

# Preliminary Budget Adoption

January 27, 2015

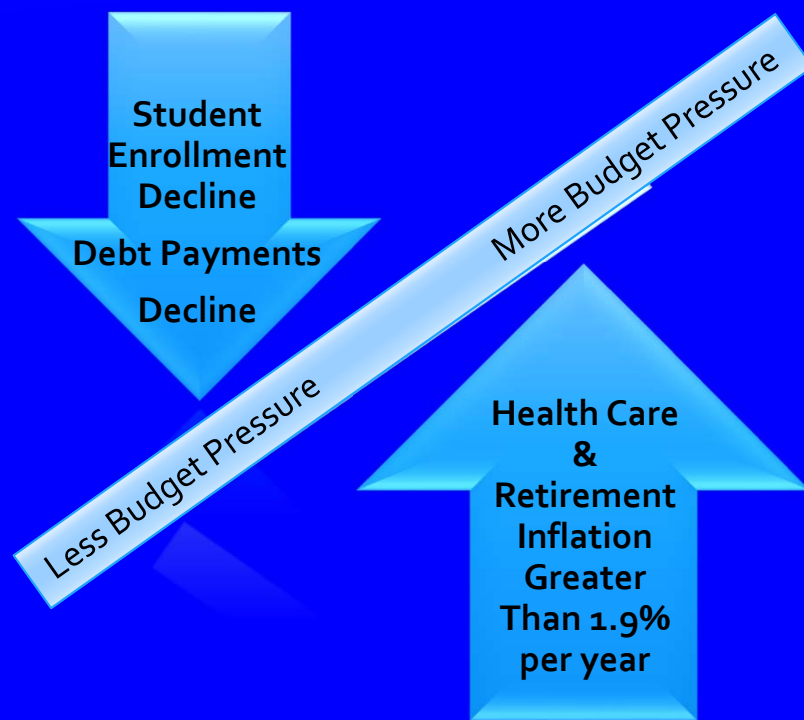
# 2015-16 Budget Pressure Points

## Expenses

- ◆ Health Care + 4.1%
- ◆ Retirement System + 20.7%

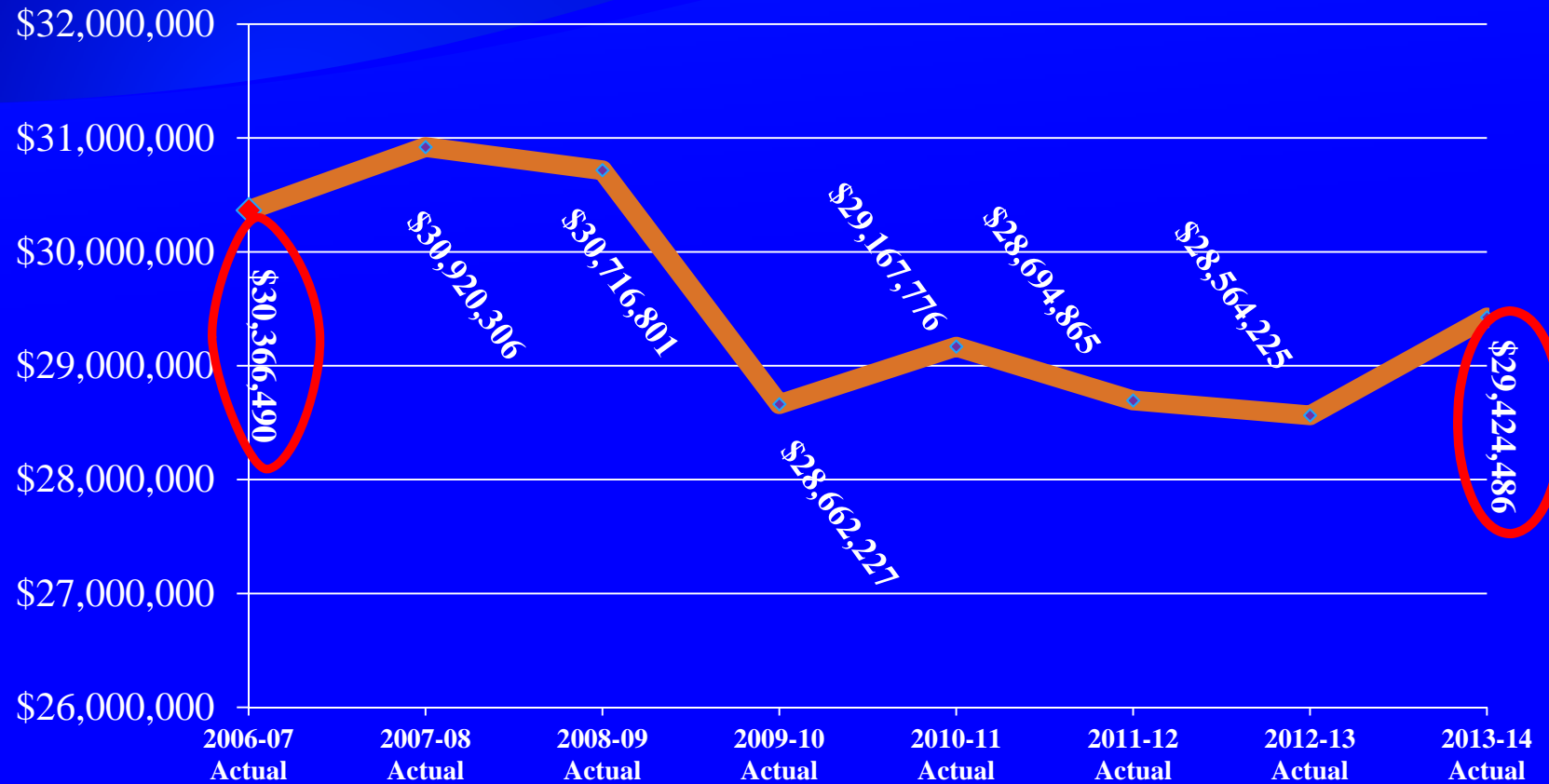
## Revenues

- ◆ Act 1 Basic Growth Index at 1.9% for 2015-16
- ◆ Stagnant State and Federal Funding
  - ◆ Basic Education Funding
  - ◆ Special Education Funding
  - ◆ Accountability Block Grant
  - ◆ Transportation Funding



# Historical State Revenue for CBSD

## Total State Subsidies \*



\* Does not include retirement, FICA, gambling, and one-time debt reimbursement

# State Budget Update

TO: All Pennsylvania School Superintendents **May 4<sup>th</sup> 2010**

FROM: Senate President Pro Tempore Joseph B. Scarnati  
Senate Majority Leader Dominic Pileggi  
Senate Appropriations Chairman Jake Corman  
Senate Education Committee Chairman Jeffrey E. Piccola

RE: School Funding for 2010-11

We are writing to advise you that the Commonwealth's financial position has changed significantly since the Governor announced his FY 2010-11 budget proposal on February 9. Therefore, we urge you to be very cautious when preparing your FY 2010-11 budget.

**Specifically, the Commonwealth's estimated revenue shortfall for FY 2009-10 has grown from \$450 million to an estimated \$1 billion.** The Federal Department of Transportation ruled earlier this month against the state's plan to toll I-80, which resulted in a \$450 million annual loss to the Motor License Fund for important road and bridge repair projects. Commonwealth Court recently ruled \$800 million used in the current year budget must be returned to the MCARE Fund and Healthcare Provider Retention Account. In addition, there is no guarantee the Commonwealth will receive nearly \$850 million in enhanced Federal matching funds to support welfare programs, which was assumed in the Governor's budget.

