

BATH COUNTY SCHOOL BOARD

AGENDA ITEM: INFORMATION { } ACTION { X } CLOSED MEETING { }

SUBJECT: **SUPERINTENDENT'S REPORT - ACTION**

Approve Adjusted Budget for 2012-2013

BACKGROUND: **On June 12, 2012 the Board of Supervisors appropriated, by bottom line, \$9,271,517 for the School Fund and \$576,072 for the School Food Fund for 2012-2013. (See attached Resolution 112-12.)**

Accordingly, the budget approved by the School Board on March 20, 2012 has been adjusted to the appropriated amounts. Primary adjustments were to accommodate VRS requirements and health insurance enrollment.

RECOMMENDATION: **Approval is recommended for submission to the County Administrator.**

RESOLUTION 112-12
FY 2013 BUDGET APPROPRIATIONS RESOLUTION

BE IT RESOLVED by the Board of Supervisors of Bath County that the following fund appropriations be and hereby are made for the period of July 1, 2012 through June 30, 2013.

FURTHER, BE IT RESOLVED that the County Treasurer is hereby authorized and directed to transfer no more than \$7,278,858 from the General Fund (Fund 1) to the School Fund (Fund 3) as needed to meet the School Fund appropriation by bottom-line; and

FURTHER, BE IT RESOLVED that the County Treasurer is hereby authorized and directed to transfer no more than \$276,501 from the General Fund (Fund 1) to the School Food Fund (Fund 5) as needed to meet the School Food Fund appropriation by bottom-line; and

FURTHER, BE IT RESOLVED that the County Treasurer is hereby authorized and directed to transfer no more than \$238,575 from the General Fund (Fund 1) to the Virginia Public Assistance (VPA) Fund. (Fund 4), as needed to meet the VPA Fund appropriation by categories.

FUND 1 – GENERAL FUND

LEGISLATIVE

Board of Supervisors	\$ 151,053
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GENERAL AND FINANCIAL ADMINISTRATION

County Administration	219,318
Commissioner of Revenue	213,604
Assessor	0
Equalization Board	0
Treasurer	221,396
Data Processing	59,475

BOARD OF ELECTIONS

Electoral Board	67,703
Registrar	57,610

JUDICIAL ADMINISTRATION

Circuit Court	21,485
General District Court	19,143
Magistrate's Office	1,415
Clerk, Circuit Court	231,662
Commonwealth's Attorney	111,422

PUBLIC SAFETY

Sheriff	1,041,958
Fire Department	233,866
Rescue	143,347
Regional Jail Authority	100,000
Planning, Building and Zoning	174,051
Animal Control	124,139
E-911, Emergency Communications	152,989
Medical Examiner	200

PUBLIC WORKS

Sanitation and Waste Removal	995,200
Buildings & Grounds	239,151

HEALTH

Local Health Department	77,744
Mental Health Services	29,087
Public Welfare Contributions	66,352

HIGHER EDUCATION

Dabney S. Lancaster Community College	3,749
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PARKS, RECREATION AND CULTURAL

Parks and Recreation	397,577
Regional Library Contribution	134,885

COMMUNITY DEVELOPMENT

Planning	1,548,759
Soil and Water Conservation District	127,759
VPI & VSU Coop. Ext. Serve	43,060
Va. Juv. Crime Control Act	9,500

NON-DEPARTMENTAL

Non-Dept. Benefits	8,500
Fringe Benefits	82,163
Reserves For Operating (Fund Balance)	6,000,000
Contingencies	693,824
Capital Projects	537,675
Debt Service	1,045,500

Total General Fund **\$15,386,321**
FUND 3 - SCHOOL FUND

School Fund Expenditures	9,271,517
Total School Fund	\$ 9,271,517

FUND 4 – VIRGINIA PUBLIC ASSISTANCE / DSS

Subsidized Adoption	9,000
Comprehensive Services	85,502
Department of Social Services	438,600
Aged & Disabled	6,600
Purchased Services	44,373
Child Care	2,500
Total VPA Fund	\$ 586,575

