



BETHLEHEM
AREA SCHOOL DISTRICT

2021-2022 Proposed General Fund Budget



May 10, 2021



2021-2022 Budget
Executive Summary
May 10, 2021

Introduction and Background

While this past year has certainly been challenging emotionally, financially and academically, it has proven that the resolve and steadfast dedication of our BASD school community can achieve anything when done in unity for a common purpose ... our students. The planning for the 2021-22 operating budget is no different. Our commitment to needs based student focus brought forward conservative fiscal planning in recognition of our community challenges.

Bethlehem Area School District (BASD) has developed an operating budget for the 2021-22 fiscal year with the same concerns and questions as our larger community. Financial indicators are signaling the strength of our economic community with strong local revenue recovery. While local revenue is not at the projected growth potential pre-pandemic, we are fortunate to have not significantly lost local resources upon which our public schools so strongly rely. The receipt of federal stimulus funds allows us to further address academic remediation following a year of hybrid and remote learning to advance progress in our literacy programs, expand teacher training in reading strategies and provide the social and emotional supports for all students.

Prior to the receipt of the newest funding from the American Rescue Plan, the ongoing operational budget was approximately 2.3% more than 2020-21 reflecting our conservative approach given the pandemic. While BASD expects to receive \$49.2 million in federal ESSER funds, these one-time dollars are specifically targeted toward COVID relief and addressing learning loss. They are not to be used for backfilling any operational deficits for ongoing expenses that will remain into the future like mandated costs, utilities, baseline wages, etc.

The mandated 20% set aside for learning loss will be the primary focus of the upcoming federal spending. The chart below illustrates the baseline operational budget versus the academic, social and emotion recovery spending using the federal dollars in addition to our ongoing programs.

	GOB Total	GEER	ESSER II	ESSER III	ARP NEW	Federal Stimulus Total	2021-22 Budget
Expenditures							
Instruction	\$ 193,277,275	\$ -	\$ 2,477,432	\$ 2,880,773		\$ 5,358,205	\$ 198,635,480
Support Svcs	\$ 79,561,545	\$ 97,269	\$ 84,144	\$ 3,820,841		\$ 4,002,254	\$ 83,563,799
Other Svcs	\$ 3,467,938	\$ -				\$ -	\$ 3,467,938
Facilities	\$ -						\$ -
Transfers/Debt	\$ 27,812,467				\$ 2,000,000	\$ 2,000,000	\$ 29,812,467
Expenditures Total	\$ 304,119,225	\$ 97,269	\$ 2,561,576	\$ 6,701,614	\$ 2,000,000	\$ 11,360,459	\$ 315,479,684
Revenues							
Local	\$ (207,401,573)						\$ (207,401,573)
State	\$ (79,925,385)						\$ (79,925,385)
Federal	\$ (6,983,946)	\$ (97,269)	\$ (2,561,576)	\$ (6,701,614)	\$ (2,000,000)	\$ (11,360,459)	\$ (18,344,405)
Other/Fund Balance	\$ (2,080,000)						\$ (2,080,000)
Revenues Total	\$ (296,390,904)	\$ (97,269)	\$ (2,561,576)	\$ (6,701,614)	\$ (2,000,000)	\$ (11,360,459)	\$ (307,751,363)
2021-22 Budget	\$ 7,728,321	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,728,321

The infusion of \$11.3 million to support summer enrichment and academic ramp up programs will assist students to transition back to in person learning while providing tutoring and remediation for skill development and reinforcement of core skills. These offerings are open to all students with focused programs designed for our special needs population and English Language Learners.

Training will be provided for our staff with targeted coaching in math and literacy along with a Multi-Tiered System of Supports (MTSS) for social and emotional student support. Tutoring programs will be in place throughout the school year to insure students are reaching and advancing their academic progress.

The proposed final budget includes \$304.1 million for ongoing programs with \$11.3 million for academic recovery and other learning supports such as technology upgrades, hot spots and Wi-Fi connectivity for use at home for a total annual budget of \$315.5 million. This represents approximately 2.3% increase in ongoing programs and a 4.47% overall increase from the 2020-21 budget of \$302 million. The increase in mandated costs of pension (+\$2M), charter schools (+\$1.7M) and special education (+2.3M). The growth in these largest mandates have continued to outpace the growth in BASD operating costs for many years. These mandated costs are increasing faster than other operations at over 5% without corresponding subsidy growth to fund these mandatory services.

Our annual budget also supports tuition payments to other outside programs such as Bethlehem Area Vocational Technical School at \$7.4 million, Northampton Community College at \$2.5 million and Colonial Intermediate Unit at \$14 million. Our tuition to charter schools is \$33.9 million which is our entire state Basic Education Subsidy leaving zero state funding for the 13,000 students in our BASD public schools.

Additionally, the District's *Built by Bethlehem Roadmap* identifies four components necessary for student success: Organizational, Academic, Student Services and School Community/Culture. This "comprehensive" school experience is critical to our mission as a public school and guided our efforts throughout the budget process.

