



**BETHLEHEM**  
AREA SCHOOL DISTRICT

**Tentative  
Preliminary  
General Fund Budget  
2019-2020**

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January 14, 2019

**Bethlehem Area School District  
2019-20 Preliminary Budget  
At A Glance**

January 14, 2019

	<u>2017-18 Actual</u>	<u>2018-19 Budget</u>	<u>2019-20 Budget Jan 2019</u>	<u>Dollar Change</u>	<u>Percentage Change</u>
<b><u>Revenues:</u></b>					
Local	\$191,890,871	\$197,197,793	\$199,722,495	\$2,524,702	1.28%
State	\$71,397,549	\$73,798,564	\$76,638,294	\$2,839,730	3.85%
Other	\$85,133	\$5,065,000	\$2,030,000	(\$3,035,000)	-59.92%
Federal	\$5,298,274	\$5,281,785	\$6,791,217	\$1,509,432	28.58%
<b>Total Revenue</b>	<b>\$268,671,827</b>	<b>\$281,343,142</b>	<b>\$285,182,006</b>	<b>\$3,838,864</b>	<b>1.36%</b>
<b><u>Expenditures:</u></b>					
Instruction	\$123,060,363	\$125,385,479	\$132,849,581	\$7,464,102	5.95%
Support Services	\$56,542,348	\$61,474,820	\$66,735,498	\$5,260,678	8.56%
Non-Instr Svcs	\$2,871,754	\$2,723,469	\$3,140,825	\$417,356	15.32%
Facilities	\$157,444	\$265,000	\$44,000	(\$221,000)	-83.40%
Debt Svc/Transfers	\$24,360,477	\$26,822,196	\$24,929,314	(\$1,892,882)	-7.06%
<b>BASD</b>	<b>\$206,992,386</b>	<b>\$216,670,964</b>	<b>\$227,699,218</b>	<b>\$11,028,254</b>	<b>5.09%</b>
<b>PSERS</b>	<b>\$32,365,908</b>	<b>\$34,913,703</b>	<b>\$37,813,530</b>	<b>\$2,899,827</b>	<b>8.31%</b>
<b>CHARTER SCHOOLS</b>	<b>\$27,102,014</b>	<b>\$29,758,475</b>	<b>\$30,751,222</b>	<b>\$992,747</b>	<b>3.34%</b>
<b>Total Expenditures</b>	<b>\$266,460,308</b>	<b>\$281,343,142</b>	<b>\$296,263,970</b>	<b>\$14,920,828</b>	<b>5.30%</b>
<b>Revenue/Expenditure GAP (R/E-GAP)</b>			<b>\$11,081,964</b>	<b>3.94%</b>	
<b>Less PSERS</b>			<b>\$2,899,827</b>	<b>1.03%</b>	
<b>Less Charter Schools</b>			<b>\$992,747</b>	<b>0.35%</b>	
<b>Net Operational Gap</b>			<b>\$7,189,390</b>	<b>2.56%</b>	

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

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

**2019-20 Budget Cost Drivers**

Salaries	\$5,507,734
PSERS	\$2,899,827
Academic Initiative	\$2,635,095
Charter Schools	\$992,747
Student Tuition	\$177,357
General Operation	\$ (1,130,796.00)
<b>Net Deficit Remaining</b>	<b>\$ 11,081,964.00</b>

# 2019-20 PRELIMINARY GENERAL FUND BUDGET

## Expenditure Summary by Functional Area

Jan 14, 2019

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	17-18 ACTUAL	18-19 BUDGET	19-20 BUDGET	VARIANCE	% CHANGE	% of BUDGET
<b>1100</b> Regular Instruction	\$122,292,226	\$128,038,730	\$134,015,347	\$5,976,617	4.67%	45.24%
<b>1200</b> Special Education	\$38,075,102	\$38,175,483	\$41,464,464	\$3,288,981	8.62%	14.00%
<b>1300</b> Vocational Education	\$7,621,169	\$7,993,928	\$8,261,982	\$268,054	3.35%	2.79%
<b>1400</b> Other Instructional Programs	\$1,254,153	\$1,727,895	\$2,146,013	\$418,118	24.20%	0.72%
<b>1500</b> Non Public Programs	\$175,919	\$70,500	\$194,325	\$123,825	175.64%	0.07%
<b>1600</b> Community College	\$2,426,880	\$2,440,376	\$2,579,679	\$139,303	5.71%	0.87%
<b>1800</b> Pre-Kindergarten Programs	\$661,762	\$660,159	\$843,868	\$183,709	27.83%	0.28%
<b>Total Instruction</b>	<b>\$172,507,211</b>	<b>\$179,107,071</b>	<b>\$189,505,678</b>	<b>\$10,398,607</b>	<b>5.81%</b>	<b>63.97%</b>
<b>2100</b> Student Services	\$9,718,408	\$10,000,555	\$11,034,884	\$1,034,329	10.34%	3.72%
<b>2200</b> Support Services Instructional S	\$7,231,005	\$8,959,590	\$10,916,272	\$1,956,682	21.84%	3.68%
<b>2300</b> Administrative Services	\$12,509,759	\$12,602,387	\$13,016,695	\$414,308	3.29%	4.39%
<b>2400</b> Medical Services	\$2,562,327	\$2,624,310	\$2,742,454	\$118,144	4.50%	0.93%
<b>2500</b> Fiscal Services	\$1,992,647	\$2,237,914	\$2,109,742	(\$128,172)	-5.73%	0.71%
<b>2600</b> Operation & Maintenance Svcs	\$18,100,828	\$19,131,237	\$21,212,721	\$2,081,484	10.88%	7.16%
<b>2700</b> Pupil Transportation	\$7,871,169	\$8,678,347	\$8,674,965	(\$3,382)	-0.04%	2.93%
<b>2800</b> Support Services Central	\$5,998,189	\$7,543,548	\$8,249,744	\$706,196	9.36%	2.78%
<b>2900</b> IU Services	\$111,073	\$112,917	\$112,917		0.00%	0.04%
<b>Total Support Services</b>	<b>\$66,095,404</b>	<b>\$71,890,805</b>	<b>\$78,070,394</b>	<b>\$6,179,589</b>	<b>8.60%</b>	<b>26.35%</b>
<b>3200</b> Student Activities	\$3,182,932	\$3,189,416	\$3,457,889	\$268,473	8.42%	1.17%
<b>3300</b> Community Services	\$170,142	\$68,254	\$256,020	\$187,766	275.10%	0.09%
<b>3400</b> Scholarships & Awards	\$664	\$400	\$675	\$275	68.75%	0.00%
<b>Total Non Instructional</b>	<b>\$3,353,738</b>	<b>\$3,258,070</b>	<b>\$3,714,584</b>	<b>\$456,514</b>	<b>14.01%</b>	<b>1.25%</b>
<b>4200</b> Existing Site Improvement	\$23,100	\$135,000		(\$135,000)	-100.00%	
<b>4400</b> Arch & Eng-Improvements	\$11,690		\$44,000	\$44,000		0.01%
<b>4500</b> Bldg Acq & Construction New	\$1,224					
<b>4600</b> Bldg Improvement	\$121,430	\$130,000		(\$130,000)	-100.00%	
<b>Total Facilities Construction &amp; Improvement</b>	<b>\$157,444</b>	<b>\$265,000</b>	<b>\$44,000</b>	<b>(\$221,000)</b>	<b>-83.40%</b>	<b>0.01%</b>
<b>5100</b> Debt Service	\$21,610,477	\$21,979,770	\$22,781,314	\$801,544	3.65%	7.69%
<b>5200</b> Fund Transfers-Athletic & Capit	\$2,750,000		\$148,000	\$148,000		0.05%
<b>5900</b> Budgetary Reserve		\$4,842,426	\$2,000,000	(\$2,842,426)	-58.70%	0.68%

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
<b>Total Debt &amp; Transfers</b>	\$24,360,477	\$26,822,196	\$24,929,314	(\$1,892,882)	-7.06%	8.41%
<b><u>Grand Total:</u></b>	\$266,474,274	\$281,343,142	\$296,263,970	\$14,920,828	5.30%	