FUND 5 – SCHOOL FOOD FUND

School Food Fund Expenditures	576,072
Total School Food Fund	\$ 576,072

FUND 15 – TOURISM MARKETING FUND

Marketing Expenditures and Reserves	361,871
Total Tourism Marketing Fund	\$ 361,871

FUND 16 – TOURISM CAPITAL FUND

Capital Expenditures and Reserves	404,090
Total Tourism Capital Fund	\$ 404,090

Supervisor _____ moved, seconded by Supervisor _____, to approve Resolution 112-12, FY 2013 Budget Appropriations Resolution.

A roll call vote was taken as follows:

Supervisor Collins, Aye; Supervisor Fry, Aye;
Supervisor Perdue, Aye; Supervisor McWilliam, Aye

and Chairman Gilcrest, bye

DESCRIPTION	10-11		11-12	12-13		
	BUDGET	ACTUAL	BUDGET	BUDGET	\$ DIFF	% DIFF
REVENUES:						
GENERAL SCHOOL FUND:						
STATE FUNDS (Including Sales Tax)	\$1,614,071	\$1,634,105	\$1,628,151	\$1,590,211	(\$37,940)	-2.33%
FEDERAL FUNDS	\$650,566	\$645,914	\$507,660	\$380,893	(\$126,767)	-24.97%
COUNTY FUNDS	\$6,033,106	\$6,033,106	\$6,447,505	\$7,278,858	\$831,353	12.89%
OTHER FUNDS	\$21,555	\$27,395	\$21,555	\$21,555	\$0	0.00%
TOTAL GENERAL SCHOOL FUND REVENUES	\$8,319,298	\$8,340,519	\$8,604,871	\$9,271,517	\$666,646	7.75%
FOOD SERVICE FUND:						
STATE SCHOOL FOOD SERVICES FUNDS	\$4,269	\$4,071	\$4,269	\$4,071	(\$198)	-4.64%
FEDERAL SCHOOL FOOD SERVICES FUNDS	\$106,122	\$146,924	\$100,500	\$130,500	\$30,000	29.85%
COUNTY SCHOOL FOOD SERVICES FUNDS	\$224,108	\$224,108	\$257,203	\$276,501	\$19,298	7.50%
CASH RECEIPTS/INTEREST	\$165,000	\$168,708	\$165,000	\$165,000	\$0	0.00%
TOTAL FOOD SERVICE FUND	\$499,499	\$543,810	\$526,972	\$576,072	\$49,100	9.32%
TOTAL REVENUES	\$8,818,797	\$8,884,330	\$9,131,843	\$9,847,588	\$716,745	7.84%
EXPENDITURES:						
INSTRUCTION	\$5,633,488	\$5,551,718	\$5,757,167	\$6,216,596	\$459,429	7.98%
ADMINISTRATION, ATTENDANCE & HEALTH	\$370,980	\$368,821	\$382,993	\$405,801	\$22,808	5.96%
PUPIL TRANSPORTATION	\$766,028	\$766,008	\$812,311	\$896,241	\$83,930	10.33%
OPERATIONS & MAINTENANCE	\$1,263,669	\$1,263,662	\$1,371,531	\$1,469,061	\$97,530	7.11%
TECHNOLOGY	\$285,133	\$285,111	\$280,869	\$283,817	\$2,948	1.05%
TOTAL GENERAL FUND OPERATING EXPENDITURES	\$8,319,298	\$8,235,320	\$8,604,871	\$9,271,517	\$666,646	7.75%
SCHOOL FOOD SERVICE	\$499,499	\$499,453	\$526,972	\$576,072	\$49,100	9.32%
TOTAL OPERATING EXPENDITURES	\$8,818,797	\$8,734,773	\$9,131,843	\$9,847,588	\$716,746	7.84%
PER PUPIL AMOUNT	\$13,769	\$13,855	\$15,094	\$16,277	\$1,183	7.84%
# PUPILS	635	\$630	\$605	605	0	0.00%
FACILITIES	\$0	\$0	\$0	\$0	\$0	
COUNTY DEBT RETIREMENT	\$0	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES	\$8,818,797	\$8,734,773	\$9,131,843	\$9,847,588	\$716,746	7.84%

Budget approved by the Bath County School Board on June 25, 2012 to balance appropriation from the Bath County Board of Supervisors.