For the reasons mentioned above, please understand there is no guaranteed level of funding for school districts or any other entity in the Commonwealth in the 2010-11 state budget.

While we will certainly study and consider the merits of the Governor's education spending proposal and work to enact a final budget by June 30, there is no way to accurately predict appropriation levels at this time. Thank you for our attention to this important matter. We remain hopeful we can work to craft a final budget that places a high priority on public education.

If you have any questions, please do not hesitate to contact Senator Piccola at (717) 787-6801 or [jpiccola@pasen.gov](mailto:jpiccola@pasen.gov).

## Pennsylvania's budget deficit larger than expected

Friday - **Jan. 16, 2015**

By Melissa Daniels, Tribune Review

Pennsylvania's looming budget deficit is worse than anticipated, Gov.-elect Tom Wolf's transition team officials said Friday.

**The deficit is projected at \$2.33 billion next fiscal year,** according to Wolf's Budget Deficit and Fiscal Stabilization Task Force. The new projection is about \$450 million higher than estimates from the nonpartisan Independent Fiscal Office in November.

Josh Shapiro, vice-chair of the team, said the fiscal picture calls for drastic changes in the way Pennsylvania builds its budget. "We can't grow our way out of this mess; we need some serious structural change and realistic assumptions," he said. "Simply relying on positive job growth is not going to solve the budget crisis and not allow us to dig our way out of the hole."

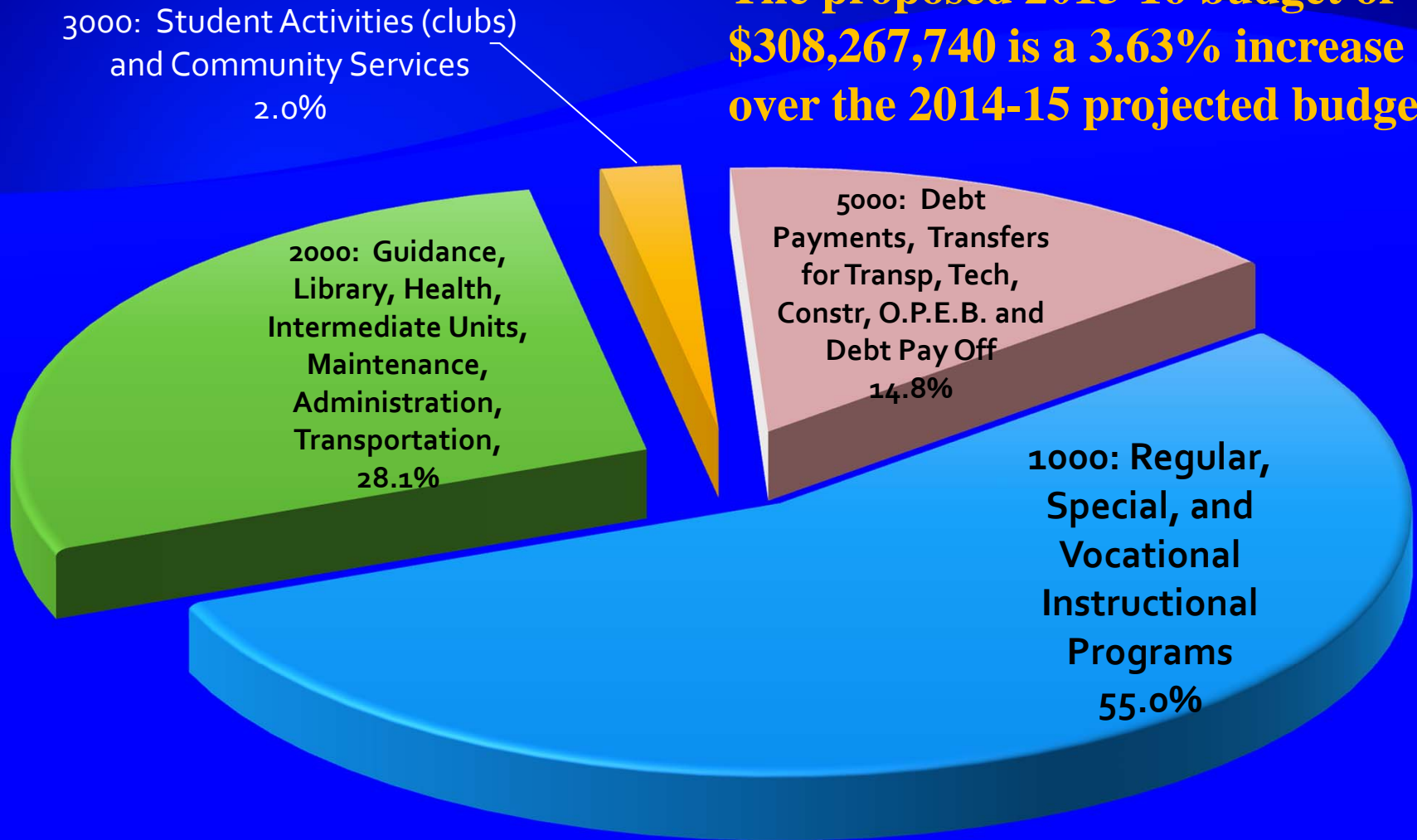
This fiscal year, the state budget is \$29 billion. The deficit projection is based on current-year budget figures and mandated cost growth before factoring in any new spending.

"This is the bare minimum spending, just to keep the government operations going," Shapiro said.

