

**KUTZTOWN AREA SCHOOL DISTRICT  
FINAL BUDGET  
ADOPTION DATE: JUNE 18, 2012**

## Kutztown Area School District - Final Revenue Budget - 2012 - 2013 - Adopted June 18, 2012

Account Number and Description	Proposed Final Budget 2012-2013	Preliminary Budget 2012-2013	Projected 2011-2012	Budget 2011-2012	YTD Actual 2011-2012	Actual 2010-2011	Budget 2010-2011	Actual 2009-2010	Actual 2008-2009
6111 - CURRENT REAL ESTATE TAXES	\$ 17,537,143	\$ 17,738,298	17,203,699	17,227,486	17,204,961	17,280,819	17,317,782	16,788,543	16,202,356
6112 - INTERIM REAL ESTATE TAXES	90,000	90,000	90,000	90,000	38,115	72,324	75,000	143,784	107,692
6113 - PUBLIC UTILITY REALTY TAX	26,000	26,000	25,500	25,500	27,360	26,681	24,000	25,515	23,083
6114 - PAYMENTS IN LIEU OF CURRENT TAXES ST/LOC	12,000	12,000	12,000	12,000	10,983	12,131	11,000	12,131	12,086
6120 - PER CAPITA TAXES - SEC. 679	39,000	39,000	40,000	40,000	37,713	39,092	41,000	39,436	40,943
6141 - PER CAPITA TAXES - ACT 511	39,000	39,000	40,000	40,000	37,713	39,092	41,000	39,436	40,943
6143 - LOCAL SERVICES TAX	30,000	30,000	30,000	30,000	25,581	29,827	30,000	30,813	30,391
6151 - EARNED INCOME TAXES - CURRENT	1,375,000	1,375,000	1,364,000	1,364,000	1,389,031	1,388,248	1,372,364	1,364,239	1,397,553
6153 - REAL ESTATE TRANSFER TAX - CURRENT	100,000	100,000	90,000	90,000	128,912	228,623	50,000	118,552	140,681
6154 - AMUSEMENT TAX	41,000	41,000	41,193	41,193	42,092	43,378	38,000	40,752	37,909
6411 - DELINQUENT REAL ESTATE TAXES	765,000	765,000	765,000	765,000	818,168	1,841,620	590,000	973,145	606,165
6420 - DELINQUENT PER CAPITA TAXES SEC. 679	2,400	2,400	2,000	2,000	2,928	2,419	2,500	1,531	3,170
6441 - DELINQUENT PER CAPITA TAXES ACT 511	2,400	2,400	2,000	2,000	2,928	2,419	2,500	1,531	3,170
6510 - INTEREST INCOME	49,000	60,000	75,000	75,000	26,193	58,807	250,000	134,501	315,006
6710 - ADMISSIONS	19,000	19,000	-	-	-	18,577	-	-	-
6740 - STUDENT FEES	-	-	-	-	-	-	-	125	1,676
6821 - STATE REV. FROM INTERMEDIATE SOURCES	-	-	-	-	-	-	-	-	30,000
6831 - FEDERAL REV. FROM INTERMEDIATE SOURCES	-	-	-	4,000	-	-	6,497	4,676	4,508
6832 - FEDERAL REV. THROUGH IU	307,279	307,279	307,279	350,805	125,483	325,288	350,805	351,513	331,472
6910 - RENTALS	25,000	25,000	25,000	20,000	30,377	25,520	29,800	18,153	23,970
6920 - CONTRIBUTIONS & DONATIONS	15,000	15,000	-	-	17,650	18,825	30,000	14,424	34,068
6942 - SUMMER SCHOOL TUITION	9,000	9,000	-	9,000	150	11,633	13,000	8,905	15,330
6944 - RECEIPTS FROM OTHER LEAS	-	-	-	-	-	-	60,000	70,752	80,172
6960 - SERVICES PROVIDED OTHER LOCAL GOV/LEAS	-	-	-	-	17,862	-	-	-	-
6990 - MISCELLANEOUS REVENUE	12,000	12,000	-	15,000	15,025	12,301	12,000	18,252	16,750
6991 - REFUND PRIOR YEAR EXPENDITURES	1,000	4,000	-	4,000	347	3,518	6,000	3,577	4,048
<b>Summary for - 6000 - REVENUE FROM LOCAL SOURCES</b>	<b>20,496,222</b>	<b>20,711,377</b>	<b>20,112,671</b>	<b>20,206,984</b>	<b>19,999,572</b>	<b>21,481,142</b>	<b>20,353,248</b>	<b>20,204,286</b>	<b>19,503,142</b>
7110 - BASIC EDUCATION SUBSIDY	3,104,935	3,104,935	3,104,935	2,925,152	3,042,965	2,647,272	3,230,375	2,791,793	3,104,935
7140 - CHARTER SCHOOL REVENUE	-	-	-	-	-	79,816	110,000	87,668	93,494
7160 - TUITION FOR ORPHANS & CHILDREN IN HOMES	23,000	23,000	75,000	75,000	503	23,378	75,000	91,250	102,415
7210 - HOMEBOUND INSTRUCTION	-	-	100	100	-	-	100	-	52
7220 - VOCATIONAL EDUCATION	18,838	18,838	25,000	25,000	20,875	67,630	23,000	12,628	33,741
7230 - ALTERNATIVE EDUCATION SUBSIDY	-	-	-	-	-	-	11,000	-	12,253
7271 - SP. ED. FUNDING FOR SCHOOL AGED PUPILS	862,363	862,363	862,363	862,363	862,363	862,363	858,000	866,687	858,211
7310 - TRANSPORTATION (REGULAR & ADDITIONAL)	716,059	716,059	700,711	636,252	553,816	703,274	705,000	611,546	639,122
7320 - RENTAL & SINKING FUND PAYMENTS	280,000	280,000	270,000	270,000	289,703	290,144	282,000	270,535	308,282
7330 - HEALTH SERVICES	31,000	31,000	31,000	31,000	28,187	30,879	32,000	30,509	31,441
7340 - STATE PROPERTY TAX REDUCTION ALLOCATION	612,651	612,850	612,850	612,850	612,850	613,381	613,381	614,293	612,369
7500 - EXTRA GRANTS	-	-	-	-	-	-	-	-	-
7501 - ACCOUNTIBILITY BLOCK GRANT	-	-	56,176	-	56,176	142,983	152,476	152,476	152,476

## Kutztown Area School District - Final Revenue Budget - 2012 - 2013 - Adopted June 18, 2012

Account Number and Description	Proposed	Preliminary	Projected	Budget	YTD Actual	Actual	Budget	Actual	Actual
	Final Budget	Budget							
	2012-2013	2012-2013	2011-2012	2011-2012	2011-2012	2010-2011	2010-2011	2009-2010	2008-2009
7810 - SOCIAL SECURITY	498,797	539,897	478,702	478,702	450,637	480,228	540,651	495,020	479,422
7820 - RETIREMENT	803,233	819,380	565,920	565,920	208,732	374,792	571,429	331,416	305,452
7920 - CLASSROOMS FOR THE FUTURE	-	-	-	-	-	-	-	-	-
<b>Summary for - 7000 - REVENUE FROM STATE SOURCES</b>	<b>6,950,876</b>	<b>7,008,322</b>	<b>6,782,757</b>	<b>6,482,339</b>	<b>6,126,807</b>	<b>6,316,140</b>	<b>7,204,412</b>	<b>6,355,821</b>	<b>6,733,665</b>
8514 - ESEA - TITLE I	204,012	204,012	204,012	165,641	100,544	183,239	165,641	240,424	217,940
8515 - ECIA - TITLE II	64,645	64,645	64,645	65,000	37,849	45,308	65,000	67,908	66,665
8518 - ECIA - TITLE V	-	-	-	-	-	-	-	-	-
8690 - OTHER FEDERAL GRANTS	-	-	-	-	-	-	-	-	-
8701 - ARRA - IDEA PART B	-	-	127,337	-	127,156	74,710	204,543	237,989	-
8703 - ARRA TITLE I PART A FUNDS	-	-	-	-	-	70,703	65,700	62,689	-
8705 - ARRA TITLE II PART D	-	-	-	-	-	-	-	-	-
8708 - ARRA STATE FISCALIZATION FUND	-	-	-	-	-	366,159	62,099	375,240	-
8709 - ARRA EDU JOBS	-	-	-	-	-	216,943	-	-	-
8810 - MEDICAL ASSISTANCE REIMBURSEMENT	77,000	77,000	-	108,239	20,648	50,249	77,331	70,703	-
8820 - MEDICAL ASSISTANCE REIMBURSEMENT	-	-	-	-	920	-	-	-	766
<b>Summary for - 8000 - REVENUE FROM FEDERAL SOURCES</b>	<b>345,657</b>	<b>345,657</b>	<b>395,994</b>	<b>338,880</b>	<b>287,117</b>	<b>1,007,311</b>	<b>640,314</b>	<b>1,054,953</b>	<b>285,371</b>
9320 - REVENUE FUND TRANSFER	-	-	-	4,000	-	-	8,000	-	8,000
9400 - SALE OF FIXED ASSETS	500	500	500	500	-	-	1,000	-	-
<b>Summary for - 9000 - OTHER FINANCING SOURCES</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>4,500</b>	<b>-</b>	<b>-</b>	<b>9,000</b>	<b>-</b>	<b>8,000</b>
<b>Grand Total</b>	<b>\$ 27,793,255</b>	<b>\$ 28,065,856</b>	<b>27,291,922</b>	<b>27,032,703</b>	<b>26,413,496</b>	<b>28,804,593</b>	<b>28,206,974</b>	<b>27,615,060</b>	<b>26,530,178</b>