Signed: _____
 School Board Chairman

Signed: _____
 Superintendent/Clerk of the Board

Date: _____

Date: _____

DESCRIPTION	10-11		11-12	12-13		
	BUDGET	ACTUAL	BUDGET	BUDGET	\$ DIFF	% DIFF
REVENUES IN DETAIL:						
STATE FUNDS:						
STATE SALES TAX	\$552,140	\$573,784	\$594,876	\$598,885		
BASIC AID	\$663,002	\$624,257	\$621,424	\$587,780		
FREE/RENTAL TEXTBOOK SYSTEMS	\$6,672	\$6,625	\$4,908	\$10,857		
VOCATIONAL SOQ	\$31,496	\$31,270	\$30,008	\$32,791		
CAREER AND TECHNICAL EDUCATION	\$9,795	\$9,098	\$8,225	\$8,245		
SPECIAL EDUCATION SOQ	\$118,618	\$117,766	\$113,014	\$78,045		
GIFTED EDUCATION SOQ	\$5,715	\$5,674	\$5,324	\$5,566		
PREVENTION, INTERVENTION & REMEDIATION	\$9,144	\$9,078	\$8,591	\$13,189		
VRS RETIREMENT	\$24,130	\$23,957	\$35,090	\$61,468		
SOCIAL SECURITY INSTRUCTIONAL	\$40,767	\$40,474	\$38,841	\$36,784		
GROUP LIFE INSTRUCTIONAL	\$1,524	\$1,513	\$1,452	\$2,299		
ENROLLMENT LOSS	\$0	\$0	\$0	\$0		
AT RISK	\$6,730	\$6,681	\$6,414	\$10,370		
K-3 CLASS SIZE	\$0	\$0	\$0	\$0		
SCHOOL COMPUTERS - TECHNOLOGY	\$128,000	\$128,000	\$128,000	\$128,000		
REMEDIAL SUMMER SCHOOL	\$4,580	\$3,023	\$3,023	\$0		
EARLY READING INTERVENTION	\$1,215	\$1,823	\$1,823	\$3,122		
HOMEBOUND	\$143	\$124	\$132	\$9		
ENGLISH AS A SECOND LANGUAGE	\$1,295	\$1,835	\$2,643	\$2,385		
LOTTERY	\$0	\$0	\$0	\$0		
SOL ALGEBRA READINESS	\$1,246	\$1,246	\$1,246	\$2,557		
INDIVIDUAL STUDENT ALT. ED. PROGRAM	\$7,859	\$7,859	\$7,859	\$7,859		
SUPP. SUPPORT FOR SCHOOL OPERATING	\$0	\$0	\$15,258	\$0		
OTHER STATE FUNDS	\$0	\$40,019	\$0	\$0		
TOTAL STATE FUNDS	\$1,614,071	\$1,634,105	\$1,628,151	\$1,590,211	(\$37,940)	-2.33%