# 2019-20 PRELIMINARY GENERAL FUND BUDGET

## Expenditures by Functional Area - Expanded View

Jan 14, 2019

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

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
<b>1000</b> <i>Instruction: Instruction includes all those activities dealing directly with the interaction between teachers and students and related costs, which can be directly attributed to a program of instruction. Included here are the activities of aides or classroom assistance of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process.</i>						
1110 Regular Instruction	\$114,134,410	\$119,463,544	<b>\$124,721,576</b>	\$5,258,032	4.40%	42.10%
1134 Family & Consumer Science	\$924,573	\$949,810	<b>\$928,500</b>	(\$21,310)	-2.24%	0.31%
1135 Industrial Arts	\$1,054,727	\$1,025,650	<b>\$1,054,792</b>	\$29,142	2.84%	0.36%
1136 Business Education	\$2,537,434	\$2,591,099	<b>\$2,771,606</b>	\$180,507	6.97%	0.94%
1137 Technology Education	\$628,526	\$117,485	<b>\$497,407</b>	\$379,922	323.38%	0.17%
1190 Fed Pgm Instr	\$3,012,556	\$3,891,142	<b>\$4,041,466</b>	\$150,324	3.86%	1.36%
<b>1100 Regular Instruction</b>	<b>\$122,292,226</b>	<b>\$128,038,730</b>	<b>\$134,015,347</b>	<b>\$5,976,617</b>	<b>4.67%</b>	<b>45.24%</b>
1211 Life Skills Support	\$2,280,625	\$2,520,164	<b>\$2,159,252</b>	(\$360,912)	-14.32%	0.73%
1221 Hearing Impaired	\$580,258	\$448,464	<b>\$618,649</b>	\$170,185	37.95%	0.21%
1224 Visually Impaired	\$49,645	\$403,814	<b>\$60,917</b>	(\$342,897)	-84.91%	0.02%
1225 Speech & Language	\$1,922,569	\$1,484,347	<b>\$2,077,998</b>	\$593,651	39.99%	0.70%
1231 Emotional Support	\$5,368,469	\$3,359,751	<b>\$5,966,219</b>	\$2,606,468	77.58%	2.01%
1233 Autistic Support	\$3,114,899	\$2,939,882	<b>\$3,581,748</b>	\$641,866	21.83%	1.21%
1241 Learning Support	\$14,606,484	\$15,349,696	<b>\$15,397,199</b>	\$47,503	0.31%	5.20%
1243 Gifted Svcs	\$1,025,962	\$1,033,043	<b>\$1,128,824</b>	\$95,781	9.27%	0.38%
1260 Physical Support	\$824,985	\$845,870	<b>\$933,663</b>	\$87,793	10.38%	0.32%
1270 Early Intervention	\$687,814	\$759,297	<b>\$734,926</b>	(\$24,371)	-3.21%	0.25%
1280 Early Intervention	\$79,999	\$47,660	<b>\$90,406</b>	\$42,746	89.69%	0.03%
1290 Other Special Education	\$7,533,392	\$8,983,495	<b>\$8,714,663</b>	(\$268,832)	-2.99%	2.94%
<b>1200 Special Education</b>	<b>\$38,075,102</b>	<b>\$38,175,483</b>	<b>\$41,464,464</b>	<b>\$3,288,981</b>	<b>8.62%</b>	<b>14.00%</b>
1390 Vocational Education	\$7,621,169	\$7,993,928	<b>\$8,261,982</b>	\$268,054	3.35%	2.79%
<b>1300 Vocational Education</b>	<b>\$7,621,169</b>	<b>\$7,993,928</b>	<b>\$8,261,982</b>	<b>\$268,054</b>	<b>3.35%</b>	<b>2.79%</b>
1420 Summer School	\$440,208	\$220,059	<b>\$673,760</b>	\$453,701	206.17%	0.23%
1430 Homebound Education	\$213,604	\$264,617	<b>\$190,324</b>	(\$74,293)	-28.08%	0.06%
1441 Court Placed Tuition	\$52,632	\$209,290	<b>\$84,332</b>	(\$124,958)	-59.71%	0.03%
1442 Alternative Education	\$436,371	\$819,343	<b>\$779,541</b>	(\$39,802)	-4.86%	0.26%
1450 After School Instr	\$111,297	\$214,386	<b>\$417,756</b>	\$203,370	94.86%	0.14%
1490 Other Instructional Pgms	\$40	\$200	<b>\$300</b>	\$100	50.00%	0.00%
<b>1400 Other Instructional Programs</b>	<b>\$1,254,153</b>	<b>\$1,727,895</b>	<b>\$2,146,013</b>	<b>\$418,118</b>	<b>24.20%</b>	<b>0.72%</b>
1500 Non Public Pgms	\$175,919	\$70,500	<b>\$194,325</b>	\$123,825	175.64%	0.07%

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
<b>1500 Non Public Programs</b>	\$175,919	\$70,500	<b>\$194,325</b>	\$123,825	175.64%	0.07%
1693 Community College	\$2,426,880	\$2,440,376	<b>\$2,579,679</b>	\$139,303	5.71%	0.87%
<b>1600 Community College</b>	\$2,426,880	\$2,440,376	<b>\$2,579,679</b>	\$139,303	5.71%	0.87%
1801 Pre-Kindergarten Instruction	\$630,945	\$625,000	<b>\$803,038</b>	\$178,038	28.49%	0.27%
1802 Pre-Kindergarten Admin	\$27,615	\$29,059	<b>\$40,830</b>	\$11,771	40.51%	0.01%
1805 Pre-Kindergarten Food	\$216	\$3,000	<b>\$0</b>	(\$3,000)	-100.00%	
1806 Pre-Kindergarten Prof Development	\$2,986	\$3,100	<b>\$0</b>	(\$3,100)	-100.00%	
<b>1800 Pre-Kindergarten Programs</b>	\$661,762	\$660,159	<b>\$843,868</b>	\$183,709	27.83%	0.28%
<b>Total Instruction</b>	<b>\$172,507,211</b>	<b>\$179,107,071</b>	<b>\$189,505,678</b>	<b>\$10,398,607</b>	5.81%	<b>63.97%</b>
<b>2000</b>	<i>Support Services: Support Services are those services that provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist as adjuncts to support the fulfillment of the objectives of instruction, community services, and enterprise programs.</i>					
2111			<b>\$106,273</b>	\$106,273		0.04%
2119 Pupil Svcs	\$406,735	\$455,406	<b>\$485,508</b>	\$30,102	6.61%	0.16%
2120 Guidance	\$6,315,734	\$6,343,255	<b>\$6,712,542</b>	\$369,287	5.82%	2.27%
2130 Attendance	\$293,966	\$304,477	<b>\$319,311</b>	\$14,834	4.87%	0.11%
2140 Psychological Svcs	\$1,572,379	\$1,664,210	<b>\$1,649,952</b>	(\$14,258)	-0.86%	0.56%
2160 Social Work Svcs	\$711,091	\$771,693	<b>\$1,282,749</b>	\$511,056	66.23%	0.43%
2170 Child Acctg	\$418,502	\$461,264	<b>\$478,549</b>	\$17,285	3.75%	0.16%
2190 Other Student Svcs		\$250	<b>\$0</b>	(\$250)	-100.00%	
<b>2100 Student Services</b>	\$9,718,408	\$10,000,555	<b>\$11,034,884</b>	\$1,034,329	10.34%	3.72%
2220 Tech Support	\$113,178	\$5,928	<b>\$177,028</b>	\$171,100	2886.30%	0.06%
2230 Educ Television	\$10,915		<b>\$137,475</b>	\$137,475		0.05%
2240 Computer Asst. Instr	\$533,838	\$533,672	<b>\$978,835</b>	\$445,163	83.42%	0.33%
2250 Library	\$2,010,766	\$2,082,211	<b>\$2,064,200</b>	(\$18,011)	-0.86%	0.70%
2260 Curriculum & Instr Svcs	\$1,266,690	\$1,373,554	<b>\$1,362,569</b>	(\$10,985)	-0.80%	0.46%
2269 Pupil Svcs	\$970,639	\$1,137,240	<b>\$1,242,592</b>	\$105,352	9.26%	0.42%
2271 Staff Development-Certified	\$2,269,761	\$3,767,978	<b>\$4,893,619</b>	\$1,125,641	29.87%	1.65%
2272 Staff Dev - Instr Non Cert	\$55,218	\$59,007	<b>\$59,654</b>	\$647	1.10%	0.02%
2280 Non Public Support Svcs			<b>\$0</b>			
2290 Other Instr Staff Svcs			<b>\$300</b>	\$300		0.00%
<b>2200 Support Services Instructional St</b>	\$7,231,005	\$8,959,590	<b>\$10,916,272</b>	\$1,956,682	21.84%	3.68%
2310 Board Svcs	\$78,938	\$142,810	<b>\$142,785</b>	(\$25)	-0.02%	0.05%
2320 Board Treasurer		\$300	<b>\$300</b>		0.00%	0.00%
2330 Tax Collection	\$1,414,826	\$1,148,375	<b>\$1,221,794</b>	\$73,419	6.39%	0.41%
2340 Negotiations Svcs		\$25,000	<b>\$25,000</b>		0.00%	0.01%
2350 Legal Svcs	\$517,724	\$564,000	<b>\$565,000</b>	\$1,000	0.18%	0.19%
2360 Superintendent's Office	\$542,469	\$540,531	<b>\$532,835</b>	(\$7,696)	-1.42%	0.18%
2370 Community Relations	\$114,220	\$126,047	<b>\$129,834</b>	\$3,787	3.00%	0.04%
2380 Principal's Office	\$9,749,510	\$9,990,536	<b>\$10,332,356</b>	\$341,820	3.42%	3.49%
2390 Graduation Activities	\$92,072	\$64,788	<b>\$66,791</b>	\$2,003	3.09%	0.02%