## Expenditure Budget 2012-2013 (7) - By Class And Object Code - Final June 18, 2012 Adoption

A	B	C	D	D	E	F	G	H	I	J
Description	Proposed Final Budget June 11, 2012	Preliminary Budget 2012- 2013	Difference Col. B-C	Projected 2011-2012	Difference Proj. 11-12	Difference Bud. 11-12	Budget 2011- 2012	YTD Expense 2011-2012	Actual Exp. 2010-2011	Actual Exp. 2009-2010
<b>0001 - Regular Ed. Teacher Salary &amp; Benefits</b>										
Total 120 - Professional - Educational Salary	6,128,715	6,125,642	(3,073)	6,188,485	(266,439)	203,596	5,922,046	4,899,326	6,036,404	6,133,604
Total 122 - Professional Salary - Substitute	198,000	198,000	-	185,000	-	13,000	185,000	155,712	194,002	176,252
Total 190 - Instructional Assistant Salary	126,266	126,266	-	108,135	-	18,131	108,135	85,468	100,494	113,139
Total 210 - Medical Group Insurance	1,212,243	1,204,811	(7,432)	1,133,523	-	71,288	1,133,523	1,027,277	938,949	1,151,180
Total 220 - Social Security	497,942	497,711	(231)	495,844	(19,795)	21,662	476,049	383,213	472,986	479,343
Total 230 - Retirement	817,302	816,925	(377)	560,660	(21,357)	277,622	539,303	438,487	356,450	310,035
Total 240 - Tuition Reimbursement	137,300	137,300	-	137,300	-	-	137,300	31,524	68,106	138,248
Total 250 - Unemployment	125,112	105,000	(20,112)	75,000	135,902	(105,902)	210,902	44,718	21,022	16,729
Total 260 - Workers Compensation	66,778	66,748	(30)	64,816	(2,664)	4,596	62,152	24,218	40,760	31,161
Total 290 - Family Health	13,000	13,000	-	13,000	(13,000)	13,000	-	-	-	-
<b>Total 0001 - Teacher - Salaries &amp; Benefits</b>	9,322,658	9,291,403	(31,255)	8,961,763	(187,353)	516,993	8,774,410	7,089,943	8,229,173	8,549,691
<b>0002 - Agriculture/Consumer Sci./Bus. Ed.</b>										
Total 120 - Professional - Educational Salary	262,889	254,943	(7,946)	225,554	(9,711)	39,100	215,843	212,753	257,862	332,982
Total 122 - Professional Salary - Substitute	-	-	-	-	-	-	-	-	-	-
Total 190 - Instructional Assistant Salary	-	-	-	-	-	-	-	-	-	-
Total 210 - Medical Group Insurance	44,462	44,440	(22)	29,407	-	15,033	29,407	27,450	37,080	47,769
Total 220 - Social Security	20,111	19,503	(608)	17,255	(743)	2,991	16,512	15,667	18,940	25,040
Total 230 - Retirement	32,493	31,510	(983)	19,510	(840)	12,840	18,670	18,403	14,310	15,916
Total 240 - Tuition Reimbursement	6,000	6,000	-	6,000	-	-	6,000	-	-	-
Total 250 - Unemployment	-	-	-	-	-	-	-	-	-	-
Total 260 - Workers Compensation	2,629	2,549	(80)	2,256	(97)	390	2,159	989	1,651	1,627
Total 290 - Family Health	-	-	-	-	-	-	-	-	-	-
<b>Total 0002 - Agriculture/Consumer Sci./Bus. Ed.</b>	368,584	358,945	(9,639)	299,982	(11,391)	70,354	288,591	275,262	329,843	423,334
<b>0003 - Driver Education</b>										
Total 120 - Professional - Educational Salary	-	-	-	-	-	-	-	-	-	17,707
Total 122 - Professional Salary - Substitute	-	-	-	-	-	-	-	-	-	-
Total 190 - Instructional Assistant Salary	-	-	-	-	-	-	-	-	-	-
Total 210 - Medical Group Insurance	-	-	-	-	-	-	-	-	-	1,341
Total 220 - Social Security	-	-	-	-	-	-	-	-	-	1,346
Total 230 - Retirement	-	-	-	-	-	-	-	-	-	846
Total 240 - Tuition Reimbursement	-	-	-	-	-	-	-	-	-	-
Total 250 - Unemployment	-	-	-	-	-	-	-	-	-	-
Total 260 - Workers Compensation	-	-	-	-	-	-	-	-	-	87
Total 290 - Family Health	-	-	-	-	-	-	-	-	-	-
<b>Total 0003 - Driver Education</b>	-	-	-	-	-	-	-	-	-	21,327
<b>0004 - Summer School</b>										
Total 120 - Professional - Educational Salary	29,536	29,536	-	29,536	-	-	29,536	16,266	23,420	24,419
Total 122 - Professional Salary - Substitute	-	-	-	-	-	-	-	-	-	-
Total 190 - Instructional Assistant Salary	-	-	-	-	-	-	-	-	-	-
Total 210 - Medical Group Insurance	-	-	-	-	-	-	-	-	-	-
Total 220 - Social Security	2,260	2,260	-	2,329	-	(69)	2,329	1,244	1,792	1,868
Total 230 - Retirement	3,651	3,651	-	2,443	-	1,208	2,443	1,407	1,321	1,167
Total 240 - Tuition Reimbursement	-	-	-	-	-	-	-	-	-	-
Total 250 - Unemployment	-	-	-	-	-	-	-	-	-	-

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Description	Proposed Final Budget June 11, 2012	Preliminary Budget 2012- 2013	Difference Col. B-C	Projected 2011-2012	Difference Proj. 11-12	Difference Bud. 11-12	Budget 2011- 2012	YTD Expense 2011-2012	Actual Exp. 2010-2011	Actual Exp. 2009-2010
Total 260 - Workers Compensation	295	295	-	340	-	(45)	340	173	87	152
Total 290 - Family Health	-	-	-	-	-	-	-	-	-	-
<b>Total 0003 - Summer School</b>	35,742	35,742	-	34,648	-	1,094	34,648	19,090	26,620	27,606
<b>0005 - Homebound</b>										
Total 120 - Professional - Educational Salary	5,053	5,053	-	5,053	-	-	5,053	992	-	2,579
Total 122 - Professional Salary - Substitute	-	-	-	-	-	-	-	-	-	-
Total 190 - Instructional Assistant Salary	-	-	-	-	-	-	-	-	-	-
Total 210 - Medical Group Insurance	-	-	-	-	-	-	-	-	-	-
Total 220 - Social Security	388	388	-	388	-	-	388	75	-	196
Total 230 - Retirement	625	625	-	418	-	207	418	86	-	123
Total 240 - Tuition Reimbursement	-	-	-	-	-	-	-	-	-	-
Total 250 - Unemployment	-	-	-	-	-	-	-	-	-	-
Total 260 - Workers Compensation	51	51	-	51	-	-	51	2	-	10
Total 290 - Family Health	-	-	-	-	-	-	-	-	-	-
<b>Total 0004 - Homebound</b>	6,117	6,117	-	5,910	-	207	5,910	1,155	-	2,908
<b>0006 - BCTC - Voc Ed</b>										
Total 564 - Tuition - BCTC	723,351	745,210	21,859	723,899	(394)	21,705	723,505	723,899	688,578	585,578
<b>Total 0006 - BCTC - Voc Ed</b>	723,351	745,210	21,859	723,899	(394)	21,705	723,505	723,899	688,578	585,578
<b>0007 - District Wide Instructional Expenditures</b>										
Total 610 - General Supplies	34,200	36,000	1,800	36,000	-	-	36,000	20,495	17,797	36,025
Total 640 - Books	38,000	38,000	-	15,000	-	23,000	15,000	3,342	175	9,926
<b>Total 0007 - District Wide Instructional Expenditures</b>	72,200	74,000	1,800	51,000	-	23,000	51,000	23,837	17,972	45,951
<b>0008 - Albany - Building Allocation</b>										
Total 340 - Purchased Technical Services	1,263	1,263	-	1,556	-	(293)	1,556	1,077	1,199	1,382
Total 432 - Repairs and Maintenance - Equipment	74	74	-	79	-	(5)	79	80	70	70
Total 510 - Student Transportation	2,786	2,786	-	2,932	-	(146)	2,932	2,426	2,642	2,605
Total 580 - Travel	1,074	1,074	-	1,148	-	(74)	1,148	490	1,018	1,020
Total 581 - Conferences	-	-	-	-	-	-	-	-	-	-
Total 610 - General Supplies	10,183	10,719	536	9,647	-	1,072	9,647	8,416	10,163	8,572
Total 618 - Software	52	52	-	4	-	48	4	187	49	5
Total 640 - Books	3,516	3,516	-	4,229	-	(713)	4,229	3,107	3,333	3,758
Total 750 - New Equipment	126	126	-	-	-	126	-	-	119	-
Total 810 - Dues & Fees	-	-	-	15	-	(15)	15	-	-	14
<b>Total 0008 - Albany - Building Allocation</b>	19,074	19,610	536	19,610	-	-	19,610	15,783	18,593	17,426
<b>0009 - Greenwich - Building Allocation</b>										
Total 340 - Purchased Technical Services	2,625	2,625	-	2,595	-	30	2,595	2,652	2,462	2,765
Total 432 - Repairs and Maintenance - Equipment	336	336	-	103	-	233	103	85	315	110
Total 510 - Student Transportation	6,108	6,108	-	5,117	-	991	5,117	3,832	5,728	5,452
Total 580 - Travel	1,211	1,211	-	1,147	-	64	1,147	831	1,136	1,223
Total 581 - Conferences	776	776	-	56	-	720	56	235	728	60
Total 610 - General Supplies	21,647	22,787	1,140	24,083	-	(1,296)	24,083	17,760	21,371	25,658
Total 618 - Software	190	190	-	5	-	185	5	396	179	5
Total 635 - Food	-	-	-	630	(630)	-	-	630	-	-
Total 640 - Books	7,312	7,312	-	7,474	-	(162)	7,474	6,912	6,858	7,963
Total 750 - New Equipment	-	-	-	765	-	(765)	765	420	-	814

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Description	Proposed Final Budget June 11, 2012	Preliminary Budget 2012- 2013	Difference Col. B-C	Projected 2011-2012	Difference Proj. 11-12	Difference Bud. 11-12	Budget 2012	2011- YTD Expense 2011-2012	Actual Exp. 2010-2011	Actual Exp. 2009-2010
Total 810 - Dues & Fees	105	105	-	105	-	-	105	-	99	112
<b>Total 0009 - Greenwich - Building Allocation</b>	<b>40,310</b>	<b>41,450</b>	<b>1,140</b>	<b>42,080</b>	<b>(630)</b>	-	<b>41,450</b>	<b>33,754</b>	<b>38,876</b>	<b>44,162</b>
<b>0010 - Maxatawny - Building Allocation</b>										
Total 340 - Purchased Technical Services	-	-	-	-	-	-	-	-	-	-
Total 432 - Repairs and Maintenance - Equipment	-	-	-	-	-	-	-	-	-	-
Total 510 - Student Transportation	-	-	-	-	-	-	-	197	-	-
Total 580 - Travel	-	-	-	-	-	-	-	-	-	-
Total 581 - Conferences	-	-	-	-	-	-	-	-	-	-
Total 610 - General Supplies	-	-	-	-	-	-	-	-	-	-
Total 618 - Software	-	-	-	-	-	-	-	-	-	-
Total 640 - Books	-	-	-	-	-	-	-	-	-	-
Total 750 - New Equipment	-	-	-	-	-	-	-	-	-	-
Total 810 - Dues & Fees	-	-	-	-	-	-	-	-	-	-
<b>Total 0010 - Maxatawny - Building Allocation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>197</b>	<b>-</b>	<b>-</b>
<b>0011 - Kutztown ES - Building Allocation</b>										
Total 340 - Purchased Technical Services	5,550	5,550	-	5,550	-	-	5,550	4,810	4,924	5,299
Total 432 - Repairs and Maintenance - Equipment	300	300	-	300	-	-	300	120	235	195
Total 510 - Student Transportation	7,500	7,500	-	7,500	-	-	7,500	4,641	6,523	4,636
Total 580 - Travel	1,000	1,000	-	1,000	-	-	1,000	803	396	359
Total 581 - Conferences	1,800	1,800	-	1,800	-	-	1,800	992	1,287	285
Total 610 - General Supplies	47,690	50,200	2,510	50,200	-	-	50,200	43,007	48,252	56,926
Total 618 - Software	-	-	-	-	-	-	-	-	-	20
Total 635 - Food	-	-	-	-	-	-	-	1,479	-	-
Total 640 - Books	6,000	6,000	-	6,000	-	-	6,000	7,270	6,202	6,458
Total 750 - New Equipment	3,500	3,500	-	3,500	-	-	3,500	87	1,274	3,759
Total 810 - Dues & Fees	750	750	-	750	-	-	750	193	594	698
<b>Total 0011 - Kutztown ES - Building Allocation</b>	<b>74,090</b>	<b>76,600</b>	<b>2,510</b>	<b>76,600</b>	<b>-</b>	<b>-</b>	<b>76,600</b>	<b>63,402</b>	<b>69,687</b>	<b>78,635</b>
<b>0012 - Kutztown MS - Building Allocation</b>										
Total 340 - Purchased Technical Services	7,900	7,900	-	5,900	-	2,000	5,900	4,905	7,545	6,024
Total 432 - Repairs and Maintenance - Equipment	950	950	-	950	-	-	950	-	-	180
Total 510 - Student Transportation	5,000	5,000	-	5,000	-	-	5,000	3,192	6,771	4,817
Total 580 - Travel	500	500	-	500	-	-	500	424	-	82
Total 581 - Conferences	1,100	1,100	-	1,100	-	-	1,100	655	1,582	620
Total 610 - General Supplies	50,723	53,393	2,670	53,393	-	-	53,393	53,666	54,566	59,703
Total 611 - Audio/Visual	4,000	4,000	-	4,000	-	-	4,000	99	1,944	5,487
Total 618 - Software	200	200	-	200	-	-	200	-	-	10
Total 635 - Food	-	-	-	-	-	-	-	882	-	-
Total 640 - Books	9,750	9,750	-	9,750	-	-	9,750	9,825	9,814	9,711
Total 750 - New Equipment	3,536	3,536	-	17,720	(14,184)	-	3,536	14,720	5,511	3,862
Total 752 - Capital Equipment	-	-	-	-	-	-	-	-	-	-
Total 758 - Capitalized Technology Equipment	1,283	1,283	-	1,283	-	-	1,283	-	-	-
Total 810 - Dues & Fees	1,000	1,000	-	1,000	-	-	1,000	362	491	1,135
<b>Total 0012 - Kutztown MS - Building Allocation</b>	<b>85,942</b>	<b>88,612</b>	<b>2,670</b>	<b>100,796</b>	<b>(14,184)</b>	<b>2,000</b>	<b>86,612</b>	<b>88,730</b>	<b>88,224</b>	<b>91,631</b>
<b>0013 - Kutztown HS - Building Allocation</b>										
Total 160 - Clerical Crafts & Trades Salary	750	750	-	750	-	-	750	216	153	874

