



**BETHLEHEM**  
AREA SCHOOL DISTRICT

**2021-2022  
Proposed  
General Fund  
Budget**

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May 10, 2021

**Bethlehem Area School District**  
**2021-22 Budget**  
**At A Glance**  
**May 10, 2021**

	<b>2019-20 Actual</b>	<b>2020-21 Budget</b>	<b>2021-22 Budget</b>		<b>Dollar Change</b>	<b>Percentage Change</b>
			<b>Jan 2021</b>	<b>May 2021</b>		
<b><u>Revenues:</u></b>						
Local	\$201,230,415	\$206,431,544	\$204,553,375	\$207,401,573	\$970,029	0.47%
State	\$76,689,787	\$79,614,228	\$80,300,408	\$79,925,385	\$311,157	0.39%
Other	\$96,262	\$4,135,655	\$2,080,000	\$2,080,000	(\$2,055,655)	-49.71%
Federal	\$6,603,095	\$11,812,216	\$12,344,353	\$18,344,405	\$6,532,189	55.30%
<b>Total Revenue</b>	<b>\$284,619,559</b>	<b>\$301,993,643</b>	<b>\$299,278,136</b>	<b>\$307,751,363</b>	<b>\$5,757,720</b>	<b>1.91%</b>
<b><u>Expenditures:</u></b>						
Instruction	\$125,722,502	\$131,275,951	\$136,126,735	\$137,187,172	\$5,911,221	4.50%
Support Services	\$62,335,460	\$68,978,599	\$68,713,337	\$70,685,294	\$1,706,695	2.47%
Non-Instr Svcs	\$3,131,670	\$3,201,480	\$2,939,932	\$2,919,900	(\$281,580)	-8.80%
Facilities	\$104,948	\$0	\$0	\$0	\$0	0.00%
Debt Svc/Transfers	\$26,585,892	\$27,367,528	\$27,662,464	\$29,812,467	\$2,444,939	8.93%
<b>BASD</b>	<b>\$217,880,471</b>	<b>\$230,823,558</b>	<b>\$235,442,467</b>	<b>\$240,604,833</b>	<b>\$9,781,275</b>	<b>4.24%</b>
<b>PSERS</b>	<b>\$36,300,075</b>	<b>\$38,935,319</b>	<b>\$40,639,682</b>	<b>\$40,936,251</b>	<b>\$2,000,932</b>	<b>5.14%</b>
<b>CHARTER SCHOOLS</b>	<b>\$29,854,387</b>	<b>\$32,234,766</b>	<b>\$33,938,600</b>	<b>\$33,938,600</b>	<b>\$1,703,834</b>	<b>5.29%</b>
<b>Total Expenditures</b>	<b>\$284,034,933</b>	<b>\$301,993,643</b>	<b>\$310,020,749</b>	<b>\$315,479,684</b>	<b>\$13,486,041</b>	<b>4.47%</b>
<b>Revenue/Expenditure GAP (R/E-GAP)</b>			<b>\$10,742,613</b>	<b>\$7,728,321</b>		<b>3.47%</b>
<b>Less PSERS</b>			\$1,704,363	\$2,000,932		0.55%
<b>Less Charter Schools</b>			\$1,703,834	\$1,703,834		0.55%
<b>Net Operational Gap</b>			<b>\$7,334,416</b>	<b>\$4,023,555</b>		<b>2.37%</b>

**However, BASD cannot raise tax millage above the Act 1 Index plus approved exceptions.**

The primary cost drivers impacting the deficit above include several high dollar mandated costs or programs that often overshadow our success and the outstanding commitment of the entire BASD community including the board, administration, staff, parents and students in the achievements of our school district. The impact of these few areas presents a very difficult challenge in maintaining a fiscally conservative operational approach while still providing exciting, creative and inspiring educational opportunities for our students.

**2021-22 Budget Cost Drivers**

Salaries	\$5,765,931
Debt Service	\$2,362,093
PSERS	\$2,000,932
Charter Schools	\$1,703,834
General Operations	(\$4,104,469)
<b>Net Deficit Remaining</b>	<b>\$7,728,321</b>

# 2021-22 PROPOSED GENERAL FUND BUDGET

## Expenditure Summary by Functional Area

May 10, 2021

The Function describes the activities for which a service or material is acquired. The functions of an LEA are classified into five broad areas: 1) Instruction, 2) Support Services, 3) Operation of Non-instructional Services, 4) Facilities Acquisition, Construction and Improvement Services, and 5) Other Financing Uses. Functions consist of activities, which have somewhat the same general operational objectives. For example, the subfunctions (the first major subdivision of a function), of the function Support Services consist of such areas as transportation, pupil personnel services, administration, etc. The function for Instruction is broken down by program (e.g., regular, special, vocational, etc.). Construction of the functional coding structure beyond the subfunction classification is based on the principle that the classification of activities should be combinable, comparable, relatable and mutually exclusive.

DESCRIPTION	19-20 ACTUAL	20-21 BUDGET	21-22 BUDGET	VARIANCE	% CHANGE	% of BUDGET
<b>1100</b> Regular Instruction	\$126,359,010	\$131,911,242	\$138,232,719	\$6,321,477	4.79%	43.82%
<b>1200</b> Special Education	\$41,213,495	\$44,077,768	\$46,354,835	\$2,277,067	5.17%	14.69%
<b>1300</b> Vocational Education	\$8,153,558	\$7,938,290	\$7,374,004	(\$564,286)	-7.11%	2.34%
<b>1400</b> Other Instructional Programs	\$1,158,934	\$2,104,770	\$2,946,559	\$841,789	39.99%	0.93%
<b>1500</b> Non Public Programs	\$147,967	\$379,028	\$330,748	(\$48,280)	-12.74%	0.10%
<b>1600</b> Community College	\$2,432,053	\$2,440,633	\$2,467,899	\$27,266	1.12%	0.78%
<b>1700</b> Dual Enrollment		\$10,000	\$20,000	\$10,000	100.00%	0.01%
<b>1800</b> Pre-Kindergarten Programs	\$862,999	\$876,672	\$908,716	\$32,044	3.66%	0.29%
<b>Total Instruction</b>	<b>\$180,328,016</b>	<b>\$189,738,403</b>	<b>\$198,635,480</b>	<b>\$8,897,077</b>	<b>4.69%</b>	<b>62.96%</b>
<b>2100</b> Student Services	\$10,852,318	\$11,802,990	\$13,074,088	\$1,271,098	10.77%	4.14%
<b>2200</b> Support Services Instructional S	\$10,026,769	\$10,157,614	\$10,178,105	\$20,491	0.20%	3.23%
<b>2300</b> Administrative Services	\$12,838,209	\$13,552,256	\$13,936,222	\$383,966	2.83%	4.42%
<b>2400</b> Medical Services	\$2,739,355	\$2,877,843	\$3,051,921	\$174,078	6.05%	0.97%
<b>2500</b> Fiscal Services	\$2,157,057	\$2,485,011	\$2,476,159	(\$8,852)	-0.36%	0.78%
<b>2600</b> Operation & Maintenance Svcs	\$18,094,823	\$20,824,042	\$21,282,817	\$458,775	2.20%	6.75%
<b>2700</b> Pupil Transportation	\$8,992,155	\$10,839,102	\$11,031,585	\$192,483	1.78%	3.50%
<b>2800</b> Support Services Central	\$7,541,820	\$8,441,038	\$8,401,456	(\$39,582)	-0.47%	2.66%
<b>2900</b> IU Services	\$125,981	\$127,279	\$131,446	\$4,167	3.27%	0.04%
<b>Total Support Services</b>	<b>\$73,368,487</b>	<b>\$81,107,175</b>	<b>\$83,563,799</b>	<b>\$2,456,624</b>	<b>3.03%</b>	<b>26.49%</b>
<b>3200</b> Student Activities	\$3,490,338	\$3,601,553	\$3,330,729	(\$270,824)	-7.52%	1.06%
<b>3300</b> Community Services	\$157,252	\$178,384	\$136,609	(\$41,775)	-23.42%	0.04%
<b>3400</b> Scholarships & Awards		\$600	\$600		0.00%	0.00%
<b>Total Non Instructional</b>	<b>\$3,647,590</b>	<b>\$3,780,537</b>	<b>\$3,467,938</b>	<b>(\$312,599)</b>	<b>-8.27%</b>	<b>1.10%</b>
<b>4400</b> Arch & Eng-Improvements	\$19,376					
<b>4500</b> Bldg Acq & Construction New	\$90					
<b>4600</b> Bldg Improvement	\$85,481					
<b>Total Facilities Construction &amp; Improvement</b>	<b>\$104,948</b>					
<b>5100</b> Debt Service	\$21,585,892	\$23,027,848	\$24,812,467	\$1,784,619	7.75%	7.86%
<b>5200</b> Fund Transfers-Athletic & Capit	\$5,000,000					
<b>5900</b> Budgetary Reserve		\$4,339,680	\$5,000,000	\$660,320	15.22%	1.58%

