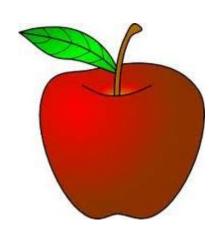
# BASD PRELIMINARY GENERAL FUND BUDGET 2018-2019



February 12, 2018

### Bethlehem Area School District 2018-19 Preliminary Budget At A Glance

### February 12, 2018

Povonuos	2016-17 <u>Actual</u>	2017-18 <u>Budget</u>	2018-19 Budget <u>Feb 2018</u>	Dollar <u>Change</u>	Percentage Change
Revenues:					
Local	\$183,643,305	\$188,775,452	\$192,493,284	\$3,717,832	1.97%
State	\$69,230,282	\$72,164,533	\$73,240,422	\$1,075,889	1.49%
Other	\$14,276	\$5,446,428	\$2,030,000	(\$3,416,428)	-62.73%
Federal	\$5,539,586	\$5,446,021	\$5,281,785	(\$164,236)	-3.02%
Total Revenue	\$258,427,449	\$271,832,434	\$273,045,491	\$1,213,057	0.45%
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Expenditures:					
Instruction	\$119,066,166	\$124,260,173	\$128,946,988	\$4,686,815	3.77%
Support Services	\$55,352,368	\$59,803,473	\$61,998,471	\$2,194,998	3.67%
Non-Instr Svcs	\$2,652,031	\$2,645,862	\$2,816,883	\$171,021	6.46%
Facilities	\$20,340	\$0	\$565,000	\$565,000	**
Debt Svc/Transfers	\$28,494,013	\$25,244,629	\$25,018,024	(\$226,605)	-0.90%
BASD	\$205,584,917	\$211,954,137	\$219,345,366	\$7,391,229	3.49%
PSERS	\$29,404,241	\$33,180,440	\$35,146,932	\$1,966,492	5.93%
CHARTER SCHOOLS	\$23,320,498	\$26,697,857	\$29,257,173	\$2,559,316	9.59%
Total Expenditures	\$258,309,657	\$271,832,434	\$283,749,471	\$11,917,037	4.38%
	Revenue/Expenditur	re GAP (R/F-GAP)	\$10,703,980	3.94%	
	Revenue/Expenditure GAP (R/E-GAP)  Less PSERS		\$1,966,492	0.72%	
	Less	Charter Schools	\$2,559,316	0.94%	
Net Operational Gap		\$6,178,172	2.27%		
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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 maintaing a fiscally conservative operational approach while still providing exciting, creative and inspiring educational opportunities for our students.

### 2018-19 Budget Cost Drivers

PSERS	\$1,966,492
Academic Initiatives	\$2,661,412
Salaries	\$3,593,384
Student Tuition	\$718,735
Charter Schools	\$2,559,316
General Operations	(\$795,359)
Net Deficit Remaining	\$10,703,980

### 2018-19 PRELIMINARY GENERAL FUND BUDGET

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

Feb 12, 2018

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	16-17 ACTUAL	<u>17-18 BUDGET</u>	<u>18-19 BUDGET</u>	VARIANCE	% CHANGE	% of BUDGET
1100	Regular Instruction	\$115,129,140	\$124,452,694	\$130,375,956	\$5,923,262	4.76%	45.95%
1200	Special Education	\$35,963,845	\$36,862,516	\$38,747,402	\$1,884,886	5.11%	13.66%
1300	Vocational Education	\$7,286,372	\$7,626,850	\$8,214,152	\$587,302	7.70%	2.89%
1400	Other Instructional Programs	\$1,270,582	\$1,632,774	\$1,727,947	\$95,173	5.83%	0.61%
1500	Non Public Programs	\$71,821	\$74,840	\$70,500	(\$4,340)	-5.80%	0.02%
1600	Community College	\$2,401,276	\$2,426,880	\$2,502,113	\$75,233	3.10%	0.88%
1800	Pre-Kindergarten Programs	\$650,777	\$650,954	\$718,174	\$67,220	10.33%	0.25%
	Total Instruction	\$162,773,814	\$173,727,508	\$182,356,244	\$8,628,736	4.97%	64.27%
2100	Student Services	\$9,864,417	\$10,132,254	\$10,078,077	(\$54,177)	-0.53%	3.55%
2200	Support Services Instructional S	\$6,757,233	\$8,497,712	\$9,354,841	\$857,129	10.09%	3.30%
2300	Administrative Services	\$11,591,099	\$12,330,959	\$12,607,192	\$276,233	2.24%	4.44%
2400	Medical Services	\$2,463,599	\$2,580,571	\$2,624,486	\$43,915	1.70%	0.92%
2500	Fiscal Services	\$2,000,028	\$2,122,414	\$2,238,058	\$115,644	5.45%	0.79%
2600	Operation & Maintenance Svcs	\$17,933,824	\$19,092,545	\$19,231,487	\$138,942	0.73%	6.78%
2700	Pupil Transportation	\$7,586,556	\$8,527,044	\$8,707,736	\$180,692	2.12%	3.07%
2800	Support Services Central	\$5,659,572	\$6,288,511	\$7,503,925	\$1,215,414	19.33%	2.64%
2900	IU Services	\$113,888	\$113,935	\$112,917	(\$1,018)	-0.89%	0.04%
	Total Support Services	\$63,970,216	\$69,685,945	\$72,458,719	\$2,772,774	3.98%	25.54%
3200	Student Activities	\$2,944,623	\$3,110,362	\$3,282,830	\$172,468	5.54%	1.16%
3300	Community Services	\$106,037	\$63,590	\$68,254	\$4,664	7.33%	0.02%
3400	Scholarships & Awards	\$612	\$400	\$400		0.00%	0.00%
	Total Non Instructional	\$3,051,273	\$3,174,352	\$3,351,484	\$177,132	5.58%	1.18%
4200	Existing Site Improvement	***		\$70,000	\$70,000		0.02%
4500	Bldg Acq & Construction New	\$3,322		<b>#</b> 405 000	<b>4405.000</b>		0.470/
4600	Bldg Improvement	\$17,018		\$495,000	\$495,000		0.17%
Т	otal Facilities Construction & Improvement	\$20,340		\$565,000	\$565,000		0.20%
5100 5200	Debt Service Fund Transfers-Athletic & Capit	\$23,404,600 \$5,089,413	\$22,244,629	\$22,018,024	(\$226,605)	-1.02%	7.76%
5900	Budgetary Reserve	Ţ =,000, . 10	\$3,000,000	\$3,000,000		0.00%	1.06%

DESCRIPTION	16-17 ACTUAL	<u>17-18 BUDGET</u>	18-19 BUDGET	VARIANCE	% of BUDGET	
Total Debt & Transfers	\$28,494,013	\$25,244,629	\$25,018,024	(\$226,605)	-0.90%	8.82%
Grand Total:	\$258,309,657	\$271,832,434	\$283,749,471	\$11,917,037	4.38%	

### 2018-19 PRELIMINARY GENERAL FUND BUDGET Expenditures by Functional Area - Expanded View

Feb. 12, 2018

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

	DESCRIPTION	16-17 ACTUAL	<u>17-18 BUDGET</u>	<u>18-19 BUDGET</u>	<u>VARIANCE</u>	% CHANGE	% of BUDGET
<u>1000</u>	Instruction: Instruction includes all those be directly attributed to a program of instruction machines, etc.) that assist in the	truction. Included here	are the activities of ai				
1110	Regular Instruction	\$107,591,419	\$115,990,375	\$121,800,106	\$5,809,731	5.01%	42.93%
1134	Family & Consumer Science	\$903,503	\$921,096	\$949,882	\$28,786	3.13%	0.33%
1135	Industrial Arts	\$955,102	\$1,018,974	\$1,025,728	\$6,754	0.66%	0.36%
1136	Business Education	\$2,366,453	\$2,496,927	\$2,591,308	\$94,381	3.78%	0.91%
1137	Technology Education	\$132,328	\$451,038	\$117,490	(\$333,548)	-73.95%	0.04%
1190	Fed Pgm Instr	\$3,180,335	\$3,574,284	\$3,891,442	\$317,158	8.87%	1.37%
1100	Regular Instruction	\$115,129,140	\$124,452,694	\$130,375,956	\$5,923,262	4.76%	45.95%
1211	Life Skills Support	\$2,481,659	\$2,672,001	\$2,586,619	(\$85,382)	-3.20%	0.91%
1221	Hearing Impaired	\$469,331	\$456,933	\$448,464	(\$8,469)	-1.85%	0.16%
1224	Visually Impaired	\$30,726	\$40,553	\$403,814	\$363,261	895.77%	0.14%
1225	Speech & Language	\$1,579,336	\$1,907,127	\$1,501,739	(\$405,388)	-21.26%	0.53%
1231	Emotional Support	\$5,134,643	\$2,484,951	\$3,370,166	\$885,215	35.62%	1.19%
1233	Autistic Support	\$3,255,464	\$2,712,574	\$2,939,882	\$227,308	8.38%	1.04%
1241	Learning Support	\$14,823,579	\$15,133,541	\$15,639,854	\$506,313	3.35%	5.51%
1243	Gifted Svcs	\$1,003,745	\$843,577	\$1,045,620	\$202,043	23.95%	0.37%
1260	Physical Support	\$190,980	\$865,351	\$845,870	(\$19,481)	-2.25%	0.30%
1270	Early Intervention	\$875,326	\$698,848	\$760,413	\$61,565	8.81%	0.27%
1280	Early Intervention	\$31,776	\$87,372	\$47,660	(\$39,712)	-45.45%	0.02%
1290	Other Special Education	\$6,087,280	\$8,959,688	\$9,157,301	\$197,613	2.21%	3.23%
1200	Special Education	\$35,963,845	\$36,862,516	\$38,747,402	\$1,884,886	5.11%	13.66%
1390	Vocational Education	\$7,286,372	\$7,626,850	\$8,214,152	\$587,302	7.70%	2.89%
1300	Vocational Education	\$7,286,372	\$7,626,850	\$8,214,152	\$587,302	7.70%	2.89%
1420	Summer School	\$339,837	\$112,330	\$220,070	\$107,740	95.91%	0.08%
1430	Homebound Education	\$192,725	\$233,386	\$264,640	\$31,254	13.39%	0.09%
1441	Court Placed Tuition	\$94,421	\$318,086	\$209,290	(\$108,796)	-34.20%	0.07%
1442	Alternative Education	\$516,743	\$880,968	\$819,343	(\$61,625)	-7.00%	0.29%
1450	After School Instr	\$126,521	\$88,004	\$214,404	\$126,400	143.63%	0.08%
1490	Other Instructional Pgms	\$336		\$200	\$200		0.00%
1400	Other Instructional Programs	\$1,270,582	\$1,632,774	\$1,727,947	\$95,173	5.83%	0.61%
1500	Non Public Pgms	\$71,821	\$74,840	\$70,500	(\$4,340)	-5.80%	0.02%