DESCRIPTION	10-11		11-12	12-13		
	BUDGET	ACTUAL	BUDGET	BUDGET	\$ DIFF	% DIFF
FEDERAL FUNDS:						
TITLE I-A (Remediation)	\$53,000	\$64,908	\$65,000	\$65,000		
TITLE II-A (Eisenhower Funds)	\$27,000	\$27,336	\$26,800	\$26,800		
TITLE III	\$0	\$0	\$850	\$850		
TITLE IV-A SAFE & DRUG FREE SCHOOLS ACT	\$0	\$1,707	\$0	\$0		
TITLE VI-B (Special Education)	\$158,000	\$155,991	\$106,000	\$106,000		
TITLE VI-B (RTI Grant)	\$0	\$0	\$0	\$0		
MEDICAID	\$15,000	\$11,329	\$7,500	\$7,500		
FOREST RESERVE FUNDS	\$130,010	\$134,025	\$130,010	\$0		
VOCATIONAL EDUCATION (Carl Perkins Funds)	\$7,847	\$8,995	\$8,000	\$8,000		
RURAL EDUCATION ACHIEVEMENT GRANT	\$30,114	\$30,114	\$29,000	\$32,243		
FEDERAL STIMULUS STABILIZATION FUNDS	\$69,595	\$75,217	\$0	\$0		
FEDERAL STIMULUS SUPPLEMENTAL FUNDS	\$0	\$0	\$0	\$0		
PAYMENT IN LIEU OF TAXES	\$160,000	\$134,671	\$134,500	\$134,500		
OTHER FEDERAL FUNDS	\$0	\$1,621	\$0	\$0		
TOTAL FEDERAL FUNDS	\$650,566	\$645,914	\$507,660	\$380,893	(\$126,767)	-24.97%
COUNTY FUNDS:						
OPERATION	\$6,033,106	\$6,033,106	\$6,447,505	\$7,278,858		
TOTAL COUNTY FUNDS	\$6,033,106	\$6,033,106	\$6,447,505	\$7,278,858	\$831,353	12.89%
OTHER FUNDS:						
REBATES	\$5,000	\$18,164	\$5,000	\$5,000		
TUITION FROM OUT OF COUNTY RESIDENTS	\$6,800	\$7,350	\$6,800	\$6,800		
AUCTION	\$1,500	\$633	\$1,500	\$1,500		
GED TESTING	\$500	\$405	\$500	\$500		
FACILITY USE	\$1,000	\$843	\$1,000	\$1,000		
ATHLETIC REIMBURSEMENT	\$5,755	\$0	\$5,755	\$5,755		
NON-RECURRING REVENUE	\$1,000	\$0	\$1,000	\$1,000		
TOTAL OTHER FUNDS	\$21,555	\$27,395	\$21,555	\$21,555	\$0	0.00%
FOOD SERVICE FUND RECEIPTS IN DETAIL:						
STATE SCHOOL FOOD SERVICES FUNDS	\$4,269	\$4,071	\$4,269	\$4,071		
FEDERAL SCHOOL FOOD SERVICES FUNDS	\$106,122	\$146,924	\$100,500	\$130,500		
COUNTY SCHOOL FOOD SERVICES FUNDS	\$224,108	\$224,108	\$257,203	\$276,501		
CASH RECEIPTS	\$165,000	\$168,708	\$165,000	\$165,000		
TOTAL FOOD SERVICE RECEIPTS	\$499,499	\$543,810	\$526,972	\$576,072	\$49,100	9.32%