<u>DESCRIPTION</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
<b>Total Debt &amp; Transfers</b>	\$26,585,892	\$27,367,528	\$29,812,467	\$2,444,939	8.93%	9.45%
<b><u>Grand Total:</u></b>	\$284,034,933	\$301,993,643	\$315,479,684	\$13,486,041	4.47%	

# 2021-22 PROPOSED GENERAL FUND BUDGET

## Expenditures by Functional Area - Expanded View

May 10, 2021

This summarizes the activities for detail area where services are delivered. Functions consist of activities, which have somewhat the same general operational objectives. For example, the subfunctions (the first major subdivision of a function), of the function Support Services consist of such areas as transportation, pupil personnel services, administration, etc. The function for Instruction is broken down by program (e.g., regular, special, vocational, etc.). Construction of the functional coding structure beyond the subfunction classification is based on the principle that the classification of activities should be combinable, comparable, relatable and mutually exclusive. The expenditure and expense accounting system has been so structured that all the costs within the particular subdivisions of that function can be combined to form a summary total of related costs. Costs are recorded only once so that they are mutually exclusive.

<u>DESCRIPTION</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
<b>1000</b> <i>Instruction: Instruction includes all those activities dealing directly with the interaction between teachers and students and related costs, which can be directly attributed to a program of instruction. Included here are the activities of aides or classroom assistance of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process.</i>						
1110 Regular Instruction	\$117,123,658	\$119,842,464	<b>\$124,149,060</b>	\$4,306,596	3.59%	39.35%
1134 Family & Consumer Science	\$1,066,172	\$1,033,343	<b>\$1,150,481</b>	\$117,138	11.34%	0.36%
1135 Industrial Arts	\$945,897	\$1,083,036	<b>\$948,412</b>	(\$134,624)	<b>-12.43%</b>	0.30%
1136 Business Education	\$2,763,739	\$2,867,713	<b>\$2,914,908</b>	\$47,195	1.65%	0.92%
1137 Technology Education	\$433,936	\$503,974	<b>\$548,237</b>	\$44,263	8.78%	0.17%
1190 Fed Pgm Instr	\$4,025,609	\$6,580,712	<b>\$8,521,621</b>	\$1,940,909	29.49%	2.70%
<b>1100 Regular Instruction</b>	<b>\$126,359,010</b>	<b>\$131,911,242</b>	<b>\$138,232,719</b>	<b>\$6,321,477</b>	<b>4.79%</b>	<b>43.82%</b>
1211 Life Skills Support	\$2,033,323	\$2,148,101	<b>\$2,006,635</b>	(\$141,466)	<b>-6.59%</b>	0.64%
1221 Hearing Impaired	\$464,975	\$1,407,268	<b>\$664,677</b>	(\$742,591)	<b>-52.77%</b>	0.21%
1224 Visually Impaired	\$25,047	\$442,123	<b>\$76,975</b>	(\$365,148)	<b>-82.59%</b>	0.02%
1225 Speech & Language	\$1,597,921	\$1,712,755	<b>\$2,080,811</b>	\$368,056	21.49%	0.66%
1231 Emotional Support	\$5,999,304	\$5,929,976	<b>\$7,333,811</b>	\$1,403,835	23.67%	2.32%
1233 Autistic Support	\$4,503,157	\$3,368,460	<b>\$4,842,500</b>	\$1,474,040	43.76%	1.53%
1241 Learning Support	\$15,204,717	\$15,427,682	<b>\$16,100,470</b>	\$672,788	4.36%	5.10%
1243 Gifted Svcs	\$1,086,666	\$1,039,824	<b>\$1,060,219</b>	\$20,395	1.96%	0.34%
1260 Physical Support	\$186,531	\$959,142	<b>\$1,087,197</b>	\$128,055	13.35%	0.34%
1270 Early Intervention	\$1,072,077	\$710,680	<b>\$627,599</b>	(\$83,081)	<b>-11.69%</b>	0.20%
1280 Early Intervention	\$19,328	\$91,359	<b>\$91,359</b>		0.00%	0.03%
1290 Other Special Education	\$9,020,450	\$10,840,398	<b>\$10,382,582</b>	(\$457,816)	<b>-4.22%</b>	3.29%
<b>1200 Special Education</b>	<b>\$41,213,495</b>	<b>\$44,077,768</b>	<b>\$46,354,835</b>	<b>\$2,277,067</b>	<b>5.17%</b>	<b>14.69%</b>
1390 Vocational Education	\$8,153,558	\$7,938,290	<b>\$7,374,004</b>	(\$564,286)	<b>-7.11%</b>	2.34%
<b>1300 Vocational Education</b>	<b>\$8,153,558</b>	<b>\$7,938,290</b>	<b>\$7,374,004</b>	<b>(\$564,286)</b>	<b>-7.11%</b>	<b>2.34%</b>
1420 Summer School	\$413,594	\$447,611	<b>\$1,478,113</b>	\$1,030,502	230.22%	0.47%
1430 Homebound Education	\$126,119	\$267,417	<b>\$172,005</b>	(\$95,412)	<b>-35.68%</b>	0.05%
1441 Court Placed Tuition	\$80,595	\$35,962	<b>\$77,921</b>	\$41,959	116.68%	0.02%
1442 Alternative Education	\$365,555	\$812,715	<b>\$551,125</b>	(\$261,590)	<b>-32.19%</b>	0.17%
1450 After School Instr	\$173,072	\$540,765	<b>\$667,395</b>	\$126,630	23.42%	0.21%
1490 Other Instructional Pgms		\$300	<b>\$0</b>	(\$300)	<b>-100.00%</b>	
<b>1400 Other Instructional Programs</b>	<b>\$1,158,934</b>	<b>\$2,104,770</b>	<b>\$2,946,559</b>	<b>\$841,789</b>	<b>39.99%</b>	<b>0.93%</b>
1500 Non Public Pgms	\$147,967	\$379,028	<b>\$330,748</b>	(\$48,280)	<b>-12.74%</b>	0.10%