DESCRIPTION	-							% of
1693 Community College		<u>DESCRIPTION</u>	16-17 ACTUAL	<u>17-18 BUDGET</u>	18-19 BUDGET	VARIANCE	% CHANGE	BUDGET
1600 Community College   \$2,401,276   \$2,426,880   \$2,502,113   \$75,233   \$3,10%   0.88%     1801 Pre-Kindergarten Instruction   \$624,032   \$316,459   \$682,388   \$55,929   10.60%   0.24%     1802 Pre-Kindergarten Admin   \$24,251   \$28,465   \$29,886   \$31,191   4.18%   0.01%     1803 Pre-Kindergarten Food   \$2,000   \$3,000   \$1,000   \$1,000     1806 Pre-Kindergarten Prof Development   \$2,244   \$3,100   \$3,100   \$25,00%   0.00%     1806 Pre-Kindergarten Prof Development   \$2,244   \$3,100   \$3,100   \$25,00%   0.00%     1806 Pre-Kindergarten Programs   \$650,777   \$650,954   \$716,174   \$67,220   10.33%   0.25%     Total Instruction   \$162,773,814   \$173,727,500   \$182,355,244   \$8,528,736   4.07%   64,27%     2000   \$2,000   \$1,000	1500	Non Public Programs	\$71,821	\$74,840	\$70,500	(\$4,340)	-5.80%	0.02%
1801   Pre-Kindergarten Instruction   \$824.032   \$616.459   \$682.388   \$65,929   10.69%   0.24%	1693	Community College	\$2,401,276	\$2,426,880	\$2,502,113	\$75,233	3.10%	0.88%
1802   Pre-Kindergarten Admin   \$24,251   \$28,495   \$29,586   \$1,191   4,18%   0.01%   1803   Pre-Kindergarten Maintenance   \$2,000   \$30   \$(\$2,000)   \$-100,00%   1806   Pre-Kindergarten Food   \$250   \$4,000   \$3,000   \$(\$1,000)   \$-25,00%   0.00%   1806   Pre-Kindergarten Prof Development   \$2,244   \$3,3100   \$3,100   \$3,100   0.00%   1806   Pre-Kindergarten Prof Development   \$2,244   \$3,3100   \$3,100   \$3,000   \$6,000   \$2,00%   0.00%   1806   Pre-Kindergarten Prof Development   \$2,244   \$3,3100   \$3,100   \$0,00%   1800   Pre-Kindergarten Programs   \$650,777   \$650,954   \$718,174   \$67,220   10,33%   0.25%   \$718,174   \$67,220   10,33%   0.25%   \$718,174   \$67,220   10,33%   0.25%   \$718,174   \$67,220   10,33%   0.25%   \$718,174   \$67,220   10,33%   0.25%   \$718,174   \$67,220   10,33%   0.25%   \$718,174   \$67,220   10,33%   0.25%   \$718,174	1600	Community College	\$2,401,276	\$2,426,880	\$2,502,113	\$75,233	3.10%	0.88%
1803   Pre-Kindergarten Maintenance   \$2,000   \$3,000   \$3,000   \$3,000   \$2,000   \$0,000   \$0,000   \$1,000   \$2,000   \$2,000   \$3,000   \$3,000   \$3,000   \$3,000   \$3,000   \$3,000   \$3,000   \$3,000   \$3,000   \$3,000   \$3,000   \$0,000   \$0,000   \$1,000	1801	Pre-Kindergarten Instruction	\$624,032	\$616,459	\$682,388	\$65,929	10.69%	0.24%
1805   Pre-Kindergarten   Food   \$250   \$4,000   \$3,000   \$3,100   \$25,00%   \$0,00%   \$1806   Pre-Kindergarten   Prof Development   \$2,244   \$3,000   \$3,100   \$3,100   \$0,00%   \$1800   Pre-Kindergarten   Prof Development   \$2,244   \$3,500   \$3,100   \$0,00%   \$1800   Pre-Kindergarten   Prof Development   \$2,244   \$3,500   \$3,100   \$0,00%   \$2,50%   \$180,00%   \$3,100   \$0,00%   \$1,00%	1802	Pre-Kindergarten Admin	\$24,251	\$28,495	\$29,686	\$1,191	4.18%	0.01%
1806   Pre-Kindergarten Prof Development   \$2,244   \$3,100   \$3,100   \$0,00%   \$180   Pre-Kindergarten Programs   \$650,777   \$650,954   \$718,174   \$67,220   \$10,33%   \$0,25%   \$718,174   \$67,220   \$10,33%   \$0,25%   \$718,174   \$67,220   \$10,33%   \$0,25%   \$718,174   \$10,20%   \$162,773,814   \$173,727,508   \$182,366,244   \$8,628,736   \$4.97%   \$64,27%   \$2000   \$10,00%   \$160,00%	1803	Pre-Kindergarten Maintenance		\$2,000	\$0	(\$2,000)	-100.00%	
Total Instruction   \$162,773,814   \$173,727,508   \$182,356,244   \$8,628,736   \$4.97%   \$64.27%	1805	Pre-Kindergarten Food	\$250	\$4,000	\$3,000	(\$1,000)	-25.00%	0.00%
Total Instruction	1806	Pre-Kindergarten Prof Developmen	t \$2,244		\$3,100	\$3,100		0.00%
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.	1800	Pre-Kindergarten Programs	Pre-Kindergarten Programs         \$650,777         \$650,954         \$718,174		\$67,220	10.33%	0.25%	
Pupil Svcs		Total Instruction	n \$162,773,814	\$173,727,508	\$182,356,244	\$8,628,736	4.97%	64.27%
2120   Guidance   \$6,566,498   \$6,569,219   \$6,397,927   \$171,292   -2.61%   2.25%	2000	facilitate and enhance instruction. Support						
2130 Attendance         \$327,856         \$381,315         \$309,492         (\$71,823)         -18.84%         0.11%           2140 Psychological Svcs         \$1,531,284         \$1,609,662         \$1,681,947         \$72,285         4.49%         0.59%           2160 Social Work Svcs         \$887,010         \$679,899         \$771,729         \$91,830         13,51%         0.27%           2170 Child Acctg         \$383,770         \$452,866         \$461,291         \$8,425         1.86%         0.16%           2190 Other Student Svcs         \$500         \$500         \$250         (\$250)         -50.00%         0.00%           2100 Student Services         \$9,864,417         \$10,132,254         \$10,078,077         (\$54,177)         -0.53%         3.55%           2220 Tech Support         \$159,501         \$51,985         \$5,928         (\$46,057)         -88,60%         0.00%           2230 Educ Television         \$414         \$0	2119	Pupil Svcs	\$467,999	\$438,793	\$455,441	\$16,648	3.79%	0.16%
2140 Psychological Svcs         \$1,531,284         \$1,609,662         \$1,681,947         \$72,285         4,49%         0.59%           2160 Social Work Svcs         \$587,010         \$679,899         \$771,729         \$91,830         13,51%         0.27%           2170 Child Acctg         \$383,770         \$452,866         \$461,291         \$8,425         18,6%         0.16%           2190 Other Student Svcs         \$500         \$250         (\$250)         -50,00%         0.00%           2100 Student Services         \$9,864,417         \$10,132,254         \$10,078,077         (\$54,177)         -0.53%         3.55%           2220 Tech Support         \$159,501         \$51,985         \$5,928         (\$46,057)         -88,60%         0.00%           2230 Educ Television         \$414         \$0         \$0         \$250         Library         \$1,973,922         \$2,028,485         \$2,146,355         \$11,7870         \$51%         0.19%           2250 Library         \$1,184,866         \$1,122,910         \$1,512,126         \$389,216         34,66%         0.53%           2260 Curriculum & Instr Svcs         \$11,84,866         \$1,122,910         \$1,137,327         \$62,317         5,80%         0.06%           2271 Staff Development-Certified         \$2,0	2120	Guidance	\$6,566,498	\$6,569,219	\$6,397,927	(\$171,292)	-2.61%	2.25%
2160   Social Work Sycs   \$587,010   \$679,899   \$771,729   \$91,830   13.51%   0.27%	2130	Attendance	\$327,856	\$381,315	\$309,492	(\$71,823)	-18.84%	0.11%
2170 Child Acctg         \$383,770         \$452,866         \$461,291         \$8.425         1.86%         0.16%           2190 Other Student Svcs         \$500         \$250         (\$250)         -50.00%         0.00%           2100 Student Services         \$9,864,417         \$10,132,254         \$10,078,077         (\$54,177)         -0.53%         3.55%           2220 Tech Support         \$159,501         \$51,985         \$5,928         (\$46,057)         -88.60%         0.00%           2230 Educ Television         \$414         \$0         \$0         \$250         \$1,973,922         \$2,028,485         \$2,146,355         \$117,870         5.81%         0.76%           2250 Library         \$1,973,922         \$2,028,485         \$2,146,355         \$117,870         5.81%         0.76%           2260 Curriculum & Instr Svcs         \$1,184,866         \$1,122,910         \$1,512,126         \$389,216         34,66%         0.53%           2269 Pupil Svcs         \$946,913         \$1,075,010         \$1,137,327         \$62,317         5.80%         0.40%           2271 Staff Development-Certified         \$2,048,284         \$3,476,923         \$3,960,379         \$483,456         13,90%         1.40%           2272 Staff Dev - Instr Non Cert         \$49,874	2140	Psychological Svcs	\$1,531,284	\$1,609,662	\$1,681,947	\$72,285	4.49%	0.59%
2190 Other Student Svcs         \$500         \$250         (\$250)         -50.00%         0.00%           2100 Student Services         \$9,864.417         \$10,132,254         \$10,078,077         (\$54,177)         -0.53%         3.55%           2220 Tech Support         \$159,501         \$51,985         \$5,928         (\$46,057)         -88.60%         0.00%           2230 Educ Television         \$414         \$0         \$0         2240 Computer Asst. Instr         \$393,429         \$685,527         \$533,714         (\$151,813)         -22.15%         0.19%           2250 Library         \$1,973,922         \$2,028,485         \$2,146,355         \$117,870         5.81%         0.76%           2260 Curriculum & Instr Svcs         \$1,184,866         \$1,122,910         \$1,512,126         \$389,216         34,66%         0.53%           2269 Pupil Svcs         \$946,913         \$1,075,010         \$1,137,327         \$62,317         5.80%         0.40%           2271 Staff Development-Certified         \$2,048,284         \$3,476,923         \$3,960,379         \$483,456         13.90%         1.40%           2272 Staff Dev - Instr Non Cert         \$49,874         \$56,872         \$59,012         \$2,140         3.76%         0.02%           2280 Non Public Support Services Instr	2160	Social Work Svcs	\$587,010	\$679,899	\$771,729	\$91,830	13.51%	0.27%
2100 Student Services         \$9,864,417         \$10,132,254         \$10,078,077         (\$54,177)         -0.53%         3.55%           2220 Tech Support         \$159,501         \$51,985         \$5,928         (\$46,057)         -88,60%         0.00%           2230 Educ Television         \$414         \$0         \$0         \$2240 Computer Asst. Instr         \$393,429         \$685,527         \$533,714         (\$151,813)         -22,15%         0.19%           2250 Library         \$1,973,922         \$2,028,485         \$2,146,355         \$117,870         5.81%         0.76%           2260 Curriculum & Instr Svcs         \$1,184,866         \$1,122,910         \$1,512,126         \$389,216         34.66%         0.53%           2260 Pupil Svcs         \$946,913         \$1,075,010         \$1,137,327         \$62,317         5.80%         0.40%           2271 Staff Development-Certified         \$2,048,284         \$3,476,923         \$3,960,379         \$483,456         13.90%         1.40%           2272 Staff Dev - Instr Non Cert         \$49,874         \$56,872         \$59,012         \$2,140         3.76%         0.02%           2280 Non Public Support Svcs         \$31         \$6,757,233         \$8,497,712         \$9,354,841         \$857,129         10.09%         3.30%	2170	Child Acctg	\$383,770	\$452,866	\$461,291	\$8,425	1.86%	0.16%
2220 Tech Support         \$159,501         \$51,985         \$5,928         (\$46,057)         -88,60%         0.00%           2230 Educ Television         \$414         \$0         \$0         \$2240 Computer Asst. Instr         \$393,429         \$685,527         \$533,714         (\$151,813)         -22,15%         0.19%           2250 Library         \$1,973,922         \$2,028,485         \$2,146,355         \$117,870         5.81%         0.76%           2260 Curriculum & Instr Svcs         \$1,184,866         \$1,122,910         \$1,512,126         \$389,216         34,66%         0.53%           2269 Pupil Svcs         \$946,913         \$1,075,010         \$1,137,327         \$62,317         5.80%         0.40%           2271 Staff Development-Certified         \$2,048,284         \$3,476,923         \$3,960,379         \$483,456         13,90%         1.40%           2272 Staff Dev - Instr Non Cert         \$49,874         \$56,872         \$59,012         \$2,140         3.76%         0.02%           2280 Non Public Support Svcs         \$31         \$0         \$2210         \$205,760         \$85,7129         \$10.09%         3.30%           2310 Board Svcs         \$120,518         \$212,000         \$206,760         \$5,240)         -2,47%         0.07%	2190	Other Student Svcs		\$500	\$250	(\$250)	-50.00%	0.00%
2230         Educ Television         \$414         \$0           2240         Computer Asst. Instr         \$393,429         \$685,527         \$533,714         (\$151,813)         -22.15%         0.19%           2250         Library         \$1,973,922         \$2,028,485         \$2,146,355         \$117,870         5.81%         0.76%           2260         Curriculum & Instr Svcs         \$1,184,866         \$1,122,910         \$1,512,126         \$389,216         34.66%         0.53%           2269         Pupil Svcs         \$946,913         \$1,075,010         \$1,137,327         \$62,317         5.80%         0.40%           2271         Staff Development-Certified         \$2,048,284         \$3,476,923         \$3,960,379         \$483,456         13.90%         1.40%           2272         Staff Dev - Instr Non Cert         \$49,874         \$56,872         \$59,012         \$2,140         3.76%         0.02%           2280         Non Public Support Svcs         \$31         \$0           2200         Support Services Instructional St         \$6,757,233         \$8,497,712         \$9,354,841         \$857,129         10.09%         3.30%           2310         Board Svcs         \$120,518         \$212,000         \$206,760         \$5,240	2100	Student Services	\$9,864,417	\$10,132,254	\$10,078,077	(\$54,177)	-0.53%	3.55%
2240 Computer Asst. Instr         \$393,429         \$685,527         \$533,714         (\$151,813)         -22.15%         0.19%           2250 Library         \$1,973,922         \$2,028,485         \$2,146,355         \$117,870         5.81%         0.76%           2260 Curriculum & Instr Svcs         \$1,184,866         \$1,122,910         \$1,512,126         \$389,216         34.66%         0.53%           2269 Pupil Svcs         \$946,913         \$1,075,010         \$1,137,327         \$62,317         5.80%         0.40%           2271 Staff Development-Certified         \$2,048,284         \$3,476,923         \$3,960,379         \$483,456         13.90%         1.40%           2272 Staff Dev - Instr Non Cert         \$49,874         \$56,872         \$59,012         \$2,140         3.76%         0.02%           2280 Non Public Support Svcs         \$31         \$0         \$2,140         3.76%         0.02%           2200 Support Services Instructional St         \$6,757,233         \$8,497,712         \$9,354,841         \$857,129         10.09%         3.30%           2310 Board Svcs         \$120,518         \$212,000         \$206,760         (\$5,240)         -2,47%         0.07%           2320 Board Treasurer         \$288         \$300         \$300         \$300 <td< td=""><td>2220</td><td>Tech Support</td><td>\$159,501</td><td>\$51,985</td><td>\$5,928</td><td>(\$46,057)</td><td>-88.60%</td><td>0.00%</td></td<>	2220	Tech Support	\$159,501	\$51,985	\$5,928	(\$46,057)	-88.60%	0.00%
2250 Library         \$1,973,922         \$2,028,485         \$2,146,355         \$117,870         5.81%         0.76%           2260 Curriculum & Instr Svcs         \$1,184,866         \$1,122,910         \$1,512,126         \$389,216         34.66%         0.53%           2269 Pupil Svcs         \$946,913         \$1,075,010         \$1,137,327         \$62,317         5.80%         0.40%           2271 Staff Development-Certified         \$2,048,284         \$3,476,923         \$3,960,379         \$483,456         13.90%         1.40%           2272 Staff Dev - Instr Non Cert         \$49,874         \$56,872         \$59,012         \$2,140         3.76%         0.02%           2280 Non Public Support Svcs         \$31         \$0         \$210 <td>2230</td> <td>Educ Television</td> <td>\$414</td> <td></td> <td>\$0</td> <td></td> <td></td> <td></td>	2230	Educ Television	\$414		\$0			
2260 Curriculum & Instr Svcs         \$1,184,866         \$1,122,910         \$1,512,126         \$389,216         34.66%         0.53%           2269 Pupil Svcs         \$946,913         \$1,075,010         \$1,137,327         \$62,317         5.80%         0.40%           2271 Staff Development-Certified         \$2,048,284         \$3,476,923         \$3,960,379         \$483,456         13.90%         1.40%           2272 Staff Dev - Instr Non Cert         \$49,874         \$56,872         \$59,012         \$2,140         3.76%         0.02%           2280 Non Public Support Svcs         \$31         \$0         \$2,140         3.76%         0.02%           2200 Support Services Instructional St         \$6,757,233         \$8,497,712         \$9,354,841         \$857,129         10.09%         3.30%           2310 Board Svcs         \$120,518         \$212,000         \$206,760         (\$5,240)         -2,47%         0.07%           2320 Board Treasurer         \$288         \$300         \$300         0.00%           2330 Tax Collection         \$1,020,279         \$1,195,838         \$1,148,387         (\$47,451)         -3,97%         0.40%           2340 Negotiations Svcs         \$3,536         \$25,000         \$25,000         0.00%         0.01%           2350 Le	2240	Computer Asst. Instr	\$393,429	\$685,527	\$533,714	(\$151,813)	-22.15%	0.19%
2269 Pupil Svcs         \$946,913         \$1,075,010         \$1,137,327         \$62,317         5.80%         0.40%           2271 Staff Development-Certified         \$2,048,284         \$3,476,923         \$3,960,379         \$483,456         13.90%         1.40%           2272 Staff Dev - Instr Non Cert         \$49,874         \$56,872         \$59,012         \$2,140         3.76%         0.02%           2280 Non Public Support Svcs         \$31         \$0         \$2,140         3.76%         0.02%           2200 Support Services Instructional St         \$6,757,233         \$8,497,712         \$9,354,841         \$857,129         10.09%         3.30%           2310 Board Svcs         \$120,518         \$212,000         \$206,760         (\$5,240)         -2.47%         0.07%           2320 Board Treasurer         \$288         \$300         \$300         0.00%           2330 Tax Collection         \$1,020,279         \$1,195,838         \$1,148,387         (\$47,451)         -3.97%         0.40%           2340 Negotiations Svcs         \$3,536         \$25,000         \$25,000         0.00%         0.00%         0.01%           2350 Legal Svcs         \$391,381         \$452,000         \$504,000         \$52,000         11.50%         0.18%           2370	2250	Library	\$1,973,922	\$2,028,485	\$2,146,355	\$117,870	5.81%	0.76%
2271 Staff Development-Certified         \$2,048,284         \$3,476,923         \$3,960,379         \$483,456         13.90%         1.40%           2272 Staff Dev - Instr Non Cert         \$49,874         \$56,872         \$59,012         \$2,140         3.76%         0.02%           2280 Non Public Support Svcs         \$31         \$0         \$200         \$	2260	Curriculum & Instr Svcs	\$1,184,866	\$1,122,910	\$1,512,126	\$389,216	34.66%	0.53%
2272         Staff Dev - Instr Non Cert         \$49,874         \$56,872         \$59,012         \$2,140         3.76%         0.02%           2280         Non Public Support Svcs         \$31         \$0         \$0           2200         Support Services Instructional St         \$6,757,233         \$8,497,712         \$9,354,841         \$857,129         10.09%         3.30%           2310         Board Svcs         \$120,518         \$212,000         \$206,760         (\$5,240)         -2.47%         0.07%           2320         Board Treasurer         \$288         \$300         \$300         0.00%           2330         Tax Collection         \$1,020,279         \$1,195,838         \$1,148,387         (\$47,451)         -3.97%         0.40%           2340         Negotiations Svcs         \$3,536         \$25,000         \$25,000         0.00%         0.01%           2350         Legal Svcs         \$391,381         \$452,000         \$504,000         \$52,000         11.50%         0.18%           2360         Superintendent's Office         \$493,421         \$524,150         \$540,572         \$16,422         3.13%         0.19%           2370         Community Relations         \$117,872         \$126,646         \$126,054         \$9,9	2269	Pupil Svcs	\$946,913	\$1,075,010	\$1,137,327	\$62,317	5.80%	0.40%
2280 Non Public Support Services Instructional St         \$31         \$0           2200 Support Services Instructional St         \$6,757,233         \$8,497,712         \$9,354,841         \$857,129         \$10.09%         \$3.30%           2310 Board Svcs         \$120,518         \$212,000         \$206,760         (\$5,240)         -2.47%         0.07%           2320 Board Treasurer         \$288         \$300         \$300         0.00%           2330 Tax Collection         \$1,020,279         \$1,195,838         \$1,148,387         (\$47,451)         -3.97%         0.40%           2340 Negotiations Svcs         \$3,536         \$25,000         \$25,000         \$0.00%         0.01%           2350 Legal Svcs         \$391,381         \$452,000         \$504,000         \$52,000         11.50%         0.18%           2360 Superintendent's Office         \$493,421         \$524,150         \$540,572         \$16,422         3.13%         0.19%           2370 Community Relations         \$117,872         \$126,646         \$126,054         (\$592)         -0.47%         0.04%           2380 Principal's Office         \$9,307,973         \$9,730,035         \$9,991,331         \$261,296         2.69%         3.52%	2271	Staff Development-Certified	\$2,048,284	\$3,476,923	\$3,960,379	\$483,456	13.90%	1.40%
2200 Support Services Instructional St         \$6,757,233         \$8,497,712         \$9,354,841         \$857,129         10.09%         3.30%           2310 Board Svcs         \$120,518         \$212,000         \$206,760         (\$5,240)         -2.47%         0.07%           2320 Board Treasurer         \$288         \$300         \$300         0.00%           2330 Tax Collection         \$1,020,279         \$1,195,838         \$1,148,387         (\$47,451)         -3.97%         0.40%           2340 Negotiations Svcs         \$3,536         \$25,000         \$25,000         0.00%         0.01%           2350 Legal Svcs         \$391,381         \$452,000         \$504,000         \$52,000         11.50%         0.18%           2360 Superintendent's Office         \$493,421         \$524,150         \$540,572         \$16,422         3.13%         0.19%           2370 Community Relations         \$117,872         \$126,646         \$126,054         (\$592)         -0.47%         0.04%           2380 Principal's Office         \$9,307,973         \$9,730,035         \$9,991,331         \$261,296         2.69%         3.52%	2272	Staff Dev - Instr Non Cert	\$49,874	\$56,872	\$59,012	\$2,140	3.76%	0.02%
2310 Board Svcs         \$120,518         \$212,000         \$206,760         (\$5,240)         -2.47%         0.07%           2320 Board Treasurer         \$288         \$300         \$300         0.00%           2330 Tax Collection         \$1,020,279         \$1,195,838         \$1,148,387         (\$47,451)         -3.97%         0.40%           2340 Negotiations Svcs         \$3,536         \$25,000         \$25,000         0.00%         0.01%           2350 Legal Svcs         \$391,381         \$452,000         \$504,000         \$52,000         11.50%         0.18%           2360 Superintendent's Office         \$493,421         \$524,150         \$540,572         \$16,422         3.13%         0.19%           2370 Community Relations         \$117,872         \$126,646         \$126,054         (\$592)         -0.47%         0.04%           2380 Principal's Office         \$9,307,973         \$9,730,035         \$9,991,331         \$261,296         2.69%         3.52%	2280	Non Public Support Svcs	\$31		\$0			
2320 Board Treasurer       \$288       \$300       \$300       0.00%         2330 Tax Collection       \$1,020,279       \$1,195,838       \$1,148,387       (\$47,451)       -3.97%       0.40%         2340 Negotiations Svcs       \$3,536       \$25,000       \$25,000       0.00%       0.01%         2350 Legal Svcs       \$391,381       \$452,000       \$504,000       \$52,000       11.50%       0.18%         2360 Superintendent's Office       \$493,421       \$524,150       \$540,572       \$16,422       3.13%       0.19%         2370 Community Relations       \$117,872       \$126,646       \$126,054       (\$592)       -0.47%       0.04%         2380 Principal's Office       \$9,307,973       \$9,730,035       \$9,991,331       \$261,296       2.69%       3.52%	2200	Support Services Instructional S	<b>t</b> \$6,757,233	\$8,497,712	\$9,354,841	\$857,129	10.09%	3.30%
2330 Tax Collection       \$1,020,279       \$1,195,838       \$1,148,387       (\$47,451)       -3.97%       0.40%         2340 Negotiations Svcs       \$3,536       \$25,000       \$25,000       0.00%       0.01%         2350 Legal Svcs       \$391,381       \$452,000       \$504,000       \$52,000       11.50%       0.18%         2360 Superintendent's Office       \$493,421       \$524,150       \$540,572       \$16,422       3.13%       0.19%         2370 Community Relations       \$117,872       \$126,646       \$126,054       (\$592)       -0.47%       0.04%         2380 Principal's Office       \$9,307,973       \$9,730,035       \$9,991,331       \$261,296       2.69%       3.52%	2310	Board Svcs	\$120,518	\$212,000	\$206,760	(\$5,240)	-2.47%	0.07%
2340 Negotiations Svcs       \$3,536       \$25,000       \$25,000       0.00%       0.01%         2350 Legal Svcs       \$391,381       \$452,000       \$504,000       \$52,000       11.50%       0.18%         2360 Superintendent's Office       \$493,421       \$524,150       \$540,572       \$16,422       3.13%       0.19%         2370 Community Relations       \$117,872       \$126,646       \$126,054       (\$592)       -0.47%       0.04%         2380 Principal's Office       \$9,307,973       \$9,730,035       \$9,991,331       \$261,296       2.69%       3.52%	2320	Board Treasurer	\$288		\$300	\$300		0.00%
2350 Legal Svcs       \$391,381       \$452,000       \$504,000       \$52,000       11.50%       0.18%         2360 Superintendent's Office       \$493,421       \$524,150       \$540,572       \$16,422       3.13%       0.19%         2370 Community Relations       \$117,872       \$126,646       \$126,054       (\$592)       -0.47%       0.04%         2380 Principal's Office       \$9,307,973       \$9,730,035       \$9,991,331       \$261,296       2.69%       3.52%	2330	Tax Collection	\$1,020,279	\$1,195,838	\$1,148,387	(\$47,451)	-3.97%	0.40%
2360 Superintendent's Office       \$493,421       \$524,150       \$540,572       \$16,422       3.13%       0.19%         2370 Community Relations       \$117,872       \$126,646       \$126,054       (\$592)       -0.47%       0.04%         2380 Principal's Office       \$9,307,973       \$9,730,035       \$9,991,331       \$261,296       2.69%       3.52%	2340	Negotiations Svcs	\$3,536	\$25,000	\$25,000		0.00%	0.01%
2360 Superintendent's Office       \$493,421       \$524,150       \$540,572       \$16,422       3.13%       0.19%         2370 Community Relations       \$117,872       \$126,646       \$126,054       (\$592)       -0.47%       0.04%         2380 Principal's Office       \$9,307,973       \$9,730,035       \$9,991,331       \$261,296       2.69%       3.52%	2350	•	\$391,381	\$452,000	\$504,000	\$52,000	11.50%	0.18%
2370 Community Relations       \$117,872       \$126,646       \$126,054       (\$592)       -0.47%       0.04%         2380 Principal's Office       \$9,307,973       \$9,730,035       \$9,991,331       \$261,296       2.69%       3.52%	2360	-	\$493,421	\$524,150	\$540,572	\$16,422	3.13%	0.19%
2380 Principal's Office \$9,307,973 \$9,730,035 <b>\$9,991,331</b> \$261,296 2.69% 3.52%	2370	·	\$117,872	\$126,646	\$126,054	(\$592)	-0.47%	0.04%
	2380	_	\$9,307,973	\$9,730,035	\$9,991,331	\$261,296	2.69%	3.52%
	2390		\$135,832	\$65,290	\$64,788	(\$502)	-0.77%	0.02%