DESCRIPTION	10-11		11-12	12-13		
	BUDGET	ACTUAL	BUDGET	BUDGET	\$ DIFF	% DIFF
EXPENDITURES IN DETAIL:						
INSTRUCTION:						
PERSONNEL AND OTHER INSTRUCTION:						
SALARY - ELEMENTARY PRINCIPALS	\$63,446	\$71,446	\$72,739	\$137,248		
SALARY - SECONDARY PRINCIPAL	\$74,071	\$74,071	\$75,683	\$65,720		
SALARY - ASST. PRINCIPAL /VOCATIONAL DIR	\$39,863	\$39,863	\$0	\$0		
SALARY-INSTRUCTIONAL DIRECTORS	\$68,298	\$86,804	\$88,451	\$93,308		
SALARY - PUPIL PERS. SERV./COUNSELORS	\$193,301	\$197,393	\$200,502	\$211,782		
SALARY - LIBRARY/MEDIA SPECIALISTS	\$108,453	\$108,452	\$110,307	\$116,565		
SALARY - TEACHERS	\$2,727,569	\$2,675,020	\$2,651,980	\$2,836,049		
COMPENSATION-SUBSTITUTE TEACHERS	\$80,048	\$69,780	\$80,048	\$80,048		
COMPENSATION-HOMEBOUND INSTRUCTION	\$3,500	\$45	\$3,500	\$3,500		
SALARY - INSTRUCTIONAL SECRETARIES	\$220,455	\$218,475	\$221,757	\$235,062		
SALARY - INSTRUCTIONAL AIDES	\$259,297	\$274,319	\$273,490	\$288,905		
SALARY - COMPUTER LAB MANAGERS	\$17,276	\$16,883	\$17,068	\$18,092		
INSTRUCTIONAL SUPPORT STAFF OVERTIME	\$4,044	\$0	\$4,044	\$4,044		
STAFF RETIREMENT LEAVE PAYOUT	\$6,000	\$0	\$6,000	\$6,000		
TRAVEL OF INSTRUCTIONAL PERSONNEL	\$3,000	\$574	\$3,000	\$3,000		
IN-SERVICE TRAINING	\$45,000	\$16,284	\$45,000	\$45,000		
OTHER INSTRUCTIONAL COSTS	\$123,303	\$121,262	\$121,165	\$154,658		
INSTRUCTIONAL SUPPLIES	\$249,557	\$214,253	\$252,277	\$269,908		
LIBRARY BOOKS, SUPPLIES, & PERIODICALS	\$25,065	\$27,300	\$25,065	\$25,065		
TEXTBOOKS	\$20,072	\$40,424	\$37,000	\$52,000		
TOTAL PERSONNEL AND OTHER INSTR.	\$4,331,618	\$4,252,649	\$4,289,076	\$4,645,954	\$356,878	8.32%
SUMMER SCHOOL:						
COMPENSATION-INSTRUCTIONAL PERSONNEL	\$5,600	\$5,310	\$5,600	\$3,000		
MATERIALS	\$500	\$0	\$500	\$500		
TOTAL SUMMER SCHOOL	\$6,100	\$5,310	\$6,100	\$3,500	(\$2,600)	-42.62%
GED PROGRAM:						
COMPENSATION-INSTRUCTIONAL PERSONNEL	\$800	\$0	\$1,000	\$2,000		
TOTAL GED PROGRAM	\$800	\$0	\$1,000	\$2,000	\$1,000	100.00%
HOSPITALIZATION	\$619,266	\$647,320	\$704,392	\$680,126	(\$24,265)	-3.44%
FIXED CHARGES (INSTRUCTION):						
WORKER'S COMPENSATION EXPENSES	\$13,357	\$9,697	\$13,357	\$13,357		
F.I.C.A.	\$294,959	\$279,693	\$291,554	\$313,598		
V.R.S.	\$329,927	\$319,156	\$413,159	\$459,276		
GROUP LIFE	\$11,944	\$10,009	\$10,210	\$46,873		
RETIREE HEALTH INSURANCE CREDIT	\$21,717	\$21,445	\$21,880	\$43,722		
UNEMPLOYMENT	\$3,800	\$6,439	\$6,439	\$8,189		
TOTAL FIXED CHARGES (INSTRUCTION)	\$675,705	\$646,439	\$756,599	\$885,015	\$128,416	16.97%
TOTAL INSTRUCTION	\$5,633,488	\$5,551,718	\$5,757,167	\$6,216,596	\$459,429	7.98%