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
<b>2300 Administrative Services</b>	\$12,509,759	\$12,602,387	<b>\$13,016,695</b>	\$414,308	3.29%	4.39%
2419 Nursing Supervisor	\$167,174	\$173,474	<b>\$177,428</b>	\$3,954	2.28%	0.06%
2420 Medical Svcs	\$4,300	\$6,344	<b>\$10,000</b>	\$3,656	57.63%	0.00%
2430 Dental Svcs	\$8,443	\$13,800	<b>\$13,000</b>	(\$800)	-5.80%	0.00%
2440 Nursing Svcs	\$2,120,864	\$2,163,298	<b>\$2,242,232</b>	\$78,934	3.65%	0.76%
2450 Non Public Nursing Svcs	\$254,575	\$262,394	<b>\$284,794</b>	\$22,400	8.54%	0.10%
2490 Other Health Svcs	\$6,971	\$5,000	<b>\$15,000</b>	\$10,000	200.00%	0.01%
<b>2400 Medical Services</b>	\$2,562,327	\$2,624,310	<b>\$2,742,454</b>	\$118,144	4.50%	0.93%
2511 Fiscal Services	\$358,716	\$377,724	<b>\$389,634</b>	\$11,910	3.15%	0.13%
2512 Budgeting Services			<b>\$0</b>			
2513 Rec/Disbursement of Funds	\$351,486	\$404,543	<b>\$277,255</b>	(\$127,288)	-31.46%	0.09%
2514 Payroll Services	\$367,542	\$436,200	<b>\$321,382</b>	(\$114,818)	-26.32%	0.11%
2515 Accounting Services	\$177,496	\$205,393	<b>\$213,660</b>	\$8,267	4.02%	0.07%
2516 Internal Auditing Services		\$650	<b>\$110,361</b>	\$109,711	16878.62%	0.04%
2519 Fiscal Services Other	\$139,448	\$147,053	<b>\$149,880</b>	\$2,827	1.92%	0.05%
2520 Purchasing Svcs	\$75,477	\$17,100	<b>\$101,472</b>	\$84,372	493.40%	0.03%
2530 Warehouse & Distribution Svcs	\$122,898	\$197,748	<b>\$122,874</b>	(\$74,874)	-37.86%	0.04%
2540 Printing Svcs	\$399,583	\$451,503	<b>\$423,224</b>	(\$28,279)	-6.26%	0.14%
2590 Business Support			<b>\$0</b>			
<b>2500 Fiscal Services</b>	\$1,992,647	\$2,237,914	<b>\$2,109,742</b>	(\$128,172)	-5.73%	0.71%
2611 Operations Spvr	\$256,203	\$290,370	<b>\$284,451</b>	(\$5,919)	-2.04%	0.10%
2619 Maintenance Spvr	\$497,984	\$735,070	<b>\$559,171</b>	(\$175,899)	-23.93%	0.19%
2620 Facility Svcs	\$15,383,144	\$16,148,801	<b>\$17,846,401</b>	\$1,697,600	10.51%	6.02%
2630 Grounds Svcs	\$946,862	\$871,344	<b>\$1,007,027</b>	\$135,683	15.57%	0.34%
2640 Equipment Svcs-Maintenance	\$5,343		<b>\$0</b>			
2650 Vehicle Svcs	\$128,151	\$96,500	<b>\$128,162</b>	\$31,662	32.81%	0.04%
2660 Security Svcs	\$883,142	\$989,152	<b>\$1,387,509</b>	\$398,357	40.27%	0.47%
<b>2600 Operation &amp; Maintenance Svcs</b>	\$18,100,828	\$19,131,237	<b>\$21,212,721</b>	\$2,081,484	10.88%	7.16%
2719 Pupil Transp Mgmt	\$406,216	\$537,959	<b>\$688,586</b>	\$150,627	28.00%	0.23%
2720 Pupil Transportation	\$4,062,278	\$6,053,389	<b>\$5,383,129</b>	(\$670,260)	-11.07%	1.82%
2730 Crossing Guards	\$635,435	\$628,016	<b>\$688,579</b>	\$60,563	9.64%	0.23%
2740 Vehicle Maint Svcs	\$1,131,186	\$1,458,983	<b>\$1,466,671</b>	\$7,688	0.53%	0.50%
2750 Non Public Transportation	\$1,636,054		<b>\$448,000</b>	\$448,000		0.15%
<b>2700 Pupil Transportation</b>	\$7,871,169	\$8,678,347	<b>\$8,674,965</b>	(\$3,382)	-0.04%	2.93%
2818 Technology Svcs	\$2,375,574	\$3,530,850	<b>\$4,003,318</b>	\$472,468	13.38%	1.35%
2821 Information Technology	\$275,901	\$283,117	<b>\$298,848</b>	\$15,731	5.56%	0.10%
2823 Community Relations	\$118,757	\$116,453	<b>\$114,630</b>	(\$1,823)	-1.57%	0.04%
2831 Personnel Svcs Supervisor	\$313,786	\$321,939	<b>\$334,695</b>	\$12,756	3.96%	0.11%
2832 Recruitment & Placement Svcs	\$163,070	\$163,333	<b>\$170,874</b>	\$7,541	4.62%	0.06%
2833 Staff Accounting Svcs	\$450,760	\$457,611	<b>\$500,508</b>	\$42,897	9.37%	0.17%
2834 Staff Dev-Non Instr Certified	\$292,427	\$327,618	<b>\$340,625</b>	\$13,007	3.97%	0.11%

DESCRIPTION	17-18 ACTUAL	18-19 BUDGET	19-20 BUDGET	VARIANCE	% CHANGE	% of BUDGET
2835 Staff Health Svcs	\$382,334	\$504,791	<b>\$402,753</b>	(\$102,038)	-20.21%	0.14%
2836 Staff Dev-Non Cert Non Instr	\$121,837	\$208,810	<b>\$233,756</b>	\$24,946	11.95%	0.08%
2840 Data Processing	\$1,233,030	\$1,374,431	<b>\$1,561,326</b>	\$186,895	13.60%	0.53%
2850 State & Federal Liaison	\$270,712	\$254,595	<b>\$288,411</b>	\$33,816	13.28%	0.10%
<b>2800 Support Services Central</b>	<b>\$5,998,189</b>	<b>\$7,543,548</b>	<b>\$8,249,744</b>	<b>\$706,196</b>	<b>9.36%</b>	<b>2.78%</b>
2910 IU Services	\$111,073	\$112,917	<b>\$112,917</b>		0.00%	0.04%
<b>2900 IU Services</b>	<b>\$111,073</b>	<b>\$112,917</b>	<b>\$112,917</b>		<b>0.00%</b>	<b>0.04%</b>
<b>Total Support Services</b>	<b>\$66,095,404</b>	<b>\$71,890,805</b>	<b>\$78,070,394</b>	<b>\$6,179,589</b>	<b>8.60%</b>	<b>26.35%</b>
<b>3000</b> <i>Non Instructional: Activities concerned with providing non-instructional services to students, staff or the community.</i>						
3210 Student Activities	\$684,297	\$502,185	<b>\$682,690</b>	\$180,505	35.94%	0.23%
3250 Athletics	\$2,498,634	\$2,687,231	<b>\$2,775,199</b>	\$87,968	3.27%	0.94%
<b>3200 Student Activities</b>	<b>\$3,182,932</b>	<b>\$3,189,416</b>	<b>\$3,457,889</b>	<b>\$268,473</b>	<b>8.42%</b>	<b>1.17%</b>
3300 Comm Svcs/Crossing Guards	\$113,228	\$68,254	<b>\$256,020</b>	\$187,766	275.10%	0.09%
3350 Welfare Activities	\$56,914		<b>\$0</b>			
<b>3300 Community Services</b>	<b>\$170,142</b>	<b>\$68,254</b>	<b>\$256,020</b>	<b>\$187,766</b>	<b>275.10%</b>	<b>0.09%</b>
3400 Scholarships & Awards	\$664	\$400	<b>\$675</b>	\$275	68.75%	0.00%
<b>3400 Scholarships &amp; Awards</b>	<b>\$664</b>	<b>\$400</b>	<b>\$675</b>	<b>\$275</b>	<b>68.75%</b>	<b>0.00%</b>
<b>Total Non Instructional</b>	<b>\$3,353,738</b>	<b>\$3,258,070</b>	<b>\$3,714,584</b>	<b>\$456,514</b>	<b>14.01%</b>	<b>1.25%</b>
<b>4000</b> <i>Facilities Construction &amp; Improvement: Capital Facilities Acquisition, Construction and Improvements are capital expenditures incurred to purchase land, buildings, service systems and built-in equipment. Expenditures include the initial purchase of land and buildings; construction; remodeling, additions and improvements to buildings; initial installation, replacement or extension of service systems; and other built-in equipment, as well as improvement to sites, and activities related to all of the above.</i>						
4200 Existing Site Imprv	\$23,100	\$135,000	<b>\$0</b>	(\$135,000)	-100.00%	
<b>4200 Existing Site Improvement</b>	<b>\$23,100</b>	<b>\$135,000</b>	<b>\$0</b>	<b>(\$135,000)</b>	<b>-100.00%</b>	
4400 Arch & Eng-Imprv	\$11,690		<b>\$44,000</b>	\$44,000		0.01%
<b>4400 Arch &amp; Eng-Improvements</b>	<b>\$11,690</b>		<b>\$44,000</b>	<b>\$44,000</b>		<b>0.01%</b>
4500 Bldg Acq & Constr New	\$1,224		<b>\$0</b>			
<b>4500 Bldg Acq &amp; Construction New</b>	<b>\$1,224</b>		<b>\$0</b>			
4600 Bldg Improvement	\$121,430	\$130,000	<b>\$0</b>	(\$130,000)	-100.00%	
<b>4600 Bldg Improvement</b>	<b>\$121,430</b>	<b>\$130,000</b>	<b>\$0</b>	<b>(\$130,000)</b>	<b>-100.00%</b>	
<b>Total Facilities Construction &amp; Improvement</b>	<b>\$157,444</b>	<b>\$265,000</b>	<b>\$44,000</b>	<b>(\$221,000)</b>	<b>-83.40%</b>	<b>0.01%</b>
<b>5000</b> <i>Debt &amp; Transfers: This category includes current debt service expenditures and other expenses (expenditures and other financing uses). Other financing uses represent the disbursement of governmental funds not classified in other functional areas that require budgetary and accounting control. These include the refunding of debt and transfers of monies from one fund to another and to component units. Other expenditures recorded to this account series include refunds of prior period receipts and revenues, and current debt service expenditures.</i>						
5110 Debt Service	\$21,596,079	\$21,729,770	<b>\$22,531,314</b>	\$801,544	3.69%	7.61%

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
5130 Refund Prior Yr Receipts	\$14,398	\$250,000	<b>\$250,000</b>		0.00%	0.08%
<b>5100 Debt Service</b>	\$21,610,477	\$21,979,770	<b>\$22,781,314</b>	\$801,544	3.65%	7.69%
5230 Capital Projects Fund Transfer	\$2,750,000		<b>\$0</b>			
5251 Food Service Transfer			<b>\$148,000</b>	\$148,000		0.05%
<b>5200 Fund Transfers-Athletic &amp; Capital</b>	\$2,750,000		<b>\$148,000</b>	\$148,000		0.05%
5800 Temporary Reserves			<b>\$0</b>			
<b>5800 Temporary Reserves</b>			<b>\$0</b>			
5900 Budgetary Reserve		\$4,842,426	<b>\$2,000,000</b>	(\$2,842,426)	-58.70%	0.68%
<b>5900 Budgetary Reserve</b>		\$4,842,426	<b>\$2,000,000</b>	(\$2,842,426)	-58.70%	0.68%
<b>Total Debt &amp; Transfers</b>	<b>\$24,360,477</b>	<b>\$26,822,196</b>	<b>\$24,929,314</b>	<b>(\$1,892,882)</b>	<b>-7.06%</b>	<b>8.41%</b>
<b><u>Grand Total:</u></b>	<b>\$266,474,274</b>	<b>\$281,343,142</b>	<b>\$296,263,970</b>	<b>\$14,920,828</b>	<b>5.30%</b>	