Conclusion

The 2021-22 BASD budget balances educational needs with financial/economic realities. This proposed final budget is designed to protect core educational programs while providing much needed intervention following a year of remote and hybrid learning. We continue to educate the whole child through student engagement, personal skill development and stretch learning that prepares our students to be productive graduates in whatever career or educational path they chose. The bottom line is that pension and charter school tuition costs are the greatest threat to the financial stability of the district. Ultimately, policy level issues such as the charter school funding formula that protects and increases funding to charter schools while public schools struggle with reduced local revenues must be solved at the state level. In the meantime, local school districts are forced to cut programs and raise taxes to maintain responsible educational programs for the greatest majority of students who are the future. We look forward to seeing our students again this summer and welcome their return in Fall 2021 as we continue to meet their instructional and emotional needs in this new normal.

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

	2019-20 Actual	2020-21 Budget	2021-22 Budget		Dollar Change	Percentage Change
			Jan 2021	May 2021		
<u>Revenues:</u>						
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%
Total Revenue	\$284,619,559	\$301,993,643	\$299,278,136	\$307,751,363	\$5,757,720	1.91%
<u>Expenditures:</u>						
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%
BASD	\$217,880,471	\$230,823,558	\$235,442,467	\$240,604,833	\$9,781,275	4.24%
PSERS	\$36,300,075	\$38,935,319	\$40,639,682	\$40,936,251	\$2,000,932	5.14%
CHARTER SCHOOLS	\$29,854,387	\$32,234,766	\$33,938,600	\$33,938,600	\$1,703,834	5.29%
Total Expenditures	\$284,034,933	\$301,993,643	\$310,020,749	\$315,479,684	\$13,486,041	4.47%
Revenue/Expenditure GAP (R/E-GAP)			\$10,742,613	\$7,728,321	3.47%	
Less PSERS			\$1,704,363	\$2,000,932	0.55%	
Less Charter Schools			\$1,703,834	\$1,703,834	0.55%	
Net Operational Gap			\$7,334,416	\$4,023,555	2.37%	

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)
Net Deficit Remaining	\$7,728,321

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.