## Expenditure Budget 2012-2013 (7) - By Class And Object Code - Final June 18, 2012 Adoption

A	B	C	D	D	E	F	G	H	I	J
Description	Proposed Final Budget June 11, 2012	Preliminary Budget 2012- 2013	Difference Col. B-C	Projected 2011-2012	Difference Proj. 11-12	Difference Bud. 11-12	Budget 2011- 2012	YTD Expense 2011-2012	Actual Exp. 2010-2011	Actual Exp. 2009-2010
Total 220 - Social Security	-	-	-	-	-	-	-	17	11	67
Total 230 - Retirement	-	-	-	-	-	-	-	19	3	3
Total 340 - Purchased Technical Services	14,300	14,300	-	8,300	-	6,000	8,300	7,018	7,292	8,111
Total 432 - Repairs and Maintenance - Equipment	1,000	1,000	-	1,000	-	-	1,000	1,019	670	730
Total 510 - Student Transportation	13,500	13,500	-	13,500	-	-	13,500	16,950	15,163	13,411
Total 580 - Travel	2,290	2,290	-	2,290	-	-	2,290	547	1,296	1,700
Total 581 - Conferences	2,328	2,328	-	2,328	-	-	2,328	1,268	1,020	3,833
Total 610 - General Supplies	131,385	138,300	6,915	138,300	-	-	138,300	101,042	114,757	103,788
Total 611 - Audio/Visual	-	-	-	-	-	-	-	-	-	-
Total 618 - Software	-	-	-	-	-	-	-	-	244	20
Total 635 - Food	-	-	-	-	-	-	-	895	-	-
Total 640 - Books	30,000	30,000	-	30,000	-	-	30,000	32,976	25,608	27,498
Total 750 - New Equipment	5,000	5,000	-	5,000	-	-	5,000	10,632	-	7,553
Total 752 - Capital Equipment	-	-	-	-	-	-	-	-	-	-
Total 758 - Capitalized Technology Equipment	-	-	-	-	-	-	-	-	-	-
Total 810 - Dues & Fees	7,500	7,500	-	7,500	-	-	7,500	970	8,175	7,114
<b>Total 0013 - Kutztown HS - Building Allocation</b>	<b>208,053</b>	<b>214,968</b>	<b>6,915</b>	<b>208,968</b>	<b>-</b>	<b>6,000</b>	<b>208,968</b>	<b>173,569</b>	<b>174,392</b>	<b>174,702</b>
<b>0014 - Alternative Education</b>										
Total 120 - Professional - Educational Salary	83,333	82,368	(965)	85,479	(3,680)	569	81,799	66,279	78,446	78,544
Total 210 - Medical Group Insurance	12,876	12,879	3	11,845	-	1,034	11,845	10,851	11,613	10,973
Total 220 - Social Security	6,375	6,301	(74)	6,540	(282)	43	6,258	5,002	5,927	5,877
Total 230 - Retirement	10,300	10,181	(119)	7,394	(318)	3,105	7,076	5,733	4,424	3,755
Total 240 - Tuition Reimbursement	1,000	1,000	-	1,000	-	-	1,000	-	-	-
Total 260 - Workers Compensation	823	823	-	854	(36)	5	818	309	502	384
Total 322 - Purchased Professional Services - BCIU	26,200	20,000	(6,200)	5,000	10,000	5,000	15,000	4,661	36,575	7,989
Total 580 - Travel	100	100	-	100	-	-	100	25	58	-
<b>Total 0014 - Alternative Education</b>	<b>141,007</b>	<b>133,652</b>	<b>(7,355)</b>	<b>118,212</b>	<b>5,684</b>	<b>9,756</b>	<b>123,896</b>	<b>92,861</b>	<b>137,545</b>	<b>107,522</b>
<b>0015 - Transition Education</b>										
Total 120 - Professional - Educational Salary	83,333	78,830	(4,503)	81,329	(3,501)	1,002	77,828	60,298	75,395	75,621
Total 210 - Medical Group Insurance	12,876	6,288	(6,588)	5,798	-	490	5,798	5,299	5,685	5,381
Total 220 - Social Security	6,375	6,030	(345)	6,184	(268)	114	5,916	4,581	5,656	5,676
Total 230 - Retirement	10,300	9,743	(557)	7,035	(303)	3,011	6,732	5,216	4,252	3,615
Total 240 - Tuition Reimbursement	-	-	-	-	-	-	-	-	-	-
Total 260 - Workers Compensation	833	788	(45)	824	(35)	(1)	789	301	483	369
Total 610 - General Supplies	2,000	2,000	-	2,000	-	-	2,000	2,065	2,000	1,639
<b>Total 0015 - Transition Education</b>	<b>115,717</b>	<b>103,679</b>	<b>(12,038)</b>	<b>103,170</b>	<b>(4,107)</b>	<b>4,616</b>	<b>99,063</b>	<b>77,759</b>	<b>93,471</b>	<b>92,301</b>
<b>0016 - Guidance Services</b>										
Total 120 - Professional - Educational Salary	406,684	396,264	(10,420)	408,068	(9,644)	(2,160)	398,424	322,095	374,895	391,205
Total 150 - Office/Clerical Salary	54,670	54,670	-	55,028	11,087	(11,445)	66,115	54,936	53,425	46,753
Total 210 - Medical Group Insurance	83,539	83,457	(82)	81,251	-	2,206	81,251	69,566	74,735	83,151
Total 220 - Social Security	35,294	30,467	(4,827)	35,427	111	(5,071)	35,538	27,798	31,765	32,369
Total 230 - Retirement	57,023	49,225	(7,798)	40,058	125	9,042	40,183	32,613	23,902	22,564
Total 240 - Tuition Reimbursement	4,500	4,500	-	4,500	-	-	4,500	2,795	1,932	9,598
Total 250 - Unemployment	-	-	-	-	-	-	-	-	-	-
Total 260 - Workers Compensation	4,613	3,983	(630)	4,825	(179)	(663)	4,646	1,882	2,692	2,141

## Expenditure Budget 2012-2013 (7) - By Class And Object Code - Final June 18, 2012 Adoption

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Total 290 - Family Health	1,000	1,000	-	550	-	450	550	556	1,003	78
Total 390 - Purchased Professional Services - Other	-	-	-	-	-	-	-	7,088	-	-
Total 580 - Travel	800	800	-	700	-	100	700	159	691	61
Total 581 - Conferences	-	-	-	-	-	-	-	-	-	-
<b>Total 0016 - Guidance Services</b>	648,123	624,366	(23,757)	630,407	1,500	(7,541)	631,907	519,488	565,040	587,920
<b>0017 - Library Services</b>										
Total 120 - Professional - Educational Salary	243,424	277,819	34,395	283,030	(46,157)	40,946	236,873	212,471	268,711	267,977
Total 150 - Office/Clerical Salary	42,197	42,197	-	38,343	-	3,854	38,343	30,418	44,806	42,471
Total 210 - Medical Group Insurance	59,584	54,891	(4,693)	54,712	-	179	54,712	37,121	54,752	50,859
Total 220 - Social Security	21,850	24,481	2,631	24,585	(3,594)	3,490	20,991	18,346	23,660	23,444
Total 230 - Retirement	35,303	39,555	4,252	27,799	(4,064)	15,820	23,735	21,004	17,679	14,837
Total 240 - Tuition Reimbursement	5,800	5,800	-	5,500	(3,500)	3,800	2,000	6,792	6,414	-
Total 260 - Workers Compensation	2,857	3,202	345	2,851	(107)	458	2,744	1,171	2,008	1,517
Total 290 - Family Health	-	-	-	-	-	-	-	-	-	-
Total 580 - Travel	1,000	1,000	-	700	-	300	700	691	494	386
Total 581 - Conferences	-	-	-	-	-	-	-	-	-	-
<b>Total 0017 - Library Services</b>	412,015	448,945	36,930	437,520	(57,422)	68,847	380,098	328,014	418,524	401,491
<b>0018 - Student Activities/Athletics</b>										
Total 110 - Administrative Salary	30,816	61,632	30,816	61,329	-	303	61,329	55,775	61,693	57,994
Total 111 - Other Admin. Salary	4,500	4,500	-	4,500	-	-	4,500	581	1,309	2,506
Total 132 - Advisors Salary	234,000	234,000	-	233,000	24,000	(23,000)	257,000	161,044	220,898	254,189
Total 150 - Office/Clerical Salary	16,090	16,090	-	15,838	-	252	15,838	13,040	14,274	14,320
Total 160 - Clerical - Crafts and Trades Salary	-	-	-	-	-	-	-	718	484	291
Total 210 - Medical Group Insurance	12,869	12,774	(95)	12,798	-	(24)	12,798	10,695	11,484	13,818
Total 220 - Social Security	21,833	24,191	2,358	24,072	1,836	(1,717)	25,908	17,541	22,690	24,999
Total 230 - Retirement	35,276	39,085	3,809	27,219	2,075	9,791	29,294	18,606	15,066	14,508
Total 240 - Tuition Reimbursement	-	-	-	-	-	-	-	-	-	-
Total 250 - Unemployment	18,735	600	(18,135)	500	-	100	500	298	613	403
Total 260 - Workers Compensation	3,162	3,162	-	3,147	139	(124)	3,286	1,036	1,897	1,609
Total 330 - Purchased Professional Services	34,000	34,000	-	34,000	-	-	34,000	33,000	33,000	33,000
Total 390 - Purchased Professional Services - Other	2,800	2,800	-	2,800	-	-	2,800	1,238	1,710	810
Total 513 - Contracted Transportation - Regular	37,000	37,000	-	30,000	-	7,000	30,000	33,342	37,078	40,756
Total 529 - Student Liability Insurance	9,300	9,300	-	8,673	-	627	8,673	9,009	8,380	8,097
Total 550 - Printing - School Newspaper	-	-	-	-	-	-	-	-	-	-
Total 580 - Travel	1,500	1,500	-	1,500	-	-	1,500	483	901	718
Total 610 - General Supplies	33,530	35,295	1,765	34,945	-	350	34,945	32,863	71,527	38,009
Total 752 - Capital Equipment	-	-	-	-	-	-	-	3,100	-	198
Total 810 - Dues & Fees	5,800	5,800	-	5,800	-	-	5,800	5,786	5,810	5,722
Total 933 - Athletic Transfers	32,000	32,000	-	32,000	-	-	32,000	25,148	-	32,633
<b>Total 0018 - Student Activities/Athletics</b>	533,211	553,729	20,518	532,121	28,050	(6,442)	560,171	423,303	508,814	544,580
<b>0021 - Curriculum and Staff Development</b>										
Total 111 - Other Admin. Salary	-	-	-	39,691	-	(39,691)	39,691	36,684	60,800	118,284
Total 120 - Professional - Educational Salary	30,300	30,300	-	13,900	-	16,400	13,900	-	13,126	8,306
Total 160 - Clerical - Crafts and Trades Salary	-	-	-	-	-	-	-	-	13,216	28,329
Total 210 - Medical Group Insurance	-	-	-	5,882	-	(5,882)	5,882	5,384	15,273	16,769



