4,950</b>			<b>\$0</b>		
<b>5100 Debt Service</b>								
800 Other Expenditures	\$12,365,185	\$11,676,372	\$12,026,997	\$12,805,803	\$12,774,999	(\$30,804)	-0.24%	4.70%
900 Debt Pmnts & Transfers	\$11,066,653	\$11,539,870	\$11,439,726	\$10,135,555	\$9,669,630	(\$465,925)	-4.60%	3.56%
<b>5100 Debt Service</b>	<b>\$23,431,838</b>	<b>\$23,216,242</b>	<b>\$23,466,723</b>	<b>\$22,941,358</b>	<b>\$22,444,629</b>	<b>(\$496,729)</b>	<b>-2.17%</b>	<b>8.26%</b>
<b>5200 Fund Transfers-Athletic &amp; Capital Reserve</b>								
900 Debt Pmnts & Transfers	\$325,811	\$2,000,000	\$3,656,500		\$0	\$0		
<b>5200 Fund Transfers-Athletic &amp; Capital Reserve</b>	<b>\$325,811</b>	<b>\$2,000,000</b>	<b>\$3,656,500</b>					
<b>5300 Transfers to Self Insurance</b>								
900 Debt Pmnts & Transfers	\$600,000	\$190,000	\$99,096		\$0	\$0		
<b>5300 Transfers to Self Insurance</b>	<b>\$600,000</b>	<b>\$190,000</b>	<b>\$99,096</b>					
<b>5900 Budgetary Reserve</b>								
800 Other Expenditures			\$3,000,000		\$3,000,000	\$0	0.00%	1.10%
<b>5900 Budgetary Reserve</b>			<b>\$3,000,000</b>		<b>\$3,000,000</b>		<b>0.00%</b>	<b>1.10%</b>
<b>Total 5000's Debt &amp; Transfers</b>	<b>\$24,357,650</b>	<b>\$25,406,242</b>	<b>\$27,222,320</b>	<b>\$25,941,358</b>	<b>\$25,444,629</b>	<b>(\$496,729)</b>	<b>-1.91%</b>	<b>9.36%</b>
<b>Grand Total:</b>	<b>\$222,086,616</b>	<b>\$228,680,788</b>	<b>\$244,817,045</b>	<b>\$260,755,990</b>	<b>\$271,822,972</b>	<b>\$11,066,982</b>	<b>4.24%</b>	