	<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>
1100	Regular Instruction	\$126,359,010	\$131,911,242	\$138,232,719	\$6,321,477	4.79%	43.82%
1200	Special Education	\$41,213,495	\$44,077,768	\$46,354,835	\$2,277,067	5.17%	14.69%
1300	Vocational Education	\$8,153,558	\$7,938,290	\$7,374,004	(\$564,286)	-7.11%	2.34%
1400	Other Instructional Programs	\$1,158,934	\$2,104,770	\$2,946,559	\$841,789	39.99%	0.93%
1500	Non Public Programs	\$147,967	\$379,028	\$330,748	(\$48,280)	-12.74%	0.10%
1600	Community College	\$2,432,053	\$2,440,633	\$2,467,899	\$27,266	1.12%	0.78%
1700	Dual Enrollment		\$10,000	\$20,000	\$10,000	100.00%	0.01%
1800	Pre-Kindergarten Programs	\$862,999	\$876,672	\$908,716	\$32,044	3.66%	0.29%
	Total Instruction	\$180,328,016	\$189,738,403	\$198,635,480	\$8,897,077	4.69%	62.96%
2100	Student Services	\$10,852,318	\$11,802,990	\$13,074,088	\$1,271,098	10.77%	4.14%
2200	Support Services Instructional S	\$10,026,769	\$10,157,614	\$10,178,105	\$20,491	0.20%	3.23%
2300	Administrative Services	\$12,838,209	\$13,552,256	\$13,936,222	\$383,966	2.83%	4.42%
2400	Medical Services	\$2,739,355	\$2,877,843	\$3,051,921	\$174,078	6.05%	0.97%
2500	Fiscal Services	\$2,157,057	\$2,485,011	\$2,476,159	(\$8,852)	-0.36%	0.78%
2600	Operation & Maintenance Svcs	\$18,094,823	\$20,824,042	\$21,282,817	\$458,775	2.20%	6.75%
2700	Pupil Transportation	\$8,992,155	\$10,839,102	\$11,031,585	\$192,483	1.78%	3.50%
2800	Support Services Central	\$7,541,820	\$8,441,038	\$8,401,456	(\$39,582)	-0.47%	2.66%
2900	IU Services	\$125,981	\$127,279	\$131,446	\$4,167	3.27%	0.04%
	Total Support Services	\$73,368,487	\$81,107,175	\$83,563,799	\$2,456,624	3.03%	26.49%
3200	Student Activities	\$3,490,338	\$3,601,553	\$3,330,729	(\$270,824)	-7.52%	1.06%
3300	Community Services	\$157,252	\$178,384	\$136,609	(\$41,775)	-23.42%	0.04%
3400	Scholarships & Awards		\$600	\$600		0.00%	0.00%
	Total Non Instructional	\$3,647,590	\$3,780,537	\$3,467,938	(\$312,599)	-8.27%	1.10%
4400	Arch & Eng-Improvements	\$19,376					
4500	Bldg Acq & Construction New	\$90					
4600	Bldg Improvement	\$85,481					
	Total Facilities Construction & Improvement	\$104,948					
5100	Debt Service	\$21,585,892	\$23,027,848	\$24,812,467	\$1,784,619	7.75%	7.86%
5200	Fund Transfers-Athletic & Capit	\$5,000,000					
5900	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>
Total Debt & Transfers	\$26,585,892	\$27,367,528	\$29,812,467	\$2,444,939	8.93%	9.45%
<u>Grand Total:</u>	\$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>
1000	<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	\$124,149,060	\$4,306,596	3.59%	39.35%
1134	Family & Consumer Science	\$1,066,172	\$1,033,343	\$1,150,481	\$117,138	11.34%	0.36%
1135	Industrial Arts	\$945,897	\$1,083,036	\$948,412	(\$134,624)	-12.43%	0.30%
1136	Business Education	\$2,763,739	\$2,867,713	\$2,914,908	\$47,195	1.65%	0.92%
1137	Technology Education	\$433,936	\$503,974	\$548,237	\$44,263	8.78%	0.17%
1190	Fed Pgm Instr	\$4,025,609	\$6,580,712	\$8,521,621	\$1,940,909	29.49%	2.70%
1100	Regular Instruction	\$126,359,010	\$131,911,242	\$138,232,719	\$6,321,477	4.79%	43.82%
1211	Life Skills Support	\$2,033,323	\$2,148,101	\$2,006,635	(\$141,466)	-6.59%	0.64%
1221	Hearing Impaired	\$464,975	\$1,407,268	\$664,677	(\$742,591)	-52.77%	0.21%
1224	Visually Impaired	\$25,047	\$442,123	\$76,975	(\$365,148)	-82.59%	0.02%
1225	Speech & Language	\$1,597,921	\$1,712,755	\$2,080,811	\$368,056	21.49%	0.66%
1231	Emotional Support	\$5,999,304	\$5,929,976	\$7,333,811	\$1,403,835	23.67%	2.32%
1233	Autistic Support	\$4,503,157	\$3,368,460	\$4,842,500	\$1,474,040	43.76%	1.53%
1241	Learning Support	\$15,204,717	\$15,427,682	\$16,100,470	\$672,788	4.36%	5.10%
1243	Gifted Svcs	\$1,086,666	\$1,039,824	\$1,060,219	\$20,395	1.96%	0.34%
1260	Physical Support	\$186,531	\$959,142	\$1,087,197	\$128,055	13.35%	0.34%
1270	Early Intervention	\$1,072,077	\$710,680	\$627,599	(\$83,081)	-11.69%	0.20%
1280	Early Intervention	\$19,328	\$91,359	\$91,359		0.00%	0.03%
1290	Other Special Education	\$9,020,450	\$10,840,398	\$10,382,582	(\$457,816)	-4.22%	3.29%
1200	Special Education	\$41,213,495	\$44,077,768	\$46,354,835	\$2,277,067	5.17%	14.69%
1390	Vocational Education	\$8,153,558	\$7,938,290	\$7,374,004	(\$564,286)	-7.11%	2.34%
1300	Vocational Education	\$8,153,558	\$7,938,290	\$7,374,004	(\$564,286)	-7.11%	2.34%
1420	Summer School	\$413,594	\$447,611	\$1,478,113	\$1,030,502	230.22%	0.47%
1430	Homebound Education	\$126,119	\$267,417	\$172,005	(\$95,412)	-35.68%	0.05%
1441	Court Placed Tuition	\$80,595	\$35,962	\$77,921	\$41,959	116.68%	0.02%
1442	Alternative Education	\$365,555	\$812,715	\$551,125	(\$261,590)	-32.19%	0.17%
1450	After School Instr	\$173,072	\$540,765	\$667,395	\$126,630	23.42%	0.21%
1490	Other Instructional Pgms		\$300	\$0	(\$300)	-100.00%	
1400	Other Instructional Programs	\$1,158,934	\$2,104,770	\$2,946,559	\$841,789	39.99%	0.93%
1500	Non Public Pgms	\$147,967	\$379,028	\$330,748	(\$48,280)	-12.74%	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>
1500	Non Public Programs	\$147,967	\$379,028	\$330,748	(\$48,280)	-12.74%	0.10%
1693	Community College	\$2,432,053	\$2,440,633	\$2,467,899	\$27,266	1.12%	0.78%
1600	Community College	\$2,432,053	\$2,440,633	\$2,467,899	\$27,266	1.12%	0.78%
1700	Dual Enrollment		\$10,000	\$20,000	\$10,000	100.00%	0.01%
1700	Dual Enrollment		\$10,000	\$20,000	\$10,000	100.00%	0.01%
1801	Pre-Kindergarten Instruction	\$808,413	\$832,803	\$858,794	\$25,991	3.12%	0.27%
1802	Pre-Kindergarten Admin	\$40,210	\$43,869	\$45,422	\$1,553	3.54%	0.01%