	DESCRIPTION	16-17 ACTUAL	17-18 BUDGET	18-19 BUDGET	VARIANCE	% CHANGE	% of BUDGET
2300	Administrative Services	\$11,591,099	\$12,330,959	\$12,607,192	\$276,233	2.24%	4.44%
2419	Nursing Supervisor	\$162,448	\$168,076	\$173,488	\$5,412	3.22%	0.06%
2420	Medical Svcs	\$3,960	\$5,985	\$6,344	\$359	6.00%	0.00%
2430	Dental Svcs	\$8,693	\$13,075	\$13,800	\$725	5.54%	0.00%
2440	Nursing Svcs	\$2,036,626	\$2,165,520	\$2,163,439	(\$2,081)	-0.10%	0.76%
2450	Non Public Nursing Svcs	\$237,506	\$223,915	\$262,415	\$38,500	17.19%	0.09%
2490	Other Health Svcs	\$14,367	\$4,000	\$5,000	\$1,000	25.00%	0.00%
2400	Medical Services	\$2,463,599	\$2,580,571	\$2,624,486	\$43,915	1.70%	0.92%
2511	Fiscal Services	\$344,801	\$378,480	\$377,754	(\$726)	-0.19%	0.13%
2513	Rec/Disbursement of Funds	\$308,088	\$318,571	\$404,572	\$86,001	27.00%	0.14%
2514	Payroll Services	\$335,215	\$357,075	\$436,232	\$79,157	22.17%	0.15%
2515	Accounting Services	\$114,889	\$119,913	\$205,409	\$85,496	71.30%	0.07%
2516	Internal Auditing Services	\$93,732	\$87,612	\$650	(\$86,962)	-99.26%	0.00%
2519	Fiscal Services Other	\$130,373	\$144,937	\$140,752	(\$4,185)	-2.89%	0.05%
2520	Purchasing Svcs	\$76,930	\$10,700	\$17,100	\$6,400	59.81%	0.01%
2530	Warehouse & Distribution Svcs	\$180,133	\$191,058	\$201,146	\$10,088	5.28%	0.07%
2540	Printing Svcs	\$406,367	\$514,068	\$454,443	(\$59,625)	-11.60%	0.16%
2590	Business Support	\$9,500		\$0			
2500	Fiscal Services	\$2,000,028	\$2,122,414	\$2,238,058	\$115,644	5.45%	0.79%
2611	Operations Spvr	\$271,434	\$282,128	\$290,393	\$8,265	2.93%	0.10%
2619	Maintenance Spvr	\$515,257	\$532,955	\$546,543	\$13,588	2.55%	0.19%
2620	Facility Svcs	\$15,205,217	\$16,678,288	\$16,408,251	(\$270,037)	-1.62%	5.78%
2630	Grounds Svcs	\$877,154	\$795,875	\$879,900	\$84,025	10.56%	0.31%
2640	Equipment Svcs-Maintenance	\$1,195		\$0			
2650	Vehicle Svcs	\$229,374	\$102,500	\$111,300	\$8,800	8.59%	0.04%
2660	Security Svcs	\$834,193	\$700,799	\$995,100	\$294,301	42.00%	0.35%
2600	Operation & Maintenance Svcs	\$17,933,824	\$19,092,545	\$19,231,487	\$138,942	0.73%	6.78%
2710				\$0			
2719	Pupil Transp Mgmt	\$392,741	\$556,261	\$538,002	(\$18,259)	-3.28%	0.19%
2720	Pupil Transportation	\$4,030,397	\$5,748,605	\$6,053,730	\$305,125	5.31%	2.13%
2730	Crossing Guards	\$566,970	\$600,338	\$628,053	\$27,715	4.62%	0.22%
2740	Vehicle Maint Svcs	\$1,095,381	\$1,621,840	\$1,487,951	(\$133,889)	-8.26%	0.52%
2750	Non Public Transportation	\$1,501,068		\$0			
2700	Pupil Transportation	\$7,586,556	\$8,527,044	\$8,707,736	\$180,692	2.12%	3.07%
2818	Technology Svcs	\$2,153,178	\$2,680,742	\$3,548,656	\$867,914	32.38%	1.25%
2821	Information Technology	\$314,771	\$273,623	\$283,139	\$9,516	3.48%	0.10%
2823	Community Relations	\$85,443	\$107,300	\$116,453	\$9,153	8.53%	0.04%
2831	•	\$302,933	\$307,644	\$321,964	\$14,320	4.65%	0.11%
2832		\$153,168	\$161,409	\$163,346	\$1,937	1.20%	0.06%
2833	<b>o</b>	\$432,861	\$467,370	\$457,639	(\$9,731)	-2.08%	0.16%
2834	Staff Dev-Non Instr Certified	\$367,971	\$260,842	\$328,218	\$67,376	25.83%	0.12%