# 2019-20 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.

Jan 14, 2019

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
<b><u>Local Revenue</u></b>						
<b>6111</b> Current Real Estate Taxes	\$160,289,118	\$166,335,291	\$167,223,042	\$887,751	0.53%	58.64%
<b>6112</b> Interim Real Estate Taxes	\$2,742,696	\$2,014,355	\$2,500,000	\$485,645	24.11%	0.88%
<b>6113</b> Public Utility Realty Tax	\$177,110	\$183,190	\$183,190		0.00%	0.06%
<b>6114</b> Payments In Lieu Of Taxes	\$335,866	\$315,000	\$330,000	\$15,000	4.76%	0.12%
<b>6120</b> Per Capita Tax Sec 679	\$240,968	\$242,870	\$242,870		0.00%	0.09%
<b>6141</b> Per Capita Tax Act 511	\$240,968	\$242,870	\$242,870		0.00%	0.09%
<b>6143</b> Emergency Tax	\$352,079	\$350,000	\$352,000	\$2,000	0.57%	0.12%
<b>6151</b> Earned Income Tax	\$14,553,352	\$15,061,872	\$14,728,458	(\$333,414)	-2.21%	5.16%
<b>6153</b> Real Estate Transfer Tax	\$3,092,362	\$3,100,000	\$3,250,000	\$150,000	4.84%	1.14%
<b>6157</b> Mercantile Tax	\$3,975,892	\$3,800,000	\$4,000,000	\$200,000	5.26%	1.40%
<b>6211</b> Tax Increment Payments	(\$4,559,600)	(\$4,565,628)	(\$4,562,621)	\$3,007	-0.07%	-1.60%
<b>6411</b> Delinquent Real Estate Tx	\$4,687,652	\$4,500,000	\$4,570,000	\$70,000	1.56%	1.60%
<b>6420</b> Delinquent Per Capita Taxes	\$104,129	\$75,000	\$120,000	\$45,000	60.00%	0.04%
<b>6457</b> Delinquent Mercantile Tax	\$447,268	\$500,000	\$450,000	(\$50,000)	-10.00%	0.16%
<b>6510</b> Earnings On Investments	\$1,276,731	\$975,000	\$2,200,000	\$1,225,000	125.64%	0.77%
<b>6710</b> Admissions	\$112,280	\$130,500	\$131,000	\$500	0.38%	0.05%
<b>6740</b> Student Fees	\$97,774	\$98,000	\$98,000		0.00%	0.03%
<b>6750</b> Student Activity Special Events	\$1,800	\$5,500	\$1,800	(\$3,700)	-67.27%	0.00%
<b>6790</b> Other Std Act Income	\$190		\$0			0.00%
<b>6810</b> Revenue From Local Govt	\$50,250	\$28,204	\$50,000	\$21,796	77.28%	0.02%
<b>6832</b> Fed IDEA Rev Pass Thru	\$2,069,442	\$2,048,206	\$1,976,131	(\$72,075)	-3.52%	0.69%
<b>6910</b> Rent From Sch Facilities	\$147,261	\$187,000	\$150,000	(\$37,000)	-19.79%	0.05%
<b>6920</b> Contributions/Donations	\$520,564	\$652,063	\$608,001	(\$44,062)	-6.76%	0.21%
<b>6942</b> Summer School Tuition	\$45,805	\$57,000	\$48,000	(\$9,000)	-15.79%	0.02%
<b>6944</b> Tuition Other PA LEAs	\$283,077	\$254,000	\$286,454	\$32,454	12.78%	0.10%
<b>6970</b> Service Revenue	\$350,444	\$300,000	\$300,000		0.00%	0.11%
<b>6981</b> Community Svc Activities	\$3,750	\$3,500	\$2,500	(\$1,000)	-28.57%	0.00%
<b>6991</b> Refund Prior Year Exp	\$99,689	\$100,000	\$86,800	(\$13,200)	-13.20%	0.03%
<b>6992</b> Misc Revenue	\$2,624	\$4,000	\$4,000		0.00%	0.00%
<b>6999</b> Misc Revenue	\$149,332	\$200,000	\$150,000	(\$50,000)	-25.00%	0.05%
<b>Total Local Revenue</b>	<b>\$191,890,871</b>	<b>\$197,197,793</b>	<b>\$199,722,495</b>	<b>\$2,524,702</b>	<b>1.28%</b>	<b>70.03%</b>
<b><u>State Revenue</u></b>						
<b>7110</b> Basic Educ Funding	\$31,776,627	\$32,327,379	\$32,611,314	\$283,935	0.88%	11.44%
<b>7160</b> Tuition-Sec 1305 & 1306	\$422,906	\$340,000	\$360,000	\$20,000	5.88%	0.13%
<b>7250</b> Migratory Children	\$440	\$1,000	\$750	(\$250)	-25.00%	0.00%
<b>7271</b> Special Education	\$7,477,534	\$7,593,633	\$7,618,485	\$24,852	0.33%	2.67%
<b>7292</b> Pre-K Counts	\$656,089	\$680,000	\$850,000	\$170,000	25.00%	0.30%
<b>7311</b> Transportation Subsidy	\$1,553,519	\$1,485,733	\$1,575,733	\$90,000	6.06%	0.55%
<b>7312</b> Transportation Subsidy NP	\$1,026,795	\$978,000	\$993,000	\$15,000	1.53%	0.35%

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
<b>7320</b> Rental/Sinking Fund Reimb	\$1,535,494	\$1,630,136	\$1,663,864	\$33,728	2.07%	0.58%
<b>7330</b> Medical & Dental Svcs	\$327,021	\$333,340	\$330,000	(\$3,340)	-1.00%	0.12%
<b>7340</b> Homestead Prop Tax Relief	\$4,744,398	\$4,744,370	\$4,744,370		0.00%	1.66%
<b>7360</b> Safe Schools	\$12,643	\$25,000	\$25,000		0.00%	0.01%
<b>7505</b> Ready to Learn Grant	\$1,797,733	\$1,797,733	\$1,797,733		0.00%	0.63%
<b>7599</b> DCED Grants	\$117,454	\$1,117,454	\$1,117,454		0.00%	0.39%
<b>7810</b> State Share Social Security	\$3,612,607	\$3,990,350	\$4,043,863	\$53,513	1.34%	1.42%
<b>7820</b> State Share Retirement	\$16,336,289	\$16,754,436	\$18,906,728	\$2,152,292	12.85%	6.63%
<b>Total State Revenue</b>	\$71,397,549	\$73,798,564	<b>\$76,638,294</b>	\$2,839,730	3.85%	<b>26.87%</b>
<b><u>Federal Revenue</u></b>						
<b>8110</b> Pmts Federally Impacted Areas PL	\$49,269	\$51,000	\$51,000		0.00%	0.02%
<b>8514</b> Title 1 Reading First	\$3,357,104	\$3,625,231	\$4,764,192	\$1,138,961	31.42%	1.67%
<b>8515</b> NCLB Title II	\$562,888	\$635,867	\$612,944	(\$22,923)	-3.60%	0.21%
<b>8516</b> NCLB Title III	\$194,930	\$220,106	\$199,647	(\$20,459)	-9.30%	0.07%
<b>8517</b> NCLB Title IV	\$76,397		\$263,853	\$263,853		0.09%
<b>8580</b> Child Care And Development Block	\$164,581	\$164,581	\$164,581		0.00%	0.06%
<b>8810</b> ACCESS Reimbursement	\$833,289	\$500,000	\$650,000	\$150,000	30.00%	0.23%
<b>8820</b> ACCESS Health-Related Transp &	\$59,815	\$85,000	\$85,000		0.00%	0.03%
<b>Total Federal Revenue</b>	\$5,298,274	\$5,281,785	<b>\$6,791,217</b>	\$1,509,432	28.58%	<b>2.38%</b>
<b><u>Other Revenue</u></b>						
<b>9400</b> Sale Of Equipment	\$72,643	\$60,000	\$25,000	(\$35,000)	-58.33%	0.01%
<b>9910</b> Fund Balance Revenue		\$5,000,000	\$2,000,000	(\$3,000,000)	-60.00%	0.70%
<b>9990</b> Insurance Recoveries	\$12,490	\$5,000	\$5,000		0.00%	0.00%
<b>Total Other Revenue</b>	\$85,133	\$5,065,000	<b>\$2,030,000</b>	(\$3,035,000)	-59.92%	<b>0.71%</b>
<b><u>Grand Total:</u></b>	\$268,671,827	\$281,343,142	<b>\$285,182,006</b>	\$3,838,864	1.36%	

## 2019-20 PRELIMINARY GENERAL FUND BUDGET

### Expenditures by Major Category

Jan 14, 2019

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	17-18 ACTUAL	18-19 BUDGET	19-20 BUDGET	VARIANCE	% CHANGE	% of BUDGET
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**100: Gross salaries paid to employees of the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.**