## Expenditure Budget 2012-2013 (7) - By Class And Object Code - Final June 18, 2012 Adoption

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Total 220 - Social Security	1,936	1,936	-	4,102	-	(2,166)	4,102	2,699	5,679	11,197
Total 230 - Retirement	3,127	3,127	-	4,623	-	(1,496)	4,623	3,050	4,861	7,154
Total 240 - Tuition Reimbursement	-	-	-	-	-	-	-	-	-	-
Total 250 - Unemployment	-	-	-	-	-	-	-	-	-	-
Total 260 - Workers Compensation	303	303	-	564	-	(261)	564	214	597	748
Total 290 - Family Health	775	775	-	-	-	775	-	625	776	1,265
Total 322 - Purchased Professional Services - BCIU	2,800	2,800	-	2,800	-	-	2,800	2,740	2,722	2,690
Total 323 - Purchased Professional Services	18,200	18,200	-	18,100	-	100	18,100	7,870	13,284	15,345
Total 348 - Purchased Technical Services	-	-	-	-	-	-	-	500	3,999	-
Total 390 - Purchased Professional Services - Other	6,000	6,000	-	6,000	-	-	6,000	750	6,797	7,695
Total 580 - Travel	1,500	1,500	-	1,500	-	-	1,500	666	-	806
Total 581 - Conferences	4,000	4,000	-	2,000	-	2,000	2,000	1,626	-	4,765
Total 610 - General Supplies	15,200	16,000	800	16,000	-	-	16,000	8,161	13,434	11,166
Total 618 - Software	27,000	27,000	-	8,000	-	19,000	8,000	11,342	7,142	7,216
Total 635 - Food	-	-	-	-	-	-	-	780	-	-
Total 640 - Books	5,500	5,500	-	5,000	-	500	5,000	4,362	3,442	2,872
Total 648 - Educational Software	14,000	14,000	-	16,000	-	(2,000)	16,000	350	19,589	7,998
Total 750 - New Equipment	2,000	2,000	-	2,000	-	-	2,000	-	1,511	5,428
Total 810 - Dues & Fees	1,000	1,000	-	1,000	-	-	1,000	310	35	214
<b>Total 0021 - Curriculum and Staff Development</b>	<b>133,641</b>	<b>134,441</b>	<b>800</b>	<b>147,162</b>	<b>-</b>	<b>(12,721)</b>	<b>147,162</b>	<b>88,113</b>	<b>186,283</b>	<b>258,247</b>
<b>0022 - Special Education</b>										
Total 110 - Administrative Salary	105,497	105,497	-	103,428	-	2,069	103,428	97,619	98,282	94,454
Total 120 - Professional - Educational Salary	1,498,387	1,540,700	42,313	1,596,026	(13,484)	(41,842)	1,582,542	1,232,413	1,508,966	1,582,213
Total 122 - Professional Salary - Substitute	-	-	-	-	-	-	-	-	2,076	-
Total 150 - Office/Clerical Salary	55,341	55,341	-	54,287	(12,986)	14,040	41,301	50,088	43,426	37,729
Total 190 - Instructional Assistant Salary	390,265	390,265	-	382,613	13,747	(6,095)	396,360	353,328	410,849	424,777
Total 210 - Medical Group Insurance	549,435	558,535	9,100	494,888	-	63,647	494,888	484,664	519,128	507,237
Total 220 - Social Security	157,303	160,536	3,233	163,431	(6,265)	3,370	157,166	126,295	151,195	158,478
Total 230 - Retirement	279,899	285,085	5,186	184,795	(7,083)	107,373	177,712	160,723	124,523	111,452
Total 240 - Tuition Reimbursement	40,500	40,500	-	36,000	-	4,500	36,000	12,713	16,209	37,093
Total 250 - Unemployment	7,375	7,375	-	15,750	-	(8,375)	15,750	6,543	12,680	2,595
Total 260 - Workers Compensation	23,281	23,704	423	21,363	(819)	3,160	20,544	9,369	15,084	11,980
Total 290 - Family Health	600	600	-	600	-	-	600	1,140	106	829
Total 300 - Purchased Professional & Tech. Services	-	-	-	-	-	-	-	-	11,204	-
Total 322 - Purchased Professional Services - BCIU	274,000	274,000	-	288,253	-	(14,253)	288,253	179,484	179,876	183,072
Total 329 - Purchased Professional Services - Other	-	-	-	300	(300)	-	-	300	-	-
Total 330 - Purchased Professional Services	5,000	5,000	-	20,000	-	(15,000)	20,000	-	10,320	19,500
Total 340 - Purchased Technical Services	13,000	13,000	-	17,000	-	(4,000)	17,000	10,498	-	10,558
Total 390 - Purchased Professional Services - Other	59,000	59,000	-	70,000	-	(11,000)	70,000	12,883	65,275	63,516
Total 510 - Student Transportation	2,350	2,350	-	1,600	-	750	1,600	1,426	2,517	2,409
Total 561 - Tuition - Other In State Schools	97,500	97,500	-	53,000	-	44,500	53,000	16,122	53,194	35,853
Total 563 - Tuition - Non Public Schools	35,000	35,000	-	25,000	-	10,000	25,000	-	-	-
Total 580 - Travel	3,800	3,800	-	7,600	-	(3,800)	7,600	2,492	1,730	2,980
Total 581 - Conferences	5,500	5,500	-	2,510	-	2,990	2,510	835	2,057	1,835
Total 610 - General Supplies	32,285	33,900	1,615	23,505	-	10,395	23,505	22,146	23,968	16,772

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Total 618 - Software	-	-	-	-	-	-	-	32	-	-
Total 635 - Food	-	-	-	400	(400)	-	-	325	-	-
Total 640 - Books	22,890	22,900	10	20,400	-	2,500	20,400	312	14,049	18,174
Total 750 - New Equipment	6,150	6,150	-	3,750	-	2,400	3,750	1,424	407	1,252
Total 810 - Dues & Fees	400	400	-	400	-	-	400	56	239	231
Total 820 - Claims and Judgments	-	-	-	31,500	(31,500)	-	-	31,500	-	-
<b>Total 0022 - Special Education</b>	<b>3,664,758</b>	<b>3,726,638</b>	<b>61,880</b>	<b>3,618,399</b>	<b>(59,090)</b>	<b>167,329</b>	<b>3,559,309</b>	<b>2,814,730</b>	<b>3,267,360</b>	<b>3,324,989</b>
<b>0023 - Superintendent's Office</b>										
Total 110 - Administrative Salary	150,000	140,860	(9,140)	138,100	-	2,760	138,100	127,885	97,996	144,398
Total 140 - Technical/Health Asst.	51,085	51,085	-	50,129	-	956	50,129	46,229	49,388	49,374
Total 210 - Medical Group Insurance	36,873	26,561	(10,312)	23,893	-	2,668	23,893	22,624	28,609	31,869
Total 220 - Social Security	15,383	14,684	(699)	14,400	-	284	14,400	11,411	11,183	12,392
Total 230 - Retirement	24,854	23,724	(1,130)	16,282	-	7,442	16,282	14,618	7,406	8,986
Total 260 - Workers Compensation	2,011	1,919	(92)	1,882	-	37	1,882	974	944	945
Total 290 - Family Health	1,100	1,100	-	1,100	-	-	1,100	636	722	757
Total 340 - Purchased Technical Services	10,000	17,000	7,000	13,000	6,000	(2,000)	19,000	8,559	12,671	14,389
Total 580 - Travel	2,000	2,000	-	1,000	1,000	-	2,000	97	549	933
Total 581 - Conferences	500	500	-	500	-	-	500	221	-	-
Total 610 - General Supplies	5,000	5,000	-	3,600	-	1,400	3,600	3,331	4,458	7,647
Total 635 - Food	-	-	-	1,287	(1,287)	-	-	2,717	-	-
Total 640 - Books	800	800	-	700	-	100	700	1,863	803	1,644
Total 750 - New Equipment	1,500	1,500	-	1,500	-	-	1,500	-	-	2,169
Total 810 - Dues & Fees	7,500	7,500	-	7,500	-	-	7,500	7,525	7,241	6,140
<b>Total 0023 - Superintendent's Office</b>	<b>308,606</b>	<b>294,233</b>	<b>(14,373)</b>	<b>274,873</b>	<b>5,713</b>	<b>13,647</b>	<b>280,586</b>	<b>248,689</b>	<b>221,970</b>	<b>281,643</b>
<b>0024 - Principals' Office</b>										
Total 110 - Administrative Salary	344,051	464,495	120,444	455,387	-	9,108	455,387	431,478	447,458	458,024
Total 140 - Technical/Health Asst.	157,916	157,916	-	161,904	-	(3,988)	161,904	144,520	153,567	150,855
Total 210 - Medical Group Insurance	121,008	121,184	176	111,457	-	9,727	111,457	101,302	108,262	90,511
Total 220 - Social Security	38,400	47,469	9,069	47,223	-	246	47,223	43,310	46,153	45,811
Total 230 - Retirement	62,044	76,697	14,653	53,395	-	23,302	53,395	48,774	33,622	28,327
Total 240 - Tuition Reimbursement	1,000	1,000	-	1,000	-	-	1,000	-	-	-
Total 250 - Unemployment	22,347	-	(22,347)	-	-	-	-	-	-	-
Total 260 - Workers Compensation	5,020	6,205	1,185	6,172	-	33	6,172	3,298	3,948	2,900
Total 290 - Family Health	3,350	3,350	-	3,550	-	(200)	3,550	2,713	2,847	3,255
Total 340 - Purchased Technical Services	7,600	7,600	-	7,500	-	100	7,500	7,355	7,495	7,309
Total 580 - Travel	3,000	3,000	-	3,000	-	-	3,000	1,429	471	1,151
<b>Total 0024 - Principals' Office</b>	<b>765,736</b>	<b>888,916</b>	<b>123,180</b>	<b>850,588</b>	<b>-</b>	<b>38,328</b>	<b>850,588</b>	<b>784,179</b>	<b>803,823</b>	<b>788,143</b>
<b>0025 - Board</b>										
Total 140 - Technical/Health Asst.	3,050	3,050	-	3,050	-	-	3,050	2,000	2,831	3,050
Total 220 - Social Security	233	233	-	233	-	-	233	153	217	233
Total 230 - Retirement	377	377	-	252	-	125	252	173	160	146
Total 260 - Workers Compensation	30	30	-	30	-	-	30	-	18	5
Total 330 - Purchased Professional Services	63,900	63,900	-	70,000	(15,250)	9,150	54,750	64,948	70,002	57,388
Total 390 - Purchased Professional Services - Other	4,200	4,200	-	5,000	(1,000)	200	4,000	7,606	4,127	6,335
Total 520 - Bonds - Board	710	710	-	690	-	20	690	-	619	607