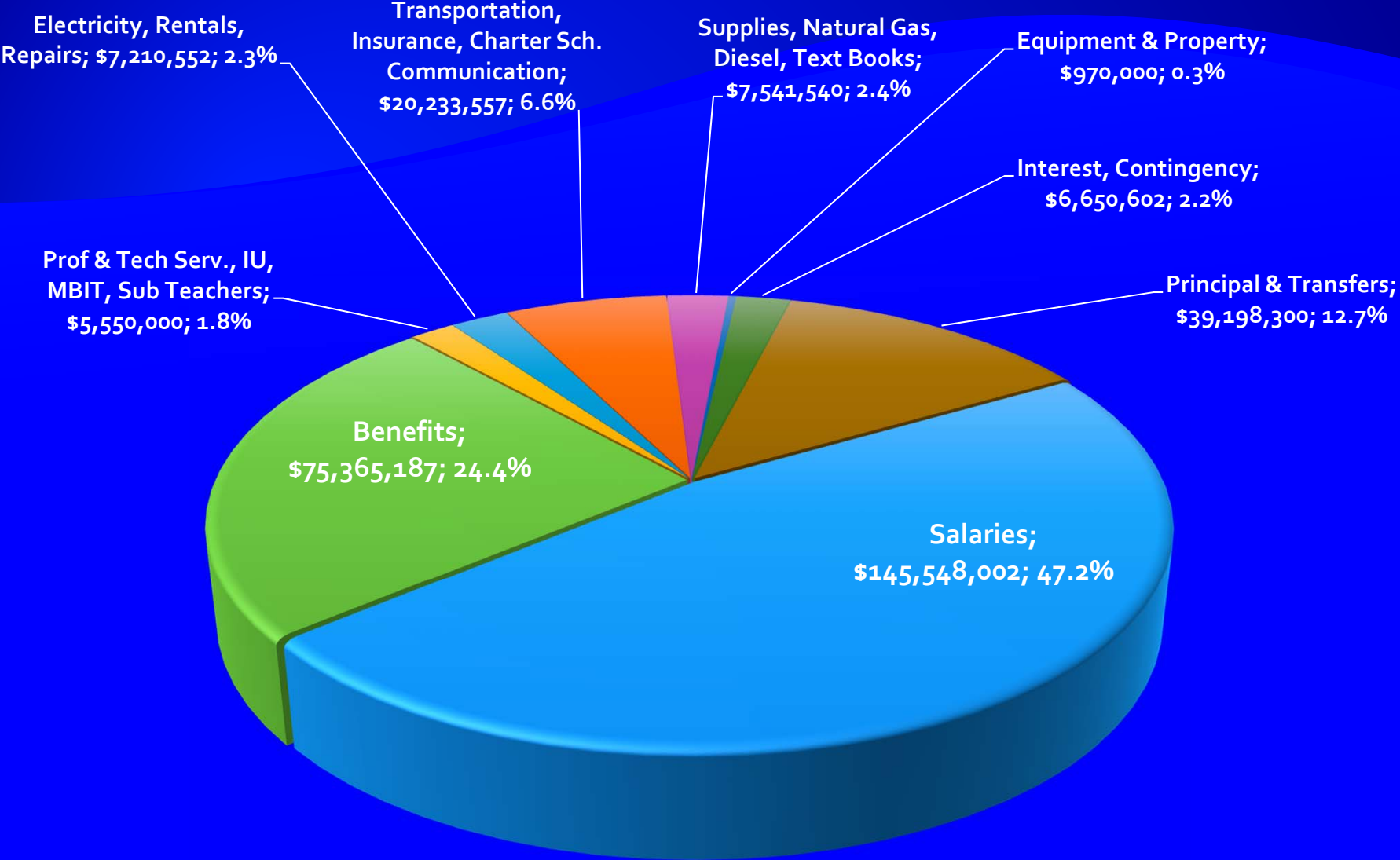
The task force, charged with examining the scope of the deficit, found mandated expenses are expected to increase by \$1.8 billion, and some one-time revenues assumed in balancing the 2014-15 budget are not expected to materialize.

# CBSD Expenditures By Major Functional Area

**The proposed 2015-16 budget of \$308,267,740 is a 3.63% increase over the 2014-15 projected budget**



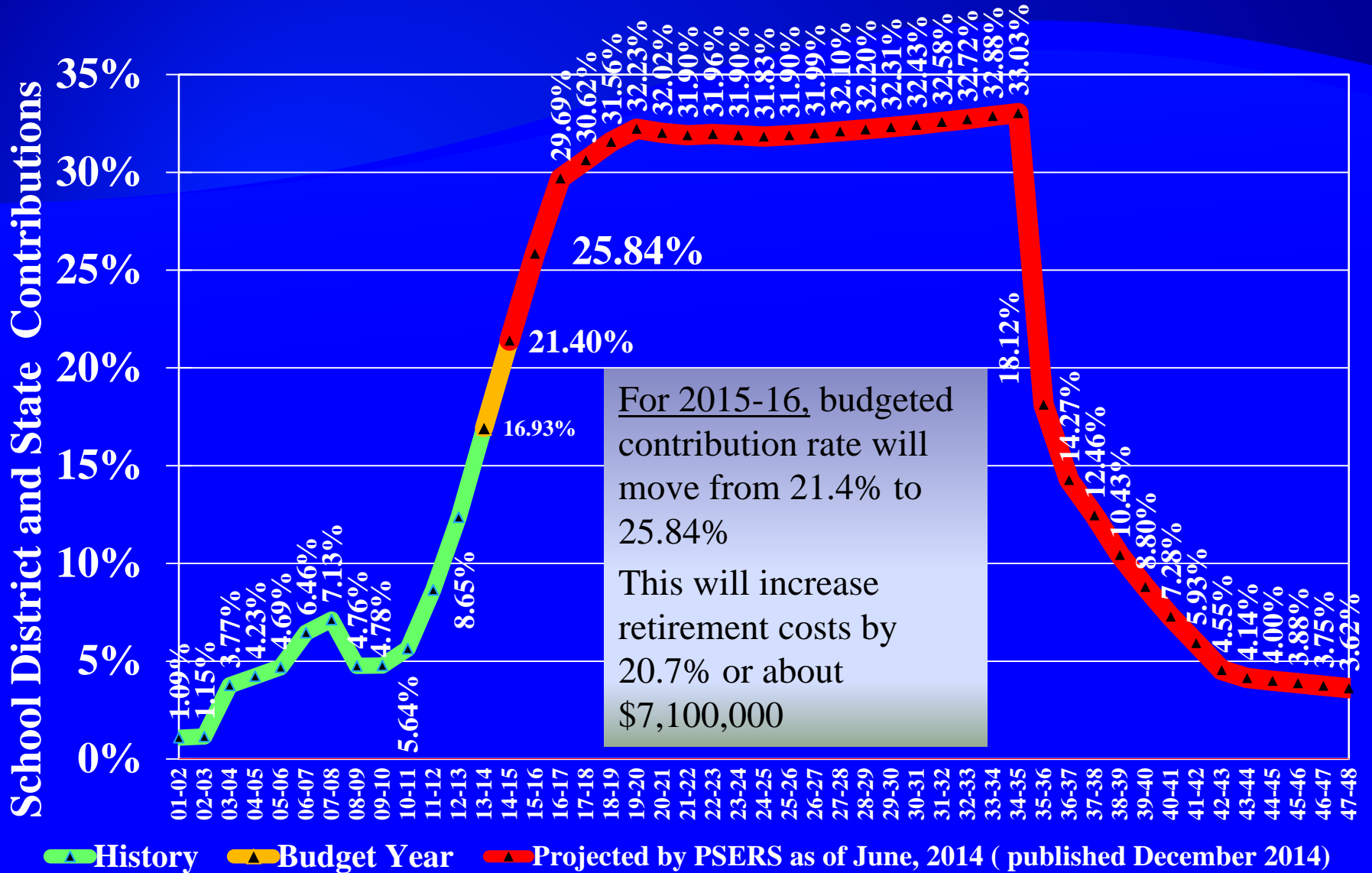
# CBSD Expenditures by Major Categories



# CBSD Expense Budget

Category	2015-16	2014-15 (projected)	% Change
Salaries	145,548,002	142,070,871	2.45%
Employee Benefits	75,365,187	68,381,799	10.21%
Prof. Services, Special Ed., EIT Tax Fees, Legal	5,550,000	5,216,193	6.40%
Electricity, Rentals, Repairs, Copiers	7,210,552	6,638,046	8.62%
Contracted Services, Transp., MBIT, IU, Charter Sch	20,233,557	20,051,595	0.91%
Supplies, Natural Gas, Diesel, Heating Oil	7,541,540	7,453,183	1.19%
Equipment	970,000	703,604	37.86%
Interest Payments on Bonds	6,650,602	7,064,882	-5.86%
Prin., Buses, Technology, Renovations, GASB 45 & Debt Pay C	39,198,300	39,883,890	-1.72%
<b>Total budget</b>	<b>\$308,267,740</b>	<b>\$297,464,063</b>	<b>3.63%</b>