	DESCRIPTION	16-17 ACTUAL	17-18 BUDGET	18-19 BUDGET	VARIANCE	% CHANGE	% of BUDGET
2835	Staff Health Svcs	\$382,408	\$390,820	\$400,579	\$9,759	2.50%	0.14%
2836	Staff Dev-Non Cert Non Instr	\$120,550	\$140,337	\$208,815	\$68,478	48.80%	0.07%
2840	Data Processing	\$1,093,590	\$1,247,900	\$1,420,504	\$172,604	13.83%	0.50%
2850	State & Federal Liaison	\$252,699	\$250,524	\$254,612	\$4,088	1.63%	0.09%
2800	Support Services Central	\$5,659,572	\$6,288,511	\$7,503,925	\$1,215,414	19.33%	2.64%
2910	IU Services	\$113,888	\$113,935	\$112,917	(\$1,018)	-0.89%	0.04%
2900	IU Services	\$113,888	\$113,935	\$112,917	<b>\$112,917</b> (\$1,018)		0.04%
	Total Support Service	\$63,970,216	\$69,685,945	\$72,458,719	\$2,772,774	3.98%	25.54%
3000	Non Instructional: Activities concerned with	n providing non-instru	uctional services to s	tudents, staff or the co	ommunity.		
3210	Student Activities	\$572,267	\$489,569	\$652,206	\$162,637	33.22%	0.23%
3250	Athletics	\$2,372,357	\$2,620,793	\$2,630,624	\$9,831	0.38%	0.93%
3200	Student Activities	\$2,944,623	\$3,110,362	\$3,282,830	\$,282,830 \$172,468		1.16%
3300	Comm Svcs/Crossing Guards	\$106,037	\$63,590	\$68,254	\$4,664	7.33%	0.02%
3300	Community Services	\$106,037	\$63,590	\$68,254	\$4,664	7.33%	0.02%
3400	Scholarships & Awards	\$612	\$400	\$400		0.00%	0.00%
3400	Scholarships & Awards	\$612	\$400	\$400		0.00%	0.00%
	_ , , , , , , ,						
	Total Non Instructiona	j \$3,051,273	\$3,174,352	\$3,351,484	\$177,132	5.58%	1.18%
<u>4000</u>	Facilities Construction & Improvement: Ca land, buildings, service systems and built-in additions and improvements to buildings; ir improvement to sites, and activities related	oital Facilities Acquis n equipment. Expend nitial installation, repl	sition, Construction a litures include the init	nd Improvements are tial purchase of land a	capital expenditur	res incurred to particular	ourchase deling,
	Facilities Construction & Improvement: Calland, buildings, service systems and built-in additions and improvements to buildings; in	oital Facilities Acquis n equipment. Expend nitial installation, repl	sition, Construction a litures include the init	nd Improvements are tial purchase of land a	capital expenditur	res incurred to particular	ourchase deling,
4200	Facilities Construction & Improvement: Ca land, buildings, service systems and built-in additions and improvements to buildings; ir improvement to sites, and activities related	oital Facilities Acquis n equipment. Expend nitial installation, repl	sition, Construction a litures include the init	nd Improvements are tial purchase of land a n of service systems; a	capital expenditur nd buildings; cons and other built-in e	res incurred to particular	ourchase deling, vell as
4200 <b>4200</b>	Facilities Construction & Improvement: Ca land, buildings, service systems and built-in additions and improvements to buildings; ir improvement to sites, and activities related Existing Site Imprv	oital Facilities Acquis n equipment. Expend nitial installation, repl	sition, Construction a litures include the init	nd Improvements are tial purchase of land a n of service systems; a \$70,000	capital expenditur nd buildings; cons and other built-in e \$70,000	res incurred to particular	ourchase deling, vell as
4200 <b>4200</b> 4500	Facilities Construction & Improvement: Ca land, buildings, service systems and built-in additions and improvements to buildings; ir improvement to sites, and activities related Existing Site Improvement  Existing Site Improvement	pital Facilities Acquis n equipment. Expend itial installation, repl to all of the above.	sition, Construction a litures include the init	nd Improvements are tial purchase of land a n of service systems; a \$70,000	capital expenditur nd buildings; cons and other built-in e \$70,000	res incurred to particular	ourchase deling, vell as
4200 4200 4500	Facilities Construction & Improvement: Ca land, buildings, service systems and built-in additions and improvements to buildings; ir improvement to sites, and activities related Existing Site Improvement  Existing Site Improvement  Bldg Acq & Constr New	pital Facilities Acquis n equipment. Expend itial installation, repl to all of the above. \$3,322	sition, Construction a litures include the init	nd Improvements are tial purchase of land a n of service systems; a \$70,000 \$70,000	capital expenditur nd buildings; cons and other built-in e \$70,000	res incurred to particular	ourchase deling, vell as
4200 <b>4200</b> 4500 <b>4500</b>	Facilities Construction & Improvement: Ca land, buildings, service systems and built-in additions and improvements to buildings; ir improvement to sites, and activities related Existing Site Improvement  Existing Site Improvement  Bldg Acq & Constr New  Bldg Acq & Construction New  Bldg Improvement	pital Facilities Acquis n equipment. Expenditial installation, repl to all of the above.  \$3,322	sition, Construction a litures include the init	nd Improvements are tial purchase of land a n of service systems; a \$70,000 \$70,000 \$0	capital expenditur nd buildings; cons and other built-in e \$70,000 \$70,000	res incurred to particular	ourchase deling, well as 0.02%
4200 4200 4500 4500 4600	Facilities Construction & Improvement: Calland, buildings, service systems and built-in additions and improvements to buildings; in improvement to sites, and activities related Existing Site Improvement  Existing Site Improvement  Bldg Acq & Constr New  Bldg Acq & Construction New  Bldg Improvement	poital Facilities Acquis n equipment. Expenditial installation, repl to all of the above. \$3,322 \$3,322 \$17,018 \$17,018	sition, Construction a litures include the init	solution of service systems; and service systems; a	capital expenditur nd buildings; cons and other built-in e \$70,000 \$70,000	res incurred to particular	ourchase deling, well as 0.02% 0.02% 0.17%
4200 4200 4500 4500 4600	Facilities Construction & Improvement: Calland, buildings, service systems and built-in additions and improvements to buildings; in improvement to sites, and activities related Existing Site Improvement  Existing Site Improvement  Bldg Acq & Constr New  Bldg Acq & Construction New  Bldg Improvement  Bldg Improvement  Total Facilities Construction &	sital Facilities Acquisment. Expenditial installation, replied to all of the above.  \$3,322 \$3,322 \$17,018 \$17,018 \$20,340 t  current debt service of governmental function and transfers of model.	expenditures and others on the control of the contr	solution of service systems; and service	capital expenditured buildings; consend other built-in expenditures and other fine state on the state of the	res incurred to patruction; remodequipment, as very learning uses and account account to the structure of th	0.02% 0.02% 0.02% 0.17% 0.17% 0.17% 0.ther
4200 4200 4500 4600 4600	Facilities Construction & Improvement: Ca land, buildings, service systems and built-in additions and improvements to buildings; in improvement to sites, and activities related.  Existing Site Improvement  Existing Site Improvement  Bldg Acq & Constr New  Bldg Acq & Construction New  Bldg Improvement  Total Facilities Construction & Improvement  Debt & Transfers: This category includes of financing uses represent the disbursement control. These include the refunding of debt	sital Facilities Acquisment. Expenditial installation, replied to all of the above.  \$3,322 \$3,322 \$17,018 \$17,018 \$20,340 t  current debt service of governmental function and transfers of model.	expenditures and others on the control of the contr	solution of service systems; and service	capital expenditured buildings; consend other built-in expenditures and other fine state on the state of the	res incurred to patruction; remodequipment, as very learning uses and account account to the structure of th	0.02% 0.02% 0.02% 0.17% 0.17% 0.17% 0.ther niting
4200 4200 4500 4600 4600 5000	Facilities Construction & Improvement: Ca land, buildings, service systems and built-in additions and improvements to buildings; in improvement to sites, and activities related.  Existing Site Improvement  Existing Site Improvement  Bldg Acq & Constr New  Bldg Improvement  Bldg Improvement  Total Facilities Construction & Improvement  Debt & Transfers: This category includes of financing uses represent the disbursement control. These include the refunding of debt to this account series include refunds of principal controls.	\$3,322 \$3,322 \$17,018 \$17,018 \$20,340 t terurrent debt service early and transfers of motor period receipts and	expenditures and other of construction and the construction and the construction of th	step ent debt service expending areas to another and to compens to debt service experience of land and of service systems; as \$70,000 \$70,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	capital expenditur nd buildings; cons and other built-in e \$70,000 \$70,000 \$495,000 \$495,000 \$495,000 tures and other fin that require budges conent units. Othe nditures.	res incurred to patruction; remodequipment, as well as	0.02% 0.02% 0.17% 0.17% 0.20% Other nting recorded
4200 4200 4500 4600 4600 5110 5130	Facilities Construction & Improvement: Calland, buildings, service systems and built-in additions and improvements to buildings; in improvement to sites, and activities related.  Existing Site Improvement  Existing Site Improvement  Bldg Acq & Constr New  Bldg Acq & Construction New  Bldg Improvement  Total Facilities Construction & Improvement  Debt & Transfers: This category includes of financing uses represent the disbursement control. These include the refunding of debt to this account series include refunds of price of the service.	\$3,322 \$3,322 \$17,018 \$17,018 \$20,340 t eurrent debt service of governmental fund tand transfers of moor period receipts and \$22,181,424	expenditures and other day not classified in other day revenues, and currestant of the control o	\$70,000 \$70,000 \$70,000 \$0 \$495,000 \$495,000 \$565,000 \$er expenses (expending their functional areas to be another and to compent debt service expenses (\$21,768,024)	capital expenditur nd buildings; cons and other built-in e \$70,000 \$70,000 \$495,000 \$495,000 \$495,000 tures and other fin that require budges conent units. Othe nditures.	res incurred to patruction; remodequipment, as very ancing uses). Of tary and account rexpenditures	0.02% 0.02% 0.02% 0.17% 0.17% 0.17% 0.20% Other nting recorded

	DESCRIPTION	16-17 ACTUAL	<u>17-18 BUDGET</u>	18-19 BUDGET	VARIANCE	% CHANGE	% of BUDGET
5200	Fund Transfers-Athletic & Capital	\$5,089,413		\$0			_
5900	Budgetary Reserve		\$3,000,000	\$3,000,000		0.00%	1.06%
5900	Budgetary Reserve		\$3,000,000	\$3,000,000		0.00%	1.06%
	Total Debt & Transfers	\$28,494,013	\$25,244,629	\$25,018,024	(\$226,605)	-0.90%	8.82%
	<u>Grand Total:</u>	\$258,309,657	\$271,832,434	\$283,749,471	\$11,917,037	4.38%	