1805	Pre-Kindergarten Food	\$263		\$500	\$500		0.00%
1806	Pre-Kindergarten Prof Development	\$14,113		\$4,000	\$4,000		0.00%
1800	Pre-Kindergarten Programs	\$862,999	\$876,672	\$908,716	\$32,044	3.66%	0.29%
Total Instruction		\$180,328,016	\$189,738,403	\$198,635,480	\$8,897,077	4.69%	62.96%
2000	<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	\$113,407	\$3,376	3.07%	0.04%
2119	Pupil Svcs	\$500,694	\$509,765	\$527,083	\$17,318	3.40%	0.17%
2120	Guidance	\$7,126,370	\$7,102,482	\$7,367,152	\$264,670	3.73%	2.34%
2130	Attendance	\$297,375	\$323,139	\$384,248	\$61,109	18.91%	0.12%
2140	Psychological Svcs	\$1,534,880	\$1,733,358	\$1,722,501	(\$10,857)	-0.63%	0.55%
2160	Social Work Svcs	\$856,133	\$1,568,560	\$2,490,017	\$921,457	58.75%	0.79%
2170	Child Acctg	\$429,008	\$455,655	\$469,680	\$14,025	3.08%	0.15%
2100	Student Services	\$10,852,318	\$11,802,990	\$13,074,088	\$1,271,098	10.77%	4.14%
2220	Tech Support	\$136,549	\$196,778	\$145,436	(\$51,342)	-26.09%	0.05%
2230	Educ Television	\$137,650	\$139,723	\$144,146	\$4,423	3.17%	0.05%
2240	Computer Asst. Instr	\$1,009,654	\$998,558	\$1,111,457	\$112,899	11.31%	0.35%
2250	Library	\$2,070,384	\$2,161,577	\$2,260,434	\$98,857	4.57%	0.72%
2260	Curriculum & Instr Svcs	\$1,234,704	\$1,527,656	\$1,391,459	(\$136,197)	-8.92%	0.44%
2269	Special Education	\$1,200,939	\$1,247,722	\$1,389,958	\$142,236	11.40%	0.44%
2271	Staff Development-Certified	\$4,174,094	\$3,826,322	\$3,672,468	(\$153,854)	-4.02%	1.16%
2272	Staff Dev - Instr Non Cert	\$62,794	\$58,978	\$62,747	\$3,769	6.39%	0.02%
2290	Other Instr Staff Svcs		\$300	\$0	(\$300)	-100.00%	
2200	Support Services Instructional St	\$10,026,769	\$10,157,614	\$10,178,105	\$20,491	0.20%	3.23%
2310	Board Svcs	\$112,258	\$156,556	\$162,709	\$6,153	3.93%	0.05%
2320	Board Treasurer	\$188	\$200	\$200		0.00%	0.00%
2330	Tax Collection	\$1,077,441	\$1,695,700	\$1,665,603	(\$30,097)	-1.77%	0.53%
2340	Negotiations Svcs			\$2,500	\$2,500		0.00%
2350	Legal Svcs	\$741,465	\$594,900	\$584,900	(\$10,000)	-1.68%	0.19%
2360	Superintendent's Office	\$534,725	\$534,042	\$559,989	\$25,947	4.86%	0.18%
2370	Community Relations	\$124,624	\$133,297	\$131,395	(\$1,902)	-1.43%	0.04%
2380	Principal's Office	\$10,212,180	\$10,339,159	\$10,758,203	\$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	\$70,723	(\$27,679)	-28.13%	0.02%
2300	Administrative Services	\$12,838,209	\$13,552,256	\$13,936,222	\$383,966	2.83%	4.42%
2419	Nursing Supervisor	\$225,810	\$183,458	\$197,574	\$14,116	7.69%	0.06%
2420	Medical Svcs	\$3,890	\$7,000	\$11,000	\$4,000	57.14%	0.00%
2430	Dental Svcs	\$7,823	\$12,000	\$12,200	\$200	1.67%	0.00%
2440	Nursing Svcs	\$2,221,539	\$2,393,071	\$2,548,144	\$155,073	6.48%	0.81%
2450	Non Public Nursing Svcs	\$265,718	\$277,314	\$247,003	(\$30,311)	-10.93%	0.08%
2490	Other Health Svcs	\$14,576	\$5,000	\$36,000	\$31,000	620.00%	0.01%
2400	Medical Services	\$2,739,355	\$2,877,843	\$3,051,921	\$174,078	6.05%	0.97%
2511	Fiscal Services	\$379,280	\$586,736	\$410,612	(\$176,124)	-30.02%	0.13%
2513	Rec/Disbursement of Funds	\$343,277	\$479,258	\$407,841	(\$71,417)	-14.90%	0.13%
2514	Payroll Services	\$367,264	\$375,873	\$391,724	\$15,851	4.22%	0.12%
2515	Accounting Services	\$111,169	\$108,592	\$227,729	\$119,137	109.71%	0.07%
2516	Internal Auditing Services	\$183,328	\$221,872	\$112,040	(\$109,832)	-49.50%	0.04%
2519	Fiscal Services Other	\$228,394	\$152,436	\$355,938	\$203,502	133.50%	0.11%
2520	Purchasing Svcs	\$112,760	\$97,126	\$95,990	(\$1,136)	-1.17%	0.03%
2530	Warehouse & Distribution Svcs	\$193,296	\$206,370	\$212,140	\$5,770	2.80%	0.07%
2540	Printing Svcs	\$238,288	\$256,748	\$262,145	\$5,397	2.10%	0.08%
2500	Fiscal Services	\$2,157,057	\$2,485,011	\$2,476,159	(\$8,852)	-0.36%	0.78%
2611	Operations Spvr	\$274,780	\$299,327	\$310,302	\$10,975	3.67%	0.10%
2619	Maintenance Spvr	\$443,817	\$562,306	\$581,317	\$19,011	3.38%	0.18%
2620	Facility Svcs	\$15,311,878	\$17,690,768	\$18,140,691	\$449,923	2.54%	5.75%
2630	Grounds Svcs	\$823,990	\$996,791	\$890,304	(\$106,487)	-10.68%	0.28%
2650	Vehicle Svcs	\$159,692	\$124,846	\$160,363	\$35,517	28.45%	0.05%
2660	Security Svcs	\$1,080,667	\$1,150,004	\$1,199,840	\$49,836	4.33%	0.38%
2600	Operation & Maintenance Svcs	\$18,094,823	\$20,824,042	\$21,282,817	\$458,775	2.20%	6.75%
2719	Pupil Transp Mgmt	\$673,698	\$949,347	\$966,443	\$17,096	1.80%	0.31%
2720	Pupil Transportation	\$4,223,299	\$6,921,919	\$7,421,479	\$499,560	7.22%	2.35%
2730	Crossing Guards	\$772,506	\$994,233	\$1,124,314	\$130,081	13.08%	0.36%
2740	Vehicle Maint Svcs	\$1,090,520	\$1,484,828	\$1,519,169	\$34,341	2.31%	0.48%
2750	Non Public Transportation	\$2,232,132	\$488,775	\$180	(\$488,595)	-99.96%	0.00%
2700	Pupil Transportation	\$8,992,155	\$10,839,102	\$11,031,585	\$192,483	1.78%	3.50%
2818	Technology Svcs	\$3,650,284	\$3,777,603	\$3,280,325	(\$497,278)	-13.16%	1.04%
2821	Information Technology	\$295,663	\$320,776	\$317,268	(\$3,508)	-1.09%	0.10%
2823	Community Relations	\$203,069	\$256,556	\$259,086	\$2,530	0.99%	0.08%
2831	Personnel Svcs Supervisor	\$332,574	\$342,249	\$368,592	\$26,343	7.70%	0.12%
2832	Recruitment & Placement Svcs	\$169,684	\$219,117	\$215,599	(\$3,518)	-1.61%	0.07%
2833	Staff Accounting Svcs	\$552,807	\$571,783	\$598,733	\$26,950	4.71%	0.19%
2834	Staff Dev-Non Instr Certified	\$267,147	\$397,943	\$606,367	\$208,424	52.38%	0.19%
2835	Staff Health Svcs	\$307,296	\$384,796	\$227,240	(\$157,556)	-40.95%	0.07%
2836	Staff Dev-Non Cert Non Instr	\$179,730	\$225,508	\$447,954	\$222,446	98.64%	0.14%