## Expenditure Budget 2012-2013 (7) - By Class And Object Code - Final June 18, 2012 Adoption

A	B	C	D	D	E	F	G	H	I	J
Description	Proposed Final Budget June 11, 2012	Preliminary Budget 2012- 2013	Difference Col. B-C	Projected 2011-2012	Difference Proj. 11-12	Difference Bud. 11-12	Budget 2012	2011- YTD Expense 2011-2012	Actual Exp. 2010-2011	Actual Exp. 2009-2010
Total 540 - Advertising	11,000	11,000	-	6,000	5,000	-	11,000	7,270	9,393	8,461
Total 580 - Travel	800	800	-	1,100	(300)	-	800	1,044	-	803
Total 610 - General Supplies	700	700	-	400	300	-	700	252	437	446
Total 635 - Food	-	-	-	400	(400)	-	-	190	-	-
Total 640 - Books	100	100	-	100	-	-	100	-	-	-
Total 810 - Dues & Fees	9,000	9,000	-	8,900	-	100	8,900	8,961	8,885	8,140
<b>Total 0025 - Board</b>	<b>94,100</b>	<b>94,100</b>	<b>-</b>	<b>96,155</b>	<b>(11,650)</b>	<b>9,595</b>	<b>84,505</b>	<b>92,598</b>	<b>96,689</b>	<b>85,614</b>
<b>0026 - Human Resources</b>										
Total 111 - Other Admin. Salary	79,878	79,878	-	39,156	-	40,722	39,156	36,684	41,805	34,715
Total 150 - Office/Clerical Salary	16,110	16,110	-	15,760	-	350	15,760	14,655	-	-
Total 210 - Medical Group Insurance	19,734	19,671	(63)	12,230	-	7,441	12,230	11,191	7,338	5,035
Total 220 - Social Security	7,343	7,343	-	4,201	-	3,142	4,201	3,821	3,080	2,544
Total 230 - Retirement	11,864	11,864	-	4,750	-	7,114	4,750	4,318	2,281	1,628
Total 240 - Tuition Reimbursement	6,000	6,000	-	1,000	-	5,000	1,000	2,123	1,603	3,042
Total 260 - Workers Compensation	960	960	-	549	-	411	549	298	268	170
Total 290 - Family Health	-	-	-	-	-	-	-	200	-	-
Total 340 - Purchased Technical Services	750	750	-	-	-	750	-	-	-	-
Total 580 - Travel	400	400	-	300	-	100	300	492	536	314
Total 581 - Conferences	750	750	-	750	-	-	750	700	578	1,411
Total 610 - General Supplies	750	750	-	1,000	-	(250)	1,000	981	1,938	2,437
Total 618 - Software	250	250	-	1,000	-	(750)	1,000	750	-	-
Total 635 - Food	-	-	-	119	(119)	-	-	119	-	-
Total 750 - New Equipment	100	100	-	-	-	100	-	-	-	-
Total 810 - Dues & Fees	700	700	-	400	-	300	400	693	640	717
<b>Total 0026 - Human Resources</b>	<b>145,589</b>	<b>145,526</b>	<b>(63)</b>	<b>81,215</b>	<b>(119)</b>	<b>64,430</b>	<b>81,096</b>	<b>77,023</b>	<b>60,067</b>	<b>52,013</b>
<b>0047 - Psychological Services</b>										
Total 120 - Professional - Educational Salary	99,800	102,213	2,413	100,716	(4,336)	5,833	96,380	66,154	89,726	93,688
Total 210 - Medical Group Insurance	6,366	6,307	(59)	5,817	-	490	5,817	5,316	5,703	5,398
Total 220 - Social Security	7,635	7,819	184	7,705	(332)	446	7,373	4,946	6,737	7,134
Total 230 - Retirement	12,336	12,633	297	8,711	(375)	4,297	8,336	5,722	5,061	4,096
Total 260 - Workers Compensation	999	1,022	23	1,006	(43)	59	963	335	550	457
Total 330 - Purchased Professional Services	12,000	12,000	-	7,000	-	5,000	7,000	1,397	14,442	398
Total 580 - Travel	2,000	2,000	-	1,250	-	750	1,250	222	1,361	2,452
Total 581 - Conferences	300	300	-	1,500	-	(1,200)	1,500	-	220	135
Total 610 - General Supplies	1,425	1,500	75	-	-	1,500	-	277	-	413
<b>Total 0047 Psychological Services</b>	<b>142,861</b>	<b>145,794</b>	<b>2,933</b>	<b>133,705</b>	<b>(5,086)</b>	<b>17,175</b>	<b>128,619</b>	<b>84,369</b>	<b>123,800</b>	<b>114,171</b>
<b>0048 Nurse Services</b>										
Total 130 - Nurses Salary	149,533	143,877	(5,656)	154,535	(10,658)	-	143,877	116,118	137,662	137,638
Total 140 - Technical/Health Asst.	50,514	58,377	7,863	58,377	-	-	58,377	55,315	49,552	51,069
Total 210 - Medical Group Insurance	20,710	21,478	768	21,478	-	-	21,478	15,100	16,048	19,838
Total 220 - Social Security	15,304	15,472	168	16,287	(815)	-	15,472	12,919	14,129	14,111
Total 230 - Retirement	24,726	24,969	243	18,417	(922)	7,474	17,495	15,071	10,559	9,013
Total 240 - Tuition Reimbursement	1,500	1,500	-	1,500	-	-	1,500	-	644	-
Total 260 - Workers Compensation	2,000	2,024	24	2,130	(106)	-	2,024	788	1,196	920
Total 290 - Family Health	-	-	-	-	-	-	-	-	-	-

## Expenditure Budget 2012-2013 (7) - By Class And Object Code - Final June 18, 2012 Adoption

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Total 580 - Travel	700	700	-	700	-	-	700	31	116	295
Total 581 - Conferences	520	520	-	520	-	-	520	35	275	224
Total 610 - General Supplies	9,000	9,000	-	9,000	-	-	9,000	6,840	6,428	6,612
Total 750 - New Equipment	-	-	-	3,248	(3,248)	-	-	3,248	-	-
<b>Total 0048 - Nurse Services</b>	<b>274,507</b>	<b>277,917</b>	<b>3,410</b>	<b>286,192</b>	<b>(15,749)</b>	<b>7,474</b>	<b>270,443</b>	<b>225,465</b>	<b>236,609</b>	<b>239,720</b>
<b>0049 - Dental/Medical Services</b>										
Total 330 - Purchased Professional Services	59,000	59,000	-	56,000	-	3,000	56,000	50,916	59,990	41,977
<b>Total 0049 - Dental/Medical Services</b>	<b>59,000</b>	<b>59,000</b>	<b>-</b>	<b>56,000</b>	<b>-</b>	<b>3,000</b>	<b>56,000</b>	<b>50,916</b>	<b>59,990</b>	<b>41,977</b>
<b>Total 0050 - Technology</b>										
Total 110 - Administrative Salary	-	100,427	100,427	98,458	-	1,969	98,458	92,840	92,900	88,160
Total 160 - Clerical - Crafts and Trades Salary	186,024	171,373	(14,651)	162,130	-	9,243	162,130	152,370	161,930	159,598
Total 210 - Medical Group Insurance	44,613	50,293	5,680	44,571	-	5,722	44,571	46,801	44,223	31,078
Total 220 - Social Security	14,231	20,793	6,562	19,935	-	858	19,935	18,672	19,394	18,864
Total 230 - Retirement	22,993	33,595	10,602	22,541	-	11,054	22,541	20,514	14,130	11,681
Total 240 - Tuition Reimbursement	-	-	-	-	-	-	-	-	-	-
Total 250 - Unemployment	22,347	-	(22,347)	-	-	-	-	-	-	-
Total 260 - Workers Compensation	1,860	2,718	858	2,566	-	152	2,566	1,375	1,624	1,208
Total 290 - Family Health	1,100	1,100	-	1,000	-	100	1,000	1,592	1,081	440
Total 329 - Purchased Professional Services - Other	5,000	5,000	-	6,000	-	(1,000)	6,000	450	835	4,061
Total 438 - Repairs and Maintenance - Computers	14,500	14,500	-	14,500	-	-	14,500	5,741	1,131	2,193
Total 448 - Hardware Rental	290,016	290,016	-	290,016	-	-	290,016	257,513	222,550	271,059
Total 523 - Liability Insurance	7,000	7,000	-	7,000	-	-	7,000	(367)	-	-
Total 538 - Internet/Digital Communication	30,400	30,400	-	37,740	-	(7,340)	37,740	28,620	23,671	10,749
Total 580 - Travel	2,000	2,000	-	2,000	-	-	2,000	1,193	1,214	1,196
Total 581 - Conferences	3,000	3,000	-	2,500	-	500	2,500	718	431	779
Total 610 - General Supplies	15,200	16,000	800	14,000	-	2,000	14,000	12,026	14,818	6,731
Total 618 - Software	18,000	18,000	-	18,290	-	(290)	18,290	27,741	14,304	16,947
Total 635 - Food	-	-	-	-	-	-	-	(144)	-	-
Total 648 - Educational Software	-	-	-	-	-	-	-	-	-	-
Total 750 - New Equipment	25,000	112,500	87,500	25,000	-	87,500	25,000	61,107	59,676	35,857
Total 758 - Capitalized Technology Equipment	-	-	-	-	-	-	-	-	-	-
Total 810 - Dues & Fees	500	500	-	500	-	-	500	429	452	362
<b>Total 0050 - Technology</b>	<b>703,784</b>	<b>879,215</b>	<b>175,431</b>	<b>768,747</b>	<b>-</b>	<b>110,468</b>	<b>768,747</b>	<b>729,192</b>	<b>674,364</b>	<b>660,963</b>
<b>0051 - Copiers</b>										
Total 432 - Repairs and Maintenance - Equipment	30,726	30,726	-	30,726	-	-	30,726	9,765	19,804	22,800
Total 442 - Equipment Rental	41,000	44,600	3,600	41,600	3,000	-	44,600	55,367	50,435	46,965
<b>Total 0051 - Copiers</b>	<b>71,726</b>	<b>75,326</b>	<b>3,600</b>	<b>72,326</b>	<b>3,000</b>	<b>-</b>	<b>75,326</b>	<b>65,132</b>	<b>70,239</b>	<b>69,765</b>
<b>0052 - Business Office</b>										
Total 111 - Other Admin. Salary	90,000	90,000	-	88,000	-	2,000	88,000	81,231	73,434	106,559
Total 140 - Technical/Health Asst.	136,311	136,311	-	135,689	-	622	135,689	125,193	138,390	134,250
Total 210 - Medical Group Insurance	69,638	69,318	(320)	65,418	-	3,900	65,418	60,278	50,477	61,577
Total 220 - Social Security	17,313	17,313	-	17,112	-	201	17,112	15,611	16,362	17,966
Total 230 - Retirement	27,972	27,972	-	19,349	-	8,623	19,349	17,805	11,545	11,193
Total 240 - Tuition Reimbursement	1,000	1,000	-	1,000	-	-	1,000	-	-	1,071
Total 260 - Workers Compensation	2,263	2,263	-	2,097	-	166	2,097	1,191	1,414	1,158