### 2018-19 PRELIMINARY GENERAL FUND BUDGET Revenue

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

Feb 12, 2018

	DESCRIPTION	16-17 ACTUAL	<u>17-18 BUDGET</u>	<u>18-19 BUDGET</u>	VARIANCE	% CHANGE	% of BUDGET
<u></u>	Local Revenue						
6111	Current Real Estate Taxes	\$154,898,858	\$160,362,411	\$160,645,137	\$282,726	0.18%	58.83%
6112	Interim Real Estate Taxes	\$2,058,978	\$1,800,000	\$2,000,000	\$200,000	11.11%	0.73%
6113	Public Utility Realty Tax	\$182,809	\$183,190	\$183,190		0.00%	0.07%
6114	Payments In Lieu Of Taxes	\$312,620	\$300,000	\$315,000	\$15,000	5.00%	0.12%
6120	Per Capita Tax Sec 679	\$241,743	\$245,300	\$242,870	(\$2,430)	-0.99%	0.09%
6141	Per Capita Tax Act 511	\$241,743	\$245,300	\$242,870	(\$2,430)	-0.99%	0.09%
6143	Emergency Tax	\$348,219	\$325,000	\$350,000	\$25,000	7.69%	0.13%
6151	Earned Income Tax	\$14,499,464	\$13,900,000	\$16,061,872	\$2,161,872	15.55%	5.88%
6153	Real Estate Transfer Tax	\$2,634,803	\$2,425,000	\$3,100,000	\$675,000	27.84%	1.14%
6157	Mercantile Tax	\$3,693,268	\$3,826,000	\$3,800,000	(\$26,000)	-0.68%	1.39%
6211	Tax Increment Payments	(\$4,563,779)	(\$4,700,000)	(\$4,565,628)	\$134,372	-2.86%	-1.67%
6411	Delinquent Real Estate Tx	\$4,239,665	\$4,661,000	\$4,500,000	(\$161,000)	-3.45%	1.65%
6420	Delinquent Per Capita Taxes	\$81,871	\$75,000	\$75,000		0.00%	0.03%
6457	Delinquent Mercantile Tax	\$459,508	\$600,500	\$500,000	(\$100,500)	-16.74%	0.18%
6510	Earnings On Investments	\$555,057	\$525,000	\$975,000	\$450,000	85.71%	0.36%
6710	Admissions	\$130,361	\$135,000	\$130,500	(\$4,500)	-3.33%	0.05%
6740	Student Fees	\$95,168	\$209,300	\$98,000	(\$111,300)	-53.18%	0.04%
6750	Student Activity Special Events	\$5,643	\$10,500	\$5,500	(\$5,000)	-47.62%	0.00%
6810	Revenue From Local Govt	\$37,500	\$25,000	\$28,204	\$3,204	12.82%	0.01%
6831	Fed Rev Frm Othr LEAs-Idea	\$1,235	\$13,883	\$0	(\$13,883)	-100.00%	0.00%
6832	Fed IDEA Rev Pass Thru	\$2,006,017	\$2,027,866	\$2,048,206	\$20,340	1.00%	0.75%
6910	Rent From Sch Facilities	\$127,325	\$221,000	\$187,000	(\$34,000)	-15.38%	0.07%
6920	Contibutions/Donations	\$476,757	\$475,702	\$652,063	\$176,361	37.07%	0.24%
6941	Tuition	\$1,850		\$0			0.00%
6942	Summer School Tuition	\$55,500	\$55,000	\$57,000	\$2,000	3.64%	0.02%
6944	Tuition Other PA LEAs	\$273,009	\$241,500	\$254,000	\$12,500	5.18%	0.09%
6970	Service Revenue	\$299,965	\$300,000	\$300,000		0.00%	0.11%
6981	Community Svc Activities	\$1,500	\$2,000	\$3,500	\$1,500	75.00%	0.00%
6991	Refund Prior Year Exp	\$57,546	\$135,000	\$100,000	(\$35,000)	-25.93%	0.04%
6992	Misc Revenue	\$4,547		\$4,000	\$4,000		0.00%
6999	Misc Revenue	\$184,553	\$150,000	\$200,000	\$50,000	33.33%	0.07%
	Total Local Revenue	\$183,643,305	\$188,775,452	\$192,493,284	\$3,717,832	1.97%	70.50%
<u>;</u>	State Revenue						
· <u> </u>	Basic Educ Funding	\$30,914,201	\$31,777,834	\$31,777,379	(\$455)	0.00%	11.64%
7160	Tuition-Sec 1305 & 1306	\$358,156	\$250,000	\$340,000	\$90,000	36.00%	0.12%
7250	Migratory Children	\$920	\$1,200	\$1,000	(\$200)	-16.67%	0.00%
7271	Special Education	\$7,183,058	\$7,331,879	\$7,443,633	\$111,754	1.52%	2.73%
	Pre-K Counts	\$646,000	\$646,000	\$680,000	\$34,000	5.26%	0.25%
	Transportation Subsidy			\$0			0.00%

	DESCRIPTION	16-17 ACTUAL	<u>17-18 BUDGET</u>	18-19 BUDGET	VARIANCE	% CHANGE	% of BUDGET
7311	Transportation Subsidy	\$1,485,733	\$1,350,000	\$1,485,733	\$135,733	10.05%	0.54%
7312	Transportation Subsidy NP	\$982,135	\$950,000	\$978,000	\$28,000	2.95%	0.36%
7320	Rental/Sinking Fund Reimb	\$2,464,026	\$1,512,380	\$1,630,136	\$117,756	7.79%	0.60%
7330	Medical & Dental Svcs	\$321,988	\$337,000	\$333,340	(\$3,660)	-1.09%	0.12%
7340	Homestead Prop Tax Relief	\$4,743,340	\$4,744,398	\$4,744,398		0.00%	1.74%
7360	Safe Schools	\$12,357	\$25,000	\$25,000		0.00%	0.01%
7505	Ready to Learn Grant	\$1,797,733	\$1,797,733	\$1,797,733		0.00%	0.66%
7599	DCED Grants	\$117,454	\$1,117,454	\$1,117,454		0.00%	0.41%
7810	State Share Social Security	\$3,506,666	\$3,732,385	\$4,016,141	\$283,756	7.60%	1.47%
7820	State Share Retirement	\$14,696,514	\$16,591,270	\$16,870,475	\$279,205	1.68%	6.18%
	Total State Revenue	\$69,230,282	\$72,164,533	\$73,240,422	\$1,075,889	1.49%	26.82%
<u>1</u>	Federal Revenue						
3110	Pmts Federally Impacted Areas PL	\$66,677		\$51,000	\$51,000		0.02%
3514	Title 1 Reading First	\$3,618,528	\$3,776,282	\$3,625,231	(\$151,051)	-4.00%	1.33%
3515	NCLB Title II	\$662,742	\$663,158	\$635,867	(\$27,291)	-4.12%	0.23%
3516	NCLB Title III	\$208,293	\$237,000	\$220,106	(\$16,894)	-7.13%	0.08%
3580	Child Care And Development Block	\$164,581	\$164,581	\$164,581		0.00%	0.06%
8690	Other Federal Grants	\$69,992		\$0			0.00%
8810	ACCESS Reimbursement	\$663,341	\$500,000	\$500,000		0.00%	0.18%
3 <b>820</b>	ACCESS Health-Related Transp &	\$85,433	\$105,000	\$85,000	(\$20,000)	-19.05%	0.03%
	Total Federal Revenue	\$5,539,586	\$5,446,021	\$5,281,785	(\$164,236)	-3.02%	1.93%
<u>(</u>	Other Revenue						
9400	Sale Of Equipment	\$11,991		\$25,000	\$25,000		0.01%
910	Fund Balance Revenue		\$5,441,428	\$2,000,000	(\$3,441,428)	-63.24%	0.73%
990	Insurance Recoveries	\$2,285	\$5,000	\$5,000		0.00%	0.00%
	Total Other Revenue	\$14,276	\$5,446,428	\$2,030,000	(\$3,416,428)	-62.73%	0.74%
	Grand Total:	\$258,427,449	\$271,832,434	\$273,045,491	\$1,213,057	0.45%	

### 2018-19 PRELIMINARY GENERAL FUND BUDGET

### **Expenditures by Major Category**

Feb 12, 2018

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 16-17 ACTUAL 17-18 BUDGET 18-19 BUDGET VARIANCE % CHANGE % of BUDGET

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

<b>DESCRIPTION</b>	16-17 ACTUAL	17-18 BUDGET	<u>18-19 BUDGET</u>	VARIANCE %	CHANGE %	of BUDGET
110 Salaries-Admin	\$6,694,974	\$6,883,259	\$7,120,663	\$237,404	3.45%	2.51%
120 Salaries-Prof	\$70,311,685	\$71,756,794	\$74,468,237	\$2,711,443	3.78%	26.24%
130 Salaries-Supplemental	\$2,738,130	\$2,864,911	\$2,901,219	\$36,308	1.27%	1.02%
140 Salaries-Tech	\$780,898	\$860,053	\$894,589	\$34,536	4.02%	0.32%
150 Salaries-Clerical	\$3,917,077	\$4,159,633	\$4,198,185	\$38,552	0.93%	1.48%
160 Salaries-Technical	\$2,082,051	\$2,224,574	\$2,258,468	\$33,894	1.52%	0.80%
170 Salaries-Bus Drivers	\$2,816,707	\$3,006,661	\$3,119,914	\$113,253	3.77%	1.10%
180 Salaries-Custodian	\$5,071,354	\$5,543,524	\$5,709,619	\$166,095	3.00%	2.01%
190 Salaries-Instr Asst	\$3,919,469	\$4,258,886	\$4,480,785	\$221,899	5.21%	1.58%
Salaries	\$98,332,344	\$101,558,295	\$105,151,679	\$3,593,384	3.54%	37.06%

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

<b>DESCRIPTION</b>	<u>16-17 ACTUAL</u>	<u>17-18 BUDGET</u>	18-19 BUDGET	VARIANCE 2	6 CHANGE	% of BUDGET
210 Group Insurance	\$456,640	\$481,131	\$490,543	\$9,412	1.96%	0.17%
220 Social Security	\$7,364,108	\$7,776,326	\$8,032,384	\$256,058	3.29%	2.83%
230 Retirement	\$29,404,241	\$33,180,440	\$35,146,932	\$1,966,492	5.93%	12.39%
240 Tuition Reimb	\$802,274	\$579,000	\$843,000	\$264,000	45.60%	0.30%
250 Unemployment	\$25,801	\$100,000	\$110,000	\$10,000	10.00%	0.04%
260 Workers Comp	\$958,892	\$1,073,531	\$1,235,019	\$161,488	15.04%	0.44%
270 Health Insurance	\$26,394,624	\$26,162,879	\$25,008,754	(\$1,154,125)	-4.41%	8.81%
280 Retiree Health Insurance	\$1,181,027	\$1,389,294	\$1,281,000	(\$108,294)	-7.79%	0.45%
290 Other Medical Benefits	\$275,603	\$105,530	\$289,549	\$184,019	174.38%	0.10%
Benefits	\$66,863,210	\$70,848,131	\$72,437,181	\$1,589,050	2.24%	25.53%

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

<b>DESCRIPTION</b>	<u>16-17 ACTUAL</u>	<u>17-18 BUDGET</u>	<u>18-19 BUDGET</u>	VARIANCE 9	6 CHANGE 9	6 of BUDGET
310 Tax Coll Commissions	\$522,637	\$558,550	\$568,050	\$9,500	1.70%	0.20%
320 Prof Education Svcs	\$11,968,647	\$13,392,153	\$13,730,350	\$338,197	2.53%	4.84%

DESCRIPTION	<u>16-17 ACTUAL</u>	<u>17-18 BUDGET</u>	18-19 BUDGET	VARIANCE	% CHANGE	% of BUDGET
330 Prof Services	\$2,705,541	\$3,238,185	\$3,537,520	\$299,335	9.24%	1.25%
340 Technical Services	\$137,600	\$55,350	\$80,600	\$25,250	45.62%	0.03%
350 Security Services	\$276,856	\$333,774	\$428,687	\$94,913	28.44%	0.15%
390 Misc Professional Services	\$38					
Prof & Tech Svcs	\$15,611,318	\$17,578,012	\$18,345,207	\$767,195	4.36%	6.47%

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>	16-17 ACTUAL	<u>17-18 BUDGET</u>	<u>18-19 BUDGET</u>	VARIANCE 2	6 CHANGE	% of BUDGET
410 Cleaning Services	\$263,926	\$271,000	\$271,000		0.00%	0.10%
420 Utilities	\$318,073	\$325,000	\$325,000		0.00%	0.11%
430 Repairs & Maint	\$1,035,826	\$1,205,420	\$1,324,337	\$118,917	9.87%	0.47%
440 Lease Rentals	\$753,588	\$773,382	\$749,712	(\$23,670)	-3.06%	0.26%
450 Construction Svcs	\$136,669	\$325,000	\$675,000	\$350,000	107.69%	0.24%
460 Extermination Svcs	\$13,944	\$14,944	\$16,000	\$1,056	7.07%	0.01%
Purch Property Svcs	\$2,522,026	\$2,914,746	\$3,361,049	\$446,303	15.31%	1.18%

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

	DESCRIPTION	<u>16-17 ACTUAL</u>	<u>17-18 BUDGET</u>	<u>18-19 BUDGET</u>	VARIANCE 2	<u>% CHANGE</u> 9	% of BUDGET
510 Contrac	cted Transportation	\$1,125,287	\$1,117,240	\$1,186,099	\$68,859	6.16%	0.42%
520 Insuran	ice	\$917,720	\$981,851	\$1,013,303	\$31,452	3.20%	0.36%
530 Commu	unications	\$216,970	\$388,446	\$476,789	\$88,343	22.74%	0.17%
540 Advertis	sing	\$16,297	\$25,700	\$22,500	(\$3,200)	-12.45%	0.01%
550 Printing	J Svcs	\$87,552	\$126,255	\$144,933	\$18,678	14.79%	0.05%
560 Studen	t Tuition	\$34,073,793	\$38,113,587	\$41,391,638	\$3,278,051	8.60%	14.59%
580 Travel		\$114,722	\$340,915	\$362,541	\$21,626	6.34%	0.13%
590 Other F	Purch Svcs	\$318,183	\$332,071	\$333,417	\$1,346	0.41%	0.12%
Other F	Purchased Svcs	\$36,870,524	\$41,426,065	\$44,931,220	\$3,505,155	8.46%	15.83%

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

DESCRIPTION	<u>16-17 ACTUAL</u>	<u>17-18 BUDGET</u>	<u>18-19 BUDGET</u>	VARIANCE 2	6 CHANGE	% of BUDGET
610 General Supplies	\$2,437,226	\$2,480,412	\$2,487,097	\$6,685	0.27%	0.88%
620 Energy	\$2,727,071	\$3,364,425	\$3,108,984	(\$255,441)	-7.59%	1.10%
630 Food	\$48,907	\$28,770	\$31,270	\$2,500	8.69%	0.01%
640 Books & Textbooks	\$398,285	\$2,186,546	\$2,066,180	(\$120,366)	-5.50%	0.73%
650 Tech Supplies & Fees	\$2,979,571	\$2,503,715	\$5,287,793	\$2,784,078	111.20%	1.86%
Books & Materials	\$8,591,060	\$10,563,868	\$12,981,324	\$2,417,456	22.88%	4.57%

### DESCRIPTION 16-17 ACTUAL 17-18 BUDGET 18-19 BUDGET VARIANCE % CHANGE % of BUDGET

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

DESCRIPTION	<u>16-17 ACTUAL</u>	<u>17-18 BUDGET</u>	<u>18-19 BUDGET</u>	VARIANCE %	CHANGE %	of BUDGET
750 Equip Orig & Additional	\$284,367	\$224,000	\$308,000	\$84,000	37.50%	0.11%
760 Equipment Replacement	\$425,081	\$1,114,200	\$1,005,450	(\$108,750)	-9.76%	0.35%
780 Technology Network Infra	s \$1,401					
Equipment	\$710,849	\$1,338,200	\$1,313,450	(\$24,750)	-1.85%	0.46%

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

DESCRIPTION	<u>16-17 ACTUAL</u>	<u>17-18 BUDGET</u>	18-19 BUDGET	VARIANCE 9	<u> 6 CHANGE</u>	% of BUDGET
810 Dues & Fees	\$197,094	\$132,773	\$97,899	(\$34,874)	-26.27%	0.03%
820 Claims & Judgements	\$5,500	\$75,000	\$75,000		0.00%	0.03%
830 Debt Interest	\$11,921,961	\$12,424,999	\$12,147,528	(\$277,471)	-2.23%	4.28%
840 Contingency		\$3,000,000	\$3,000,000		0.00%	1.06%
880 Refund Prior Yr Receipts	\$1,223,176	\$250,000	\$250,000		0.00%	0.09%
890 Student Fees for Instruction	o \$111,718	\$152,715	\$37,438	(\$115,277)	-75.49%	0.01%
Other Expenditures	\$13,459,450	\$16,035,487	\$15,607,865	(\$427,622)	-2.67%	5.50%

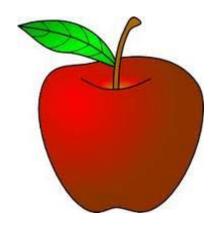
900: Outlays from current funds to retire principal of debt service, bonds and loans and District lease-purchase agreements.