DESCRIPTION		19-20 ACTUAL	20-21 BUDGET	21-22 BUDGET	VARIANCE	% CHANGE	% of BUDGET
2840	Data Processing	\$1,298,799	\$1,648,047	\$1,778,783	\$130,736	7.93%	0.56%
2850	State & Federal Liaison	\$284,768	\$296,660	\$301,509	\$4,849	1.63%	0.10%
2800	Support Services Central	\$7,541,820	\$8,441,038	\$8,401,456	(\$39,582)	-0.47%	2.66%
2910	IU Services	\$125,981	\$127,279	\$131,446	\$4,167	3.27%	0.04%
2900	IU Services	\$125,981	\$127,279	\$131,446	\$4,167	3.27%	0.04%
Total Support Services		\$73,368,487	\$81,107,175	\$83,563,799	\$2,456,624	3.03%	26.49%
3000	<i>Non Instructional: Activities concerned with providing non-instructional services to students, staff or the community.</i>						
3210	Student Activities	\$760,662	\$567,492	\$458,225	(\$109,267)	-19.25%	0.15%
3250	Athletics	\$2,729,676	\$3,034,061	\$2,872,504	(\$161,557)	-5.32%	0.91%
3200	Student Activities	\$3,490,338	\$3,601,553	\$3,330,729	(\$270,824)	-7.52%	1.06%
3300	Comm Svcs/Crossing Guards	\$157,252	\$178,384	\$136,609	(\$41,775)	-23.42%	0.04%
3300	Community Services	\$157,252	\$178,384	\$136,609	(\$41,775)	-23.42%	0.04%
3400	Scholarships & Awards		\$600	\$600		0.00%	0.00%
3400	Scholarships & Awards		\$600	\$600		0.00%	0.00%
Total Non Instructional		\$3,647,590	\$3,780,537	\$3,467,938	(\$312,599)	-8.27%	1.10%
4000	<i>Facilities Construction & 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		\$0			
4400	Arch & Eng-Improvements	\$19,376		\$0			
4500	Bldg Acq & Constr New	\$90		\$0			
4500	Bldg Acq & Construction New	\$90		\$0			
4600	Bldg Improvement	\$85,481		\$0			
4600	Bldg Improvement	\$85,481		\$0			
Total Facilities Construction & Improvement		\$104,948	\$0	\$0	\$0		0.00%
5000	<i>Debt & 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	\$24,662,467	\$1,814,619	7.94%	7.82%
5130	Refund Prior Yr Receipts	\$31,465	\$180,000	\$150,000	(\$30,000)	-16.67%	0.05%
5100	Debt Service	\$21,585,892	\$23,027,848	\$24,812,467	\$1,784,619	7.75%	7.86%
5230	Capital Projects Fund Transfer	\$5,000,000		\$0			
5200	Fund Transfers-Athletic & Capital	\$5,000,000		\$0			