DESCRIPTION	17-18 ACTUAL	18-19 BUDGET	19-20 BUDGET	VARIANCE	% CHANGE	% of BUDGET
110 Salaries-Admin	\$6,880,765	\$7,379,743	\$7,502,122	\$122,379	1.66%	2.53%
120 Salaries-Prof	\$71,067,635	\$72,479,596	\$76,208,163	\$3,728,567	5.14%	25.72%
130 Salaries-Supplemental	\$2,834,774	\$2,927,223	\$3,242,411	\$315,188	10.77%	1.09%
140 Salaries-Tech	\$862,856	\$904,682	\$916,900	\$12,218	1.35%	0.31%
150 Salaries-Clerical	\$4,026,529	\$4,092,622	\$4,436,978	\$344,356	8.41%	1.50%
160 Salaries-Technical	\$2,336,925	\$2,205,512	\$2,553,174	\$347,662	15.76%	0.86%
170 Salaries-Bus Drivers	\$2,890,852	\$3,108,645	\$3,213,907	\$105,262	3.39%	1.08%
180 Salaries-Custodian	\$5,171,916	\$5,567,864	\$5,973,435	\$405,571	7.28%	2.02%
190 Salaries-Instr Asst	\$3,944,418	\$4,480,785	\$4,607,316	\$126,531	2.82%	1.56%
<b>Salaries</b>	<b>\$100,016,669</b>	<b>\$103,146,672</b>	<b>\$108,654,406</b>	<b>\$5,507,734</b>	<b>5.34%</b>	<b>36.67%</b>

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

DESCRIPTION	17-18 ACTUAL	18-19 BUDGET	19-20 BUDGET	VARIANCE	% CHANGE	% of BUDGET
210 Group Insurance	\$484,023	\$491,063	\$503,929	\$12,866	2.62%	0.17%
220 Social Security	\$7,487,791	\$7,979,003	\$8,424,767	\$445,764	5.59%	2.84%
230 Retirement	\$32,365,908	\$34,913,703	\$37,813,530	\$2,899,827	8.31%	12.76%
240 Tuition Reimb	\$772,037	\$843,000	\$823,000	(\$20,000)	-2.37%	0.28%
250 Unemployment	\$18,342	\$110,000	\$10,000	(\$100,000)	-90.91%	0.00%
260 Workers Comp	\$1,036,561	\$1,222,814	\$1,464,985	\$242,171	19.80%	0.49%
270 Health Insurance	\$25,760,888	\$25,034,809	\$24,447,102	(\$587,707)	-2.35%	8.25%
280 Retiree Health Insurance	\$1,101,285	\$1,385,220	\$1,206,000	(\$179,220)	-12.94%	0.41%
290 Other Medical Benefits	\$165,684	\$289,549	\$288,584	(\$965)	-0.33%	0.10%
<b>Benefits</b>	<b>\$69,192,520</b>	<b>\$72,269,161</b>	<b>\$74,981,897</b>	<b>\$2,712,736</b>	<b>3.75%</b>	<b>25.31%</b>

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

DESCRIPTION	17-18 ACTUAL	18-19 BUDGET	19-20 BUDGET	VARIANCE	% CHANGE	% of BUDGET
310 Tax Coll Commissions	\$524,666	\$568,050	\$568,250	\$200	0.04%	0.19%
320 Prof Education Svcs	\$14,051,211	\$15,114,449	\$18,365,810	\$3,251,361	21.51%	6.20%

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
330 Prof Services	\$1,729,241	\$1,513,033	\$1,477,378	(\$35,655)	-2.36%	0.50%
340 Technical Services	\$111,671	\$80,600	\$60,725	(\$19,875)	-24.66%	0.02%
350 Security Services	\$375,820	\$428,687	\$434,580	\$5,893	1.37%	0.15%
360 Prof Education Svcs	\$228,140	\$479,638	\$1,037,689	\$558,051	116.35%	0.35%
<b>Prof &amp; Tech Svcs</b>	<b>\$17,020,750</b>	<b>\$18,184,457</b>	<b>\$21,944,432</b>	<b>\$3,759,975</b>	<b>20.68%</b>	<b>7.41%</b>

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

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
410 Cleaning Services	\$261,070	\$271,000	\$268,306	(\$2,694)	-0.99%	0.09%
420 Utilities	\$334,440	\$325,000	\$361,440	\$36,440	11.21%	0.12%
430 Repairs & Maint	\$1,108,713	\$1,324,337	\$1,078,169	(\$246,168)	-18.59%	0.36%
440 Lease Rentals	\$763,202	\$749,712	\$751,308	\$1,596	0.21%	0.25%
450 Construction Svcs	\$232,137	\$375,000	\$695,000	\$320,000	85.33%	0.23%
460 Extermination Svcs	\$14,194	\$16,000	\$14,920	(\$1,080)	-6.75%	0.01%
<b>Purch Property Svcs</b>	<b>\$2,713,756</b>	<b>\$3,061,049</b>	<b>\$3,169,143</b>	<b>\$108,094</b>	<b>3.53%</b>	<b>1.07%</b>

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

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
510 Contracted Transportation	\$1,167,908	\$1,186,099	\$1,226,212	\$40,113	3.38%	0.41%
520 Insurance	\$848,432	\$920,238	\$996,000	\$75,762	8.23%	0.34%
530 Communications	\$283,944	\$476,789	\$417,401	(\$59,388)	-12.46%	0.14%
540 Advertising	\$17,755	\$22,500	\$20,500	(\$2,000)	-8.89%	0.01%
550 Printing Svcs	\$93,978	\$144,933	\$139,523	(\$5,410)	-3.73%	0.05%
560 Student Tuition	\$38,233,945	\$41,610,979	\$42,781,083	\$1,170,104	2.81%	14.44%
580 Travel	\$114,429	\$319,541	\$283,939	(\$35,602)	-11.14%	0.10%
590 Other Purch Svcs	\$328,530	\$333,417	\$373,917	\$40,500	12.15%	0.13%
<b>Other Purchased Svcs</b>	<b>\$41,088,921</b>	<b>\$45,014,496</b>	<b>\$46,238,575</b>	<b>\$1,224,079</b>	<b>2.72%</b>	<b>15.61%</b>

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

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
610 General Supplies	\$2,426,259	\$2,452,097	\$3,042,551	\$590,454	24.08%	1.03%
620 Energy	\$2,561,170	\$3,108,984	\$3,357,294	\$248,310	7.99%	1.13%
630 Food	\$72,645	\$31,270	\$42,645	\$11,375	36.38%	0.01%
640 Books & Textbooks	\$844,550	\$926,180	\$728,207	(\$197,973)	-21.38%	0.25%
650 Tech Supplies & Fees	\$5,479,514	\$4,877,793	\$6,988,107	\$2,110,314	43.26%	2.36%
<b>Books &amp; Materials</b>	<b>\$11,384,138</b>	<b>\$11,396,324</b>	<b>\$14,158,804</b>	<b>\$2,762,480</b>	<b>24.24%</b>	<b>4.78%</b>

**DESCRIPTION      17-18 ACTUAL      18-19 BUDGET      19-20 BUDGET      VARIANCE      % CHANGE      % of BUDGET**

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

<b>DESCRIPTION</b>	<b>17-18 ACTUAL</b>	<b>18-19 BUDGET</b>	<b>19-20 BUDGET</b>	<b>VARIANCE</b>	<b>% CHANGE</b>	<b>% of BUDGET</b>
750 Equip Orig & Additional	\$104,150	\$233,000	\$321,131	\$88,131	37.82%	0.11%
760 Equipment Replacement	\$244,127	\$930,450	\$1,541,500	\$611,050	65.67%	0.52%
780 Technology Network Infrs						
<b>Equipment</b>	<b>\$348,277</b>	<b>\$1,163,450</b>	<b>\$1,862,631</b>	<b>\$699,181</b>	<b>60.10%</b>	<b>0.63%</b>

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

<b>DESCRIPTION</b>	<b>17-18 ACTUAL</b>	<b>18-19 BUDGET</b>	<b>19-20 BUDGET</b>	<b>VARIANCE</b>	<b>% CHANGE</b>	<b>% of BUDGET</b>
810 Dues & Fees	\$112,634	\$97,899	\$117,835	\$19,936	20.36%	0.04%
820 Claims & Judgements	\$54,500	\$75,000	\$75,000		0.00%	0.03%
830 Debt Interest	\$12,167,939	\$12,069,274	\$12,079,184	\$9,910	0.08%	4.08%
840 Contingency		\$4,842,426	\$2,000,000	(\$2,842,426)	-58.70%	0.68%
880 Refund Prior Yr Receipts	\$14,398	\$250,000	\$250,000		0.00%	0.08%
890 Student Fees for Instructio	\$181,632	\$112,438	\$131,933	\$19,495	17.34%	0.04%
<b>Other Expenditures</b>	<b>\$12,531,103</b>	<b>\$17,447,037</b>	<b>\$14,653,952</b>	<b>(\$2,793,085)</b>	<b>-16.01%</b>	<b>4.95%</b>

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

<b>DESCRIPTION</b>	<b>17-18 ACTUAL</b>	<b>18-19 BUDGET</b>	<b>19-20 BUDGET</b>	<b>VARIANCE</b>	<b>% CHANGE</b>	<b>% of BUDGET</b>
910 Debt Principal	\$9,428,140	\$9,660,496	\$10,452,130	\$791,634	8.19%	3.53%
930 Fund Transfers	\$2,750,000		\$148,000	\$148,000		0.05%
940 Transfer Self Ins Fund						
<b>Debt Pmts &amp; Transfers</b>	<b>\$12,178,140</b>	<b>\$9,660,496</b>	<b>\$10,600,130</b>	<b>\$939,634</b>	<b>9.73%</b>	<b>3.58%</b>
<b>Grand Total:</b>	<b>\$266,474,274</b>	<b>\$281,343,142</b>	<b>\$296,263,970</b>	<b>\$14,920,828</b>	<b>5.30%</b>	