# PSERS Retirement



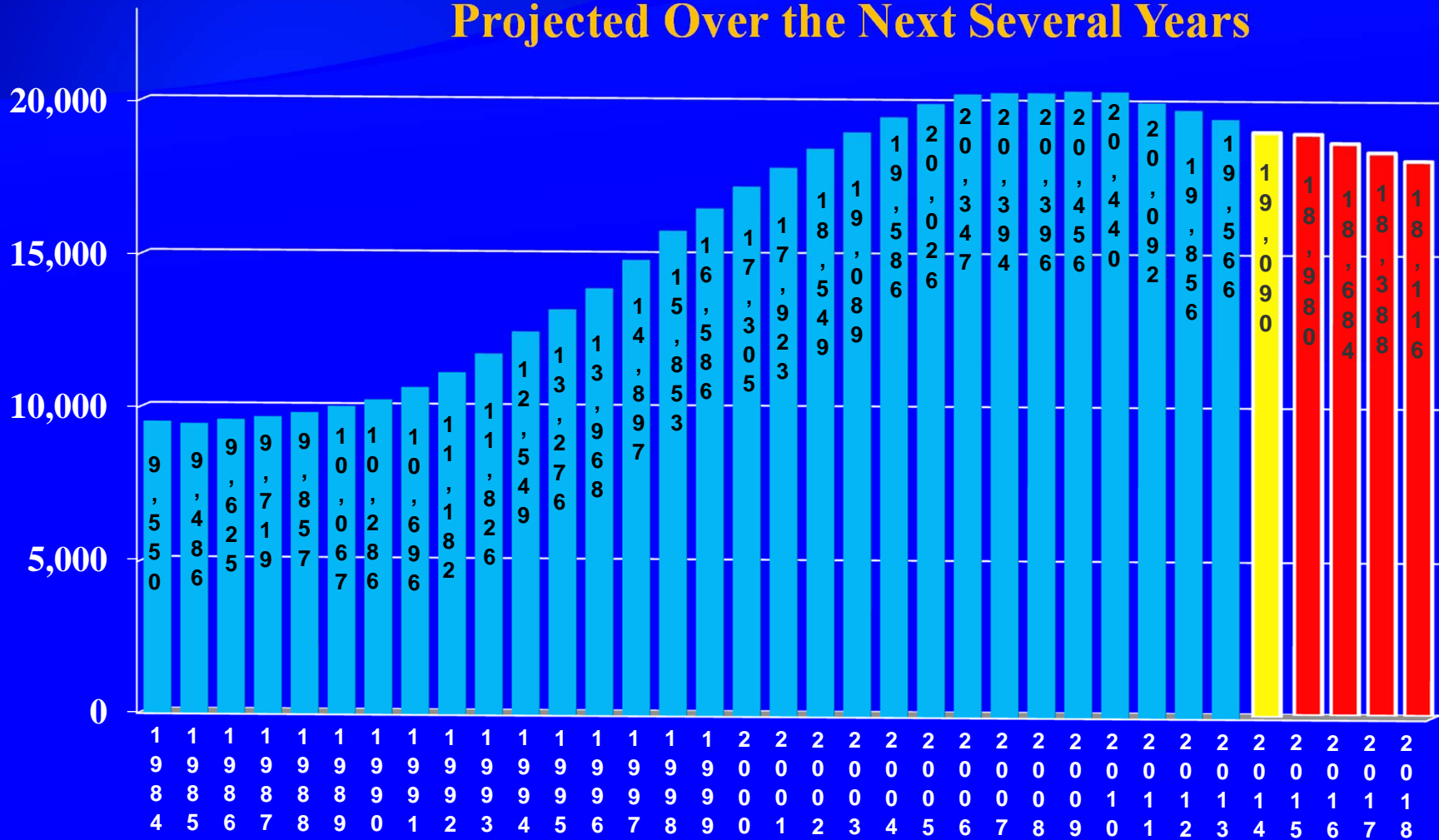


# What Are We Doing To Address The Retirement Rate Increases?

- ◆ We have been saving for years in anticipation of higher PSERS rates just like preparing for college tuition.
- ◆ We are using our savings to pay off debt ahead of schedule and permanently eliminate some of our future principal and interest payments. (pre-paid \$118M in principal over the past 4 years).
- ◆ As debt principal and interest payments go down, we are better able to afford retirement system increases without major tax increases.
- ◆ We estimate that we need to pay off another \$65M in debt over the next four years to offset pension increases.

# CBSD Enrollment

Continued Enrollment Decline is Projected Over the Next Several Years



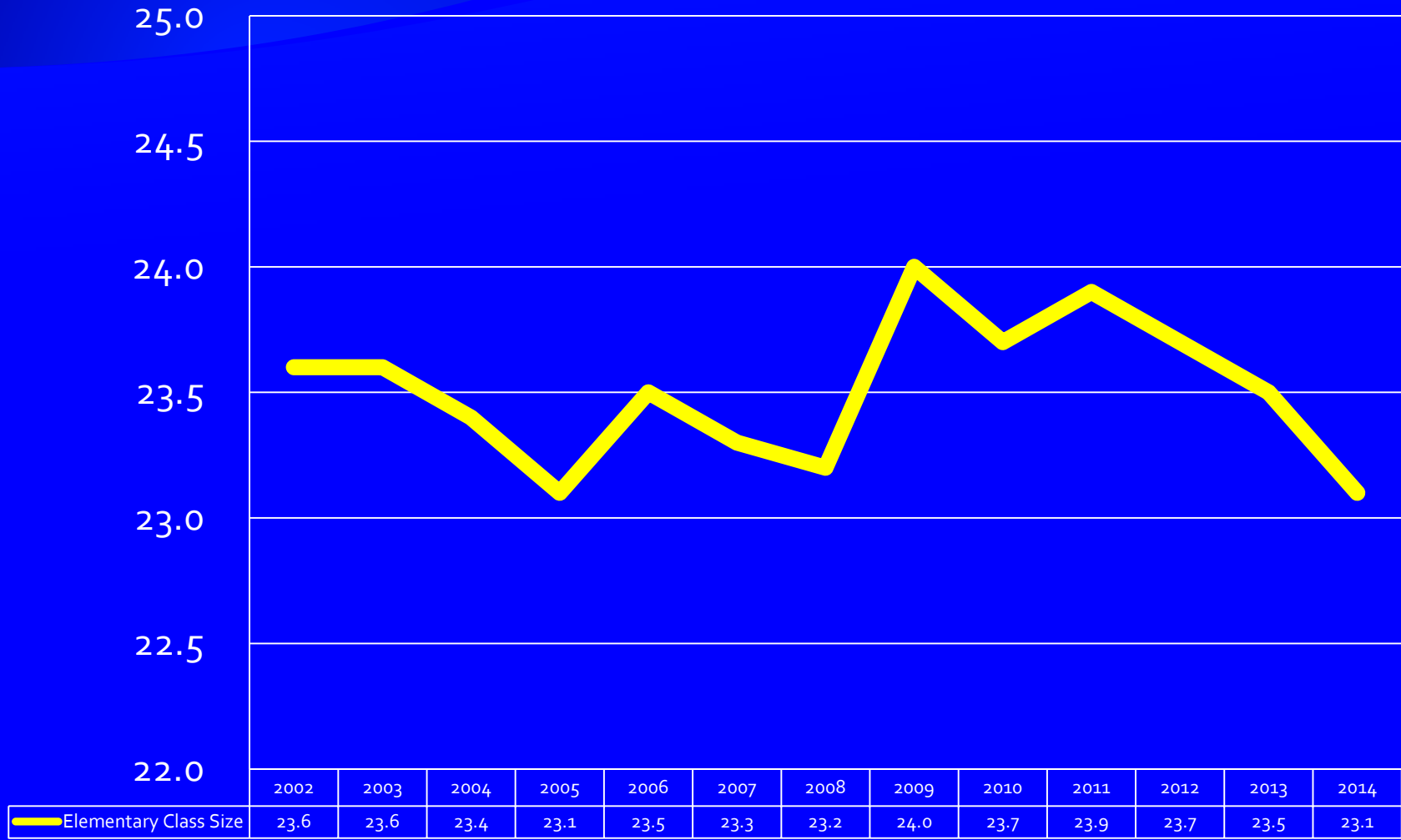
■ CBSD enrollment October, 1st each year