<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%
5900 Budgetary Reserve		\$4,339,680	\$5,000,000	\$660,320	15.22%	1.58%
Total Debt & Transfers	\$26,585,892	\$27,367,528	\$29,812,467	\$2,444,939	8.93%	9.45%
<u>Grand Total:</u>	\$284,034,933	\$301,993,643	\$315,479,684	\$13,486,041	4.47%	

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

DESCRIPTION	19-20 ACTUAL	20-21 BUDGET	21-22 BUDGET	VARIANCE	% CHANGE	% of BUDGET
<u>Local Revenue</u>						
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%
Total Local Revenue	\$199,639,718	\$206,431,544	\$207,401,573	\$970,029	0.47%	67.39%
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>
7312	Transportation Subsidy NP	\$1,183,875	\$1,050,000	\$1,016,400	(\$33,600)	-3.20%	0.33%
7320	Rental/Sinking Fund Reimb	\$1,529,797	\$1,704,593	\$1,613,392	(\$91,201)	-5.35%	0.52%
7330	Medical & Dental Svcs	\$319,521	\$325,000	\$321,000	(\$4,000)	-1.23%	0.10%
7340	Homestead Prop Tax Relief	\$4,752,634	\$4,765,368	\$4,744,670	(\$20,698)	-0.43%	1.54%
7361	Safe Schools PCCD		\$210,000	\$0	(\$210,000)	-100.00%	0.00%
7369	Safe Schools Training Grant	\$69,990	\$15,000	\$25,000	\$10,000	66.67%	0.01%
7505	Ready to Learn Grant	\$1,797,733	\$1,797,733	\$1,797,733		0.00%	0.58%
7599	DCED Grants	\$145,658	\$1,145,658	\$1,395,658	\$250,000	21.82%	0.45%
7820	State Share Retirement	\$18,137,908	\$19,598,448	\$19,467,108	(\$131,340)	-0.67%	6.33%
Total		\$76,689,787	\$79,614,228	\$79,925,385	\$311,157	0.39%	25.97%
<u>CARES Funding</u>							
8110	Pmts Federally Impacted Areas PL	\$56,963	\$49,600	\$55,000	\$5,400	10.89%	0.02%
8310	Payments Federally Impacted Areas	\$72,272		\$0			0.00%
8514	Title 1 Reading First	\$4,526,043	\$5,127,614	\$4,694,093	(\$433,521)	-8.45%	1.53%
8515	NCLB Title II	\$508,918	\$581,857	\$597,298	\$15,441	2.65%	0.19%
8516	NCLB Title III	\$178,685	\$201,571	\$234,435	\$32,864	16.30%	0.08%
8517	NCLB Title IV	\$347,953	\$322,171	\$326,539	\$4,368	1.36%	0.11%
8580	Child Care And Development Block	\$164,581	\$164,581	\$164,581		0.00%	0.05%
8741	CARES Grant		\$3,218,394	\$0	(\$3,218,394)	-100.00%	0.00%
8742	CARES GEER Special Education			\$97,269	\$97,269		0.03%
8743	ESSER II			\$2,561,576	\$2,561,576		0.83%
8744	ESSER III			\$6,701,614	\$6,701,614		2.18%
8746	ARP Stimulus			\$2,000,000	\$2,000,000		0.65%
8749	PCCD COVID Schl Safety Grant		\$1,171,428	\$0	(\$1,171,428)	-100.00%	0.00%
8810	ACCESS Reimbursement	\$638,764	\$850,000	\$800,000	(\$50,000)	-5.88%	0.26%
8820	ACCESS Health-Related Transp &	\$108,917	\$125,000	\$112,000	(\$13,000)	-10.40%	0.04%
Total CARES Funding		\$6,603,095	\$11,812,216	\$18,344,405	\$6,532,189	55.30%	5.96%
<u>Other Revenue</u>							
9400	Sale Of Equipment	\$95,493	\$80,000	\$80,000		0.00%	0.03%
9910	Fund Balance Revenue		\$4,053,155	\$2,000,000	(\$2,053,155)	-50.66%	0.65%
9990	Insurance Recoveries	\$769	\$2,500	\$0	(\$2,500)	-100.00%	0.00%
Total Other Revenue		\$96,262	\$4,135,655	\$2,080,000	(\$2,055,655)	-49.71%	0.68%
<u>Grand Total:</u>		\$283,028,862	\$301,993,643	\$307,751,363	\$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.

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

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.

DESCRIPTION	19-20 ACTUAL	20-21 BUDGET	21-22 BUDGET	VARIANCE	% CHANGE	% of BUDGET
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%
Salaries	\$106,404,077	\$111,654,420	\$117,420,351	\$5,765,931	5.16%	37.22%

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.

DESCRIPTION	19-20 ACTUAL	20-21 BUDGET	21-22 BUDGET	VARIANCE	% CHANGE	% of BUDGET
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%
Benefits	\$70,090,640	\$75,785,445	\$78,473,630	\$2,688,185	3.55%	24.87%

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

DESCRIPTION	19-20 ACTUAL	20-21 BUDGET	21-22 BUDGET	VARIANCE	% CHANGE	% of BUDGET
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%
	Prof & Tech Svcs	\$20,112,194	\$22,277,783	\$24,047,931	\$1,770,148	7.95%	7.62%

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%
	Purch Property Svcs	\$2,976,597	\$2,625,566	\$3,437,306	\$811,740	30.92%	1.09%

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%
	Other Purchased Svcs	\$44,981,690	\$47,474,931	\$49,078,942	\$1,604,011	3.38%	15.56%

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%
	Books & Materials	\$11,849,699	\$13,366,716	\$12,373,778	(\$992,938)	-7.43%	3.92%

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

<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>
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						
Equipment	\$757,126	\$1,043,060	\$377,560	(\$665,500)	-63.80%	0.12%