# BETHLEHEM AREA SCHOOL DISTRICT

## 2019-2020 TENTATIVE PRELIMINARY GENERAL FUND BUDGET

### SUPPORTING EXPENDITURE DETAIL



JANUARY 14, 2019

**2019-20 PRELIMINARY GENERAL FUND BUDGET**  
**Expenditure Detail**

Jan 14, 2019

<u>DESCRIPTION</u>	<u>15-16 ACTUAL</u>	<u>16-17 ACTUAL</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
<b>1100 Regular Instruction</b>								
100 Salaries	\$54,138,615	\$55,446,290	\$56,079,971	\$57,364,298	\$60,352,393	\$2,988,095	5.21%	20.37%
200 Benefits	\$32,442,791	\$36,435,821	\$37,603,843	\$39,240,665	\$40,692,451	\$1,451,786	3.70%	13.74%
300 Prof & Tech Svcs	\$1,945,697	\$1,549,474	\$2,205,283	\$2,311,373	\$2,079,880	(\$231,493)	-10.02%	0.70%
400 Purch Property Svcs	\$367,561	\$335,658	\$325,544	\$343,687	\$423,925	\$80,238	23.35%	0.14%
500 Other Purchased Svcs	\$16,979,713	\$17,964,721	\$20,549,600	\$23,223,317	\$23,147,130	(\$76,187)	-0.33%	7.81%
600 Books & Materials	\$2,191,111	\$3,322,751	\$5,471,812	\$5,351,427	\$7,007,557	\$1,656,130	30.95%	2.37%
700 Equipment	\$1,250,971	\$41,668	\$17,433	\$183,000	\$301,131	\$118,131	64.55%	0.10%
800 Other Expenditures	\$28,962	\$32,757	\$38,741	\$20,963	\$10,880	(\$10,083)	-48.10%	0.00%
<b>1100 Regular Instruction</b>	<b>\$109,345,421</b>	<b>\$115,129,140</b>	<b>\$122,292,226</b>	<b>\$128,038,730</b>	<b>\$134,015,347</b>	<b>\$5,976,617</b>	<b>4.67%</b>	<b>45.24%</b>
<b>1200 Special Education</b>								
100 Salaries	\$11,261,205	\$11,485,177	\$11,704,620	\$12,176,822	\$12,495,651	\$318,829	2.62%	4.22%
200 Benefits	\$7,522,408	\$8,545,485	\$8,918,395	\$9,233,294	\$9,370,885	\$137,591	1.49%	3.16%
300 Prof & Tech Svcs	\$8,114,984	\$9,578,302	\$9,519,609	\$8,803,820	\$10,922,150	\$2,118,330	24.06%	3.69%
400 Purch Property Svcs	\$28,300	\$29,166	\$25,790	\$28,912	\$17,262	(\$11,650)	-40.29%	0.01%
500 Other Purchased Svcs	\$5,597,860	\$6,231,346	\$7,399,233	\$7,806,493	\$8,556,017	\$749,524	9.60%	2.89%
600 Books & Materials	\$68,006	\$84,326	\$489,781	\$99,642	\$75,999	(\$23,643)	-23.73%	0.03%
700 Equipment	\$47,662	\$5,845			\$0	\$0		
800 Other Expenditures	\$1,721	\$4,199	\$17,674	\$26,500	\$26,500	\$0	0.00%	0.01%
<b>1200 Special Education</b>	<b>\$32,632,146</b>	<b>\$35,963,845</b>	<b>\$38,075,102</b>	<b>\$38,175,483</b>	<b>\$41,464,464</b>	<b>\$3,288,981</b>	<b>8.62%</b>	<b>14.00%</b>
<b>1300 Vocational Education</b>								
500 Other Purchased Svcs	\$7,028,981	\$7,286,372	\$7,621,169	\$7,993,928	\$8,261,982	\$268,054	3.35%	2.79%
<b>1300 Vocational Education</b>	<b>\$7,028,981</b>	<b>\$7,286,372</b>	<b>\$7,621,169</b>	<b>\$7,993,928</b>	<b>\$8,261,982</b>	<b>\$268,054</b>	<b>3.35%</b>	<b>2.79%</b>
<b>1400 Other Instructional Programs</b>								

<u>DESCRIPTION</u>	<u>15-16 ACTUAL</u>	<u>16-17 ACTUAL</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
<b>100</b> Salaries	\$311,488	\$400,329	\$450,219	\$481,272	\$709,127	\$227,855	47.34%	0.24%
<b>200</b> Benefits	\$106,434	\$154,138	\$184,866	\$204,548	\$306,762	\$102,214	49.97%	0.10%
<b>300</b> Prof & Tech Svcs	\$332,164	\$446,419	\$328,806	\$753,243	\$831,896	\$78,653	10.44%	0.28%
<b>400</b> Purch Property Svcs	\$360	\$336			\$0	\$0		
<b>500</b> Other Purchased Svcs	\$516,249	\$252,010	\$272,109	\$280,932	\$284,003	\$3,071	1.09%	0.10%
<b>600</b> Books & Materials	\$11,471	\$16,544	\$16,667	\$6,650	\$12,575	\$5,925	89.10%	0.00%
<b>800</b> Other Expenditures		\$806	\$1,485	\$1,250	\$1,650	\$400	32.00%	0.00%
<b>1400</b> Other Instructional Programs	<b>\$1,278,167</b>	<b>\$1,270,582</b>	<b>\$1,254,153</b>	<b>\$1,727,895</b>	<b>\$2,146,013</b>	<b>\$418,118</b>	<b>24.20%</b>	<b>0.72%</b>
<b>1500</b> Non Public Programs								
<b>100</b> Salaries					\$0	\$0		
<b>200</b> Benefits					\$0	\$0		
<b>300</b> Prof & Tech Svcs		\$71,821	\$172,021	\$70,500	\$189,325	\$118,825	168.55%	0.06%
<b>500</b> Other Purchased Svcs	\$8				\$0	\$0		
<b>600</b> Books & Materials			\$3,898		\$5,000	\$5,000		0.00%
<b>1500</b> Non Public Programs	<b>\$8</b>	<b>\$71,821</b>	<b>\$175,919</b>	<b>\$70,500</b>	<b>\$194,325</b>	<b>\$123,825</b>	<b>175.64%</b>	<b>0.07%</b>
<b>1600</b> Community College								
<b>500</b> Other Purchased Svcs	\$2,353,634	\$2,401,276	\$2,426,880	\$2,440,376	\$2,579,679	\$139,303	5.71%	0.87%
<b>1600</b> Community College	<b>\$2,353,634</b>	<b>\$2,401,276</b>	<b>\$2,426,880</b>	<b>\$2,440,376</b>	<b>\$2,579,679</b>	<b>\$139,303</b>	<b>5.71%</b>	<b>0.87%</b>
<b>1800</b> Pre-Kindergarten Programs								
<b>100</b> Salaries	\$370,701	\$352,228	\$369,592	\$366,618	\$461,382	\$94,764	25.85%	0.16%
<b>200</b> Benefits	\$274,246	\$289,461	\$275,295	\$278,191	\$353,825	\$75,634	27.19%	0.12%
<b>300</b> Prof & Tech Svcs	\$3,098	\$4,114	\$3,303	\$5,800	\$2,700	(\$3,100)	-53.45%	0.00%
<b>400</b> Purch Property Svcs		\$281	\$816	\$400	\$0	(\$400)	-100.00%	
<b>500</b> Other Purchased Svcs	\$345	\$202	\$305	\$550	\$0	(\$550)	-100.00%	
<b>600</b> Books & Materials	\$5,868	\$4,491	\$11,473	\$8,100	\$25,961	\$17,861	220.51%	0.01%
<b>800</b> Other Expenditures		\$977		\$500	\$0	(\$500)	-100.00%	
<b>1800</b> Pre-Kindergarten Programs	<b>\$654,258</b>	<b>\$650,777</b>	<b>\$661,762</b>	<b>\$660,159</b>	<b>\$843,868</b>	<b>\$183,709</b>	<b>27.83%</b>	<b>0.28%</b>