■ Current Year

■ Penna. Economy League Projections

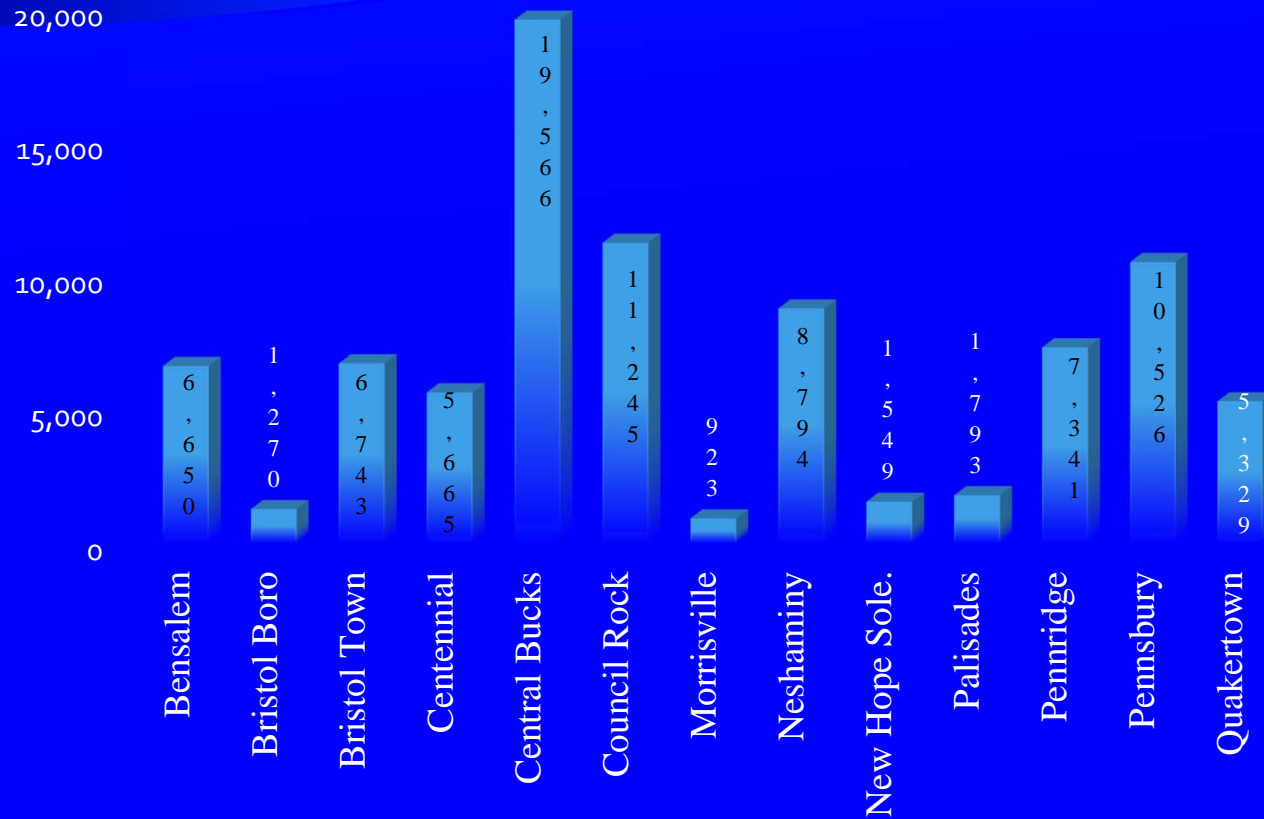
# Historical Elementary Class Size

## Elementary Class Size October of Each Year



# County Enrollment and Changes

■ 2013-14 School year Enrollment



Source: BCIU #22 Enrollment Report  
2012-13 Vs 2013-14

School District	Increase / (Decrease) Over the Prior Year
Bensalem	29
Bristol Boro	11
Bristol Town.	571
Centennial	(47)
Central Bucks	(290)
Council Rock	(267)
Morrisville	(40)
Neshaminy	(25)
New Hope Sole.	(38)
Palisades	5
Pennridge	(11)
Pennsbury	(219)
Quakertown	(104)
<b>Total</b>	<b>(425)</b>

# Revenues

- ◆ In general our local revenues have been improving the past two years (2012-13 & 2013-14).
- ◆ So far during 2014-15 our revenues are trending about \$2.5M above the budgeted amount.
- ◆ We will provide a complete run down on projected revenues once we see what the Governor proposes for school districts in his budget address on March 3<sup>rd</sup>.
- ◆ If 2015-16 state revenues at least stay even with current budget estimates, we should be in good shape for 2015-16.

# Act 1 Tax Index + Exceptions

	with Allowable Exceptions in Mills	CBSD Millage Rate	Millage Increase	% Increase in the Millage Rate	Status
2007-08	5.9	105.87	3.8	3.47%	Actual
2008-09	5.6	110.50	4.6	4.37%	Actual
2009-10	5.4	114.80	4.3	3.89%	Actual
2010-11	4.7	119.20	4.4	3.83%	Actual
2011-12	3.2	120.80	1.6	1.34%	Actual
2012-13	3.6	122.80	2.0	1.66%	Actual
2013-14	3.4	122.80	0.0	0.00%	Actual
2014-15	4.9	124.10	1.3	1.06%	Actual

# Major Goals for the 2015-16 Budget

- ◆ Keep tax increases at or below legislative limits
- ◆ Provide recurring funding for technology, transportation, small and large capital projects
- ◆ Prepare for the large retirement rate increases over the next two years
- ◆ Continue to find ways to minimize the growth in health care costs
- ◆ Plan for future debt reduction
- ◆ Continue to fund and assess district initiatives for 2015-16
  - ◆ Wireless network access K – 12
  - ◆ Interactive projector / Smartboard / classroom sound system rollout
  - ◆ iPad Project for primary elementary grades
  - ◆ Maintain our class size
  - ◆ Planned replacement cycle for athletic uniforms
  - ◆ License online academic companion materials to supplement textbooks

# Estimated Act 1 Exception for Retirement

[does not include special education exceptions]