DESCRIPTION	10-11		11-12	12-13		
	BUDGET	ACTUAL	BUDGET	BUDGET	\$ DIFF	% DIFF
ADMINISTRATION, ATTENDANCE & HEALTH						
COMPENSATION OF BOARD MEMBERS	\$15,000	\$14,875	\$15,000	\$15,000		
SALARY - SUPERINTENDENT	\$87,000	\$87,592	\$89,610	\$94,987		
SALARY - BUSINESS MANAGER	\$40,987	\$41,579	\$45,822	\$48,571		
SALARY - ADMINISTRATIVE SUPPORT STAFF	\$31,617	\$31,617	\$32,566	\$34,520		
ADMINISTRATIVE SUPPORT STAFF OVERTIME	\$2,000	\$2,517	\$2,000	\$2,000		
AUDITING EXPENSES	\$3,900	\$3,900	\$3,900	\$3,900		
POSTAGE	\$3,000	\$2,263	\$3,000	\$3,000		
TRAVEL EXPENSES OF SCHOOL BOARD	\$5,200	\$4,010	\$5,200	\$5,200		
OTHER ADMINISTRATION	\$12,000	\$12,859	\$12,000	\$12,000		
STATIONARY, OFFICE SUPPLIES	\$5,711	\$4,982	\$5,711	\$5,750		
SPEECH PATHOLOGY SERVICES	\$63,500	\$72,911	\$62,000	\$69,500		
SCHOOL NURSE	\$31,292	\$28,071	\$31,081	\$34,020		
ADVANCED DEGREE SUPPLEMENTS	\$7,000	\$6,500	\$3,000	\$3,000		
CONTRACTED FIXED CHARGES	\$3,000	\$1,500	\$3,000	\$3,000		
HOSPITALIZATION	\$22,619	\$18,722	\$27,912	\$26,710		
FIXED CHARGES (ADMIN.,ATTEND., HLTH):						
WORKER'S COMPENSATION EXPENSES	\$876	\$773	\$876	\$876		
F.I.C.A.	\$17,593	\$15,766	\$16,760	\$17,755		
V.R.S.	\$16,258	\$16,068	\$21,178	\$21,114		
GROUP LIFE	\$601	\$504	\$523	\$2,155		
RETIREE HEALTH INSURANCE CREDIT	\$1,092	\$1,080	\$1,122	\$2,010		
UNEMPLOYMENT	\$733	\$733	\$733	\$733		
TOTAL FIXED CHARGES (ADMIN., ATTEND., HLTH)	\$37,153	\$34,924	\$41,191	\$44,643	\$3,452	8.38%
TOTAL ADMIN., ATTEND., & HLTH	\$370,980	\$368,821	\$382,993	\$405,801	\$22,808	5.96%

DESCRIPTION	10-11		11-12	12-13		
	BUDGET	ACTUAL	BUDGET	BUDGET	\$ DIFF	% DIFF
PUPIL TRANSPORTATION:						
SALARY - SUPERVISOR	\$32,117	\$32,709	\$33,081	\$35,066		
SALARY - BUS DRIVERS	\$312,737	\$316,465	\$313,870	\$330,782		
SALARY - GARAGE EMPLOYEES	\$26,765	\$27,836	\$27,567	\$33,852		
SALARY - SECRETARY	\$12,304	\$12,541	\$12,674	\$13,434		
COMPENSATION - BUS DRIVER SUBSTITUTES	\$17,700	\$13,150	\$17,700	\$17,700		
INSURANCE ON TRANSPORTATION VEHICLES	\$13,785	\$12,538	\$13,000	\$13,000		
SPECIAL EDUCATION TRANSPORTATION	\$28,700	\$29,748	\$28,700	\$29,300		
OTHER TRANSPORTATION COSTS	\$7,876	\$7,650	\$7,876	\$9,225		
REPAIRS	\$45,758	\$52,882	\$47,650	\$51,360		
GASOLINE, DIESEL & OIL	\$68,502	\$78,253	\$83,801	\$136,998		
REPLACEMENT OF FLEET VEHICLES	\$0	\$0	\$17,250	\$21,578		
HOSPITALIZATION	\$110,182	\$104,822	\$119,472	\$106,189		
FIXED CHARGES (TRANS.):						
WORKER'S COMPENSATION EXPENSES	\$15,353	\$6,364	\$15,353	\$15,353		
F.I.C.A.	\$31,812	\$30,943	\$32,695	\$34,718		
V.R.S.	\$38,428	\$36,413	\$37,837	\$39,227		
GROUP LIFE	\$1,154	\$935	\$963	\$4,388		
RETIREE HEALTH INSURANCE CREDIT	\$2,098	\$2,002	\$2,063	\$3,311		
UNEMPLOYMENT	\$758	\$758	\$758	\$758		
TOTAL FIXED CHARGES (TRANS.)	\$89,602	\$77,415	\$89,670	\$97,756	\$8,086	9.02%
TOTAL PUPIL TRANSPORTATION	\$766,028	\$766,008	\$812,311	\$896,241	\$83,930	10.33%