<u>DESCRIPTION</u>	<u>15-16 ACTUAL</u>	<u>16-17 ACTUAL</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
<b>Total 1000's Instruction</b>	<b>\$153,292,614</b>	<b>\$162,773,814</b>	<b>\$172,507,211</b>	<b>\$179,107,071</b>	<b>\$189,505,678</b>	<b>\$10,398,607</b>	<b>5.81%</b>	<b>63.97%</b>
<b>2100 Student Services</b>								
100 Salaries	\$5,487,441	\$5,697,110	\$5,463,155	\$5,563,256	\$5,935,594	\$372,338	6.69%	2.00%
200 Benefits	\$3,325,622	\$3,750,440	\$3,663,809	\$3,793,094	\$3,971,254	\$178,160	4.70%	1.34%
300 Prof & Tech Svcs	\$271,739	\$249,334	\$397,740	\$460,555	\$912,824	\$452,269	98.20%	0.31%
400 Purch Property Svcs	\$18,312	\$16,469	\$15,060	\$13,905	\$8,707	(\$5,198)	-37.38%	0.00%
500 Other Purchased Svcs	\$12,905	\$12,780	\$11,206	\$19,030	\$19,225	\$195	1.02%	0.01%
600 Books & Materials	\$66,308	\$67,707	\$82,612	\$71,825	\$83,400	\$11,575	16.12%	0.03%
700 Equipment	\$3,388				\$5,500	\$5,500		0.00%
800 Other Expenditures	\$73,751	\$70,577	\$84,827	\$78,890	\$98,380	\$19,490	24.71%	0.03%
<b>2100 Student Services</b>	<b>\$9,259,467</b>	<b>\$9,864,417</b>	<b>\$9,718,408</b>	<b>\$10,000,555</b>	<b>\$11,034,884</b>	<b>\$1,034,329</b>	<b>10.34%</b>	<b>3.72%</b>
<b>2200 Support Services Instructional Staff</b>								
100 Salaries	\$3,069,493	\$2,767,270	\$2,809,493	\$3,000,770	\$3,338,259	\$337,489	11.25%	1.13%
200 Benefits	\$1,640,998	\$2,433,296	\$2,459,489	\$2,641,481	\$2,861,408	\$219,927	8.33%	0.97%
300 Prof & Tech Svcs	\$740,467	\$1,306,925	\$1,540,851	\$2,969,415	\$4,067,878	\$1,098,463	36.99%	1.37%
400 Purch Property Svcs	\$37,385	\$22,457	\$26,261	\$19,119	\$10,456	(\$8,663)	-45.31%	0.00%
500 Other Purchased Svcs	\$32,236	\$33,397	\$39,420	\$141,705	\$162,825	\$21,120	14.90%	0.05%
600 Books & Materials	\$157,462	\$183,429	\$350,698	\$174,712	\$461,048	\$286,336	163.89%	0.16%
700 Equipment	\$27,413				\$0	\$0		
800 Other Expenditures	\$10,193	\$10,459	\$4,793	\$12,388	\$14,398	\$2,010	16.23%	0.00%
<b>2200 Support Services Instructional Staff</b>	<b>\$5,715,648</b>	<b>\$6,757,233</b>	<b>\$7,231,005</b>	<b>\$8,959,590</b>	<b>\$10,916,272</b>	<b>\$1,956,682</b>	<b>21.84%</b>	<b>3.68%</b>
<b>2300 Administrative Services</b>								
100 Salaries	\$5,865,238	\$6,062,504	\$6,351,128	\$6,458,849	\$6,609,519	\$150,670	2.33%	2.23%
200 Benefits	\$3,337,467	\$3,780,254	\$3,975,169	\$4,107,672	\$4,171,904	\$64,232	1.56%	1.41%
300 Prof & Tech Svcs	\$1,167,517	\$1,250,058	\$1,709,805	\$1,521,200	\$1,513,400	(\$7,800)	-0.51%	0.51%
400 Purch Property Svcs	\$149,497	\$139,335	\$135,355	\$135,927	\$83,551	(\$52,376)	-38.53%	0.03%
500 Other Purchased Svcs	\$232,691	\$136,280	\$114,604	\$185,740	\$190,209	\$4,469	2.41%	0.06%

<u>DESCRIPTION</u>	<u>15-16 ACTUAL</u>	<u>16-17 ACTUAL</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
<b>600</b> Books & Materials	\$58,478	\$81,388	\$100,919	\$84,205	\$330,118	\$245,913	292.04%	0.11%
<b>700</b> Equipment	\$14,213		\$20,986	\$3,000	\$1,000	(\$2,000)	-66.67%	0.00%
<b>800</b> Other Expenditures	\$66,342	\$141,279	\$101,793	\$105,794	\$116,994	\$11,200	10.59%	0.04%
<b>2300</b> <b>Administrative Services</b>	<b>\$10,891,443</b>	<b>\$11,591,099</b>	<b>\$12,509,759</b>	<b>\$12,602,387</b>	<b>\$13,016,695</b>	<b>\$414,308</b>	<b>3.29%</b>	<b>4.39%</b>
<b>2400</b> <b>Medical Services</b>								
<b>100</b> Salaries	\$1,274,635	\$1,345,629	\$1,419,032	\$1,463,041	\$1,519,684	\$56,643	3.87%	0.51%
<b>200</b> Benefits	\$880,517	\$1,023,363	\$1,086,936	\$1,095,345	\$1,141,786	\$46,441	4.24%	0.39%
<b>300</b> Prof & Tech Svcs	\$39,828	\$55,243	\$19,111	\$22,474	\$26,000	\$3,526	15.69%	0.01%
<b>400</b> Purch Property Svcs	\$2,947	\$2,621	\$2,979	\$2,963	\$2,409	(\$554)	-18.70%	0.00%
<b>500</b> Other Purchased Svcs	\$5,242	\$5,564	\$5,167	\$13,692	\$5,200	(\$8,492)	-62.02%	0.00%
<b>600</b> Books & Materials	\$20,115	\$29,710	\$27,608	\$25,200	\$45,580	\$20,380	80.87%	0.02%
<b>700</b> Equipment	\$15,076				\$0	\$0		
<b>800</b> Other Expenditures	\$1,470	\$1,470	\$1,495	\$1,595	\$1,795	\$200	12.54%	0.00%
<b>2400</b> <b>Medical Services</b>	<b>\$2,239,831</b>	<b>\$2,463,599</b>	<b>\$2,562,327</b>	<b>\$2,624,310</b>	<b>\$2,742,454</b>	<b>\$118,144</b>	<b>4.50%</b>	<b>0.93%</b>
<b>2500</b> <b>Fiscal Services</b>								
<b>100</b> Salaries	\$901,216	\$1,009,204	\$974,691	\$1,108,366	\$1,042,781	(\$65,585)	-5.92%	0.35%
<b>200</b> Benefits	\$582,109	\$706,475	\$730,081	\$815,718	\$743,713	(\$72,005)	-8.83%	0.25%
<b>300</b> Prof & Tech Svcs	\$25,704	\$9,500	\$19,935	\$0	\$0	\$0		
<b>400</b> Purch Property Svcs	\$256,737	\$242,534	\$224,103	\$245,280	\$258,198	\$12,918	5.27%	0.09%
<b>500</b> Other Purchased Svcs	\$36,872	\$24,036	\$19,242	\$44,850	\$41,350	(\$3,500)	-7.80%	0.01%
<b>600</b> Books & Materials	\$7,006	\$3,763	\$22,473	\$18,950	\$18,950	\$0	0.00%	0.01%
<b>700</b> Equipment	\$847				\$0	\$0		
<b>800</b> Other Expenditures	\$1,111	\$4,515	\$2,122	\$4,750	\$4,750	\$0	0.00%	0.00%
<b>2500</b> <b>Fiscal Services</b>	<b>\$1,811,602</b>	<b>\$2,000,028</b>	<b>\$1,992,647</b>	<b>\$2,237,914</b>	<b>\$2,109,742</b>	<b>(\$128,172)</b>	<b>-5.73%</b>	<b>0.71%</b>
<b>2600</b> <b>Operation &amp; Maintenance Svcs</b>								
<b>100</b> Salaries	\$6,489,308	\$6,733,724	\$7,043,845	\$7,460,318	\$8,154,042	\$693,724	9.30%	2.75%
<b>200</b> Benefits	\$4,512,439	\$5,051,439	\$5,330,085	\$5,477,557	\$5,892,885	\$415,328	7.58%	1.99%
<b>300</b> Prof & Tech Svcs	\$315,446	\$391,312	\$429,538	\$497,000	\$495,875	(\$1,125)	-0.23%	0.17%

<u>DESCRIPTION</u>	<u>15-16 ACTUAL</u>	<u>16-17 ACTUAL</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
<b>400</b> Purch Property Svcs	\$1,689,158	\$1,376,919	\$1,359,275	\$1,453,638	\$1,987,973	\$534,335	36.76%	0.67%
<b>500</b> Other Purchased Svcs	\$549,236	\$571,143	\$519,065	\$494,095	\$555,170	\$61,075	12.36%	0.19%
<b>600</b> Books & Materials	\$3,345,868	\$3,344,033	\$3,258,891	\$3,553,314	\$3,926,411	\$373,097	10.50%	1.33%
<b>700</b> Equipment	\$454,445	\$458,951	\$147,906	\$190,000	\$195,000	\$5,000	2.63%	0.07%
<b>800</b> Other Expenditures	\$8,435	\$6,303	\$12,225	\$5,315	\$5,365	\$50	0.94%	0.00%
<b>2600</b> <b>Operation &amp; Maintenance Svcs</b>	<b>\$17,364,335</b>	<b>\$17,933,824</b>	<b>\$18,100,828</b>	<b>\$19,131,237</b>	<b>\$21,212,721</b>	<b>\$2,081,484</b>	<b>10.88%</b>	<b>7.16%</b>
<b>2700</b> <b>Pupil Transportation</b>								
<b>100</b> Salaries	\$2,909,486	\$3,163,687	\$3,254,333	\$3,591,261	\$3,691,269	\$100,008	2.78%	1.25%
<b>200</b> Benefits	\$2,070,966	\$2,149,635	\$2,241,127	\$2,443,042	\$2,499,174	\$56,132	2.30%	0.84%
<b>300</b> Prof & Tech Svcs	\$16,688	\$26,116	\$10,988	\$28,000	\$12,500	(\$15,500)	-55.36%	0.00%
<b>400</b> Purch Property Svcs	\$204,045	\$123,987	\$178,071	\$132,916	\$138,648	\$5,732	4.31%	0.05%
<b>500</b> Other Purchased Svcs	\$1,382,713	\$1,452,422	\$1,499,925	\$1,537,558	\$1,613,914	\$76,356	4.97%	0.54%
<b>600</b> Books & Materials	\$734,639	\$670,698	\$686,286	\$945,070	\$719,220	(\$225,850)	-23.90%	0.24%
<b>700</b> Equipment	\$700,177				\$0	\$0		
<b>800</b> Other Expenditures		\$11	\$439	\$500	\$240	(\$260)	-52.00%	0.00%
<b>2700</b> <b>Pupil Transportation</b>	<b>\$8,018,714</b>	<b>\$7,586,556</b>	<b>\$7,871,169</b>	<b>\$8,678,347</b>	<b>\$8,674,965</b>	<b>(\$3,382)</b>	<b>-0.04%</b>	<b>2.93%</b>
<b>2800</b> <b>Support Services Central</b>								
<b>100</b> Salaries	\$2,381,049	\$2,357,089	\$2,485,194	\$2,512,788	\$2,671,858	\$159,070	6.33%	0.90%
<b>200</b> Benefits	\$1,714,912	\$1,921,578	\$2,030,883	\$2,175,086	\$2,166,967	(\$8,119)	-0.37%	0.73%
<b>300</b> Prof & Tech Svcs	\$369,747	\$424,026	\$376,544	\$436,830	\$448,926	\$12,096	2.77%	0.15%
<b>400</b> Purch Property Svcs	\$242,705	\$195,694	\$234,774	\$439,635	\$198,110	(\$241,525)	-54.94%	0.07%
<b>500</b> Other Purchased Svcs	\$252,891	\$168,795	\$279,180	\$449,967	\$416,294	(\$33,673)	-7.48%	0.14%
<b>600</b> Books & Materials	\$417,768	\$516,025	\$540,661	\$874,643	\$1,192,758	\$318,115	36.37%	0.40%
<b>700</b> Equipment	\$633,011	\$73,204	\$48,001	\$652,450	\$1,150,000	\$497,550	76.26%	0.39%
<b>800</b> Other Expenditures	\$2,843	\$3,161	\$2,950	\$2,149	\$4,831	\$2,682	124.80%	0.00%
<b>2800</b> <b>Support Services Central</b>	<b>\$6,014,927</b>	<b>\$5,659,572</b>	<b>\$5,998,189</b>	<b>\$7,543,548</b>	<b>\$8,249,744</b>	<b>\$706,196</b>	<b>9.36%</b>	<b>2.78%</b>
<b>2900</b> <b>IU Services</b>								