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

<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>
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%
Other Expenditures	\$11,742,582	\$15,932,815	\$16,075,186	\$142,371	0.89%	5.10%

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

<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>
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					
Debt Pmts & Transfers	\$15,120,328	\$11,832,907	\$14,195,000	\$2,362,093	19.96%	4.50%
 Grand Total:	 \$284,034,933	 \$301,993,643	 \$315,479,684	 \$13,486,041	 4.47%	

BETHLEHEM AREA SCHOOL DISTRICT

2021-2022 PROPOSED GENERAL FUND BUDGET

SUPPORTING EXPENDITURE DETAIL



MAY 10, 2021

2021-22 PROPOSED GENERAL FUND BUDGET

May 10, 2021

Expenditure Detail

DESCRIPTION		17-18 ACTUAL	18-19 ACTUAL	19-20 ACTUAL	20-21 BUDGET	21-22 BUDGET	VARIANCE	% CHANGE	% of BUDGET
1100	Regular Instruction								
100	Salaries	\$56,079,971	\$57,120,532	\$59,018,362	\$60,936,258	\$63,645,982	\$2,709,724	4.45%	20.17%
200	Benefits	\$37,603,843	\$38,266,594	\$37,653,678	\$40,644,015	\$41,459,186	\$815,171	2.01%	13.14%
300	Prof & Tech Svcs	\$2,205,283	\$1,929,150	\$1,929,835	\$1,888,144	\$2,017,305	\$129,161	6.84%	0.64%
400	Purch Property Svcs	\$325,544	\$825,243	\$724,830	\$247,533	\$700,597	\$453,064	183.03%	0.22%
500	Other Purchased Svcs	\$20,549,600	\$21,401,610	\$21,807,976	\$22,669,557	\$24,978,337	\$2,308,780	10.18%	7.92%
600	Books & Materials	\$5,471,812	\$6,190,370	\$5,164,955	\$5,469,695	\$5,388,572	(\$81,123)	-1.48%	1.71%
700	Equipment	\$17,433	\$153,263	\$51,855	\$44,360	\$32,060	(\$12,300)	-27.73%	0.01%
800	Other Expenditures	\$38,741	\$48,427	\$7,519	\$11,680	\$10,680	(\$1,000)	-8.56%	0.00%
1100	Regular Instruction	\$122,292,226	\$125,935,188	\$126,359,010	\$131,911,242	\$138,232,719	\$6,321,477	4.79%	43.82%
1200	Special Education								
100	Salaries	\$11,704,620	\$11,843,047	\$12,299,924	\$12,732,105	\$13,328,778	\$596,673	4.69%	4.22%
200	Benefits	\$8,918,395	\$9,023,179	\$8,810,296	\$9,315,374	\$9,696,054	\$380,680	4.09%	3.07%
300	Prof & Tech Svcs	\$9,519,609	\$10,428,390	\$10,556,134	\$11,402,938	\$12,694,942	\$1,292,004	11.33%	4.02%
400	Purch Property Svcs	\$25,790	\$16,910	\$3,939	\$5,940	\$5,940	\$0	0.00%	0.00%
500	Other Purchased Svcs	\$7,399,233	\$9,205,541	\$9,454,458	\$10,508,083	\$10,516,888	\$8,805	0.08%	3.33%
600	Books & Materials	\$489,781	\$111,738	\$79,816	\$86,428	\$85,583	(\$845)	-0.98%	0.03%
700	Equipment		\$11,602	\$6,950		\$0	\$0		
800	Other Expenditures	\$17,674	\$1,555	\$1,978	\$26,900	\$26,650	(\$250)	-0.93%	0.01%
1200	Special Education	\$38,075,102	\$40,641,962	\$41,213,495	\$44,077,768	\$46,354,835	\$2,277,067	5.17%	14.69%
1300	Vocational Education								
500	Other Purchased Svcs	\$7,621,169	\$7,990,381	\$8,153,558	\$7,938,290	\$7,374,004	(\$564,286)	-7.11%	2.34%
1300	Vocational Education	\$7,621,169	\$7,990,381	\$8,153,558	\$7,938,290	\$7,374,004	(\$564,286)	-7.11%	2.34%
1400	Other Instructional Programs								