DESCRIPTION	16-17 ACTUAL	<u>17-18 BUDGET</u>	18-19 BUDGET	VARIANCE 2	CHANGE %	of BUDGET
910 Debt Principal	\$10,259,462	\$9,569,630	\$9,620,496	\$50,866	0.53%	3.39%
930 Fund Transfers	\$5,089,413					
940 Transfer Self Ins Fund						
Debt Pmts & Transfers	\$15,348,875	\$9,569,630	\$9,620,496	\$50,866	0.53%	3.39%
Grand Total:	\$258,309,657	\$271,832,434	\$283,749,471	\$11,917,037	4.38%	

### BETHLEHEM AREA SCHOOL DISTRICT

## 2018–2019 PRELIMINARY GENERAL FUND BUDGET

### SUPPORTING EXPENDITURE DETAIL



**FEBRUARY 12, 2018** 

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## **Expenditure Detail**

Feb 12, 2018

			Lapellaltale	itule Detail					
	DESCRIPTION	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 BUDGET	18-19 BUDGET	VARIANCE	% CHANGE BUDGET	% of BUDGET
1100	Regular Instruction								
100	Salaries	\$52,477,920	\$54,138,615	\$55,446,290	\$56,924,462	\$58,770,854	\$1,846,392	3.24%	20.71%
200	Benefits	\$31,035,824	\$32,442,791	\$36,435,821	\$38,916,817	\$39,372,478	\$455,661	1.17%	13.88%
300	Prof & Tech Svcs	\$1,578,461	\$1,945,697	\$1,549,474	\$2,137,303	\$2,306,123	\$168,820	7.90%	0.81%
400	Purch Property Svcs	\$300,554	\$367,561	\$335,658	\$326,740	\$343,687	\$16,947	5.19%	0.12%
200		\$14,627,162	\$16,979,713	\$17,964,721	\$20,723,430	\$22,552,424	\$1,828,994	8.83%	7.95%
009	Books & Materials	\$1,975,882	\$2,191,111	\$3,322,751	\$4,585,032	\$6,826,427	\$2,241,395	48.89%	2.41%
700	Equipment	\$486,144	\$1,250,971	\$41,668	\$807,000	\$183,000	(\$624,000)		%90.0
800	Other Expenditures	\$15,894	\$28,962	\$32,757	\$31,910	\$20,963	(\$10,947)	-34.31%	0.01%
<b>1100</b>	Regular Instruction	\$102,497,841	\$109,345,421	\$115,129,140	\$124,452,694	\$130,375,956	\$5,923,262	4.76%	45.95%
<b>1500</b>	Special Education								
<b>2</b> 0 of 22	Salaries	\$10,860,749	\$11,261,205	\$11,485,177	\$11,874,703	\$12,515,372	\$640,669	5.40%	4.41%
200	Benefits	\$6,862,521	\$7,522,408	\$8,545,485	\$9,015,728	\$9,297,072	\$281,344	3.12%	3.28%
300	Prof & Tech Svcs	\$7,304,968	\$8,114,984	\$9,578,302	\$8,813,580	\$8,803,820	(\$9,760)	-0.11%	3.10%
400	Purch Property Svcs	\$18,069	\$28,300	\$29,166	\$16,560	\$28,912	\$12,352	74.59%	0.01%
200		\$4,557,393	\$5,597,860	\$6,231,346	\$7,025,757	\$7,976,084	\$950,327	13.53%	2.81%
009	Books & Materials	\$53,729	\$58,006	\$84,326	\$89,688	\$99,642	\$9,954	11.10%	0.04%
700	Equipment	\$29,183	\$47,662	\$5,845		0\$	0\$		
800	Other Expenditures	\$1,505	\$1,721	\$4,199	\$26,500	\$26,500	\$0	0.00%	0.01%
1200	Special Education	\$29,688,117	\$32,632,146	\$35,963,845	\$36,862,516	\$38,747,402	\$1,884,886	5.11%	13.66%
1300	Vocational Education								
200	Other Purchased Svcs	\$6,669,727	\$7,028,981	\$7,286,372	\$7,626,850	\$8,214,152	\$587,302	7.70%	2.89%
1300	Vocational Education	\$6,669,727	\$7,028,981	\$7,286,372	\$7,626,850	\$8,214,152	\$587,302	7.70%	2.89%
1400	Other Instructional Programs Salaries	\$455,098	\$311,488	\$400,329	\$304,488	\$481,272	\$176,784	58.06%	0.17%

	DESCRIPTION	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 BUDGET	18-19 BUDGET	VARIANCE	% CHANGE	% of BUDGET
200	Benefits	\$134,465	\$106,434	\$154,138	\$118,732	\$204,600	\$82,868	72.32%	0.07%
300	Prof & Tech Svcs	\$309,275	\$332,164	\$446,419	\$788,054	\$753,243	(\$34,811)	-4.42%	0.27%
400	Purch Property Svcs		\$360	\$336		\$0	0\$		
200	Other Purchased Svcs	\$420,551	\$516,249	\$252,010	\$419,000	\$280,932	(\$138,068)	-32.95%	0.10%
009	Books & Materials	\$10,819	\$11,471	\$16,544	\$2,500	\$6,650	\$4,150	166.00%	%00.0
800	Other Expenditures	\$6,565		\$806		\$1,250	\$1,250		%00.0
1400	Other Instructional Programs	\$1,336,774	\$1,278,167	\$1,270,582	\$1,632,774	\$1,727,947	\$95,173	5.83%	0.61%
1500	Non Public Programs								
100		\$19,035				0\$	0\$		
200	Benefits	\$5,706				0\$	0\$		
300				\$71,821	\$74,840	\$70,500	(\$4,340)	-5.80%	0.02%
500	Other Purchased Svcs Equipment		88			0\$	0\$		
1500	Non Public Programs	\$24,742	<b>⊗</b>	\$71,821	\$74,840	\$70,500	(\$4,340)	-5.80%	0.02%
4600	معمالم بالمسمم								
300						0\$	\$		
200		\$2,294,708	\$2,353,634	\$2,401,276	\$2,426,880	\$2,502,113	\$75,233	3.10%	%88.0
1600	Community College	\$2,294,708	\$2,353,634	\$2,401,276	\$2,426,880	\$2,502,113	\$75,233	3.10%	0.88%
1800	Pre-Kindergarten Programs								
100	Salaries	\$366,199	\$370,701	\$352,228	\$344,241	\$407,701	\$63,460	18.43%	0.14%
200	Benefits	\$259,413	\$274,246	\$289,461	\$293,563	\$295,123	\$1,560	0.53%	0.10%
300	Prof & Tech Svcs	\$8,230	\$3,098	\$4,114	\$3,000	\$5,800	\$2,800	93.33%	%00.0
400	Purch Property Svcs	\$423		\$281	\$600	\$400	(\$200)	-33.33%	%00.0
200	Other Purchased Svcs	\$1,078	\$345	\$202	\$400	\$550	\$150	37.50%	%00.0
009	Books & Materials	\$24,939	\$5,868	\$4,491	\$9,150	\$8,100	(\$1,050)	-11.48%	%00.0
200	Equipment					\$0	0\$		
800	Other Expenditures	\$1,554				\$500	\$500		%00.0