<u>DESCRIPTION</u>	<u>15-16 ACTUAL</u>	<u>16-17 ACTUAL</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
500 Other Purchased Svcs	\$108,366	\$112,985	\$110,170	\$111,967	\$111,967	\$0	0.00%	0.04%
800 Other Expenditures	\$903	\$903	\$903	\$950	\$950	\$0	0.00%	0.00%
<b>2900 IU Services</b>	<b>\$109,269</b>	<b>\$113,888</b>	<b>\$111,073</b>	<b>\$112,917</b>	<b>\$112,917</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.04%</b>
<b>Total 2000's Support Services</b>	<b>\$61,425,235</b>	<b>\$63,970,216</b>	<b>\$66,095,404</b>	<b>\$71,890,805</b>	<b>\$78,070,394</b>	<b>\$6,179,589</b>	<b>8.60%</b>	<b>26.35%</b>
<b>3200 Student Activities</b>								
100 Salaries	\$1,504,861	\$1,502,332	\$1,595,732	\$1,593,213	\$1,655,422	\$62,209	3.90%	0.56%
200 Benefits	\$526,221	\$618,069	\$686,111	\$761,014	\$801,338	\$40,324	5.30%	0.27%
300 Prof & Tech Svcs	\$174,920	\$174,002	\$177,852	\$179,247	\$192,628	\$13,381	7.47%	0.07%
400 Purch Property Svcs	\$31,726	\$35,899	\$91,909	\$44,667	\$39,904	(\$4,763)	-10.66%	0.01%
500 Other Purchased Svcs	\$132,560	\$217,193	\$221,436	\$270,296	\$293,610	\$23,314	8.63%	0.10%
600 Books & Materials	\$238,339	\$247,591	\$275,876	\$182,186	\$227,052	\$44,866	24.63%	0.08%
700 Equipment	\$170,787	\$129,780	\$113,951	\$135,000	\$210,000	\$75,000	55.56%	0.07%
800 Other Expenditures	\$21,271	\$19,757	\$20,065	\$23,793	\$37,935	\$14,142	59.44%	0.01%
<b>3200 Student Activities</b>	<b>\$2,800,685</b>	<b>\$2,944,623</b>	<b>\$3,182,932</b>	<b>\$3,189,416</b>	<b>\$3,457,889</b>	<b>\$268,473</b>	<b>8.42%</b>	<b>1.17%</b>
<b>3300 Community Services</b>								
100 Salaries	\$12,389	\$9,770	\$15,664	\$5,800	\$17,425	\$11,625	200.43%	0.01%
200 Benefits	\$4,237	\$3,756	\$6,430	\$2,454	\$7,545	\$5,091	207.46%	0.00%
300 Prof & Tech Svcs	\$33,799	\$73,848	\$46,390	\$60,000	\$204,450	\$144,450	240.75%	0.07%
400 Purch Property Svcs		\$250	\$613		\$0	\$0		
500 Other Purchased Svcs			\$211		\$0	\$0		
600 Books & Materials	\$20,516	\$18,413	\$43,821	\$26,500	\$26,500	\$26,500		0.01%
800 Other Expenditures	\$300	\$57,014			\$100	\$100		0.00%
<b>3300 Community Services</b>	<b>\$71,241</b>	<b>\$106,037</b>	<b>\$170,142</b>	<b>\$68,254</b>	<b>\$256,020</b>	<b>\$187,766</b>	<b>275.10%</b>	<b>0.09%</b>
<b>3400 Scholarships &amp; Awards</b>								
600 Books & Materials		\$612	\$664	\$400	\$675	\$275	68.75%	0.00%
<b>3400 Scholarships &amp; Awards</b>		<b>\$612</b>	<b>\$664</b>	<b>\$400</b>	<b>\$675</b>	<b>\$275</b>	<b>68.75%</b>	<b>0.00%</b>

<u>DESCRIPTION</u>	<u>15-16 ACTUAL</u>	<u>16-17 ACTUAL</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
<b>Total 3000's Non Instructional</b>	\$2,871,926	\$3,051,273	\$3,353,738	\$3,258,070	\$3,714,584	\$456,514	14.01%	1.25%
<b>4200 Existing Site Improvement</b>								
300 Prof & Tech Svcs			\$23,100	\$65,000	\$0	(\$65,000)	-100.00%	
400 Purch Property Svcs				\$70,000	\$0	(\$70,000)	-100.00%	
<b>4200 Existing Site Improvement</b>			<b>\$23,100</b>	<b>\$135,000</b>		<b>(\$135,000)</b>	<b>-100.00%</b>	
<b>4400 Arch &amp; Eng-Improvements</b>								
300 Prof & Tech Svcs	\$4,950		\$11,650		\$44,000	\$44,000		0.01%
800 Other Expenditures			\$40		\$0	\$0		
<b>4400 Arch &amp; Eng-Improvements</b>	<b>\$4,950</b>		<b>\$11,690</b>		<b>\$44,000</b>	<b>\$44,000</b>		<b>0.01%</b>
<b>4500 Bldg Acq &amp; Construction New</b>								
300 Prof & Tech Svcs		\$822			\$0	\$0		
700 Equipment		\$1,401			\$0	\$0		
800 Other Expenditures		\$1,099	\$1,224		\$0	\$0		
<b>4500 Bldg Acq &amp; Construction New</b>	<b>\$3,322</b>		<b>\$1,224</b>					
<b>4600 Bldg Improvement</b>								
300 Prof & Tech Svcs			\$28,223		\$0	\$0		
400 Purch Property Svcs			\$93,208	\$130,000	\$0	(\$130,000)	-100.00%	
800 Other Expenditures		\$17,018			\$0	\$0		
<b>4600 Bldg Improvement</b>	<b>\$17,018</b>		<b>\$121,430</b>	<b>\$130,000</b>		<b>(\$130,000)</b>	<b>-100.00%</b>	
<b>Total 4000's Facilities Construction &amp;</b>	<b>\$4,950</b>	<b>\$20,340</b>	<b>\$157,444</b>	<b>\$265,000</b>	<b>\$44,000</b>	<b>(\$221,000)</b>	<b>-83.40%</b>	<b>0.01%</b>
<b>5100 Debt Service</b>								
800 Other Expenditures	\$12,026,997	\$13,145,138	\$12,182,337	\$12,319,274	\$12,329,184	\$9,910	0.08%	4.16%

<u>DESCRIPTION</u>	<u>15-16 ACTUAL</u>	<u>16-17 ACTUAL</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
900 Debt Pmts & Transfers	\$11,439,726	\$10,259,462	\$9,428,140	\$9,660,496	\$10,452,130	\$791,634	8.19%	3.53%
<b>5100 Debt Service</b>	<b>\$23,466,723</b>	<b>\$23,404,600</b>	<b>\$21,610,477</b>	<b>\$21,979,770</b>	<b>\$22,781,314</b>	<b>\$801,544</b>	<b>3.65%</b>	<b>7.69%</b>
<b>5200 Fund Transfers-Athletic &amp; Capital Reserve</b>								
900 Debt Pmts & Transfers	\$3,656,500	\$5,089,413	\$2,750,000	\$148,000	\$148,000	\$148,000		0.05%
<b>5200 Fund Transfers-Athletic &amp; Capital Reserve</b>	<b>\$3,656,500</b>	<b>\$5,089,413</b>	<b>\$2,750,000</b>	<b>\$148,000</b>	<b>\$148,000</b>	<b>\$148,000</b>		<b>0.05%</b>
<b>5300 Transfers to Self Insurance</b>								
900 Debt Pmts & Transfers	\$99,096			\$0	\$0	\$0		
<b>5300 Transfers to Self Insurance</b>	<b>\$99,096</b>							
<b>5900 Budgetary Reserve</b>								
800 Other Expenditures				\$4,842,426	\$2,000,000	(\$2,842,426)	-58.70%	0.68%
<b>5900 Budgetary Reserve</b>				<b>\$4,842,426</b>	<b>\$2,000,000</b>	<b>(\$2,842,426)</b>	<b>-58.70%</b>	<b>0.68%</b>
<b>Total 5000's Debt &amp; Transfers</b>	<b>\$27,222,320</b>	<b>\$28,494,013</b>	<b>\$24,360,477</b>	<b>\$26,822,196</b>	<b>\$24,929,314</b>	<b>(\$1,892,882)</b>	<b>-7.06%</b>	<b>8.41%</b>
<b>Grand Total:</b>	<b>\$244,817,045</b>	<b>\$258,309,657</b>	<b>\$266,474,274</b>	<b>\$281,343,142</b>	<b>\$296,263,970</b>	<b>\$14,920,828</b>	<b>5.30%</b>	