<u>DESCRIPTION</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
<b>1500 Non Public Programs</b>	\$147,967	\$379,028	<b>\$330,748</b>	(\$48,280)	-12.74%	0.10%
1693 Community College	\$2,432,053	\$2,440,633	<b>\$2,467,899</b>	\$27,266	1.12%	0.78%
<b>1600 Community College</b>	\$2,432,053	\$2,440,633	<b>\$2,467,899</b>	\$27,266	1.12%	0.78%
1700 Dual Enrollment		\$10,000	<b>\$20,000</b>	\$10,000	100.00%	0.01%
<b>1700 Dual Enrollment</b>		\$10,000	<b>\$20,000</b>	\$10,000	100.00%	0.01%
1801 Pre-Kindergarten Instruction	\$808,413	\$832,803	<b>\$858,794</b>	\$25,991	3.12%	0.27%
1802 Pre-Kindergarten Admin	\$40,210	\$43,869	<b>\$45,422</b>	\$1,553	3.54%	0.01%
1805 Pre-Kindergarten Food	\$263		<b>\$500</b>	\$500		0.00%
1806 Pre-Kindergarten Prof Development	\$14,113		<b>\$4,000</b>	\$4,000		0.00%
<b>1800 Pre-Kindergarten Programs</b>	\$862,999	\$876,672	<b>\$908,716</b>	\$32,044	3.66%	0.29%
<b>Total Instruction</b>	<b>\$180,328,016</b>	<b>\$189,738,403</b>	<b>\$198,635,480</b>	<b>\$8,897,077</b>	4.69%	<b>62.96%</b>
<b>2000</b>	<i>Support Services: Support Services are those services that provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist as adjuncts to support the fulfillment of the objectives of instruction, community services, and enterprise programs.</i>					
2111 Student Services Supervisor	\$107,857	\$110,031	<b>\$113,407</b>	\$3,376	3.07%	0.04%
2119 Pupil Svcs	\$500,694	\$509,765	<b>\$527,083</b>	\$17,318	3.40%	0.17%
2120 Guidance	\$7,126,370	\$7,102,482	<b>\$7,367,152</b>	\$264,670	3.73%	2.34%
2130 Attendance	\$297,375	\$323,139	<b>\$384,248</b>	\$61,109	18.91%	0.12%
2140 Psychological Svcs	\$1,534,880	\$1,733,358	<b>\$1,722,501</b>	(\$10,857)	-0.63%	0.55%
2160 Social Work Svcs	\$856,133	\$1,568,560	<b>\$2,490,017</b>	\$921,457	58.75%	0.79%
2170 Child Acctg	\$429,008	\$455,655	<b>\$469,680</b>	\$14,025	3.08%	0.15%
<b>2100 Student Services</b>	\$10,852,318	\$11,802,990	<b>\$13,074,088</b>	\$1,271,098	10.77%	4.14%
2220 Tech Support	\$136,549	\$196,778	<b>\$145,436</b>	(\$51,342)	-26.09%	0.05%
2230 Educ Television	\$137,650	\$139,723	<b>\$144,146</b>	\$4,423	3.17%	0.05%
2240 Computer Asst. Instr	\$1,009,654	\$998,558	<b>\$1,111,457</b>	\$112,899	11.31%	0.35%
2250 Library	\$2,070,384	\$2,161,577	<b>\$2,260,434</b>	\$98,857	4.57%	0.72%
2260 Curriculum & Instr Svcs	\$1,234,704	\$1,527,656	<b>\$1,391,459</b>	(\$136,197)	-8.92%	0.44%
2269 Special Education	\$1,200,939	\$1,247,722	<b>\$1,389,958</b>	\$142,236	11.40%	0.44%
2271 Staff Development-Certified	\$4,174,094	\$3,826,322	<b>\$3,672,468</b>	(\$153,854)	-4.02%	1.16%
2272 Staff Dev - Instr Non Cert	\$62,794	\$58,978	<b>\$62,747</b>	\$3,769	6.39%	0.02%
2290 Other Instr Staff Svcs		\$300	<b>\$0</b>	(\$300)	-100.00%	
<b>2200 Support Services Instructional St</b>	\$10,026,769	\$10,157,614	<b>\$10,178,105</b>	\$20,491	0.20%	3.23%
2310 Board Svcs	\$112,258	\$156,556	<b>\$162,709</b>	\$6,153	3.93%	0.05%
2320 Board Treasurer	\$188	\$200	<b>\$200</b>		0.00%	0.00%
2330 Tax Collection	\$1,077,441	\$1,695,700	<b>\$1,665,603</b>	(\$30,097)	-1.77%	0.53%
2340 Negotiations Svcs			<b>\$2,500</b>	\$2,500		0.00%
2350 Legal Svcs	\$741,465	\$594,900	<b>\$584,900</b>	(\$10,000)	-1.68%	0.19%
2360 Superintendent's Office	\$534,725	\$534,042	<b>\$559,989</b>	\$25,947	4.86%	0.18%
2370 Community Relations	\$124,624	\$133,297	<b>\$131,395</b>	(\$1,902)	-1.43%	0.04%
2380 Principal's Office	\$10,212,180	\$10,339,159	<b>\$10,758,203</b>	\$419,044	4.05%	3.41%

<u>DESCRIPTION</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2390 Graduation Activities	\$35,327	\$98,402	<b>\$70,723</b>	(\$27,679)	-28.13%	0.02%
<b>2300 Administrative Services</b>	\$12,838,209	\$13,552,256	<b>\$13,936,222</b>	\$383,966	2.83%	4.42%
2419 Nursing Supervisor	\$225,810	\$183,458	<b>\$197,574</b>	\$14,116	7.69%	0.06%
2420 Medical Svcs	\$3,890	\$7,000	<b>\$11,000</b>	\$4,000	57.14%	0.00%
2430 Dental Svcs	\$7,823	\$12,000	<b>\$12,200</b>	\$200	1.67%	0.00%
2440 Nursing Svcs	\$2,221,539	\$2,393,071	<b>\$2,548,144</b>	\$155,073	6.48%	0.81%
2450 Non Public Nursing Svcs	\$265,718	\$277,314	<b>\$247,003</b>	(\$30,311)	-10.93%	0.08%
2490 Other Health Svcs	\$14,576	\$5,000	<b>\$36,000</b>	\$31,000	620.00%	0.01%
<b>2400 Medical Services</b>	\$2,739,355	\$2,877,843	<b>\$3,051,921</b>	\$174,078	6.05%	0.97%
2511 Fiscal Services	\$379,280	\$586,736	<b>\$410,612</b>	(\$176,124)	-30.02%	0.13%
2513 Rec/Disbursement of Funds	\$343,277	\$479,258	<b>\$407,841</b>	(\$71,417)	-14.90%	0.13%
2514 Payroll Services	\$367,264	\$375,873	<b>\$391,724</b>	\$15,851	4.22%	0.12%
2515 Accounting Services	\$111,169	\$108,592	<b>\$227,729</b>	\$119,137	109.71%	0.07%
2516 Internal Auditing Services	\$183,328	\$221,872	<b>\$112,040</b>	(\$109,832)	-49.50%	0.04%
2519 Fiscal Services Other	\$228,394	\$152,436	<b>\$355,938</b>	\$203,502	133.50%	0.11%
2520 Purchasing Svcs	\$112,760	\$97,126	<b>\$95,990</b>	(\$1,136)	-1.17%	0.03%
2530 Warehouse & Distribution Svcs	\$193,296	\$206,370	<b>\$212,140</b>	\$5,770	2.80%	0.07%
2540 Printing Svcs	\$238,288	\$256,748	<b>\$262,145</b>	\$5,397	2.10%	0.08%
<b>2500 Fiscal Services</b>	\$2,157,057	\$2,485,011	<b>\$2,476,159</b>	(\$8,852)	-0.36%	0.78%
2611 Operations Spvr	\$274,780	\$299,327	<b>\$310,302</b>	\$10,975	3.67%	0.10%
2619 Maintenance Spvr	\$443,817	\$562,306	<b>\$581,317</b>	\$19,011	3.38%	0.18%
2620 Facility Svcs	\$15,311,878	\$17,690,768	<b>\$18,140,691</b>	\$449,923	2.54%	5.75%
2630 Grounds Svcs	\$823,990	\$996,791	<b>\$890,304</b>	(\$106,487)	-10.68%	0.28%
2650 Vehicle Svcs	\$159,692	\$124,846	<b>\$160,363</b>	\$35,517	28.45%	0.05%
2660 Security Svcs	\$1,080,667	\$1,150,004	<b>\$1,199,840</b>	\$49,836	4.33%	0.38%
<b>2600 Operation &amp; Maintenance Svcs</b>	\$18,094,823	\$20,824,042	<b>\$21,282,817</b>	\$458,775	2.20%	6.75%
2719 Pupil Transp Mgmt	\$673,698	\$949,347	<b>\$966,443</b>	\$17,096	1.80%	0.31%
2720 Pupil Transportation	\$4,223,299	\$6,921,919	<b>\$7,421,479</b>	\$499,560	7.22%	2.35%
2730 Crossing Guards	\$772,506	\$994,233	<b>\$1,124,314</b>	\$130,081	13.08%	0.36%
2740 Vehicle Maint Svcs	\$1,090,520	\$1,484,828	<b>\$1,519,169</b>	\$34,341	2.31%	0.48%
2750 Non Public Transportation	\$2,232,132	\$488,775	<b>\$180</b>	(\$488,595)	-99.96%	0.00%
<b>2700 Pupil Transportation</b>	\$8,992,155	\$10,839,102	<b>\$11,031,585</b>	\$192,483	1.78%	3.50%
2818 Technology Svcs	\$3,650,284	\$3,777,603	<b>\$3,280,325</b>	(\$497,278)	-13.16%	1.04%
2821 Information Technology	\$295,663	\$320,776	<b>\$317,268</b>	(\$3,508)	-1.09%	0.10%
2823 Community Relations	\$203,069	\$256,556	<b>\$259,086</b>	\$2,530	0.99%	0.08%
2831 Personnel Svcs Supervisor	\$332,574	\$342,249	<b>\$368,592</b>	\$26,343	7.70%	0.12%
2832 Recruitment & Placement Svcs	\$169,684	\$219,117	<b>\$215,599</b>	(\$3,518)	-1.61%	0.07%
2833 Staff Accounting Svcs	\$552,807	\$571,783	<b>\$598,733</b>	\$26,950	4.71%	0.19%
2834 Staff Dev-Non Instr Certified	\$267,147	\$397,943	<b>\$606,367</b>	\$208,424	52.38%	0.19%
2835 Staff Health Svcs	\$307,296	\$384,796	<b>\$227,240</b>	(\$157,556)	-40.95%	0.07%
2836 Staff Dev-Non Cert Non Instr	\$179,730	\$225,508	<b>\$447,954</b>	\$222,446	98.64%	0.14%