Act 25 of 2011 Caps the Salary Base at 2011-12 Levels \$133,209,000		Actual Dollar Value of Estimated Payments for 2014-2015	Actual Dollar Value of Estimated Payments for 2015-2016
(a)	2011-12 PSERS Salary Base	\$133,209,000	\$133,209,000
(b)	PSERS Employer Contribution Rate	21.40%	25.84%
(c)	Gross PSERS Amount	\$28,506,726	\$34,421,206
(d)	Revenue 7820	\$14,253,363	\$17,210,603
(e)	Percent Share	50.00%	50.00%
(f)	Local & Fed. Share(c x e)	\$14,253,363	\$17,210,603
(f)	Salary Base - Federal		
(g)	Salary Base - Federal	\$1,994,000	\$1,994,000
(h)	Expenditure Object 230 - Federal (g x b)	\$426,716	\$515,250
(i)	State & Fed Share for Fed Programs	\$213,358	\$257,625
(j)	PSERS Retirement - Preliminary Local Share (f - i)	\$14,040,005	\$16,952,978
	<b>School District's Base Act 1 Index for 2015-2016</b>		1.9%
(k)	Base Index multiplied by 2014-2015 budgeted school district share of payments to PSERS:		\$266,760
(l)	2015-2016 minus 2014-2015 Preliminary Local Share: (2015 j - 2014 j)		\$2,912,973
	<b>Allowable Retirement Exception (l - k):</b>		<b>\$2,646,213</b>
	<b>Estimated millage increase due to Act 1 Exception</b>	1.60	mills or 1.29%
	<b>Allowable Act 1 Base Index Increase in Mills</b>	2.36	mills or 1.90%
	<b>Estimated Maximum Millage Increase Allowed by Act 1</b>	3.96	mills or 3.19%

Reminder: Applying for an Act 1 exception does not mean the district will use the exception to increase taxes.



# Next Steps...

- ◆ Board of School Directors
  - ◆ Consideration of the 2015-16 Preliminary Expenditure Budget Adoption of \$308,267,740
  - ◆ Expenditure Increase of 3.63% or \$10,803,677
    - ◆ Retirement = \$7,100,000 of the increase
  - ◆ Final Budget Adoption is Scheduled for May 26<sup>th</sup>
- ◆ Superintendent and Cabinet
  - ◆ Refine Staffing Needs
  - ◆ Refine Health Care Numbers
  - ◆ Analyze Revenue Projections
  - ◆ Refine Expenditure Projections
  - ◆ Analyze the Governor's proposed Budget

# Preliminary Budget Resolution

## CENTRAL BUCKS SCHOOL DISTRICT

### Resolution Approving Preliminary Budget and Authorizing Referendum Exception and Final Budget Notice

**RESOLVED**, by the Board of School Directors of Central Bucks School District, as follows:

1. The Proposed Preliminary Budget of the School District for the 2015- 2016 fiscal year on form PDE 2028 as presented to the School Board is adopted as a Preliminary Budget Proposal for the School District General Fund. The Administration and School Board will continue review of budget components, and the Preliminary Budget may be revised prior to adoption of a Final Budget for the 2015- 2016 fiscal year.
2. The Act 1 index applicable to the School District as calculated by the Pennsylvania Department of Education is 1.9%. The Preliminary Budget Proposal assumes that the School District will receive approval for use of one or more Act 1 real estate tax referendum exceptions. The School District shall take all steps required to obtain approval for the referendum exceptions contemplated in the Preliminary Budget Proposal, including advertising once in a newspaper of general circulation and placing on the School District internet website Act 1 Referendum Exception Notice in substantially the form as presented to the School Board.
3. The School District shall continue to make the Preliminary Budget Proposal available for public inspection, and shall make the Proposed Final Budget in its then current form available for public inspection at least 20 days before the date scheduled for adoption of the Final Budget.
4. At least 10 days before the date scheduled for adoption of the Final Budget, the Secretary shall advertise Final Budget Notice in substantially the form as presented to the School Board. The notice shall be advertised once in a newspaper of general circulation and shall be posted conspicuously at the School District offices.

The Act 1 Base index is 1.9%

The district will apply for an Act 1 exception for retirement expenses

The final budget will be available for public inspection for 20 days

Advertise the intent to adopt a final budget 10 days prior to the meeting

# Act 1 Exception Notice

## **CENTRAL BUCKS SCHOOL DISTRICT** **Act 1 Referendum Exception Notice**

Pursuant to Act 1, the Pennsylvania Department of Education publishes an index % applicable to the School District. The school district real estate tax increase for the next fiscal year is limited to the index % unless the proposed tax rate is approved by voters pursuant to a referendum or the School District qualifies for an Act 1 exception. As a result of special circumstances covered by an Act 1 referendum exception, a tax rate % increase above the index might be required to balance the School District budget for the next fiscal year. The tax to be levied is required to provide a quality education program as reflected in the School District Preliminary Budget.

The School District intends to seek approval from the Pennsylvania Department of Education as required by Act 1 for an exception allowing increase of the real estate tax as reflected in the School District Preliminary Budget. The Preliminary Budget is available for public inspection at [WWW.CBSD.Org](http://WWW.CBSD.Org) and at the School District offices, 20 Welden Drive, Doylestown, Pennsylvania.



## **CENTRAL BUCKS SCHOOL DISTRICT**

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5. School District officials shall take all action necessary or appropriate to carry out the intent of this resolution.

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\_\_\_\_\_, Secretary

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2015-2016 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Central Bucks School District	BUCKS	122092102

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented, and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the proposed general fund budget was prepared, presented and made available for public inspection using the Department of Education's form PDE-2028, General Fund Budget.

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE

DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION  
BUREAU OF BUDGET AND FISCAL MANAGEMENT  
DIVISION OF SUBSIDY DATA AND ADMINISTRATION  
333 MARKET STREET, 4th FLOOR  
HARRISBURG, PA 17126-0333

## Preliminary Budget for Fiscal Year 2015-16 as of January 27th, 2015

	15-16 <u>PrelimBudget</u>	▲ 15-16 Budg/ 14-15Budg	14-15 Budget	▲ 15-16Budg/ 14-15 Proj	14-15 Projected	▲ 14-15Proj/ 13- 14Actual	13-14 Actual
<b>1000</b> Instruction							
1100 Regular Education Programs							
100 Salaries and Wages	76,466,427	3.75%	73,702,158	-1.0%	77,200,000	3.6%	74,529,784
200 Employee Benefits	37,498,272	4.43%	35,907,271	7.4%	34,930,302	16.5%	29,982,782
300 Professional Services	61,590	8.29%	56,875	56.0%	39,492	66.9%	23,662
400 Purchased Property Services	656,888	-19.63%	817,336	14.2%	575,000	5.0%	547,516
500 Other Purchased Services	86,422	194.55%	29,340	15.2%	75,000	-10.6%	83,900
600 Supplies	2,473,556	32.68%	1,864,292	4.1%	2,375,000	-2.6%	2,438,117
700 Property and Equipment	340,000	44.35%	235,534	52.1%	223,500	-32.4%	330,385
800 Other Expenses	14,034	5.57%	13,293	40.3%	10,000	48.1%	6,752
Total	<b>117,597,189</b>	4.41%	<b>112,626,099</b>	1.9%	<b>115,428,294</b>	6.9%	<b>107,942,898</b>
1200 Special Education Programs							
100 Salaries and Wages	24,345,026	3.10%	23,614,030	13.8%	21,400,000	6.2%	20,160,033
200 Employee Benefits	13,430,891	6.43%	12,619,537	15.2%	11,663,278	15.9%	10,061,827
300 Professional Services	3,314,718	1.86%	3,254,068	3.6%	3,200,000	-0.7%	3,222,229
400 Purchased Property Services	7,500	0.00%	7,500	7.1%	7,000	3.8%	6,741
500 Other Purchased Services	1,127,025	5.84%	1,064,825	7.3%	1,050,435	8.3%	969,776
600 Supplies	180,000	-27.01%	246,621	5.9%	170,000	3.4%	164,414
700 Property and Equipment	75,000	35.01%	55,550	34.5%	55,780	25.6%	44,418
800 Other Expenses	3,177	5.90%	3,000	27.1%	2,500	45.4%	1,719
Total	<b>42,483,337</b>	3.96%	<b>40,865,131</b>	13.1%	<b>37,548,993</b>	8.4%	<b>34,631,157</b>