## Expenditure Budget 2012-2013 (7) - By Class And Object Code - Final June 18, 2012 Adoption

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Total 290 - Family Health	1,500	1,500	-	1,650	-	(150)	1,650	1,306	1,379	1,351
Total 295 - Contributions 403(b) Plan	-	-	-	-	-	-	-	-	-	8,887
Total 340 - Purchased Technical Services	24,700	24,700	-	24,700	-	-	24,700	18,914	19,095	18,568
Total 341 - Purchased Financial Services	5,000	5,000	-	5,200	-	(200)	5,200	5,259	3,304	5,735
Total 342 - Purchased Appraisal Services	5,000	5,000	-	5,730	(5,730)	5,000	-	5,730	3,650	-
Total 400 - Purchased Property Services	-	-	-	-	5,000	(5,000)	5,000	-	8,583	161
Total 580 - Travel	850	850	-	1,200	(350)	-	850	1,457	821	843
Total 581 - Conferences	500	500	-	850	(350)	-	500	822	1,019	398
Total 610 - General Supplies	2,613	2,750	137	2,500	-	250	2,500	998	3,069	2,539
Total 618 - Software	400	400	-	400	-	-	400	-	-	371
Total 635 - Food	-	-	-	252	(252)	-	-	252	-	-
Total 640 - Books	100	100	-	173	(73)	-	100	173	-	-
Total 750 - New Equipment	1,000	1,000	-	1,000	-	-	1,000	-	3,475	2,310
Total 810 - Dues & Fees	500	500	-	500	-	-	500	446	221	641
<b>Total 0052 - Business Office</b>	<b>386,660</b>	<b>386,477</b>	<b>(183)</b>	<b>372,820</b>	<b>(1,755)</b>	<b>15,412</b>	<b>371,065</b>	<b>336,667</b>	<b>336,238</b>	<b>375,578</b>
<b>0053 - Tax Collection</b>										
Total 110 - Administrative Salary	26,500	26,500	-	26,000	4,500	(4,000)	30,500	24,878	24,983	29,214
Total 220 - Social Security	2,027	2,027	-	1,989	344	(306)	2,333	1,903	1,911	2,235
Total 260 - Workers Compensation	265	265	-	305	-	(40)	305	245	160	222
Total 311- EIT Tax Collection	32,922	32,922	-	28,000	4,922	-	32,922	28,174	16,070	29,850
Total 312 - Other Tax Collection	2,200	2,200	-	2,200	-	-	2,200	1,767	1,791	2,002
Total 525 - Bonds - Tax Collectors	2,650	2,650	-	2,600	-	50	2,600	2,480	2,480	2,480
Total 610 - General Supplies	15,200	16,000	800	15,000	(3,000)	4,000	12,000	14,543	14,574	11,986
Total 830 - Interest on Refund	-	-	-	619	(619)	-	-	619	-	-
<b>Total 0053 Tax Collection</b>	<b>81,764</b>	<b>82,564</b>	<b>800</b>	<b>76,713</b>	<b>6,147</b>	<b>(296)</b>	<b>82,860</b>	<b>74,609</b>	<b>61,969</b>	<b>77,989</b>
<b>0054 - Debt/Lease Service</b>										
Total 832 - Interest Payments - Bonds	803,376	803,376	-	852,830	(105)	(49,349)	852,725	852,830	904,780	874,803
Total 912 - Principal Payments - Bonds	1,720,000	1,720,000	-	1,670,000	336,119	(286,119)	2,006,119	1,670,000	1,620,000	1,470,000
<b>Total 0054 - Debt/Lease Service</b>	<b>2,523,376</b>	<b>2,523,376</b>	<b>-</b>	<b>2,522,830</b>	<b>336,014</b>	<b>(335,468)</b>	<b>2,858,844</b>	<b>2,522,830</b>	<b>2,524,780</b>	<b>2,344,803</b>
<b>0055 - Telephone/Postage</b>										
Total 442 - Equipment Rental	2,800	2,800	-	2,800	-	-	2,800	2,700	2,700	2,208
Total 530 - Telephone/Postage/Communication	63,070	68,070	5,000	55,288	12,782	-	68,070	40,421	64,528	64,636
<b>Total 0055 - Telephone/Postage</b>	<b>65,870</b>	<b>70,870</b>	<b>5,000</b>	<b>58,088</b>	<b>12,782</b>	<b>-</b>	<b>70,870</b>	<b>43,121</b>	<b>67,228</b>	<b>66,844</b>
<b>0056 - Prop., Casualty &amp; Liability Insurance</b>										
Total 521 - Property & Casualty Insurance	54,500	54,500	-	49,000	4,250	1,250	53,250	48,523	51,423	63,593
Total 522 - Auto Insurance	9,200	9,200	-	10,000	(1,250)	450	8,750	9,872	8,679	11,780
Total 523 - Liability Insurance	14,345	14,345	-	14,617	(632)	360	13,985	14,617	12,332	14,398
<b>Total 0056 - Prop., Casualty &amp; Liability Insurance</b>	<b>78,045</b>	<b>78,045</b>	<b>-</b>	<b>73,617</b>	<b>2,368</b>	<b>2,060</b>	<b>75,985</b>	<b>73,012</b>	<b>72,434</b>	<b>89,771</b>
<b>0057 - Electric/Oil/Gas</b>										
Total 422 - Electric	608,214	622,214	14,000	560,000	54,020	8,194	614,020	469,896	550,264	529,884
Total 423 - Bottled Gas	4,280	4,280	-	1,500	2,780	-	4,280	717	3,426	11,595
Total 621 - Natural Gas	70,000	70,000	-	58,000	12,000	-	70,000	37,469	50,934	52,020
Total 624 - Fuel Oil	234,749	234,749	-	232,900	-	1,849	232,900	151,853	194,886	158,701
<b>Total 0057 - Electric/Oil/Gas</b>	<b>917,243</b>	<b>931,243</b>	<b>14,000</b>	<b>852,400</b>	<b>68,800</b>	<b>10,043</b>	<b>921,200</b>	<b>659,935</b>	<b>799,510</b>	<b>752,200</b>
<b>0058 - Water/Sewer</b>										

## Expenditure Budget 2012-2013 (7) - By Class And Object Code - Final June 18, 2012 Adoption

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Total 424 - Water/Sewage	30,049	30,049	-	27,000	3,059	(10)	30,059	23,628	22,575	29,042
<b>Total 0058 - Water/Sewage</b>	<b>30,049</b>	<b>30,049</b>	<b>-</b>	<b>27,000</b>	<b>3,059</b>	<b>(10)</b>	<b>30,059</b>	<b>23,628</b>	<b>22,575</b>	<b>29,042</b>
<b>0060 - Maintenance</b>										
Total 100 - Salaries	-	-	-	-	-	-	-	-	41,312	54,801
Total 140 - Technical/Health Asst.	9,485	9,485	-	9,305	-	180	9,305	8,582	9,168	9,213
Total 161 - Maintenance	193,733	203,077	9,344	195,388	-	7,689	195,388	173,674	167,379	179,371
Total 163 - Maintenance O.T.	17,000	17,000	-	17,000	-	-	17,000	13,156	15,484	13,327
Total 170 - Custodian Salary	553,591	578,364	24,773	573,380	-	4,984	573,380	513,628	571,580	539,321
Total 172 - Custodian Substitutes	38,948	38,948	-	41,766	-	(2,818)	41,766	25,682	31,039	44,944
Total 173 - Custodian O.T.	36,040	36,040	-	35,479	-	561	35,479	26,465	33,525	34,621
Total 210 - Medical Group Insurance	333,786	344,045	10,259	310,637	-	33,408	310,637	287,133	293,222	284,682
Total 220 - Social Security	64,933	67,544	2,611	66,731	-	813	66,731	57,890	66,222	66,930
Total 230 - Retirement	104,911	109,128	4,217	75,455	-	33,673	75,455	62,745	47,595	40,732
Total 250 - Unemployment	10,290	-	(10,290)	-	-	-	-	7,122	155	7,860
Total 260 - Workers Compensation	8,487	8,829	342	8,724	-	105	8,724	4,424	5,595	4,353
Total 290 - Family Health	14,336	14,336	-	14,327	-	9	14,327	11,586	13,892	12,695
Total 333 - Purchased Services - Engineering	1,200	1,200	-	2,990	(1,790)	-	1,200	3,388	-	36,116
Total 348 - Purchased Technical Services	1,200	1,200	-	2,000	-	(800)	2,000	1,046	1,046	1,046
Total 411 - Disposal Services	57,000	57,000	-	50,000	6,300	700	56,300	43,548	47,492	50,046
Total 412 - Snow Removal	1,000	1,000	-	1,000	-	-	1,000	-	-	6,135
Total 414 - Lawn Care	3,000	3,000	-	2,000	-	1,000	2,000	-	2,754	-
Total 430 - Repairs & Maintenance - Buildings	234,500	234,500	-	210,000	(59,600)	84,100	150,400	220,127	227,884	193,129
Total 441 - Equipment Rental	-	-	-	-	-	-	-	-	4,422	8,884
Total 442 - Equipment Rental	3,000	3,000	-	2,000	(2,000)	3,000	-	1,878	2,005	1,002
Total 580 - Travel	1,500	1,500	-	1,500	-	-	1,500	200	539	756
Total 581 - Conferences	400	400	-	400	-	-	400	20	360	515
Total 600 - Supplies	28,630	28,630	-	26,000	42,000	(39,370)	68,000	6,890	26,509	82,818
Total 610 - General Supplies	116,648	122,787	6,139	112,535	(9,774)	20,026	102,761	86,925	114,448	69,558
Total 615 - Grounds Supplies	23,697	23,697	-	17,100	-	6,597	17,100	11,592	22,490	20,716
Total 626 - Diesel Fuel/Gasoline	10,621	10,621	-	13,000	-	(2,379)	13,000	8,762	10,020	10,136
Total 700 - Equipment	20,000	20,000	-	-	20,000	-	20,000	-	-	-
Total 750 - New Equipment	20,000	20,000	-	-	20,000	-	20,000	4,192	9,400	14,435
Total 752 - Capital Equipment	-	-	-	-	-	-	-	11,475	-	31,242
Total 760 - Equipment Replacement	-	-	-	1,000	-	(1,000)	1,000	-	3,221	7,519
Total 810 - Dues & Fees	1,000	1,000	-	-	-	1,000	-	316	993	1,101
<b>Total 0060 - Maintenance</b>	<b>1,908,936</b>	<b>1,956,331</b>	<b>47,395</b>	<b>1,789,717</b>	<b>15,136</b>	<b>151,478</b>	<b>1,804,853</b>	<b>1,592,445</b>	<b>1,769,751</b>	<b>1,828,004</b>
<b>0061 - Security Services</b>										
Total 182 - Hall Monitor	15,170	15,170	-	14,872	(14,872)	15,170	-	11,303	12,570	14,464
Total 220 - Social Security	1,161	1,161	-	1,138	(1,138)	1,161	-	865	962	1,106
Total 230 - Retirement	1,875	1,875	-	1,286	(1,286)	1,875	-	-	95	169
Total 350 - Purchased Security Services	7,350	7,350	-	7,502	1,598	(1,750)	9,100	8,021	492	5,988
<b>Total 0061 - Security Services</b>	<b>25,556</b>	<b>25,556</b>	<b>-</b>	<b>24,798</b>	<b>(15,698)</b>	<b>16,456</b>	<b>9,100</b>	<b>20,189</b>	<b>14,119</b>	<b>21,727</b>
<b>0080 - Transportation</b>										
Total 111 - Other Admin. Salary	29,702	29,702	-	29,579	(29,579)	29,702	-	27,146	44,254	35,385
Total 160 - Clerical - Crafts and Trades Salary	11,381	11,381	-	10,548	16,492	(15,659)	27,040	9,794	22,510	26,938

## Expenditure Budget 2012-2013 (7) - By Class And Object Code - Final June 18, 2012 Adoption

A	B	C	D	D	E	F	G	H	I	J
Description	Proposed Final Budget June 11, 2012	Preliminary Budget 2012- 2013	Difference Col. B-C	Projected 2011-2012	Difference Proj. 11-12	Difference Bud. 11-12	Budget 2011- 2012	YTD Expense 2011-2012	Actual Exp. 2010-2011	Actual Exp. 2009-2010
Total 161 - Maintenance	49,109	49,109	-	48,000	8,200	(7,091)	56,200	44,216	47,544	21,830
Total 162 - Transportation	1,000	1,000	-	1,000	-	-	1,000	-	-	598
Total 210 - Medical Group Insurance	30,852	11,907	(18,945)	25,247	(12,410)	(930)	12,837	22,813	21,786	21,902
Total 220 - Social Security	8,248	8,248	-	6,818	(373)	1,803	6,445	6,221	8,672	6,357
Total 230 - Retirement	11,272	11,272	-	7,710	(423)	3,985	7,287	5,800	5,793	3,743
Total 250 - Unemployment	300	300	-	300	-	-	300	-	-	-
Total 260 - Workers Compensation	912	615	(297)	842	-	(227)	842	429	732	415
Total 290 - Family Health	100	100	-	600	(400)	(100)	200	553	318	90
Total 334 - Medical Testing	500	500	-	720	-	(220)	720	630	270	425
Total 348 - Purchased Technical Services	4,500	4,500	-	4,500	-	-	4,500	4,000	4,000	3,500
Total 432 - Repairs and Maintenance - Equipment	500	500	-	500	-	-	500	-	-	-
Total 433 - Repairs and Maintenance - Vehicles	6,000	6,000	-	13,000	(13,000)	6,000	-	13,770	10,313	6,021
Total 513 - Contracted Transportation - Regular	871,939	949,939	78,000	925,160	-	24,779	925,160	827,846	881,018	830,871
Total 516 - Contracted Transportation - IU	-	-	-	-	-	-	-	-	-	-
Total 519 - Contracted Transportation - Spec. Ed.	119,285	119,285	-	79,000	(7,635)	47,920	71,365	73,873	110,631	213,242
Total 580 - Travel	300	300	-	230	-	70	230	396	289	304
Total 581 - Conferences	400	400	-	400	-	-	400	742	250	498
Total 610 - General Supplies	2,185	2,300	115	2,000	-	300	2,000	1,979	2,276	3,140
Total 626 - Diesel Fuel/Gasoline	30,000	30,000	-	32,982	(7,982)	5,000	25,000	33,766	29,813	14,222
Total 635 - Food	-	-	-	-	-	-	-	92	-	-
Total 752 - Capital Equipment	28,000	28,000	-	46,841	(46,341)	27,500	500	46,841	27,334	-
Total 810 - Dues & Fees	400	400	-	125	-	275	125	325	377	272
<b>Total 0080 - Transportation</b>	<b>1,206,885</b>	<b>1,265,758</b>	<b>58,873</b>	<b>1,236,102</b>	<b>(93,451)</b>	<b>123,107</b>	<b>1,142,651</b>	<b>1,121,230</b>	<b>1,218,180</b>	<b>1,189,753</b>
<b>0089 - Community Services</b>										
Total 329 - Purchased Professional Services - Other	4,904	4,904	-	4,904	-	-	4,904	3,896	4,250	3,896
Total 591 - Crossing Guards	19,500	19,500	-	14,500	5,000	-	19,500	7,077	13,210	13,522
Total 592 - Community Donations	150	150	-	150	-	-	150	150	-	100
<b>Total 0089 - Community Services</b>	<b>24,554</b>	<b>24,554</b>	<b>-</b>	<b>19,554</b>	<b>5,000</b>	<b>-</b>	<b>24,554</b>	<b>11,122</b>	<b>17,460</b>	<b>17,518</b>
<b>0091 - Tuition - Charter Schools &amp; Other LEAs</b>										
Total 561 - Tuition - Other In State Schools	9,500	9,500	-	27,500	-	(18,000)	27,500	17,845	10,643	29,015
Total 562 - Tuition - Charter Schools	603,000	603,000	-	600,000	(352,000)	355,000	248,000	477,418	413,999	350,566
Total 568 - Tuition - Private Rehabilitative Schools	86,000	86,000	-	36,600	31,500	17,900	68,100	18,100	83,522	49,747
Total 569 - Tuition - Other	51,000	51,000	-	51,000	14,000	(14,000)	65,000	50,586	75,000	-
Total 595 - IU - Withholding	27,000	27,000	-	26,000	(1,000)	2,000	25,000	-	26,433	24,912
<b>Total 0091 - Tuition - Charter Schools</b>	<b>776,500</b>	<b>776,500</b>	<b>-</b>	<b>741,100</b>	<b>(307,500)</b>	<b>342,900</b>	<b>433,600</b>	<b>563,949</b>	<b>609,597</b>	<b>454,240</b>
<b>0093 - Federal ARRA Stimulus</b>										
Total 120 - Professional - Educational Salary	-	-	-	-	-	-	-	-	304,635	292,841
Total 122 - Professional Salary - Substitute	-	-	-	-	-	-	-	-	-	885
Total 190 - Instructional Assistant Salary	-	-	-	-	-	-	-	-	53,877	41,467
Total 210 - Medical Group Insurance	-	-	-	-	-	-	-	-	221,240	-
Total 220 - Social Security	-	-	-	-	-	-	-	-	26,882	25,068
Total 230 - Retirement	-	-	-	-	-	-	-	-	20,219	17,248
Total 322 - Purchased Professional Services - BCIU	-	-	-	-	-	-	-	-	7,482	7,947
Total 329 - Purchased Professional Services - Other	-	-	-	4,364	(4,364)	-	-	4,364	7,615	8,320
Total 390 - Purchased Professional Services - Other	-	-	-	18,193	(18,193)	-	-	18,193	-	6,500