<u>DESCRIPTION</u>		<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2840	Data Processing	\$1,298,799	\$1,648,047	<b>\$1,778,783</b>	\$130,736	7.93%	0.56%
2850	State & Federal Liaison	\$284,768	\$296,660	<b>\$301,509</b>	\$4,849	1.63%	0.10%
<b>2800</b>	<b>Support Services Central</b>	<b>\$7,541,820</b>	<b>\$8,441,038</b>	<b>\$8,401,456</b>	<b>(\$39,582)</b>	<b>-0.47%</b>	<b>2.66%</b>
2910	IU Services	\$125,981	\$127,279	<b>\$131,446</b>	\$4,167	3.27%	0.04%
<b>2900</b>	<b>IU Services</b>	<b>\$125,981</b>	<b>\$127,279</b>	<b>\$131,446</b>	<b>\$4,167</b>	<b>3.27%</b>	<b>0.04%</b>
<b>Total Support Services</b>		<b>\$73,368,487</b>	<b>\$81,107,175</b>	<b>\$83,563,799</b>	<b>\$2,456,624</b>	<b>3.03%</b>	<b>26.49%</b>
<b>3000</b>	<i>Non Instructional: Activities concerned with providing non-instructional services to students, staff or the community.</i>						
3210	Student Activities	\$760,662	\$567,492	<b>\$458,225</b>	(\$109,267)	<b>-19.25%</b>	0.15%
3250	Athletics	\$2,729,676	\$3,034,061	<b>\$2,872,504</b>	(\$161,557)	<b>-5.32%</b>	0.91%
<b>3200</b>	<b>Student Activities</b>	<b>\$3,490,338</b>	<b>\$3,601,553</b>	<b>\$3,330,729</b>	<b>(\$270,824)</b>	<b>-7.52%</b>	<b>1.06%</b>
3300	Comm Svcs/Crossing Guards	\$157,252	\$178,384	<b>\$136,609</b>	(\$41,775)	<b>-23.42%</b>	0.04%
<b>3300</b>	<b>Community Services</b>	<b>\$157,252</b>	<b>\$178,384</b>	<b>\$136,609</b>	<b>(\$41,775)</b>	<b>-23.42%</b>	<b>0.04%</b>
3400	Scholarships & Awards		\$600	<b>\$600</b>		0.00%	0.00%
<b>3400</b>	<b>Scholarships &amp; Awards</b>		<b>\$600</b>	<b>\$600</b>		<b>0.00%</b>	<b>0.00%</b>
<b>Total Non Instructional</b>		<b>\$3,647,590</b>	<b>\$3,780,537</b>	<b>\$3,467,938</b>	<b>(\$312,599)</b>	<b>-8.27%</b>	<b>1.10%</b>
<b>4000</b>	<i>Facilities Construction &amp; Improvement: Capital Facilities Acquisition, Construction and Improvements are capital expenditures incurred to purchase land, buildings, service systems and built-in equipment. Expenditures include the initial purchase of land and buildings; construction; remodeling, additions and improvements to buildings; initial installation, replacement or extension of service systems; and other built-in equipment, as well as improvement to sites, and activities related to all of the above.</i>						
4400	Arch & Eng-Imprv	\$19,376		<b>\$0</b>			
<b>4400</b>	<b>Arch &amp; Eng-Improvements</b>	<b>\$19,376</b>		<b>\$0</b>			
4500	Bldg Acq & Constr New	\$90		<b>\$0</b>			
<b>4500</b>	<b>Bldg Acq &amp; Construction New</b>	<b>\$90</b>		<b>\$0</b>			
4600	Bldg Improvement	\$85,481		<b>\$0</b>			
<b>4600</b>	<b>Bldg Improvement</b>	<b>\$85,481</b>		<b>\$0</b>			
<b>Total Facilities Construction &amp; Improvement</b>		<b>\$104,948</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>0.00%</b>
<b>5000</b>	<i>Debt &amp; Transfers: This category includes current debt service expenditures and other expenses (expenditures and other financing uses). Other financing uses represent the disbursement of governmental funds not classified in other functional areas that require budgetary and accounting control. These include the refunding of debt and transfers of monies from one fund to another and to component units. Other expenditures recorded to this account series include refunds of prior period receipts and revenues, and current debt service expenditures.</i>						
5110	Debt Service	\$21,554,427	\$22,847,848	<b>\$24,662,467</b>	\$1,814,619	7.94%	7.82%
5130	Refund Prior Yr Receipts	\$31,465	\$180,000	<b>\$150,000</b>	(\$30,000)	<b>-16.67%</b>	0.05%
<b>5100</b>	<b>Debt Service</b>	<b>\$21,585,892</b>	<b>\$23,027,848</b>	<b>\$24,812,467</b>	<b>\$1,784,619</b>	<b>7.75%</b>	<b>7.86%</b>
5230	Capital Projects Fund Transfer	\$5,000,000		<b>\$0</b>			
<b>5200</b>	<b>Fund Transfers-Athletic &amp; Capital</b>	<b>\$5,000,000</b>		<b>\$0</b>			



<u>DESCRIPTION</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
5900 Budgetary Reserve		\$4,339,680	\$5,000,000	\$660,320	15.22%	1.58%
<b>5900 Budgetary Reserve</b>		\$4,339,680	\$5,000,000	\$660,320	15.22%	1.58%
<b>Total Debt &amp; Transfers</b>	<b>\$26,585,892</b>	<b>\$27,367,528</b>	<b>\$29,812,467</b>	<b>\$2,444,939</b>	<b>8.93%</b>	<b>9.45%</b>
<b><u>Grand Total:</u></b>	<b>\$284,034,933</b>	<b>\$301,993,643</b>	<b>\$315,479,684</b>	<b>\$13,486,041</b>	<b>4.47%</b>	

# 2021-22 PROPOSED GENERAL FUND BUDGET

## Revenue

This is a summary of the anticipated revenues for the district by revenue source and further grouped by local, state and federal sources.

May 10, 2021

<u>DESCRIPTION</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
<b><u>Local Revenue</u></b>						
6111 Current Real Estate Taxes	\$168,966,372	\$170,676,691	\$172,728,949	\$2,052,258	1.20%	56.13%
6112 Interim Real Estate Taxes	\$1,625,488	\$2,807,065	\$1,500,000	(\$1,307,065)	-46.56%	0.49%
6113 Public Utility Realty Tax	\$171,241	\$175,000	\$182,000	\$7,000	4.00%	0.06%
6114 Payments In Lieu Of Taxes	\$323,654	\$311,000	\$325,000	\$14,000	4.50%	0.11%
6120 Per Capita Tax Sec 679	\$245,281	\$241,750	\$244,392	\$2,642	1.09%	0.08%
6141 Per Capita Tax Act 511	\$245,281	\$241,750	\$244,392	\$2,642	1.09%	0.08%
6143 Emergency Tax	\$351,697	\$335,000	\$348,000	\$13,000	3.88%	0.11%
6151 Earned Income Tax	\$15,276,241	\$14,151,393	\$15,146,690	\$995,297	7.03%	4.92%
6153 Real Estate Transfer Tax	\$3,240,695	\$4,135,842	\$3,895,000	(\$240,842)	-5.82%	1.27%
6157 Mercantile Tax	\$3,323,625	\$3,800,000	\$3,924,985	\$124,985	3.29%	1.28%
6211 Tax Increment Payments	(\$4,486,287)		\$0			0.00%
6411 Delinquent Real Estate Tx	\$3,833,409	\$5,000,000	\$4,432,000	(\$568,000)	-11.36%	1.44%
6420 Delinquent Per Capita Taxes	\$395,378	\$140,000	\$140,000		0.00%	0.05%
6457 Delinquent Mercantile Tax	\$836,734	\$95,000	\$650,000	\$555,000	584.21%	0.21%
6510 Earnings On Investments	\$1,765,610	\$724,763	\$115,000	(\$609,763)	-84.13%	0.04%
6590 Other Invest Earnings	\$562		\$0			0.00%
6710 Admissions	\$122,619	\$110,000	\$110,000		0.00%	0.04%
6740 Student Fees	\$43,058	\$63,000	\$63,000		0.00%	0.02%
6750 Student Activity Special Events	\$2,400		\$2,850	\$2,850		0.00%
6832 Fed IDEA Rev Pass Thru	\$1,963,836	\$1,963,836	\$2,092,226	\$128,390	6.54%	0.68%
6839 Fed Rev From Other Sources	\$1,690		\$0			0.00%
6910 Rent From Sch Facilities	\$152,174	\$180,000	\$149,350	(\$30,650)	-17.03%	0.05%
6920 Contributions/Donations	\$368,559	\$394,000	\$281,200	(\$112,800)	-28.63%	0.09%
6941 Tuition		\$1,000	\$0	(\$1,000)	-100.00%	0.00%
6942 Summer School Tuition	\$14,266	\$47,500	\$0	(\$47,500)	-100.00%	0.00%
6944 Tuition Other PA LEAs	\$430,498	\$265,000	\$268,750	\$3,750	1.42%	0.09%
6970 Service Revenue		\$300,000	\$300,000		0.00%	0.10%
6981 Community Svc Activities	\$2,750	\$5,000	\$2,750	(\$2,250)	-45.00%	0.00%
6991 Refund Prior Year Exp	\$175,787	\$86,800	\$100,000	\$13,200	15.21%	0.03%
6999 Misc Revenue	\$247,099	\$180,154	\$155,039	(\$25,115)	-13.94%	0.05%
<b>Total Local Revenue</b>	<b>\$199,639,718</b>	<b>\$206,431,544</b>	<b>\$207,401,573</b>	<b>\$970,029</b>	<b>0.47%</b>	<b>67.39%</b>
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7111 Basic Educ Funding	\$33,971,899	\$33,971,899	\$33,971,899		0.00%	11.04%
7112 State Share Social Security	\$3,792,236	\$4,092,164	\$4,481,187	\$389,023	9.51%	1.46%
7160 Tuition-Sec 1305 & 1306	\$439,758	\$425,000	\$440,000	\$15,000	3.53%	0.14%
7250 Migratory Children	\$400	\$400	\$400		0.00%	0.00%
7271 Special Education	\$8,028,585	\$8,028,585	\$8,025,728	(\$2,857)	-0.04%	2.61%
7292 Pre-K Counts	\$862,183	\$875,000	\$875,000		0.00%	0.28%
7311 Transportation Subsidy	\$1,657,612	\$1,609,380	\$1,750,210	\$140,830	8.75%	0.57%