DESCRIPTION	10-11		11-12	12-13		
	BUDGET	ACTUAL	BUDGET	BUDGET	\$ DIFF	% DIFF
OPERATION & MAINTENANCE:						
SALARY - CUSTODIAL STAFF	\$231,841	\$233,734	\$259,462	\$273,870		
SALARY - MAINTENANCE SUPERVISOR	\$37,470	\$38,062	\$38,594	\$40,910		
ELECTRICAL SERVICES	\$315,975	\$277,290	\$311,211	\$305,098		
TELEPHONE SERVICES	\$24,000	\$14,760	\$24,000	\$24,750		
WATER/SEWAGE	\$37,300	\$39,368	\$39,028	\$39,576		
CUSTODIAL SUPPLIES	\$18,500	\$26,943	\$21,685	\$27,840		
HEATING OIL	\$162,100	\$163,652	\$209,587	\$209,587		
PROPANE	\$69,375	\$60,003	\$69,375	\$69,375		
OPERATION OF MAINTENANCE EQUIPMENT	\$1,500	\$1,768	\$1,500	\$3,500		
PLANT OPERATIONS - INSERVICE	\$800	\$0	\$800	\$800		
REPAIR/REPLACEMENT OF EQUIPMENT	\$57,014	\$76,961	\$67,150	\$140,056		
BUILDINGS & GROUNDS	\$44,500	\$60,126	\$43,750	\$46,250		
CONTRACTED SERVICES-EQUIPMENT	\$71,210	\$67,786	\$73,510	\$75,210		
TESTING/HAZARDOUS WASTE DISPOSAL	\$2,000	\$0	\$2,000	\$2,000		
INSURANCE	\$51,165	\$70,062	\$57,749	\$58,939		
REPLACEMENT OF EQUIPMENT	\$0	\$0	\$0	\$0		
HOSPITALIZATION	\$80,242	\$77,177	\$87,972	\$81,420		
FIXED CHARGES (OPER. & MAINT.):						
WORKER'S COMPENSATION EXPENSES	\$6,564	\$4,850	\$6,564	\$6,564		
F.I.C.A.	\$20,195	\$19,935	\$22,801	\$24,081		
V.R.S.	\$28,728	\$28,172	\$31,511	\$32,166		
GROUP LIFE	\$863	\$718	\$803	\$3,611		
RETIREE HEALTH INSURANCE CREDIT	\$1,568	\$1,539	\$1,720	\$2,701		
UNEMPLOYMENT	\$758	\$758	\$758	\$758		
TOTAL FIXED CHARGES (OPER. & MAINT.)	\$58,676	\$55,971	\$64,158	\$69,880	\$5,722	8.92%
TOTAL OPERATION & MAINTENANCE	\$1,263,669	\$1,263,662	\$1,371,531	\$1,469,061	\$97,530	7.11%
TECHNOLOGY:						
SALARY - LAB MANAGERS	\$51,828	\$50,344	\$51,205	\$54,277		
DIVISIONWIDE TECHNOLOGY SERVICES	\$96,150	\$63,892	\$96,150	\$86,175		
BCHS TECHNOLOGY EQUIPMENT & SERVICES	\$27,805	\$51,782	\$29,440	\$35,258		
MES TECHNOLOGY EQUIPMENT & SERVICES	\$19,555	\$41,859	\$42,570	\$29,738		
VES TECHNOLOGY EQUIPMENT & SERVICES	\$52,590	\$43,935	\$25,440	\$41,954		
SAB TECHNOLOGY EQUIPMENT & SERVICES	\$7,100	\$7,100	\$7,100	\$7,100		
HOSPITALIZATION	\$20,616	\$16,611	\$18,023	\$16,826		
FIXED CHARGES (TECHNOLOGY):						
WORKER'S COMPENSATION EXPENSES	\$124	\$132	\$124	\$125		
F.I.C.A.	\$3,863	\$4,058	\$3,917	\$4,152		
V.R.S.	\$4,509	\$4,439	\$5,802	\$6,329		
GROUP LIFE	\$167	\$139	\$143	\$646		
RETIREE HEALTH INSURANCE CREDIT	\$303	\$298	\$307	\$602		
UNEMPLOYMENT	\$522	\$522	\$647	\$635		
TOTAL FIXED CHARGES (TECHNOLOGY)	\$9,488	\$9,588	\$10,940	\$12,489	\$1,549	14.16%
TOTAL TECHNOLOGY	\$285,133	\$285,111	\$280,869	\$283,817	\$2,949	1.05%