1300 Vocational Education							
500 Other Purchased Services	4,875,258	3.90%	4,692,260	3.90%	4,692,260	4.17%	4,504,601
Total	4,875,258	3.90%	4,692,260	3.90%	4,692,260	4.166%	4,504,601
1400 Other Instructional Programs							
100 Salaries and Wages	511,143	0.500%	508,600	13.41%	450,720	10.63%	407,423
200 Employee Benefits	239,183	10.551%	216,355	20.50%	198,500	17.85%	168,429
300 Professional Services	75,555	-23.294%	98,500	8.79%	69,450	3.99%	66,785
500 Other Purchased Services	3,580,987	-10.341%	3,994,000	0.16%	3,575,350	2.20%	3,498,269
600 Supplies	8,000	14.286%	7,000	17.04%	6,835	63.13%	4,190
Total	<b>4,414,868</b>	-8.490%	<b>4,824,455</b>	2.65%	<b>4,300,855</b>	3.76%	<b>4,145,096</b>
1500 Non Public School Program							
1500 500 Other Purchased Services	6,000		0	25.7%	4,775	0.214	3,934
Total	<b>6,000</b>		<b>0</b>		<b>4,775</b>		<b>3,934</b>
1600 Adult Education Programs							
100 Salaries and Wages	97,618	2.10%	95,610	11.2%	87,755	3.01%	85,190
200 Employee Benefits	39,803	15.40%	34,490	28.7%	30,924	32.88%	23,273
300 Professional Services	64,265	28.53%	50,000	15.7%	55,525	7.15%	51,818
400 Purchased Property Services	900	-18.18%	1,100	227.3%	275	350.82%	61
500 Other Purchased Services	1,000	0.00%	1,000	55.0%	645	264.41%	177
600 Supplies	6,000	50.00%	4,000	1.8%	5,895	21.82%	4,839
800 Other Expenses	318	6.00%	300	112.0%	150		
Total	<b>209,904</b>	12.55%	<b>186,500</b>	15.9%	<b>181,169</b>	9.56%	<b>165,358</b>
<b>Total 1000</b>	<b>169,586,556</b>	3.92%	<b>163,194,445</b>	4.6%	<b>162,156,346</b>	7.11%	<b>151,393,044</b>

**2000 Support Services**

## 2100 Support Services - Pupil Personnel

100 Salaries and Wages	7,940,128	3.34%	7,683,573	5.3%	7,540,000	3.54%	7,281,869
200 Employee Benefits	4,099,358	20.62%	3,398,595	21.3%	3,378,935	6.80%	3,163,807
300 Professional Services	92,280	-8.89%	101,283	40.3%	65,790	46.61%	44,874
400 Purchased Property Services	1,000	0.00%	1,000	-28.6%	1,400	673.44%	181
500 Other Purchased Services	1,400	-58.82%	3,400	47.4%	950	135.15%	404
600 Supplies	80,000	28.78%	62,120	2.0%	78,459	213.06%	25,062
<b>Total</b>	<b>12,214,166</b>	<b>8.57%</b>	<b>11,249,971</b>	<b>10.4%</b>	<b>11,065,534</b>	<b>5.22%</b>	<b>10,516,196</b>

## 2200 Support Services - Instructional Staff

100 Salaries and Wages	6,139,910	3.03%	5,959,313	4.17%	5,894,002	3.52%	5,693,721
200 Employee Benefits	3,217,293	7.22%	3,000,752	12.90%	2,849,670	14.41%	2,490,807
300 Professional Services	16,000	-74.90%	63,750	-27.27%	22,000	115.16%	10,225
400 Purchased Property Services	86,270	2.52%	84,150	4.80%	82,320	17.30%	70,179
500 Other Purchased Services	25,310	-91.53%	298,660	27.40%	19,867	50.45%	13,205
600 Supplies	250,000	-24.70%	332,019	0.41%	248,975	11.36%	223,585
700 Property and Equipment	210,000	-18.00%	256,090	12.42%	186,799	25.62%	148,702
800 Other Expenses	662	5.92%	625	-25.20%	885	-61.56%	2,302
<b>Total</b>	<b>9,945,445</b>	<b>-0.50%</b>	<b>9,995,359</b>	<b>6.89%</b>	<b>9,304,518</b>	<b>7.53%</b>	<b>8,652,726</b>

2300 Support Services - Administration							
100 Salaries and Wages	8,298,236	2.51%	8,094,971	3.20%	8,040,575	3.03%	7,804,445
200 Employee Benefits	4,107,493	2.86%	3,993,337	18.91%	3,454,337	11.21%	3,106,128
300 Professional Services	1,085,217	0.07%	1,084,500	1.7%	1,067,532	2.66%	1,039,915
400 Purchased Property Services	37,667	92.18%	19,600	91.4%	19,678	8.44%	18,146
500 Other Purchased Services	353,713	-6.71%	379,162	8.8%	325,162	5.94%	306,925
600 Supplies	121,063	35.80%	89,150	30.9%	92,500	-20.42%	116,231
700 Property and Equipment	18,500	-27.05%	25,361	28.8%	14,362	50.72%	9,529
800 Other Expenses	52,031	5.90%	49,132	6.3%	48,956	-19.53%	60,840
<b>Total</b>	<b>14,073,920</b>	<b>2.47%</b>	<b>13,735,213</b>	<b>7.74%</b>	<b>13,063,102</b>	<b>4.82%</b>	<b>12,462,159</b>
2400 Support Services - Pupil Health							
100 Salaries and Wages	2,174,162	3.50%	2,100,640	-1.37%	2,204,384	3.00%	2,140,179
200 Employee Benefits	1,140,318	4.56%	1,090,580	9.33%	1,043,032	12.34%	928,435
300 Professional Services	64,375	4.67%	61,500	3.25%	62,350	1.41%	61,484
400 Purchased Property Services	6,000	172.73%	2,200	585.71%	875	-	-
500 Other Purchased Services	1,200	-7.69%	1,300	120.18%	545	49.32%	365
600 Supplies	50,000	-5.47%	52,895	11.11%	45,000	18.63%	37,932
700 Property and Equipment	11,000	-21.43%	14,000	7.50%	10,233	11.23%	9,200
800 Other Expenses	265	6.00%	250	120.83%	120	0.00%	120
<b>Total</b>	<b>3,447,320</b>	<b>3.73%</b>	<b>3,323,365</b>	<b>2.40%</b>	<b>3,366,539</b>	<b>5.94%</b>	<b>3,177,715</b>
2500 Support Services - Business							
100 Salaries and Wages	929,594	2.89%	903,467	2.95%	903,000	2.69%	879,306
200 Employee Benefits	465,112	-6.36%	496,692	6.52%	436,663	20.39%	362,698
300 Professional Services	45,000	12.50%	40,000	14.06%	39,454	95.58%	20,173
400 Purchased Property Services	12,400	65.33%	7,500	79.74%	6,899	12.23%	6,147
500 Other Purchased Services	24,000	2.13%	23,500	11.28%	21,567	8.39%	19,898
600 Supplies	15,000	25.00%	12,000	25.05%	11,995	-4.62%	12,576
700 Property and Equipment	5,500	10.00%	5,000.00	175.00%	2,000	-	-
800 Other Expenses	3,176	5.87%	3,000	41.47%	2,245	12.31%	1,999
<b>Total</b>	<b>1,499,782</b>	<b>0.58%</b>	<b>1,491,159</b>	<b>5.33%</b>	<b>1,423,823</b>	<b>9.29%</b>	<b>1,302,797</b>