<u>DESCRIPTION</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
<b>7312</b> Transportation Subsidy NP	\$1,183,875	\$1,050,000	\$1,016,400	(\$33,600)	-3.20%	0.33%
<b>7320</b> Rental/Sinking Fund Reimb	\$1,529,797	\$1,704,593	\$1,613,392	(\$91,201)	-5.35%	0.52%
<b>7330</b> Medical & Dental Svcs	\$319,521	\$325,000	\$321,000	(\$4,000)	-1.23%	0.10%
<b>7340</b> Homestead Prop Tax Relief	\$4,752,634	\$4,765,368	\$4,744,670	(\$20,698)	-0.43%	1.54%
<b>7361</b> Safe Schools PCCD		\$210,000	\$0	(\$210,000)	-100.00%	0.00%
<b>7369</b> Safe Schools Training Grant	\$69,990	\$15,000	\$25,000	\$10,000	66.67%	0.01%
<b>7505</b> Ready to Learn Grant	\$1,797,733	\$1,797,733	\$1,797,733		0.00%	0.58%
<b>7599</b> DCED Grants	\$145,658	\$1,145,658	\$1,395,658	\$250,000	21.82%	0.45%
<b>7820</b> State Share Retirement	\$18,137,908	\$19,598,448	\$19,467,108	(\$131,340)	-0.67%	6.33%
<b>Total</b>	\$76,689,787	\$79,614,228	<b>\$79,925,385</b>	\$311,157	0.39%	<b>25.97%</b>
<b><u>CARES Funding</u></b>						
<b>8110</b> Pmts Federally Impacted Areas PL	\$56,963	\$49,600	\$55,000	\$5,400	10.89%	0.02%
<b>8310</b> Payments Federally Impacted Areas	\$72,272		\$0			0.00%
<b>8514</b> Title 1 Reading First	\$4,526,043	\$5,127,614	\$4,694,093	(\$433,521)	-8.45%	1.53%
<b>8515</b> NCLB Title II	\$508,918	\$581,857	\$597,298	\$15,441	2.65%	0.19%
<b>8516</b> NCLB Title III	\$178,685	\$201,571	\$234,435	\$32,864	16.30%	0.08%
<b>8517</b> NCLB Title IV	\$347,953	\$322,171	\$326,539	\$4,368	1.36%	0.11%
<b>8580</b> Child Care And Development Block	\$164,581	\$164,581	\$164,581		0.00%	0.05%
<b>8741</b> CARES Grant		\$3,218,394	\$0	(\$3,218,394)	-100.00%	0.00%
<b>8742</b> CARES GEER Special Education			\$97,269	\$97,269		0.03%
<b>8743</b> ESSER II			\$2,561,576	\$2,561,576		0.83%
<b>8744</b> ESSER III			\$6,701,614	\$6,701,614		2.18%
<b>8746</b> ARP Stimulus			\$2,000,000	\$2,000,000		0.65%
<b>8749</b> PCCD COVID Schl Safety Grant		\$1,171,428	\$0	(\$1,171,428)	-100.00%	0.00%
<b>8810</b> ACCESS Reimbursement	\$638,764	\$850,000	\$800,000	(\$50,000)	-5.88%	0.26%
<b>8820</b> ACCESS Health-Related Transp &	\$108,917	\$125,000	\$112,000	(\$13,000)	-10.40%	0.04%
<b>Total CARES Funding</b>	\$6,603,095	\$11,812,216	<b>\$18,344,405</b>	\$6,532,189	55.30%	<b>5.96%</b>
<b><u>Other Revenue</u></b>						
<b>9400</b> Sale Of Equipment	\$95,493	\$80,000	\$80,000		0.00%	0.03%
<b>9910</b> Fund Balance Revenue		\$4,053,155	\$2,000,000	(\$2,053,155)	-50.66%	0.65%
<b>9990</b> Insurance Recoveries	\$769	\$2,500	\$0	(\$2,500)	-100.00%	0.00%
<b>Total Other Revenue</b>	\$96,262	\$4,135,655	<b>\$2,080,000</b>	(\$2,055,655)	-49.71%	<b>0.68%</b>
<b><u>Grand Total:</u></b>	\$283,028,862	\$301,993,643	<b>\$307,751,363</b>	\$5,757,720	1.91%	

## 2021-22 PROPOSED GENERAL FUND BUDGET

### Expenditures by Major Category

May 10, 2021

The Object view categorizes the service or commodity bought. This dimension identifies nine (9) major object categories: Personnel Services – Salaries, (2) Personnel Services – Employee Benefits, (3) Purchased Professional and Technical Services, (4) Purchased Property Services, (5) Other Purchased Services, (6) Supplies, (7) Property, (8) Other Objects, (9) Other Financing Uses.

<u>DESCRIPTION</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
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**100: Gross salaries paid to employees of the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.**

<u>DESCRIPTION</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
110 Salaries-Admin	\$7,549,354	\$7,756,378	\$8,132,306	\$375,928	4.85%	2.58%
120 Salaries-Prof	\$74,684,488	\$77,669,255	\$81,207,761	\$3,538,506	4.56%	25.74%
130 Salaries-Supplemental	\$3,293,073	\$3,309,066	\$3,841,791	\$532,725	16.10%	1.22%
140 Salaries-Tech	\$1,197,231	\$1,278,651	\$1,294,732	\$16,081	1.26%	0.41%
150 Salaries-Clerical	\$4,355,579	\$4,690,384	\$4,875,473	\$185,089	3.95%	1.55%
160 Salaries-Technical	\$2,407,647	\$2,470,337	\$2,784,362	\$314,025	12.71%	0.88%
170 Salaries-Bus Drivers	\$3,039,573	\$3,607,901	\$3,847,619	\$239,718	6.64%	1.22%
180 Salaries-Custodian	\$5,406,474	\$6,154,806	\$6,475,964	\$321,158	5.22%	2.05%
190 Salaries-Instr Asst	\$4,470,658	\$4,717,642	\$4,960,343	\$242,701	5.14%	1.57%
<b>Salaries</b>	<b>\$106,404,077</b>	<b>\$111,654,420</b>	<b>\$117,420,351</b>	<b>\$5,765,931</b>	<b>5.16%</b>	<b>37.22%</b>

**200: Amounts paid by the district on behalf of employees; these amounts are not included in gross salary, but are in addition to that amount. Such payments are fringe benefit payments; and, while not paid directly to employees are part of the personnel cost.**