## Expenditure Budget 2012-2013 (7) - By Class And Object Code - Final June 18, 2012 Adoption

A	B	C	D	D	E	F	G	H	I	J
Description	Proposed Final Budget June 11, 2012	Preliminary Budget 2012- 2013	Difference Col. B-C	Projected 2011-2012	Difference Proj. 11-12	Difference Bud. 11-12	Budget 2011- 2012	YTD Expense 2011-2012	Actual Exp. 2010-2011	Actual Exp. 2009-2010
Total 610 - General Supplies	-	-	-	35,203	(35,203)	-	-	35,054	22,905	5,953
Total 618 - Software	-	-	-	44,881	(44,881)	-	-	44,849	48,595	43,723
Total 750 - New Equipment	-	-	-	24,696	(24,696)	-	-	24,696	25,175	235,210
<b>Total 0093 - Federal ARRA Stimulus</b>	-	-	-	127,337	(127,337)	-	-	127,156	738,625	685,162
<b>0095 - Grants - IDEA</b>										
Total 120 - Professional - Educational Salary	232,885	232,885	-	232,885	22,118	(22,118)	255,003	218,891	246,533	255,547
Total 190 - Instructional Assistant Salary	45,735	45,735	-	45,735	900	(900)	46,635	38,384	48,415	64,435
Total 220 - Social Security	20,799	20,799	-	20,799	2,277	(2,277)	23,076	19,054	22,018	23,883
Total 230 - Retirement	7,860	7,860	-	7,860	18,231	(18,231)	26,091	11,122	8,322	7,648
Total 390 - Purchased Professional Services - Other	-	-	-	-	-	-	-	-	-	4,819
Total 610 - General Supplies	-	-	-	661	(661)	-	-	4,164	-	-
Total 750 - New Equipment	-	-	-	-	-	-	-	-	-	-
<b>Total 0095 - Grants - IDEA</b>	307,279	307,279	-	307,940	42,865	(43,526)	350,805	291,616	325,288	356,332
<b>0096 - Grants - Federal/State/Local</b>										
Total 120 - Professional - Educational Salary	224,915	224,915	-	224,915	43,226	(43,226)	268,141	203,782	228,399	323,658
Total 122 - Professional Salary - Substitute	-	-	-	-	-	-	-	17,335	-	-
Total 190 - Instructional Assistant Salary	-	-	-	-	-	-	-	2,867	3,706	7,410
Total 210 - Medical Group Insurance	-	-	-	-	-	-	-	-	-	2,882
Total 220 - Social Security	12,917	12,917	-	12,917	7,595	(7,595)	20,512	16,513	17,199	24,593
Total 230 - Retirement	8,083	8,083	-	8,083	15,112	(15,112)	23,195	19,228	13,091	14,594
Total 260 - Workers Compensation	-	-	-	-	-	-	-	603	3,577	3,010
Total 322 - Purchased Professional Services - BCIU	-	-	-	-	2,000	(2,000)	2,000	6,853	-	-
Total 324 - Purchased Professional Services - Emp.Trng	-	-	-	-	-	-	-	5,000	-	-
Total 390 - Purchased Professional Services - Other	1,500	1,500	-	1,500	5,300	(5,300)	6,800	5,883	8,752	5,737
Total 448 - Hardware Rental	-	-	-	-	-	-	-	30,000	73,000	73,000
Total 580 - Travel	-	-	-	-	-	-	-	-	-	-
Total 581 - Conferences	-	-	-	-	-	-	-	-	1,683	-
Total 610 - General Supplies	21,242	21,242	-	21,242	(12,453)	12,453	8,789	115	35,018	21,019
Total 618 - Software	-	-	-	-	8,000	(8,000)	8,000	12,384	17,824	802
Total 750 - New Equipment	-	-	-	-	-	-	-	7,899	-	13,439
<b>Total 0096 - Grants- Federal/State/Local</b>	268,657	268,657	-	268,657	68,780	(68,780)	337,437	328,463	402,249	490,144
<b>Total Expenditures</b>	27,771,876	28,265,393	493,517	27,230,721	(308,018)	1,342,690	26,922,703	23,000,424	26,186,549	26,493,117
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	21,379	(199,537)		61,201			110,000	3,413,072	2,618,044	1,121,943
<b>Other Financing Sources (Uses)</b>										
<b>0097 - Fund Transfers</b>										
Total 880 - Refund Prior Years	-	-	-	-	-	-	-	-	-	(12)
Total 930 - Food Service Transfers	-	(30,000)	(30,000)	(30,000)	(20,000)	(20,000)	(10,000)	(25,994)	(28,789)	(36,339)
Total 932 - Capital Reserve Transfers	-	-	-	-	-	-	-	-	-	-
Total 939 - Capital Projects Transfers	(700,000)	-	700,000	(60,000)	1,540,000	1,600,000	(1,600,000)	(63,796)	(1,500,000)	(185,000)
<b>Total 0097 - Fund Transfers</b>	(700,000)	(30,000)	670,000	(90,000)	1,520,000	1,580,000	(1,610,000)	(89,790)	(1,528,789)	(221,351)
<b>0098 - Suspense</b>										
Total 999 - Budgetary Reserve/Suspense	-	-	-	-	-	-	-	(279,471)	-	-
<b>Total 0098 - Suspense</b>	-	-	-	-	-	-	-	(279,471)	-	-
<b>0099 - Budgetary Reserve</b>										
Total 999 - Budgetary Reserve - KVA	(200,000)	(100,000)	100,000	-	-	-	(100,000)	-	-	-



**Expenditure Budget 2012-2013 (7) - By Class And Object Code - Final June 18, 2012 Adoption**

A	B	C	D	D	E	F	G	H	I	J
<i>Description</i>	<i>Proposed Final Budget June 11, 2012</i>	<i>Preliminary Budget 2012- 2013</i>	<i>Difference Col. B-C</i>	<i>Projected 2011-2012</i>	<i>Difference Proj. 11-12</i>	<i>Difference Bud. 11-12</i>	<i>Budget 2011- 2012</i>	<i>YTD Expense 2011-2012</i>	<i>Actual Exp. 2010-2011</i>	<i>Actual Exp. 2009-2010</i>
<i>Total 999 - Budgetary Reserve - Anticipated Cost</i>	(39,000)									
<i>Total 999 - Budgetary Reserve - Special Projects</i>	(25,000)									
<b><i>Total 0099 - Budgetary Reserve</i></b>	<b>(264,000)</b>	<b>(100,000)</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Total Other Financing Sources (Uses)</i></b>	<b>(964,000)</b>	<b>(130,000)</b>	<b>770,000</b>	<b>(90,000)</b>	<b>1,520,000</b>	<b>1,580,000</b>	<b>(1,710,000)</b>	<b>(369,261)</b>	<b>(1,528,789)</b>	<b>(221,351)</b>
<b><i>Net Change in Fund Balance</i></b>	<b>\$ (942,621)</b>	<b>\$ (329,537)</b>		<b>\$ (28,799)</b>			<b>\$ (1,600,000)</b>		<b>\$ 1,089,255</b>	<b>\$ 900,592</b>

PDE-2028 - FINAL GENERAL FUND BUDGET  
Fiscal Year 07/01/2012 - 06/30/2013

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/18/2012

*Carl W. Ziegler*  
\_\_\_\_\_  
President of the Board - Original Signature Required

*6-25-12*  
\_\_\_\_\_  
Date

*Ricky Claver*  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

*6-25-12*  
\_\_\_\_\_  
Date

*Nicholas Lopez*  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

*6-25-12*  
\_\_\_\_\_  
Date

Karl J. Olschesky  
\_\_\_\_\_  
Contact Person

(610) 683-7361      105  
\_\_\_\_\_  
Telephone      Extension

kolschesky@kasd.org  
\_\_\_\_\_  
E-mail Address

Return to: Pennsylvania Department of Education  
Bureau of Budget and Fiscal Management  
Division of Subsidy Data and Administration  
333 Market Street  
Harrisburg, PA 17126-0333

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
1 Estimated Beginning Fund Balance - Committed	2,540,000
2 Estimated Beginning Fund Balance - Assigned	1,500,000
3 Estimated Beginning Fund Balance - Unassigned	1,735,000
4 Estimated Beginning Fund Balance - Nonspendable	250,000
5	0
6	0
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>6,025,000</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	20,496,222
7000 Revenue from State Sources	6,950,876
8000 Revenue from Federal Sources	345,657
9000 Other Financing Sources	500
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>27,793,255</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>33,818,255</b>

2012-2013 Final General Fund Budget (PDE-2028)

AUN: 114064003 Kutztown Area SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-1

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	17,537,143
6112	Interim Real Estate Taxes	90,000
6113	Public Utility Realty Tax	26,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	12,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	39,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	69,000
6150	Current Act 511 Taxes - Proportional Assessments	1,516,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	769,800
6500	Earnings on Investments	49,000
6700	Revenues from District Activities	19,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	307,279
6910	Rentals	25,000
6920	Contributions and Donations From Private Sources / Capital Contributions	15,000
6940	Tuition from Patrons	9,000
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	13,000
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>20,496,222</b>

2012-2013 Final General Fund Budget (PDE-2028)

AUN: 114064003 Kutztown Area SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-2