DESCRIPTION	10-11		11-12	12-13		
	BUDGET	ACTUAL	BUDGET	BUDGET	\$ DIFF	% DIFF
SCHOOL FOOD SERVICES:						
SALARY - FOOD SERVICE STAFF	\$172,981	\$169,998	\$168,232	\$176,964		
SALARY - FOOD SERVICE SUPERVISOR	\$38,731	\$42,844	\$39,893	\$40,928		
COMPENSATION - COOK SUBSTITUTES	\$4,000	\$7,181	\$4,000	\$4,000		
FOOD COSTS	\$193,168	\$193,041	\$196,072	\$237,030		
FOOD SUPPLIES & SERVICES	\$8,868	\$6,425	\$35,010	\$44,686		
HOSPITALIZATION	\$48,846	\$45,819	\$50,159	\$37,390		
FIXED CHARGES (SCHOOL FOOD SERVICES):						
WORKER'S COMPENSATION EXPENSES	\$5,280	\$3,866	\$5,280	\$5,280		
F.I.C.A.	\$13,109	\$16,374	\$16,228	\$16,975		
V.R.S.	\$12,642	\$12,127	\$10,457	\$10,044		
GROUP LIFE	\$380	\$309	\$266	\$1,128		
RETIREE HEALTH INSURANCE CREDIT	\$690	\$662	\$571	\$843		
UNEMPLOYMENT	\$805	\$805	\$805	\$805		
TOTAL FIXED CHARGES (SCHL FOOD SERVICES)	\$32,906	\$34,143	\$33,606	\$35,074	\$1,468	4.37%
TOTAL SCHOOL FOOD SERVICES	\$499,499	\$499,453	\$526,972	\$576,072	\$49,100	9.32%
FACILITIES:						
NEW BUILDINGS / RENOVATIONS	\$0	\$0	\$0	\$0		
TOTAL FACILITIES	\$0	\$0	\$0	\$0	\$0	
DEBT AND FUND TRANSFERS:						
PAYMENT OF BONDS (VPSA)	\$0	\$0	\$0	\$0		
-- MILLBORO						
PAYMENT OF LITERARY FUND LOANS						
-- VALLEY GYM	\$0	\$0	\$0	\$0		
-- MERTZ	\$0	\$0	\$0	\$0		
PAYMENT OF TEMPORARY BONDS - BCHS	\$0	\$0	\$0	\$0		
INTEREST ON BONDS -- MILLBORO	\$0	\$0	\$0	\$0		
INTEREST ON LITERARY FUND LOANS						
-- VALLEY GYM	\$0	\$0	\$0	\$0		
-- MERTZ	\$0	\$0	\$0	\$0		
INTEREST ON TEMPORARY BONDS (3.5 MILLION)	\$0	\$0	\$0	\$0		
TOTAL DEBT AND FUND TRANSFERS	\$0	\$0	\$0	\$0	\$0	