<u>DESCRIPTION</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
210 Group Insurance	\$481,847	\$479,899	\$501,713	\$21,814	4.55%	0.16%
220 Social Security	\$7,954,378	\$8,614,001	\$8,962,460	\$348,459	4.05%	2.84%
230 Retirement	\$36,300,075	\$38,935,319	\$40,936,251	\$2,000,932	5.14%	12.98%
240 Tuition Reimb	\$819,779	\$746,000	\$830,000	\$84,000	11.26%	0.26%
250 Unemployment	\$51,408					
260 Workers Comp	\$1,277,008	\$1,248,825	\$1,489,414	\$240,589	19.27%	0.47%
270 Health Insurance	\$22,315,910	\$24,623,083	\$25,240,898	\$617,815	2.51%	8.00%
280 Retiree Health Insurance	\$634,523	\$1,104,738	\$465,724	(\$639,014)	-57.84%	0.15%
290 Other Medical Benefits	\$255,713	\$33,580	\$47,170	\$13,590	40.47%	0.01%
<b>Benefits</b>	<b>\$70,090,640</b>	<b>\$75,785,445</b>	<b>\$78,473,630</b>	<b>\$2,688,185</b>	<b>3.55%</b>	<b>24.87%</b>

**300: Services that by their nature require persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, tax collectors etc**

<u>DESCRIPTION</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
310 Tax Coll Commissions	\$564,983	\$655,242	\$628,054	(\$27,188)	-4.15%	0.20%
320 Prof Education Svcs	\$14,130,246	\$15,220,040	\$16,994,313	\$1,774,273	11.66%	5.39%

<u>DESCRIPTION</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
330 Prof Services	\$1,613,830	\$2,120,249	\$2,701,549	\$581,300	27.42%	0.86%
340 Technical Services	\$167,181	\$73,725	\$88,500	\$14,775	20.04%	0.03%
350 Security Services	\$390,876	\$499,263	\$484,353	(\$14,910)	-2.99%	0.15%
360 Prof Education Svcs	\$3,245,078	\$3,709,264	\$3,151,162	(\$558,102)	-15.05%	1.00%
<b>Prof &amp; Tech Svcs</b>	<b>\$20,112,194</b>	<b>\$22,277,783</b>	<b>\$24,047,931</b>	<b>\$1,770,148</b>	<b>7.95%</b>	<b>7.62%</b>

**400: Services purchased to operate, repair, maintain and rent property owned and/or used by the district. These services are performed by persons other than district employees.**

<u>DESCRIPTION</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
410 Cleaning Services	\$279,029	\$323,680	\$338,109	\$14,429	4.46%	0.11%
420 Utilities	\$288,344	\$330,000	\$470,440	\$140,440	42.56%	0.15%
430 Repairs & Maint	\$1,825,765	\$1,324,787	\$1,826,205	\$501,418	37.85%	0.58%
440 Lease Rentals	\$434,223	\$481,489	\$461,942	(\$19,547)	-4.06%	0.15%
450 Construction Svcs	\$134,966	\$150,000	\$325,000	\$175,000	116.67%	0.10%
460 Extermination Svcs	\$14,271	\$15,610	\$15,610		0.00%	0.00%
<b>Purch Property Svcs</b>	<b>\$2,976,597</b>	<b>\$2,625,566</b>	<b>\$3,437,306</b>	<b>\$811,740</b>	<b>30.92%</b>	<b>1.09%</b>

**500: Amounts paid for services rendered by organizations or personnel, other than Professional and Technical Services and Purchased Property Services.**

<u>DESCRIPTION</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
510 Contracted Transportation	\$1,416,994	\$1,851,957	\$1,440,602	(\$411,355)	-22.21%	0.46%
520 Insurance	\$918,697	\$960,637	\$994,396	\$33,759	3.51%	0.32%
530 Communications	\$229,025	\$162,192	\$432,417	\$270,225	166.61%	0.14%
540 Advertising	\$11,751	\$31,900	\$24,750	(\$7,150)	-22.41%	0.01%
550 Printing Svcs	\$45,955	\$133,480	\$111,876	(\$21,604)	-16.19%	0.04%
560 Student Tuition	\$42,010,941	\$43,715,308	\$45,435,168	\$1,719,860	3.93%	14.40%
580 Travel	\$112,951	\$246,128	\$254,827	\$8,699	3.53%	0.08%
590 Other Purch Svcs	\$235,375	\$373,329	\$384,906	\$11,577	3.10%	0.12%
<b>Other Purchased Svcs</b>	<b>\$44,981,690</b>	<b>\$47,474,931</b>	<b>\$49,078,942</b>	<b>\$1,604,011</b>	<b>3.38%</b>	<b>15.56%</b>

**600: Expenditures for all operational supplies, including freight and handling. Consumable teaching and office items and other supplies necessary for instruction and/or administration are included in this category.**

<u>DESCRIPTION</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
610 General Supplies	\$3,014,143	\$3,959,935	\$3,243,365	(\$716,570)	-18.10%	1.03%
620 Energy	\$2,370,917	\$2,767,242	\$2,754,502	(\$12,740)	-0.46%	0.87%
630 Food	\$53,401	\$61,470	\$46,320	(\$15,150)	-24.65%	0.01%
640 Books & Textbooks	\$426,240	\$546,739	\$574,499	\$27,760	5.08%	0.18%
650 Tech Supplies & Fees	\$5,984,998	\$6,031,330	\$5,755,092	(\$276,238)	-4.58%	1.82%
<b>Books &amp; Materials</b>	<b>\$11,849,699</b>	<b>\$13,366,716</b>	<b>\$12,373,778</b>	<b>(\$992,938)</b>	<b>-7.43%</b>	<b>3.92%</b>

**DESCRIPTION      19-20 ACTUAL      20-21 BUDGET      21-22 BUDGET      VARIANCE      % CHANGE      % of BUDGET**

**700: Expenditures for the acquisition of fixed/capital assets including land, buildings, and equipment.**

<b>DESCRIPTION</b>	<b>19-20 ACTUAL</b>	<b>20-21 BUDGET</b>	<b>21-22 BUDGET</b>	<b>VARIANCE</b>	<b>% CHANGE</b>	<b>% of BUDGET</b>
750 Equip Orig & Additional	\$140,892	\$287,860	\$102,060	(\$185,800)	-64.55%	0.03%
760 Equipment Replacement	\$616,234	\$755,200	\$275,500	(\$479,700)	-63.52%	0.09%
780 Technology Network Infrs						
<b>Equipment</b>	<b>\$757,126</b>	<b>\$1,043,060</b>	<b>\$377,560</b>	<b>(\$665,500)</b>	<b>-63.80%</b>	<b>0.12%</b>

**800: Expenditures for membership dues, bond interest payments and judgments.**

<b>DESCRIPTION</b>	<b>19-20 ACTUAL</b>	<b>20-21 BUDGET</b>	<b>21-22 BUDGET</b>	<b>VARIANCE</b>	<b>% CHANGE</b>	<b>% of BUDGET</b>
810 Dues & Fees	\$153,363	\$163,480	\$202,192	\$38,712	23.68%	0.06%
820 Claims & Judgements	\$26,100	\$90,000	\$90,000		0.00%	0.03%
830 Debt Interest	\$11,434,099	\$11,014,941	\$10,467,467	(\$547,474)	-4.97%	3.32%
840 Contingency		\$4,339,680	\$5,000,000	\$660,320	15.22%	1.58%
880 Refund Prior Yr Receipts	\$31,465	\$180,000	\$150,000	(\$30,000)	-16.67%	0.05%
890 Student Fees for Instructio	\$97,555	\$144,714	\$165,527	\$20,813	14.38%	0.05%
<b>Other Expenditures</b>	<b>\$11,742,582</b>	<b>\$15,932,815</b>	<b>\$16,075,186</b>	<b>\$142,371</b>	<b>0.89%</b>	<b>5.10%</b>

**900: Outlays from current funds to retire principal of debt service, bonds and loans and District lease-purchase agreements.**

<b>DESCRIPTION</b>	<b>19-20 ACTUAL</b>	<b>20-21 BUDGET</b>	<b>21-22 BUDGET</b>	<b>VARIANCE</b>	<b>% CHANGE</b>	<b>% of BUDGET</b>
910 Debt Principal	\$10,120,328	\$11,832,907	\$14,195,000	\$2,362,093	19.96%	4.50%
930 Fund Transfers	\$5,000,000					
<b>Debt Pmts &amp; Transfers</b>	<b>\$15,120,328</b>	<b>\$11,832,907</b>	<b>\$14,195,000</b>	<b>\$2,362,093</b>	<b>19.96%</b>	<b>4.50%</b>
<b>Grand Total:</b>	<b>\$284,034,933</b>	<b>\$301,993,643</b>	<b>\$315,479,684</b>	<b>\$13,486,041</b>	<b>4.47%</b>	