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Pre-Kindergarten Programs   \$164,773,746   \$1502,702,614   \$160,773,746   \$1502,702,614   \$160,773,746   \$1502,702,614   \$160,773,746   \$1502,702,614   \$160,773,746   \$1502,702,614   \$160,773,746   \$1502,702,740   \$1502,		DESCRIPTION	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 BUDGET	18-19 BUDGET	VARIANCE	% CHANGE	% of BUDGET
Student Services         Student Services         Student Services         Stray 173,146         \$163,292,614         \$162,773,614         \$173,77,608         \$162,736,244         \$173,77,608         \$162,736,244         \$173,77,608         \$162,736,244         \$173,77,608         \$162,736,244         \$173,77,608         \$173,77,608         \$173,77,608         \$173,77,608         \$173,77,77,708         \$173,77,77,708         \$173,77,77,77,77,77,77,77,77,77,77,77,77,7	1800		\$661,837	\$654,258	\$650,777	\$650,954	\$718,174	\$67,220	10.33%	0.25%
Student Services         \$5.241.271         \$5.487.441         \$5.687.110         \$5.686.366         \$5.686.366         \$5.885.31         \$0.77%           Benefits         \$2.241.271         \$2.346.741         \$3.546.740         \$3.466.362         \$3.646.366         \$5.586.31         \$0.77%           Purch Property Svcs         \$12.322         \$2.73.32         \$1.240         \$1.540		Total 1000's Instruction	\$143,173,745	\$153,292,614	\$162,773,814	\$173,727,508	\$182,356,244	\$8,628,736	4.97%	64.27%
Spanies         Sp. 244/271         \$5,467/41         \$5,689,389         \$5,189,379	2100	Student Services								
Prof & Tech Sucs	100		\$5,241,271	\$5,487,441	\$5,697,110	\$5,699,389	\$5,695,556	(\$3,833)		2.01%
Prof & Tech Svcs         \$222720         \$227720         \$2771,739         \$249.334         \$376.994         \$460,565         \$88.361         \$2.1776           Poutch Property Svcs         \$13.365         \$18,371         \$16,466         \$16,466         \$16,466         \$18,064         \$18,796         \$1444           Books & Materials         \$65,584         \$13,386         \$17,700         \$71,424         \$71,826         \$3416         0.46%           Cother Expenditures         \$1,4729         \$73,761         \$70,577         \$111,240         \$1,806.50%         \$96.50%           Support Services         \$86,384,375         \$1,306,50%         \$22,777         \$111,240         \$1,806.50%         \$10,00%           Support Services         \$16,396         \$1,4729         \$1,306,50%         \$22,777         \$11,20%         \$10,00%           Support Services         \$16,300         \$1,400,50%         \$22,476         \$1,306,50%         \$22,477         \$10,40%         \$10,00%           Benefits         \$1,000         \$1,400,50%         \$22,476         \$1,506,50%         \$22,477         \$10,40%         \$10,00%           Cother Expenditures         \$23,476         \$1,506,50%         \$22,477         \$1,506,50%         \$22,477         \$10,40%         \$10	200		\$2,893,610	\$3,325,622	\$3,750,440	\$3,840,632	\$3,813,316	(\$27,316)		1.34%
Purch Property Svcs   \$18,356   \$18,312   \$16,406   \$16,406   \$13,906   \$13,906   \$18,748   \$16,404   \$19,404   \$10,4048   \$10,4048   \$10,4048   \$10,4048   \$10,4048   \$10,4048   \$10,4048   \$10,4048   \$10,4048   \$10,4048   \$10,405222   \$10,4048   \$10,405222   \$10,4048   \$10,405222   \$10,4048   \$10,405222   \$10,4048   \$10,405222   \$10,4048   \$10,405222   \$10,4058   \$10,4054   \$10,40	300		\$222,720	\$271,739	\$249,334	\$376,994	\$460,555	\$83,561	22.17%	0.16%
Other Purchased Sizes   \$7.994   \$12.905   \$12.780   \$15.875   \$16.070   \$16.000   \$10.000   \$	400		\$18,355	\$18,312	\$16,469	\$16,640	\$13,905	(\$2,735)		%00.0
Stupport Services         \$56.364         \$66.308         \$67.707         \$71.484         \$71.825         \$341         0.49%           Student Services         \$2.872         \$3.388         \$72.751         \$70.577         \$111,240         \$3.890         \$6.00%         \$6.00%           Student Services         \$54,729         \$72.751         \$70.577         \$111,240         \$3.890         \$6.00%         \$6.00%           Student Services         \$61,029         \$61,078         \$111,240         \$2.882.77         \$10.00%         \$10.00%           Student Services         \$62,004         \$10.00%         \$10.00%         \$10.00%         \$10.00%         \$10.00%         \$10.00%           Student Services         \$60.00%         \$10.00%<	200		\$7,994	\$12,905	\$12,780	\$15,875	\$19,030	\$3,155		0.01%
Support Services         \$5.388         \$7.0577         \$111,240         \$5.00         \$6.00%           Student Services         \$8.530,136         \$7.37751         \$7.0577         \$111,240         \$5.880         \$1.050%         \$6.00%           Student Services         \$8.530,136         \$8.530,136         \$8.530,136         \$8.530,136         \$1.050%         \$1.000%           Support Services Instructional Staff         \$2.082,168         \$3.069,493         \$2.767,270         \$2.885,211         \$3.067,772         \$2.001,141         \$1.56%           Salaries         \$1.600,900         \$1.306,900         \$2.433,266         \$2.377,772         \$3.007,141         \$1.56%           Prof & Tech Nors         \$2.340,000         \$1.306,200         \$1.306,200         \$1.306,200         \$1.106,000 <t< td=""><td>009</td><td></td><td>\$68,584</td><td>\$66,308</td><td>\$67,707</td><td>\$71,484</td><td>\$71,825</td><td>\$341</td><td>0.48%</td><td>0.03%</td></t<>	009		\$68,584	\$66,308	\$67,707	\$71,484	\$71,825	\$341	0.48%	0.03%
Student Services         \$73,721         \$70,577         \$111,240         \$3,890         \$10,73,071         -96,50%           Student Services         \$8,830,135         \$9,289,467         \$9,864,417         \$10,132,254         \$10,078,077         \$554,177         -0.63%           Support Services Instructional Staff         \$2,882,168         \$3,089,438         \$2,787,270         \$2,286,211         \$3,087,330         \$202,119         7,01%           Salaries         \$1,630         \$1,640,988         \$2,433,296         \$2,437,688         \$2,677,772         \$300,114         1,262%           Porof R Tech Sucs         \$53,488         \$1,400,988         \$2,432,296         \$2,437,688         \$2,817,127         \$300,114         1,262%           Purch Property Sucs         \$23,476         \$37,386         \$2,432,296         \$2,347,688         \$2,140,105         \$2,140,105         \$2,140,105         \$2,140,105         \$2,140,106	700		\$2,872	\$3,388			0\$	0\$		
Support Services         \$8,520,135         \$8,520,435         \$8,64417         \$10,132,254         \$10,078,077         \$254,177         \$0.53%           Support Services Instructional Staff         \$2,280,168         \$2,767,270         \$2,286,211         \$30,071,47         \$1,26%         \$10,0%           Benefits         \$1,640,988         \$2,433,286         \$2,377,772         \$30,071,4         \$1,26%           Prof & Tech Svcs         \$1640,988         \$2,433,286         \$2,377,688         \$2,377,772         \$30,011,4         \$1,26%           Porth Property Svcs         \$23,476         \$1,306,925         \$2,317,688         \$2,417,772         \$30,011,4         \$1,26%           Porth Property Svcs         \$23,476         \$1,306,925         \$2,317,687         \$31,616         \$2,617,772         \$31,618         \$11,28%           Dother Purchased Svcs         \$25,143         \$52,443         \$51,336         \$1,616         \$20,011         \$2,617         \$2,617         \$2,617         \$2,618         \$2,617         \$2,618         \$2,618         \$2,618         \$2,617         \$2,618         \$2,618         \$2,618         \$2,618         \$2,618         \$2,618         \$2,618         \$2,618         \$2,618         \$2,618         \$2,618         \$2,618         \$2,61	800		\$74,729	\$73,751	\$70,577	\$111,240	\$3,890	(\$107,350)		%00.0
Support Services Instructional Staff         \$2,882,168         \$2,767,270         \$2,885,211         \$3,087,330         \$202,119         7,01%           Salaries         \$1,630,988         \$2,767,270         \$2,885,211         \$3,087,330         \$202,119         7,01%           Benefits         \$1,630,988         \$2,433,286         \$2,377,688         \$2,377,688         \$2,377,688         \$2,317,27         \$300,114         12,82%           Purch Property Svcs         \$25,146         \$1,40,988         \$22,447         \$1,306,925         \$2,317,257         \$3,135,415         \$11,28%           Other Purchased Svcs         \$27,146         \$157,482         \$16,500         \$19,106         \$2,350         \$19,10%           Books & Materials         \$27,468         \$157,482         \$183,402         \$233,402         \$16,602         \$11,602         \$19,10%           Equipment         \$1,000         \$10,193         \$10,193         \$10,459         \$11,602         \$12,386         \$10,000%           Support Services         \$6,482,692         \$6,757,233         \$6,497,712         \$9,384,841         \$10,000%           Salaries         \$6,025,149         \$5,766,234         \$6,025,604         \$6,757,233         \$4,005,533         \$4,106,541         \$10,000%	<b>7000</b>		\$8,530,135	\$9,259,467	\$9,864,417	\$10,132,254	\$10,078,077	(\$54,177)		3.55%
Salaries         \$2,882,168         \$3,069,493         \$2,767,270         \$2,885,211         \$3,087,330         \$202,119         7,01%           Benefits         \$1,639,701         \$1,640,996         \$2,377,686         \$2,377,686         \$2,377,687         \$3,817,877         \$300,114         12,62%           Prof & Tech Sycs         \$554,680         \$740,467         \$1,306,925         \$2,817,277         \$318,416         \$320,114         12,62%           Purch Property Sycs         \$23,476         \$1,306,925         \$1,306,925         \$1,317,68         \$318,416         \$318,416         \$1,20%           Dother Purchased Sycs         \$27,443         \$133,429         \$14,462         \$184,105         \$1,10%         \$1,10%           Dother Purchased Sycs         \$17,488         \$17,442         \$183,429         \$23,817         \$1,10%         \$1,10%           Equipment         \$1,148         \$1,148         \$1,148         \$1,148         \$1,10%         \$1,10%           Support Services         \$1,445         \$1,146         \$1,148         \$1,148         \$1,10%           Administrative Services         \$1,425,648         \$1,445,65         \$1,463,550         \$1,463,56         \$1,463,56         \$1,463,56         \$1,463,56         \$1,463,56         \$1,463,56 <td><b>0027</b> 7 of 22</td> <td></td> <td>Staff</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	<b>0027</b> 7 of 22		Staff							
Denefits         \$1,639,701         \$1,640,998         \$2,433,296         \$2,377,658         \$2,677,772         \$300,114         \$1,262%           Prof & Tech Soxs         \$594,680         \$740,467         \$1,306,925         \$2,817,257         \$3,135,415         \$318,178         \$1129%           Device Property Soxs         \$23,476         \$37,385         \$22,457         \$16,500         \$18,119         \$2,617         \$1129%           Dother Purchased Soxs         \$25,143         \$32,236         \$183,429         \$184,102         \$181,105         \$2,857         \$19,119         \$10,09%           Dother Purchased Soxs         \$27,413         \$10,469         \$16,500         \$184,105         \$239,523         \$19,00%         \$10,00%           Dother Expenditures         \$9,399         \$10,193         \$10,459         \$16,602         \$1,602         \$1,602         \$1,602         \$1,602         \$1,602         \$1,000	100		\$2,882,168	\$3,069,493	\$2,767,270	\$2,885,211	\$3,087,330	\$202,119	7.01%	1.09%
Prof & Tech Svos         \$594,680         \$740,467         \$1,306,925         \$2,817,257         \$3,135,415         \$318,188         \$1,29%           Purch Property Svos         \$22,476         \$10,60,925         \$19,119         \$2,619         \$19,7%           Douch Roberty Svos         \$25,143         \$32,236         \$33,397         \$164,682         \$19,119         \$2,619         \$1,00%           Douch Roberty Svos         \$270,566         \$157,462         \$183,429         \$231,402         \$238,712         \$7,310         \$10,00%           Douch Roberty Roberty Sport         \$7,468         \$27,413         \$10,493         \$11,602         \$12,388         \$7,30         \$10,00%           Douch Roberty R	200		\$1,639,701	\$1,640,998	\$2,433,296	\$2,377,658	\$2,677,772	\$300,114	12.62%	0.94%
Duch Property Svcs         \$23,476         \$37,385         \$22,457         \$16,500         \$19,119         \$2,619         15,87%           Duther Purchased Svcs         \$25,143         \$32,236         \$33,397         \$16,502         \$194,105         \$2,952         19,10%           Duther Purchased Svcs         \$25,143         \$32,236         \$157,462         \$183,429         \$231,402         \$238,712         \$7,30         \$19,10%           Duch Equipment         \$7468         \$27,413         \$10,459         \$11,602         \$12,388         \$7,350         \$10,00%           Ducher Expenditures         \$9,399         \$10,193         \$10,459         \$11,602         \$12,388         \$7,350         \$10,00%           Ducher Expenditures         \$5,452,592         \$5,715,648         \$6,757,233         \$8,497,712         \$9,354,841         \$857,129         \$10,00%           Dustrictional Staff         \$5,452,592         \$5,715,648         \$6,757,233         \$86,052,443         \$86,75,123         \$10,00%         \$10,00%           Dalaries         \$6,055,149         \$5,865,238         \$6,062,504         \$6,055,443         \$86,458,835         \$1,657,83         \$1,657,83         \$1,657,83         \$1,657,83         \$1,657,83         \$1,463,550         \$1,463,550 <td< td=""><td>300</td><td></td><td>\$594,680</td><td>\$740,467</td><td>\$1,306,925</td><td>\$2,817,257</td><td>\$3,135,415</td><td>\$318,158</td><td>11.29%</td><td>1.10%</td></td<>	300		\$594,680	\$740,467	\$1,306,925	\$2,817,257	\$3,135,415	\$318,158	11.29%	1.10%
Other Purchased Svcs         \$22,143         \$32,236         \$33,397         \$154,582         \$184,105         \$29,523         1910%           Books & Materials         \$270,556         \$167,462         \$183,429         \$231,402         \$238,712         \$7,310         \$10,00%           Devise & Materials         \$7,488         \$27,413         \$10,459         \$11,602         \$12,388         \$7,310         \$10,00%           Other Expenditures         \$9,399         \$10,193         \$10,459         \$11,602         \$12,388         \$7,86         \$7.7%         \$10,00%           Amport Services         \$6,452,592         \$5,715,648         \$6,757,233         \$8,497,712         \$9,354,841         \$857,129         \$10,00%           Administrative Services         \$6,025,149         \$5,865,238         \$6,062,504         \$6,335,545         \$6,458,835         \$10,00%           Administrative Services         \$6,025,149         \$5,865,238         \$6,025,645         \$6,335,545         \$6,458,835         \$10,00%           Administrative Services         \$6,025,149         \$5,865,238         \$6,025,645         \$6,335,545         \$6,468,835         \$1,23,200         \$1,95%           Administrative Services         \$1,667,232         \$1,167,517         \$1,260,058         \$1,463,550<	400		\$23,476	\$37,385	\$22,457	\$16,500	\$19,119	\$2,619		0.01%
Deoks & Materials         \$270,556         \$157,462         \$183,429         \$231,402         \$238,712         \$7,310         3.16%           Dequipment         \$7,468         \$27,413         \$10,459         \$11,602         \$12,388         \$73,500         100,00%           Support Services         \$6,452,592         \$6,715,648         \$6,757,233         \$8,497,712         \$9,354,841         \$857,129         10,09%           Administrative Services         \$6,025,149         \$6,665,238         \$6,062,504         \$6,335,545         \$6,458,835         \$1,009,40           Benefits         \$3,071,909         \$3,337,467         \$1,250,058         \$1,463,550         \$1,463,577         \$1,483,145         \$1,521,200         \$5,7%           Prof & Tech Svcs         \$1,60,05,533         \$1,46,517         \$1,389,335         \$1,483,145         \$1,483,145         \$1,483,145         \$1,521,200         \$5,7%	200		\$25,143	\$32,236	\$33,397	\$154,582	\$184,105	\$29,523	19.10%	%90.0
Administrative Services         \$6,025,149         \$6,757,233         \$8,497,712         \$9,355,48         \$770,000%         \$786         \$770,000%           Administrative Services         \$6,025,149         \$5,715,648         \$6,757,233         \$8,497,712         \$9,354,841         \$857,129         \$10,000%           Administrative Services         \$6,025,149         \$5,865,238         \$6,062,504         \$6,335,545         \$6,458,835         \$1,23,290         \$1,95%           Administrative Services         \$1,067,232         \$1,167,517         \$1,260,058         \$1,463,550         \$4,108,541         \$102,988         \$2,57%           Prof & Tech Svcs         \$1,483,190         \$149,497         \$139,335         \$143,145         \$135,927         \$1,48%         \$1,507,888         \$1,504,88	009		\$270,556	\$157,462	\$183,429	\$231,402	\$238,712	\$7,310		0.08%
Other Expenditures         \$9.399         \$10,193         \$10,459         \$11,602         \$12,388         \$786         6.77%           Support Services         Se,452,592         \$5,715,648         \$6,757,233         \$8,497,712         \$9,354,841         \$867,129         10.09%           Administrative Services         Selo25,149         \$5,865,238         \$6,062,504         \$6,335,545         \$6,458,835         \$123,290         1.95%           Benefits         Salaries         \$1,067,232         \$1,167,517         \$1,250,058         \$1,463,550         \$1,463,550         \$1,463,550         \$1,521,200         \$57,650         3.94%           Purch Property Svcs         \$149,497         \$139,335         \$143,145         \$135,927         \$1,504,88         \$5,04%	700		\$7,468	\$27,413		\$3,500	\$0	(\$3,500)		
Support Services         \$5,452,592         \$6,715,648         \$6,757,233         \$8,497,712         \$9,354,841         \$867,129         \$10.09%           Administrative Services         Sei,025,149         \$5,865,238         \$6,062,504         \$6,335,545         \$6,458,835         \$1,23,290         \$1,95%           Denefits         Salaries         \$3,771,909         \$3,337,467         \$1,250,058         \$1,463,550         \$1,463,550         \$1,627,200         \$57,650         3394%           Purch Property Svcs         \$148,190         \$149,497         \$139,335         \$143,145         \$135,207         \$143,145         \$135,207         \$143,84         \$143,84         \$143,145<	800		\$9,399	\$10,193	\$10,459	\$11,602	\$12,388	\$786	6.77%	%00:0
Administrative Services       \$6,025,149       \$5,865,238       \$6,062,504       \$6,335,545       \$6,458,835       \$123,290       \$1,95%         Denefits       \$3,071,909       \$3,337,467       \$1,250,058       \$1,463,550       \$1,463,550       \$1,463,550       \$1,521,200       \$57,650       3.94%         Prof & Tech Svcs       \$148,190       \$148,190       \$149,497       \$139,335       \$143,145       \$135,927       \$1,504%       \$504%	2200		\$5,452,592	\$5,715,648	\$6,757,233	\$8,497,712	\$9,354,841	\$857,129	10.09%	3.30%
Salaries         \$6,025,149         \$5,865,238         \$6,062,504         \$6,335,545         \$6,458,835         \$123,290         1.95%           Benefits         \$3,071,909         \$3,337,467         \$3,780,254         \$4,005,553         \$4,108,541         \$102,988         2.57%           Prof & Tech Svcs         \$1,67,517         \$1,250,058         \$1,463,550         \$1,521,200         \$57,670         3.94%           Purch Property Svcs         \$148,190         \$149,497         \$139,335         \$143,145         \$135,927         \$5.04%	2300	Administrative Services								
Benefits         \$3,071,909         \$3,337,467         \$3,780,254         \$4,005,553         \$4,108,541         \$102,988         2.57%           Prof & Tech Svcs         \$1,67,232         \$1,167,517         \$1,250,058         \$1,463,550         \$1,521,200         \$57,650         3.94%           Purch Property Svcs         \$148,190         \$149,497         \$139,335         \$143,145         \$135,927         \$504%	100		\$6,025,149	\$5,865,238	\$6,062,504	\$6,335,545	\$6,458,835	\$123,290	1.95%	2.28%
Prof & Tech Svcs         \$1,067,232         \$1,167,517         \$1,250,058         \$1,463,550         \$1,521,200         \$57,650         3.94%           Purch Property Svcs         \$148,190         \$149,497         \$139,335         \$143,145         \$135,927         (\$7,218)         -5.04%	200		\$3,071,909	\$3,337,467	\$3,780,254	\$4,005,553	\$4,108,541	\$102,988	2.57%	1.45%
Purch Property Svcs \$148,190 \$149,497 \$139,335 \$143,145 \$135,927 (\$7,218) -5.04%	300		\$1,067,232	\$1,167,517	\$1,250,058	\$1,463,550	\$1,521,200	\$57,650	3.94%	0.54%
	400		\$148,190	\$149,497	\$139,335	\$143,145	\$135,927	(\$7,218)		0.05%

