

BHASD 2018-19 Budget Change Summary

Initial Budget Revenues 31,431,372

Changes

Description	Function	Object	Department	Date	Amount
Increase special education subsidy to reflect \$25mm increase in Gov. budget	R7271			2/12/2018	8,183
Increase basic education subsidy to reflect \$100mm increase in Gov. budget	R7110			2/12/2018	30,492
Increase in interest revenue projection	R7510			2/26/2018	75,000
Proposed 1.4% millage rate increase	R6111			2/26/2018	263,071

Updated Budget Revenues 31,808,118

Initial Budget Expenditures 32,630,988

Changes

Description	Function	Object	Department	Date	Amount
Salary/benefit adjustment (elementary and federal programs)	1110-1190	100-299	Elem	2/12/2018	(77,838)
Adjust football transportation budget	3250	513	Athletics	2/19/2018	3,989
Reduce salary/benefit for HR position	2360	100-299	Superintendent	3/14/2018	(18,899)
HR Specialist position through BCIU	2831	330	Superintendent	3/14/2018	48,960
HS Baseball batting cages	3250	762	Athletics	3/14/2018	40,000
Remove facilities truck (purchased in 17-18)	2650	762	Facilities	3/14/2018	(48,000)
Add cameras for IS/MS and HS	2620	752	Facilities	3/14/2018	25,000
High School staffing changes	1110	100-299	High School	3/21/2018	(58,709)
Elementary School LTS salary change	1241	100-299	Elem School	3/21/2018	454

Updated Budget Expenditures 32,545,945

Total Deficit (737,827)

BHASD 2018-19 Salary Expenditure Detail

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Budget 2018-2019
110 - Administrative Salaries					
110 - Administrative Salaries	\$ 1,011,250	\$ 1,061,301	\$ 1,121,913	\$ 1,153,494	\$ 1,201,888
116 - Administrative Opt Out	13,822	14,030	30,742	37,464	44,256
Total Administrative Salaries	1,025,072	1,075,331	1,152,655	1,190,958	1,246,144
120 - Professional Salaries					
121 - Professional Regular Salaries	8,804,392	8,758,210	8,899,401	9,242,155	9,450,021
122 - Professional Substitute Salaries	132,797	-	3,278	-	-
123 - Professional OT Salaries	48,065	67,795	74,574	92,950	93,400
126 - Professional Opt Out	217,658	236,809	265,451	256,562	286,291
129 - Professional Long-term Substitutes	277,332	236,059	264,880	241,501	260,890
Total Professional Salaries	9,480,243	9,298,873	9,507,584	9,833,168	10,090,602
130 - Co-Curricular/Athletic Salaries					
130 - Co-Curricular/Athletics	228,828	234,799	220,914	249,525	240,325
Total Co-Curricular/Athletic Salaries	228,828	234,799	220,914	249,525	240,325
140/150 - Technical/Office/Clerical Salaries					
140/150 - Technical/Office/Clerical Salaries	689,024	724,544	733,463	734,150	757,943
142/152 - Technical/Office/Clerical Sub Salaries	3,487	745	709	800	300
143/153 - Technical/Office/Clerical OT Salaries	3,455	7,228	4,346	7,950	12,500
156 - Technical/Office/Clerical Opt Out	35,173	34,548	35,558	31,720	35,625
Total Professional Salaries	731,139	767,064	774,076	774,620	806,368
170/180 - Maintenance/Custodian Salaries					
170/181 - Maintenance/Custodian Salaries	555,478	535,367	519,693	546,903	526,203
172/182 - Maintenance/Custodian Sub Salaries	16,412	21,300	18,358	14,000	16,500
173/183 - Maintenance/Custodian OT Salaries	7,827	14,337	7,178	18,500	11,500
176/186 - Maintenance/Custodian Opt Out	6,581	5,385	5,735	6,137	6,228
Total Professional Salaries	586,298	576,389	550,964	585,540	560,431
190 - Instructional Assistant/Other					
190 - Instructional Assistant Salaries	17,844	16,057	16,563	17,883	17,847
192 - Instructional Assistant Subs	575	156	-	600	300
199 - Compensated Absences	-	-	-	-	-
Total Maintenance Salaries	18,419	16,213	16,563	18,483	18,147
Grand Total Expenditures	\$ 12,070,000	\$ 11,968,669	\$ 12,222,756	\$ 12,652,294	\$ 12,962,017

BHASD 2018-19 Benefit Expenditure Detail

	<u>Actual</u> <u>2014-2015</u>	<u>Actual</u> <u>2015-2016</u>	<u>Actual</u> <u>2016-2017</u>	<u>Budget</u> <u>2017-2018</u>	<u>Budget</u> <u>2018-2019</u>
213 - Life Insurance	\$ 11,746	\$ 11,032	10,057	11,564	11,752
214 - Long Term Disability	9,937	9,201	8,547	10,329	10,697
215 - Vision Insurance	12,862	13,405	10,536	11,761	12,586
219 - Other Group Insurance	11,271	11,277	10,570	11,115	7,871
220 - Social Security	900,953	890,668	906,759	964,655	991,160
230 - PSERS	2,521,058	2,953,509	3,738,060	4,070,345	4,194,202
240 - Tuition Reimbursement	66,405	56,771	57,529	81,500	64,000
250 - Unemployment Comp.	14,933	17,361	1,938	62,500	31,325
260 - Worker's Comp.	103,791	125,396	110,363	108,448	116,250
271 - Medical insurance	1,916,655	1,905,984	1,939,851	2,109,538	2,093,215
272 - Dental insurance	112,538	94,301	105,551	123,810	124,898
290 - Other Benefits	51,125	88,199	17,711	36,000	30,000
Grand Total Revenue	\$ 5,733,274	\$ 6,177,104	\$ 6,917,471	\$ 7,601,565	\$ 7,687,956