# BETHLEHEM AREA SCHOOL DISTRICT

2021-2022  
PROPOSED  
GENERAL FUND  
BUDGET

SUPPORTING  
EXPENDITURE DETAIL



MAY 10, 2021





<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 ACTUAL</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
<b>100</b> Salaries	\$450,219	\$454,418	\$356,898	\$678,443	\$1,226,212	\$547,769	80.74%	0.39%
<b>200</b> Benefits	\$184,866	\$190,833	\$153,174	\$294,195	\$507,392	\$213,197	72.47%	0.16%
<b>300</b> Prof & Tech Svcs	\$328,806	\$417,202	\$455,491	\$831,280	\$800,890	(\$30,390)	-3.66%	0.25%
<b>400</b> Purch Property Svcs					\$0	\$0		
<b>500</b> Other Purchased Svcs	\$272,109	\$282,329	\$175,677	\$279,300	\$342,400	\$63,100	22.59%	0.11%
<b>600</b> Books & Materials	\$16,667	\$19,186	\$12,930	\$13,052	\$61,665	\$48,613	372.46%	0.02%
<b>800</b> Other Expenditures	\$1,485	\$750	\$4,765	\$8,500	\$8,000	(\$500)	-5.88%	0.00%
<b>1400</b> Other Instructional Programs	<b>\$1,254,153</b>	<b>\$1,364,717</b>	<b>\$1,158,934</b>	<b>\$2,104,770</b>	<b>\$2,946,559</b>	<b>\$841,789</b>	<b>39.99%</b>	<b>0.93%</b>
<b>1500</b> Non Public Programs								
<b>100</b> Salaries		\$1,822	\$1,500	\$1,500	\$0	(\$1,500)	-100.00%	
<b>200</b> Benefits		\$779	\$629	\$629	\$0	(\$629)	-100.00%	
<b>300</b> Prof & Tech Svcs	\$172,021	\$124,099	\$129,651	\$231,062	\$235,748	\$4,686	2.03%	0.07%
<b>600</b> Books & Materials	\$3,898	\$39,476	\$15,714	\$145,837	\$95,000	(\$50,837)	-34.86%	0.03%
<b>1500</b> Non Public Programs	<b>\$175,919</b>	<b>\$163,575</b>	<b>\$147,967</b>	<b>\$379,028</b>	<b>\$330,748</b>	<b>(\$48,280)</b>	<b>-12.74%</b>	<b>0.10%</b>
<b>1600</b> Community College								
<b>500</b> Other Purchased Svcs	\$2,426,880	\$2,440,376	\$2,432,053	\$2,440,633	\$2,467,899	\$27,266	1.12%	0.78%
<b>1600</b> Community College	<b>\$2,426,880</b>	<b>\$2,440,376</b>	<b>\$2,432,053</b>	<b>\$2,440,633</b>	<b>\$2,467,899</b>	<b>\$27,266</b>	<b>1.12%</b>	<b>0.78%</b>
<b>1700</b> Dual Enrollment								
<b>100</b> Salaries					\$0	\$0		
<b>200</b> Benefits					\$0	\$0		
<b>500</b> Other Purchased Svcs			\$10,000	\$10,000	\$20,000	\$10,000	100.00%	0.01%
<b>1700</b> Dual Enrollment			<b>\$10,000</b>	<b>\$10,000</b>	<b>\$20,000</b>	<b>\$10,000</b>	<b>100.00%</b>	<b>0.01%</b>
<b>1800</b> Pre-Kindergarten Programs								
<b>100</b> Salaries	\$369,592	\$449,346	\$466,631	\$485,533	\$503,819	\$18,286	3.77%	0.16%
<b>200</b> Benefits	\$275,295	\$326,956	\$359,800	\$375,082	\$386,047	\$10,965	2.92%	0.12%
<b>300</b> Prof & Tech Svcs	\$3,303	\$8,517	\$7,596	\$4,100	\$10,100	\$6,000	146.34%	0.00%





<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 ACTUAL</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
<b>100</b> Salaries	\$7,043,845	\$7,113,319	\$7,158,659	\$7,984,364	\$8,541,252	\$556,888	6.97%	2.71%
<b>200</b> Benefits	\$5,330,085	\$5,346,299	\$5,110,867	\$5,702,563	\$5,979,514	\$276,951	4.86%	1.90%
<b>300</b> Prof & Tech Svcs	\$429,538	\$431,978	\$447,962	\$603,390	\$580,790	(\$22,600)	-3.75%	0.18%
<b>400</b> Purch Property Svcs	\$1,359,275	\$1,352,824	\$1,484,563	\$1,496,093	\$1,810,020	\$313,927	20.98%	0.57%
<b>500</b> Other Purchased Svcs	\$469,815	\$522,451	\$528,199	\$595,200	\$651,611	\$56,411	9.48%	0.21%
<b>600</b> Books & Materials	\$3,258,891	\$3,464,684	\$3,273,898	\$4,189,767	\$3,516,465	(\$673,302)	-16.07%	1.11%
<b>700</b> Equipment	\$147,906	\$141,053	\$74,460	\$245,000	\$195,000	(\$50,000)	-20.41%	0.06%
<b>800</b> Other Expenditures	\$12,225	\$3,735	\$16,215	\$7,665	\$8,165	\$500	6.52%	0.00%
<b>2600</b> <b>Operation &amp; Maintenance Svcs</b>	<b>\$18,051,578</b>	<b>\$18,376,343</b>	<b>\$18,094,823</b>	<b>\$20,824,042</b>	<b>\$21,282,817</b>	<b>\$458,775</b>	<b>2.20%</b>	<b>6.75%</b>
<b>2700</b> <b>Pupil Transportation</b>								
<b>100</b> Salaries	\$3,254,333	\$3,217,520	\$3,716,220	\$4,406,655	\$4,695,114	\$288,459	6.55%	1.49%
<b>200</b> Benefits	\$2,241,127	\$2,249,848	\$2,467,111	\$3,023,728	\$3,438,307	\$414,579	13.71%	1.09%
<b>300</b> Prof & Tech Svcs	\$10,988	\$30,154	\$224,809	\$208,200	\$222,261	\$14,061	6.75%	0.07%
<b>400</b> Purch Property Svcs	\$178,071	\$178,920	\$111,573	\$187,079	\$140,879	(\$46,200)	-24.70%	0.04%
<b>500</b> Other Purchased Svcs	\$1,499,925	\$1,597,810	\$1,557,634	\$2,038,447	\$1,739,511	(\$298,936)	-14.66%	0.55%
<b>600</b> Books & Materials	\$684,471	\$751,121	\$715,589	\$974,353	\$793,503	(\$180,850)	-18.56%	0.25%
<b>700</b> Equipment		\$1,143,232	\$196,634	\$640	\$0	\$0		
<b>800</b> Other Expenditures	\$2,254	\$2,059	\$2,586	\$640	\$2,010	\$1,370	214.06%	0.00%
<b>2700</b> <b>Pupil Transportation</b>	<b>\$7,871,169</b>	<b>\$9,170,664</b>	<b>\$8,992,155</b>	<b>\$10,839,102</b>	<b>\$11,031,585</b>	<b>\$192,483</b>	<b>1.78%</b>	<b>3.50%</b>
<b>2800</b> <b>Support Services Central</b>								
<b>100</b> Salaries	\$2,485,194	\$2,584,337	\$2,939,562	\$3,038,613	\$3,229,823	\$191,210	6.29%	1.02%
<b>200</b> Benefits	\$2,030,883	\$2,053,287	\$2,132,376	\$2,374,951	\$2,310,589	(\$64,362)	-2.71%	0.73%
<b>300</b> Prof & Tech Svcs	\$376,544	\$457,958	\$324,699	\$443,925	\$755,915	\$311,990	70.28%	0.24%
<b>400</b> Purch Property Svcs	\$234,774	\$342,025	\$340,297	\$392,449	\$493,193	\$100,744	25.67%	0.16%
<b>500</b> Other Purchased Svcs	\$279,180	\$219,709	\$191,836	\$170,966	\$254,385	\$83,419	48.79%	0.08%
<b>600</b> Books & Materials	\$540,661	\$769,954	\$1,374,084	\$1,486,618	\$1,263,001	(\$223,617)	-15.04%	0.40%
<b>700</b> Equipment	\$48,001	\$389,536	\$235,083	\$529,300	\$90,000	(\$439,300)	-83.00%	0.03%
<b>800</b> Other Expenditures	\$2,950	\$5,324	\$3,883	\$4,216	\$4,550	\$334	7.92%	0.00%