DESCRIPTION14-15 ACTUALOther Purchased Svcs\$186,809Books & Materials\$55,762Equipment\$18,496	\$186,809 \$55,762 \$18,496		15-16 ACTUAL \$232,691 \$58,478 \$14,213	\$136,280 \$13,388	17-18 BUDGET \$177,718 \$94,115	18-19 BUDGET \$189,690 \$84,205 \$3,000	**************************************	% CHANGE 6.74% -10.53%	% of BUDGET 0.07% 0.03% 0.00%
Other Expenditures \$240,379 \$66,342  Administrative Services \$10,813,926 \$10,891,443	\$10,	\$66,3 <b>\$10,891,4</b>	4 43	\$141,279	\$111,333 <b>\$12,330,959</b>	\$105,794 \$12,607,192	(\$5,539) \$276,233	-4.98% <b>2.24%</b>	0.04%
Services \$1,204,287 \$1		\$1,274,63	1 22	\$1,345,629	\$1,436,912	\$1,463,041	\$26,129	1.82%	0.52%
benefits	A	\$39,828		\$1,023,363 \$55,243	\$1,082,409	\$1,095,521	\$13,12	4.60%	0.01%
Purch Property Svcs \$2,469 \$2,947 Other Purchased Svcs \$11,704 \$5,242		\$2,947 \$5,242		\$2,621 \$5,564	\$3,080 \$12,150	\$2,963 \$13,692	(\$117)	-3.80% 12.69%	0.00%
Books & Materials \$15,327 \$20,115		\$20,115		\$29,710	\$22,940	\$25,200	\$2,260	9.85%	0.01%
nditures \$925	,	\$1,470		\$1,470	\$1,595	\$1,595	0\$	0.00%	%00.0
Medical Services \$2,102,604 \$2,239,831		\$2,239,831		\$2,463,599	\$2,580,571	\$2,624,486	\$43,915	1.70%	0.92%
Fiscal Services									
\$932,992		\$901,216		\$1,009,204	\$999,710	\$1,108,362	\$108,652	10.87%	0.39%
Benefits         \$302,103           Prof & Tech Svcs         \$45,744         \$25,704	<del>,,</del>	\$362,109 \$25,704		\$9,500	\$15,250	000,0104	\$93,670 (\$15,250)	13.00% -100.00%	0.23%
97	97	\$256,737		\$242,534	\$310,622	\$245,280	(\$65,342)	-21.04%	%60:0
Other Purchased Svcs \$35,753 \$36,872 Books & Materials \$7,006	<del>0)</del>	\$36,872		\$24,036	\$32,036	\$44,850	\$12,814	40.00%	0.02%
\$2,386		\$847			\$13,500	0\$	(\$13,500)	-100.00%	
Other Expenditures \$534 \$1,111		\$1,111		\$4,515	\$8,750	\$4,750	(\$4,000)	-45.71%	%00.0
Fiscal Services \$1,819,809 \$1,811,602		\$1,811,602		\$2,000,028	\$2,122,414	\$2,238,058	\$115,644	5.45%	0.79%
Operation & Maintenance Svcs									
\$6,460,591		\$6,489,308		\$6,733,724	\$7,146,297	\$7,460,301	\$314,004	4.39%	2.63%
Benefits \$4,161,928 \$4,512,439 Prof & Tech Svcs \$333,643 \$315,446		\$4,512,43( \$315,44(	<b>м</b> и	\$5,051,439 \$391,312	\$5,385,175 \$433,000	\$5,478,551 \$497,000	\$93,376	1.73% 14.78%	1.93% 0.18%

	DESCRIPTION	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 BUDGET	18-19 BUDGET	VARIANCE	% CHANGE	% of BUDGET
400	9 Purch Property Svcs	\$2,853,826	\$3,567,645	\$1,376,919	\$1,573,904	\$1,453,638	(\$120,266)	-7.64%	0.51%
200	Other Purchased Svcs	\$535,905	\$549,236	\$571,143	\$550,494	\$593,368	\$42,874	7.79%	0.21%
900	Books & Materials	\$1,662,810	\$1,467,382	\$3,344,033	\$3,803,810	\$3,553,314	(\$250,496)	-6.59%	1.25%
700	<b>5</b> Equipment	\$297,106	\$454,445	\$458,951	\$194,500	\$190,000	(\$4,500)	-2.31%	0.07%
800	Other Expenditures	\$13,387	\$8,435	\$6,303	\$5,365	\$5,315	(\$20)	-0.93%	0.00%
2600	Operation & Maintenance Svcs	\$16,319,196	\$17,364,335	\$17,933,824	\$19,092,545	\$19,231,487	\$138,942	0.73%	6.78%
2700	Pupil Transportation								
100	3 Salaries	\$2,816,613	\$2,909,486	\$3,163,687	\$3,581,098	\$3,591,261	\$10,163	0.28%	1.27%
200	<b>3</b> Benefits	\$1,963,689	\$2,070,966	\$2,149,635	\$2,423,747	\$2,443,522	\$19,775	0.82%	0.86%
300	Prof & Tech Svcs	\$72,084	\$16,688	\$26,116	\$16,000	\$28,000	\$12,000	%00'52	0.01%
400	9 Purch Property Svcs	\$105,159	\$204,445	\$124,408	\$210,207	\$132,916	(\$77,291)	-36.77%	0.05%
200	Other Purchased Svcs	\$1,106,873	\$1,382,713	\$1,452,422	\$1,503,826	\$1,566,467	\$62,641	4.17%	0.55%
009	D Books & Materials	\$833,761	\$734,239	\$670,278	\$792,166	\$945,070	\$152,904	19.30%	0.33%
700	<b>5</b> Equipment	\$25,698	\$700,177			80	\$0		
800	Other Expenditures	\$1,915		\$11		\$500	\$200		0.00%
2700	Pupil Transportation	\$6,925,792	\$8,018,714	\$7,586,556	\$8,527,044	\$8,707,736	\$180,692	2.12%	3.07%
2800	Support Services Central								
100	) Salaries	\$2,225,480	\$2,381,049	\$2,357,089	\$2,402,440	\$2,512,783	\$110,343	4.59%	0.89%
200	) Benefits	\$1,541,975	\$1,714,912	\$1,921,578	\$1,924,123	\$2,071,201	\$147,078	7.64%	0.73%
300	D Prof & Tech Svcs	\$481,690	\$369,747	\$424,026	\$376,746	\$436,830	\$60,084	15.95%	0.15%
400	9 Purch Property Svcs	\$250,824	\$242,705	\$195,694	\$264,930	\$439,635	\$174,705	65.94%	0.15%
200	Other Purchased Svcs	\$223,540	\$252,891	\$168,795	\$413,842	\$468,234	\$54,392	13.14%	0.17%
900	Books & Materials	\$311,835	\$417,768	\$516,025	\$579,930	\$920,643	\$340,713	58.75%	0.32%
700	<b>5</b> Equipment	\$340,813	\$633,011	\$73,204	\$299,700	\$652,450	\$352,750	117.70%	0.23%
800		\$1,957	\$2,843	\$3,161	\$26,800	\$2,149	(\$24,651)	-91.98%	0.00%
2800	Support Services Central	\$5,378,115	\$6,014,927	\$5,659,572	\$6,288,511	\$7,503,925	\$1,215,414	19.33%	2.64%
2900	=								
200	Other Purchased Svcs	\$105,711	\$108,366	\$112,985	\$112,985	\$111,967	(\$1,018)	%06·0-	0.04%

	DESCRIPTION	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 BUDGET	18-19 BUDGET	VARIANCE	% CHANGE	% of BUDGET
800	Other Expenditures	\$1,730	\$903	\$903	\$950	\$950	0\$	0.00%	0.00%
2900	IU Services	\$107,441	\$109,269	\$113,888	\$113,935	\$112,917	(\$1,018)	-0.89%	0.04%
	Total 2000's Support Services	\$57,449,609	\$61,425,235	\$63,970,216	\$69,685,945	\$72,458,719	\$2,772,774	3.98%	25.54%
3200	Student Activities								
100	Salaries	\$1,440,652	\$1,504,861	\$1,502,332	\$1,621,449	\$1,593,211	(\$28,238)	-1.74%	0.56%
200	Benefits	\$446,916	\$526,221	\$618,069	\$740,758	\$761,164	\$20,406	2.75%	0.27%
300	Prof & Tech Svcs	\$183,986	\$174,920	\$174,002	\$180,953	\$179,247	(\$1,706)	-0.94%	%90.0
400	Purch Property Svcs	\$29,365	\$31,726	\$35,899	\$31,818	\$44,667	\$12,849	40.38%	0.02%
200	Other Purchased Svcs	\$125,846	\$132,560	\$217,193	\$230,240	\$213,562	(\$16,678)	-7.24%	0.08%
009	Books & Materials	\$214,514	\$238,339	\$247,591	\$260,701	\$182,186	(\$78,515)	-30.12%	%90.0
700	Equipment	\$124,244	\$170,787	\$129,780	\$20,000	\$285,000	\$265,000	1325.00%	0.10%
<b>008</b>		\$19,325	\$21,271	\$19,757	\$24,443	\$23,793	(\$650)	-2.66%	0.01%
<b>002</b> age 20 of	Student Activities	\$2,584,848	\$2,800,685	\$2,944,623	\$3,110,362	\$3,282,830	\$172,468	5.54%	1.16%
<b>3300</b>	Community Services								
100	Salaries	\$6,123	\$12,389	\$9,770	\$2,350	\$5,800	\$3,450	146.81%	0.00%
200	Benefits	\$1,818	\$4,237	\$3,756	\$1,240	\$2,454	\$1,214	%06'26	%00.0
300	Prof & Tech Svcs	\$26,798	\$33,799	\$73,848	\$60,000	\$60,000	0\$	0.00%	0.02%
400	Purch Property Svcs			\$250		0\$	0\$		
200	Other Purchased Svcs	\$288				0\$	0\$		
009	Books & Materials	\$30,845	\$20,516	\$18,413		\$0	0\$		
800	Other Expenditures	\$240	\$300			\$0	0\$		
3300	Community Services	\$66,112	\$71,241	\$106,037	\$63,590	\$68,254	\$4,664	7.33%	0.02%
3400	တ	é		é	ě	ě		ò	ò
009	Books & Materials	\$231		\$612	\$400	\$400	0\$	0.00%	00:00
3400	Scholarships & Awards	\$231		\$612	\$400	\$400		0.00%	%00.0

	DESCRIPTION	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 BUDGET	18-19 BUDGET	VARIANCE	% CHANGE BUDGET	% of BUDGET
	Total 3000's Non Instructional	\$2,651,191	\$2,871,926	\$3,051,273	\$3,174,352	\$3,351,484	\$177,132	2.58%	1.18%
4200	Existing Site Improvement Purch Property Svcs					\$70,000	\$70,000		0.02%
4200	Existing Site Improvement					\$70,000	\$70,000		0.02%
4400	Arch & Eng-Improvements Prof & Tech Svcs		\$4,950			0\$	0\$		
4400	Arch & Eng-Improvements		\$4,950						
4500 300 700 800	Bldg Acq & Construction New Prof & Tech Svcs Equipment Other Expenditures			\$822 \$1,401 \$1,099		0\$	0 0 0		
4500	Bldg Acq & Construction New			\$3,322					
4600 300 400 800	Bidg Improvement Prof & Tech Svcs Purch Property Svcs Other Expenditures			\$17,018		\$65,000 \$430,000 \$0	\$65,000 \$430,000 \$0		0.02%
4600	Bldg Improvement			\$17,018		\$495,000	\$495,000		0.17%
Tota	Total 4000's Facilities Construction &		\$4,950	\$20,340		\$565,000	\$565,000		0.20%
5100 800 900	Debt Service Other Expenditures Debt Pmts & Transfers	\$11,676,372 \$11,539,870	\$12,026,997 \$11,439,726	\$13,145,138	\$12,674,999	\$12,397,528 \$9,620,496	(\$277,471) \$50,866	-2.19%	4.37%
5100	Debt Service	\$23,216,242	\$23,466,723	\$23,404,600	\$22,244,629	\$22,018,024	(\$226,605)	-1.02%	7.76%

	DESCRIPTION	14-15 ACTUAL	15-16 ACTUAL	16-17 ACTUAL	17-18 BUDGET	18-19 BUDGET	VARIANCE %	% CHANGE B	% of BUDGET
5200 900	Fund Transfers-Athletic & Capital Reserve Debt Pmts & Transfers \$2,000,000	:al Reserve \$2,000,000	\$3,656,500	\$5,089,413		0\$	0\$		
5200	Fund Transfers-Athletic & Capital Reserve	\$2,000,000	\$3,656,500	\$5,089,413					
5300	Transfers to Self Insurance Debt Pmts & Transfers	\$190,000	960'66\$			0\$	0\$		
5300	_	\$190,000	960'66\$						
9006	Budgetary Reserve Other Expenditures				\$3,000,000	\$3,000,000	0\$	%00.0	1.06%
2900	Budgetary Reserve				\$3,000,000	\$3,000,000		0.00%	1.06%
	Total 5000's Debt & Transfers	\$25,406,242	\$27,222,320	\$28,494,013	\$25,244,629	\$25,018,024	(\$226,605)	-0.90%	8.82%
	Grand Total:	\$228,680,788	\$244,817,045	\$258,309,657	\$271,832,434	\$283,749,471	\$11,917,037	4.38%	