BOYERTOWN AREA SCHOOL DISTRICT
BUDGET SUMMARY
GENERAL FUND ONLY
2016-2017

4/19/2016

Object	Description	Actual 2014-2015 Budget	Final 2015-2016 Budget	Proposed 2016-2017 Budget	Difference $ Difference	Difference % Difference
EXPENDITURES						
SALARY						
110	Administrative Wages	3,599,044	3,644,383	3,754,764	110,381	3.03%
120	Professional Wages	34,821,013	35,620,647	37,030,167	1,409,520	3.96%
130	Extra Duty Wages	815,745	937,560	794,000	(143,560)	-15.31%
140	Technical Wages	965,788	1,078,155	1,045,236	(32,919)	-3.05%
150	Clerical Wages	2,051,242	2,101,317	2,110,216	8,899	0.42%
160	Maintenance Wages	457,165	508,853	508,000	(853)	-0.17%
170	Custodial Wages	2,240,474	2,263,141	2,309,566	46,425	2.05%
180	Community Wages	20,000	20,000	20,000	-	0.00%
190	Para Professional Wages	2,501,548	2,357,792	2,685,262	327,470	13.89%
	Total Wages	47,472,019	48,531,848	50,257,211	1,725,363	3.56%
BENEFITS						
271	Health Insurance	7,605,961	8,172,919	8,690,034	517,115	6.33%
272	Dental Insurance	515,341	631,025	540,971	(90,054)	-14.27%
213	Life Insurance	47,320	48,306	48,713	407	0.84%
215	Vision Insurance	61,152	61,304	62,344	1,040	1.70%
217	Disability Insurance	29,285	29,665	30,600	935	3.15%
220	FICA & Medicare	3,540,548	3,581,480	3,772,655	191,175	5.34%
230	Retirement	10,278,312	12,103,854	14,815,367	2,711,513	22.40%
240	Tuition Reimbursement	153,596	250,000	150,000	(100,000)	-40.00%
250	Unemployment	16,876	30,000	20,000	(10,000)	-33.33%
260	Work Comp	337,558	257,484	297,647	40,163	15.60%
290	Other Benefits	42,295	30,500	45,000	14,500	47.54%
		22,628,244	25,196,537	28,473,331	3,276,794	13.00%
	TOTAL SALARY & BENEFITS	70,100,263	73,728,385	78,730,542	5,002,157	6.78%
PROFESSIONAL SERVICES		2,135,315	2,031,276	2,243,614	212,338	10.45%
CONTRACTED SERVICES		747,303	863,295	785,923	(77,372)	-8.96%
PURCHASED SERVICES		11,590,311	12,886,332	13,274,993	388,661	3.02%
SUPPLIES & TEXTBOOKS		3,367,723	3,944,239	3,930,464	(13,775)	-0.35%
EQUIPMENT		468,370	542,615	509,034	(33,581)	-6.19%
INTEREST & FEES		1,900,438	2,880,195	3,978,416	1,098,221	38.13%
DEBT SERVICE, INTERFUND TRANS.		5,385,000	5,881,238	5,170,000	(711,238)	-12.09%
	TOTAL OTHER EXPENDITURE	25,594,460	29,029,190	29,892,444	863,254	3.37%
TOTAL PROJECTED EXPENDITURES		95,694,723	102,757,575	108,622,986	5,865,411	6.13%
REVENUES						
6000	**LOCAL REVENUE**	66,950,942	68,015,773	69,521,774	1,506,001	2.21%
7000	**STATE REVENUE**	30,463,271	31,678,090	33,894,302	2,216,212	7.00%
8000	**FEDERAL REVENUE**				-	
9000	**OTHER REVENUE**	102,794	110,000	107,500	(2,500)	-2.27%
	COMMITTED PSERS FUND BALANCE		2,000,000	2,000,000	-	0.00%
	FUND BALANCE		600,000		(600,000)	-100.00%
	DEBT SERVICE TRANSFER IN		1,000,000	1,000,000	-	0.00%
TOTAL PROJECTED REVENUES		97,517,007	103,403,863	106,523,576	3,119,713	3.02%
PROJECTED SURPLUS (DEFICIT)		**1,822,284**	**646,288**	**(2,099,410)**		

	2015-2016	Tax at Act 1 Index		2016-2017
Berks	23.96	2.90%	24.65	0.69
Montgomery	23.86	2.90%	24.55	0.69
Average	23.91	2.90%	24.60	0.69