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	3,104,935
7140	Charter Schools	0
7160	Tuition for Orphans and Children Placed in Private Homes	23,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	18,838
7230	Alternative Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	862,363
7272	Early Intervention	0
7280	Adult Literacy	0
7291	Educational Assistance Program (Tutoring)	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	716,059
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	280,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	31,000
7340	State Property Tax Reduction Allocation	612,651
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7502	Dual Enrollment Grants	0
7503	Project 720 / High School Reform	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	498,797
7820	State Share of Retirement Contributions	803,233
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>6,950,876</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM FEDERAL SOURCES</b>		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmt. of the Disadvantaged	204,012
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	64,645
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V – Promotg. Informed Parental Choice & Innov. Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8799	ARRA - Miscellaneous	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	77,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>345,657</b>

2012-2013 Final General Fund Budget (PDE-2028)

AUN: 114064003 Kutztown Area SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-4

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>OTHER FINANCING SOURCES</b>		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	500
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	<b>OTHER FINANCING SOURCES</b>	<b>500</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>27,793,255</b>

Act 1 Index (current): 1.7%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$17,537,143</b>
<b>Amount of Tax Relief for Homestead Exclusions +</b>	<b><u>\$612,651</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$18,149,794</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$19,338,912</b>
	<b>Berks</b>

		<b>Total</b>
<hr/>		
<b>2011-12 Data</b>		
a. Assessed Value	\$670,837,597	\$670,837,597
b. Real Estate Mills	28.2770	
<b>I. 2012-13 Data</b>		
c. 2010 STEB Market Value	\$915,630,761	\$915,630,761
d. Assessed Value	\$672,477,700	\$672,477,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2011-12 Calculations</b>		
f. 2011-12 Tax Levy	\$18,969,275	\$18,969,275
(a * b)		
<b>2012-13 Calculations</b>		
<b>II. g. Percent of Total Market Value</b>	100.00000%	100.00000%
h. Rebalanced 2011-12 Tax Levy	\$18,969,275	\$18,969,275
(f Total * g)		
i. Base Mills Subject to Index	28.2770	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	93.65000%	93.65000%
k. Tax Levy Needed	\$19,338,912	\$19,338,912
(Approx. Tax Levy * g)		
<b>III. I. 2012-13 Real Estate Tax Rate</b>	<b>28.7577</b>	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$19,338,912	\$19,338,912
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,726,261
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$17,537,143
(n * Est. Pct. Collection)		
<hr/>		



Act 1 Index (current): 1.7%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$17,537,143

Amount of Tax Relief for Homestead Exclusions + \$612,651

Total Approx. Tax Revenue: \$18,149,794

Approx. Tax Levy for Tax Rate Calculation: \$19,338,912

Berks

Total

**Index Maximums**

	p. Maximum Mills Based On Index (i * (1 + Index))	28.7577	
	q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000
	r. Maximum Tax Levy Based On Index (p / 1000) * d	\$19,338,912	\$19,338,912
<b>IV.</b>	s. Millage Rate within Index? (If l > p Then No)	Yes	
	t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0
	u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

**Information Related to Property Tax Relief**

	Assessed Value Exclusion per Homestead	\$6,194	
	Number of Homestead/Farmstead Properties	3,451	3,451
<b>V.</b>	Median Assessed Value of Homestead Properties		\$101,400

Act 1 Index (current): 1.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$17,537,143
Amount of Tax Relief for Homestead Exclusions +	<u>\$612,651</u>
Total Approx. Tax Revenue:	\$18,149,794
Approx. Tax Levy for Tax Rate Calculation:	\$19,338,912
	Berks

**Total**

---

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$612,651	Lowering RE Tax Rate	\$0	\$612,651
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$612,651</u>

2012-2013 Final General Fund Budget (PDE-2028)

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

Page D-1

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Berks	672,477,700	28.7577	19,338,912			93.65000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	<u>672,477,700</u>		<u>19,338,912</u>	-	<u>612,651</u>	=	<u>18,726,261</u>
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>				5.00			<u>39,000</u>

6140 Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	39,000	39,000
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	30,000	30,000
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			<u>69,000</u>	<u>69,000</u>

6150 Current Act 511 Taxes - Proportional Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.50%	0.00%	1,375,000	1,375,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	100,000	100,000
6154 Amusement Taxes	5.00%	0.00%	41,000	41,000
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			<u>1,516,000</u>	<u>1,516,000</u>

**Total Act 511, Current Taxes**

Act 511 Tax Limit	---	915,630,761	X	12	10,987,569
		Market Value		Mills	(511 Limit)



ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	10,829,652	
1200	Special Programs - Elementary/Secondary	3,909,879	
1300	Vocational Education	1,111,460	
1400	Other Instructional Programs - Elementary/Secondary	185,916	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	4,904	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>16,041,811</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	917,799	
2200	Support Services - Instructional Staff	1,299,361	
2300	Support Services - Administration	1,329,478	
2400	Support Services - Pupil Health	333,507	
2500	Support Services - Business	396,560	
2600	Operation & Maintenance of Plant Services	2,996,899	
2700	Student Transportation Services	1,207,635	
2800	Support Services - Central	145,589	
2900	Other Support Services	27,000	
	<b>Total 2000 Support Services</b>	<b>8,653,828</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	501,211	
3300	Community Services	19,650	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>520,861</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>0</b>	
	<b>Total Estimated Expenditures</b>		<b>25,216,500</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	2,523,376	
5200	Interfund Transfers - Out	732,000	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	264,000	
	<b>Total Other Financing Uses</b>		<b>3,519,376</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>28,735,876</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>28,735,876</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>4,832,379</b>
	<b>Total Appropriations and Ending Fund Balances</b>		<b>33,568,255</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000</b>	<b>INSTRUCTION</b>	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	6,677,896
200	Personnel Services-Employee Benefits	2,890,677
300	Purchased Professional & Technical Services	11,800
400	Purchased Property Services	371,802
500	Other Purchased Services	529,341
600	Supplies	311,227
700	Property	36,909
800	Other Objects	0
	Total Regular Programs - Elementary/Secondary	10,829,652
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,167,272
200	Personnel Services-Employee Benefits	1,005,382
300	Purchased Professional & Technical Services	274,000
400	Purchased Property Services	0
500	Other Purchased Services	409,550
600	Supplies	48,775
700	Property	4,900
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	3,909,879
1300	Vocational Education	
100	Personnel Services-Salaries	262,889
200	Personnel Services-Employee Benefits	105,695
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	724,351
600	Supplies	18,525
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,111,460
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	117,922
200	Personnel Services-Employee Benefits	38,644
300	Purchased Professional & Technical Services	26,200
400	Purchased Property Services	0
500	Other Purchased Services	3,150
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	185,916

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	0
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	4,904
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	4,904
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
<b>Total Instruction</b>		<b>16,041,811</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	644,487
200	Personnel Services-Employee Benefits	243,689
300	Purchased Professional & Technical Services	17,000
400	Purchased Property Services	0
500	Other Purchased Services	3,979
600	Supplies	8,644
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Personnel	917,799
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	662,783
200	Personnel Services-Employee Benefits	320,349
300	Purchased Professional & Technical Services	101,700
400	Purchased Property Services	0
500	Other Purchased Services	44,325
600	Supplies	165,054
700	Property	3,250
800	Other Objects	1,900
	Total Support Services - Instructional Staff	1,299,361
2300	Support Services - Administration	
100	Personnel Services-Salaries	732,602
200	Personnel Services-Employee Benefits	336,322
300	Purchased Professional & Technical Services	144,460
400	Purchased Property Services	0
500	Other Purchased Services	48,038
600	Supplies	39,165
700	Property	3,036
800	Other Objects	25,855
	Total Support Services - Administration	1,329,478
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	200,047
200	Personnel Services-Employee Benefits	64,240
300	Purchased Professional & Technical Services	59,000
400	Purchased Property Services	0
500	Other Purchased Services	1,220
600	Supplies	9,000
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	333,507



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	226,311
200	Personnel Services-Employee Benefits	119,686
300	Purchased Professional & Technical Services	34,700
400	Purchased Property Services	9,900
500	Other Purchased Services	1,350
600	Supplies	3,113
700	Property	1,000
800	Other Objects	500
	Total Support Services - Business	396,560
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	863,967
200	Personnel Services-Employee Benefits	539,779
300	Purchased Professional & Technical Services	9,750
400	Purchased Property Services	941,043
500	Other Purchased Services	117,015
600	Supplies	484,345
700	Property	40,000
800	Other Objects	1,000
	Total Operation & Maintenance of Plant Services	2,996,899
2700	Student Transportation Services	
100	Personnel Services-Salaries	91,942
200	Personnel Services-Employee Benefits	51,684
300	Purchased Professional & Technical Services	5,000
400	Purchased Property Services	6,500
500	Other Purchased Services	991,924
600	Supplies	32,185
700	Property	28,000
800	Other Objects	400
	Total Student Transportation Services	1,207,635
2800	Support Services - Central	
100	Personnel Services-Salaries	95,988
200	Personnel Services-Employee Benefits	45,901
300	Purchased Professional & Technical Services	750
400	Purchased Property Services	0
500	Other Purchased Services	1,150
600	Supplies	1,000
700	Property	100
800	Other Objects	700
	Total Support Services - Central	145,589

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	27,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	27,000
<b>Total Support Services</b>		<b>8,653,828</b>
<b>3000</b>	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	285,406
200	Personnel Services-Employee Benefits	91,875
300	Purchased Professional & Technical Services	36,800
400	Purchased Property Services	0
500	Other Purchased Services	47,800
600	Supplies	33,530
700	Property	0
800	Other Objects	5,800
	Total Student Activities	501,211

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	19,650
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	19,650
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	<b>Total Operation of Non-instructional Services</b>	<b>520,861</b>
<b>4000</b>	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>0</b>
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	803,376
900	Other Uses of Funds	1,720,000
	Total Debt Service	2,523,376
5200	Interfund Transfers - Out	
900	Other Uses of Funds	732,000
	Total Interfund Transfers - Out	732,000

2012-2013 Final General Fund Budget (PDE-2028)

AUN: 114064003 Kutztown Area SD

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-7

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
5300	Transfers Involving Component Units		
900	Other Uses of Funds	0	
	Total Transfers Involving Component Units	0	
5900	Budgetary Reserve		
800	Other Objects	264,000	
	Total Budgetary Reserve	264,000	
	<b>Total Other Expenditures and Financing Uses</b>	<b>3,519,376</b>	
<b>TOTAL EXPENDITURES</b>			<b>28,735,876</b>

	<u>06/30/2012 Estimate</u>	<u>06/30/2013 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	8,000,000	7,000,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	50,000	50,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	250,000	250,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
<b>Total Cash and Short-Term Investments</b>	<b>8,300,000</b>	<b>7,300,000</b>
<b><u>LONG-TERM INVESTMENTS</u></b>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
<b>Total Long-Term Investments</b>	<b>0</b>	<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>8,300,000</b>	<b>7,300,000</b>

	<u>06/30/2012 Estimate</u>	<u>06/30/2013 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	281,000	400,000
Bonds Payable	20,720,000	19,000,000
Lease-Purchase Obligations	130,664	550,000
Accumulated Compensated Absences	364,000	414,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	21,495,664	20,364,000
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	3,000,000	3,000,000
Other Funds	30,000	30,000
TOTAL SHORT-TERM PAYABLES	3,030,000	3,030,000
<b>TOTAL INDEBTEDNESS</b>	<b><u>24,525,664</u></b>	<b><u>23,394,000</u></b>

2012-2013 Final General Fund Budget (PDE-2028)

AUN: 114064003 Kutztown Area SD

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Fund Balance Summary (FBS)

Page J-1

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>Future Capital Projects, \$523,000; Future PSERS Contributions, \$1,050,000; Amount Due CTC, \$236,000, Future Development KVA \$200,000</i>	2,009,000
0840	Estimated Ending Assigned Fund Balance Explanation: <i>Budgeted Deficit and Budget Reserve</i>	950,000
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Necessary balance to insure smooth cash flow and unanticipated expenditures</i>	1,873,379
	<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>4,832,379</b>
5900	<b>Budgetary Reserve</b> Explanation: <i>Amount reserved for unanticipated expenditures</i>	<b>264,000</b>
	<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>5,096,379</b>
	<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b> Explanation: <i>Prepaid Expenditures</i>	<b>250,000</b>