2600 Support Services - Operations & Maint.

100 Salaries and Wages	9,655,449	2.36%	9,433,182	2.13%	9,454,035	3.20%	9,160,592
200 Employee Benefits	6,182,845	-1.78%	6,295,095	6.12%	5,826,515	11.54%	5,223,705
400 Purchased Property Services	5,553,000	4.50%	5,314,022	5.41%	5,267,799	5.86%	4,976,236
500 Other Purchased Services	512,500	-0.49%	515,000	-7.74%	555,489	14.73%	484,187
600 Supplies	2,835,000	-12.24%	3,230,524	1.30%	2,798,524	4.59%	2,675,737
700 Property and Equipment	100,000	-70.59%	340,000	78.64%	55,980	21.56%	46,052
800 Other Expenses	4,235	5.88%	4,000	84.13%	2,300	2.40%	2,246

**Total 24,843,029 -1.15% 25,131,823 3.68% 23,960,642 6.17% 22,568,755**

2700 Support Services - Transportation

100 Salaries and Wages	4,600,615	5.96%	4,341,799	1.11%	4,550,000	0.58%	4,523,569
200 Employee Benefits	3,067,450	-1.21%	3,104,994	7.25%	2,860,000	12.38%	2,544,928
300 Professional Services	15,000	50.00%	10,000	488.24%	2,550	6.47%	2,395
400 Purchased Property Services	188,000	7.86%	174,300	38.64%	135,600	17.81%	115,097
500 Other Purchased Services	8,852,794	5.53%	8,388,740	-3.50%	9,174,000	0.68%	9,112,374
600 Supplies	825,000	-24.66%	1,095,000	-14.95%	970,000	20.85%	802,650
700 Property and Equipment	70,000	-12.50%	80,000	40.00%	50,000	-21.05%	63,333
800 Other Expenses	530	6.00%	500	6.00%	500	8.70%	460

**Total 17,619,389 2.47% 17,195,333 -0.69% 17,742,650 3.37% 17,164,806**

2800 Support Services

100 Salaries and Wages	778,151	2.91%	756,154	-2.73%	800,000	-0.42%	803,367
200 Employee Benefits	407,698	-3.20%	421,171	15.82%	352,000	6.92%	329,224
300 Professional Services	279,000	-14.15%	325,000	21.30%	230,000	-8.43%	251,183
400 Purchased Property Services	655,752	0.78%	650,700	21.44%	540,000	1.64%	531,305
500 Other Purchased Services	339,448	7.42%	316,000	23.44%	275,000	-3.71%	285,609
600 Supplies	90,000	500.00%	15,000	20.00%	75,000	-8.74%	82,185
700 Property and Equipment	50,000	-44.44%	90,000	11.11%	45,000	10.85%	40,597

**Total 2,600,049 1.01% 2,574,025 12.22% 2,317,000 -0.28% 2,323,470**

2900 Other Support Services

500 Other Purchased Services	370,000	42.31%	260,000	54.17%	240,000	4.84%	228,930
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**Total 370,000 42.31% 260,000 54.17% 240,000 228,930**

**Total 2000 86,613,099 1.95% 84,956,248 5.01% 82,483,808 5.21% 78,397,554**

3000 Operation Of Non-Instructional Services							
3200 Student Activities							
100 Salaries and Wages	1,705,906	0.38%	1,699,424	1.54%	1,680,000	1.72%	1,651,599
200 Employee Benefits	637,788	-0.08%	638,317	2.04%	625,046	35.33%	461,873
300 Professional Services	400,000	14.29%	350,000	14.43%	349,550	-6.69%	374,626
500 Other Purchased Services	6,500	30.00%	5,000	35.42%	4,800	-26.15%	6,500
600 Supplies	300,000	89.79%	158,068	9.09%	275,000	-17.84%	334,724
700 Property and Equipment	85,000	-50.00%	170,000	52.47%	55,750	139.25%	23,302
Total	<b>3,135,194</b>	<b>3.79%</b>	<b>3,020,809</b>	<b>4.85%</b>	<b>2,990,146</b>	<b>4.82%</b>	<b>2,852,624</b>
3300 Community Services							
100 Salaries and Wages	1,905,637	1.50%	1,877,475	2.10%	1,866,400	3.00%	1,811,980
200 Employee Benefits	831,684	12.63%	738,390	13.53%	732,597	26.67%	578,345
300 Professional Services	37,000	27.59%	29,000	196.00%	12,500	7.66%	11,611
400 Purchased Property Services	5,175	23.95%	4,175	331.25%	1,200	44.23%	832
500 Other Purchased Services	70,000	56.77%	44,650	95.80%	35,750	2.10%	35,015
600 Supplies	307,921	0.30%	307,000	2.64%	300,000	14.91%	261,076
700 Property and Equipment	5,000	0.00%	5,000	19.05%	4,200	976.92%	390
800 Other Expenses	212	6.00%	200		-		-
Total	<b>3,162,629</b>	<b>5.21%</b>	<b>3,005,890</b>	<b>7.11%</b>	<b>2,952,647</b>	<b>9.39%</b>	<b>2,699,249</b>
<b>Total 3000</b>	<b>6,297,822</b>	<b>4.50%</b>	<b>6,026,699</b>	<b>5.97%</b>	<b>5,942,793</b>	<b>7.04%</b>	<b>5,551,873</b>

5000 Other Expenditures and Financing Uses							
5100 Debt Service							
800 Other Expenses	6,571,962	-6.078%	6,997,226	-6.078%	6,997,226	-8.26%	7,626,849
900 Other Financing Uses	15,888,300	0.273%	15,845,000	0.273%	15,845,000	-1.74%	16,125,000
Total	<b>22,460,262</b>	<b>-1.67%</b>	<b>22,842,226</b>	<b>-1.67%</b>	<b>22,842,226</b>	<b>-3.83%</b>	<b>23,751,849</b>
5200 Interfund Transfers							
900 Other Financing Uses	22,830,000	-5.03%	24,038,890	-5.03%	24,038,890	-23.29%	31,336,717
Total	<b>22,830,000</b>	<b>-5.03%</b>	<b>24,038,890</b>	<b>-5.03%</b>	<b>24,038,890</b>	<b>-23.29%</b>	<b>31,336,717</b>
Contingency							
5900 900 Other Financing Uses	480,000		480,000				-
Total	<b>480,000</b>		<b>480,000</b>		<b>-</b>		
<b>Total 5000</b>	<b>45,770,262</b>	<b>-3.36%</b>	<b>47,361,116</b>	<b>-2.37%</b>	<b>46,881,116</b>	<b>-14.9%</b>	<b>55,088,566</b>
<b>GRAND TOTAL</b>	<b>308,267,740</b>	<b>2.23%</b>	<b>301,538,508</b>	<b>3.63%</b>	<b>297,464,063</b>	<b>2.42%</b>	<b>290,431,037</b>

Transfer of Fund Balance to Debt Service Fund effective 6/30/14

Total General Fund Disbursements as of 6/30/14 per the AFR

10,000,000

**300,431,037.06**