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 ACTUAL</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
<b>2800 Support Services Central</b>	<b>\$5,998,189</b>	<b>\$6,822,130</b>	<b>\$7,541,820</b>	<b>\$8,441,038</b>	<b>\$8,401,456</b>	<b>(\$39,582)</b>	<b>-0.47%</b>	<b>2.66%</b>
<b>2900 IU Services</b>								
500 Other Purchased Svcs	\$110,170	\$119,355	\$125,078	\$126,329	\$130,496	\$4,167	3.30%	0.04%
800 Other Expenditures	\$903	\$903	\$903	\$950	\$950	\$0	0.00%	0.00%
<b>2900 IU Services</b>	<b>\$111,073</b>	<b>\$120,259</b>	<b>\$125,981</b>	<b>\$127,279</b>	<b>\$131,446</b>	<b>\$4,167</b>	<b>3.27%</b>	<b>0.04%</b>
<b>Total 2000's Support Services</b>	<b>\$66,095,404</b>	<b>\$71,176,834</b>	<b>\$73,368,487</b>	<b>\$81,107,175</b>	<b>\$83,563,799</b>	<b>\$2,456,624</b>	<b>3.03%</b>	<b>26.49%</b>
<b>3200 Student Activities</b>								
100 Salaries	\$1,595,732	\$1,617,502	\$1,646,054	\$1,675,144	\$1,677,566	\$2,422	0.14%	0.53%
200 Benefits	\$686,111	\$702,450	\$722,839	\$787,605	\$762,396	(\$25,209)	-3.20%	0.24%
300 Prof & Tech Svcs	\$177,852	\$187,251	\$153,400	\$195,382	\$198,371	\$2,989	1.53%	0.06%
400 Purch Property Svcs	\$91,909	\$29,956	\$55,597	\$44,573	\$55,247	\$10,674	23.95%	0.02%
500 Other Purchased Svcs	\$221,436	\$333,267	\$345,468	\$404,551	\$312,784	(\$91,767)	-22.68%	0.10%
600 Books & Materials	\$275,876	\$260,004	\$350,795	\$250,935	\$234,779	(\$16,156)	-6.44%	0.07%
700 Equipment	\$113,951	\$291,118	\$186,793	\$220,000	\$60,000	(\$160,000)	-72.73%	0.02%
800 Other Expenditures	\$20,065	\$24,427	\$29,391	\$23,363	\$29,586	\$6,223	26.64%	0.01%
<b>3200 Student Activities</b>	<b>\$3,182,932</b>	<b>\$3,445,976</b>	<b>\$3,490,338</b>	<b>\$3,601,553</b>	<b>\$3,330,729</b>	<b>(\$270,824)</b>	<b>-7.52%</b>	<b>1.06%</b>
<b>3300 Community Services</b>								
100 Salaries	\$15,664	\$11,895	\$2,993	\$17,473	\$9,900	(\$7,573)	-43.34%	0.00%
200 Benefits	\$6,430	\$5,001	\$1,265	\$6,449	\$4,344	(\$2,105)	-32.64%	0.00%
300 Prof & Tech Svcs	\$46,390	\$34,450	\$109,910	\$115,650	\$72,200	(\$43,450)	-37.57%	0.02%
400 Purch Property Svcs	\$613				\$0	\$0		
500 Other Purchased Svcs	\$211	\$27			\$0	\$0		
600 Books & Materials	\$43,821	\$37,889	\$43,084	\$38,712	\$50,165	\$11,453	29.59%	0.02%
800 Other Expenditures	\$57,014	\$36,564		\$100	\$0	(\$100)	-100.00%	
<b>3300 Community Services</b>	<b>\$170,142</b>	<b>\$125,826</b>	<b>\$157,252</b>	<b>\$178,384</b>	<b>\$136,609</b>	<b>(\$41,775)</b>	<b>-23.42%</b>	<b>0.04%</b>

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 ACTUAL</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
<b>3400 Scholarships &amp; Awards</b>								
600 Books & Materials	\$664	\$449	\$600	\$600	\$600	\$0	0.00%	0.00%
<b>3400 Scholarships &amp; Awards</b>	<b>\$664</b>	<b>\$449</b>	<b>\$600</b>	<b>\$600</b>	<b>\$600</b>	<b>\$0</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Total 3000's Non Instructional</b>	<b>\$3,353,738</b>	<b>\$3,572,251</b>	<b>\$3,647,590</b>	<b>\$3,780,537</b>	<b>\$3,467,938</b>	<b>(\$312,599)</b>	<b>-8.27%</b>	<b>1.10%</b>
<b>4200 Existing Site Improvement</b>								
300 Prof & Tech Svcs	\$23,100	\$2,888	\$0	\$0	\$0	\$0		
400 Purch Property Svcs		\$8,800	\$0	\$0	\$0	\$0		
<b>4200 Existing Site Improvement</b>	<b>\$23,100</b>	<b>\$11,688</b>						
<b>4400 Arch &amp; Eng-Improvements</b>								
300 Prof & Tech Svcs	\$11,650	\$111,963	\$19,376	\$0	\$0	\$0		
800 Other Expenditures	\$40			\$0	\$0	\$0		
<b>4400 Arch &amp; Eng-Improvements</b>	<b>\$11,690</b>	<b>\$111,963</b>	<b>\$19,376</b>					
<b>4500 Bldg Acq &amp; Construction New</b>								
300 Prof & Tech Svcs				\$0	\$0	\$0		
700 Equipment				\$0	\$0	\$0		
800 Other Expenditures	\$1,224	\$1,099	\$90	\$0	\$0	\$0		
<b>4500 Bldg Acq &amp; Construction New</b>	<b>\$1,224</b>	<b>\$1,099</b>	<b>\$90</b>					
<b>4600 Bldg Improvement</b>								
300 Prof & Tech Svcs	\$28,223	\$22,572	\$44,709	\$0	\$0	\$0		
400 Purch Property Svcs	\$93,208	\$10,356	\$40,772	\$0	\$0	\$0		
800 Other Expenditures				\$0	\$0	\$0		
<b>4600 Bldg Improvement</b>	<b>\$121,430</b>	<b>\$32,928</b>	<b>\$85,481</b>					



<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 ACTUAL</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
<b>Total 4000's Facilities Construction &amp;</b>	<b>\$157,444</b>	<b>\$157,678</b>	<b>\$104,948</b>			<b>\$0</b>		
<b>5100 Debt Service</b>								
800 Other Expenditures	\$12,182,337	\$11,296,199	\$11,465,564	\$11,194,941	\$10,617,467	(\$577,474)	-5.16%	3.37%
900 Debt Pmts & Transfers	\$9,428,140	\$9,701,002	\$10,120,328	\$11,832,907	\$14,195,000	\$2,362,093	19.96%	4.50%
<b>5100 Debt Service</b>	<b>\$21,610,477</b>	<b>\$20,997,201</b>	<b>\$21,585,892</b>	<b>\$23,027,848</b>	<b>\$24,812,467</b>	<b>\$1,784,619</b>	<b>7.75%</b>	<b>7.86%</b>
<b>5200 Fund Transfers-Athletic &amp; Capital Reserve</b>								
900 Debt Pmts & Transfers	\$2,750,000	\$4,000,000	\$5,000,000		\$0	\$0		
<b>5200 Fund Transfers-Athletic &amp; Capital Reserve</b>	<b>\$2,750,000</b>	<b>\$4,000,000</b>	<b>\$5,000,000</b>					
<b>5900 Budgetary Reserve</b>								
800 Other Expenditures				\$4,339,680	\$5,000,000	\$660,320	15.22%	1.58%
<b>5900 Budgetary Reserve</b>				<b>\$4,339,680</b>	<b>\$5,000,000</b>	<b>\$660,320</b>	<b>15.22%</b>	<b>1.58%</b>
<b>Total 5000's Debt &amp; Transfers</b>	<b>\$24,360,477</b>	<b>\$24,997,201</b>	<b>\$26,585,892</b>	<b>\$27,367,528</b>	<b>\$29,812,467</b>	<b>\$2,444,939</b>	<b>8.93%</b>	<b>9.45%</b>
<b>Grand Total:</b>	<b>\$266,474,274</b>	<b>\$279,279,647</b>	<b>\$284,034,933</b>	<b>\$301,993,643</b>	<b>\$315,479,684</b>	<b>\$13,486,041</b>	<b>4.47%</b>	