<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>
100	Salaries	\$450,219	\$454,418	\$356,898	\$678,443	\$1,226,212	\$547,769	80.74%	0.39%
200	Benefits	\$184,866	\$190,833	\$153,174	\$294,195	\$507,392	\$213,197	72.47%	0.16%
300	Prof & Tech Svcs	\$328,806	\$417,202	\$455,491	\$831,280	\$800,890	(\$30,390)	-3.66%	0.25%
400	Purch Property Svcs					\$0	\$0		
500	Other Purchased Svcs	\$272,109	\$282,329	\$175,677	\$279,300	\$342,400	\$63,100	22.59%	0.11%
600	Books & Materials	\$16,667	\$19,186	\$12,930	\$13,052	\$61,665	\$48,613	372.46%	0.02%
800	Other Expenditures	\$1,485	\$750	\$4,765	\$8,500	\$8,000	(\$500)	-5.88%	0.00%
1400	Other Instructional Programs	\$1,254,153	\$1,364,717	\$1,158,934	\$2,104,770	\$2,946,559	\$841,789	39.99%	0.93%
1500	Non Public Programs								
100	Salaries			\$1,822	\$1,500	\$0	(\$1,500)	-100.00%	
200	Benefits			\$779	\$629	\$0	(\$629)	-100.00%	
300	Prof & Tech Svcs	\$172,021	\$124,099	\$129,651	\$231,062	\$235,748	\$4,686	2.03%	0.07%
600	Books & Materials	\$3,898	\$39,476	\$15,714	\$145,837	\$95,000	(\$50,837)	-34.86%	0.03%
1500	Non Public Programs	\$175,919	\$163,575	\$147,967	\$379,028	\$330,748	(\$48,280)	-12.74%	0.10%
1600	Community College								
500	Other Purchased Svcs	\$2,426,880	\$2,440,376	\$2,432,053	\$2,440,633	\$2,467,899	\$27,266	1.12%	0.78%
1600	Community College	\$2,426,880	\$2,440,376	\$2,432,053	\$2,440,633	\$2,467,899	\$27,266	1.12%	0.78%
1700	Dual Enrollment								
100	Salaries					\$0	\$0		
200	Benefits					\$0	\$0		
500	Other Purchased Svcs				\$10,000	\$20,000	\$10,000	100.00%	0.01%
1700	Dual Enrollment				\$10,000	\$20,000	\$10,000	100.00%	0.01%
1800	Pre-Kindergarten Programs								
100	Salaries	\$369,592	\$449,346	\$466,631	\$485,533	\$503,819	\$18,286	3.77%	0.16%
200	Benefits	\$275,295	\$326,956	\$359,800	\$375,082	\$386,047	\$10,965	2.92%	0.12%
300	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>
400	Purch Property Svcs	\$816	\$649	\$264		\$0	\$0		0.00%
500	Other Purchased Svcs	\$305	\$821	\$297		\$250	\$250		0.00%
600	Books & Materials	\$11,473	\$51,329	\$27,355	\$11,957	\$6,000	(\$5,957)	-49.82%	0.00%
800	Other Expenditures	\$977	\$1,868	\$1,056		\$2,500	\$2,500		0.00%
1800	Pre-Kindergarten Programs	\$661,762	\$839,485	\$862,999	\$876,672	\$908,716	\$32,044	3.66%	0.29%
Total 1000's Instruction		\$172,507,211	\$179,375,683	\$180,328,016	\$189,738,403	\$198,635,480	\$8,897,077	4.69%	62.96%
2100	Student Services								
100	Salaries	\$5,463,155	\$5,706,852	\$5,917,034	\$6,261,976	\$6,710,863	\$448,887	7.17%	2.13%
200	Benefits	\$3,663,809	\$3,824,139	\$3,793,007	\$4,062,194	\$4,382,762	\$320,568	7.89%	1.39%
300	Prof & Tech Svcs	\$397,740	\$511,602	\$937,106	\$1,234,391	\$1,665,014	\$430,623	34.89%	0.53%
400	Purch Property Svcs	\$15,060	\$33,794	\$28,848	\$29,078	\$27,946	(\$1,132)	-3.89%	0.01%
500	Other Purchased Svcs	\$11,206	\$12,327	\$10,560	\$18,435	\$17,453	(\$982)	-5.33%	0.01%
600	Books & Materials	\$82,612	\$88,849	\$91,223	\$79,299	\$136,457	\$57,158	72.08%	0.04%
700	Equipment			\$5,351		\$0	\$0		
800	Other Expenditures	\$84,827	\$80,060	\$69,189	\$117,617	\$133,593	\$15,976	13.58%	0.04%
2100	Student Services	\$9,718,408	\$10,257,623	\$10,852,318	\$11,802,990	\$13,074,088	\$1,271,098	10.77%	4.14%
2200	Support Services Instructional Staff								
100	Salaries	\$2,809,493	\$3,378,388	\$3,478,282	\$3,650,595	\$3,723,277	\$72,682	1.99%	1.18%
200	Benefits	\$2,459,489	\$2,662,073	\$2,832,952	\$2,862,108	\$3,030,004	\$167,896	5.87%	0.96%
300	Prof & Tech Svcs	\$1,540,851	\$2,382,583	\$3,200,385	\$3,111,395	\$2,809,122	(\$302,273)	-9.72%	0.89%
400	Purch Property Svcs	\$26,261	\$21,529	\$23,215	\$21,873	\$21,873	\$0	0.00%	0.01%
500	Other Purchased Svcs	\$39,420	\$63,363	\$29,508	\$56,060	\$63,252	\$7,192	12.83%	0.02%
600	Books & Materials	\$350,698	\$354,272	\$450,239	\$444,485	\$508,952	\$64,467	14.50%	0.16%
800	Other Expenditures	\$4,793	\$5,650	\$12,188	\$11,098	\$21,625	\$10,527	94.85%	0.01%
2200	Support Services Instructional Staff	\$7,231,005	\$8,867,858	\$10,026,769	\$10,157,614	\$10,178,105	\$20,491	0.20%	3.23%
2300	Administrative Services								

<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>
100	Salaries	\$6,351,128	\$6,549,645	\$6,632,720	\$6,770,334	\$7,025,125	\$254,791	3.76%	2.23%
200	Benefits	\$3,975,169	\$4,167,826	\$4,109,204	\$4,215,119	\$4,355,234	\$140,115	3.32%	1.38%
300	Prof & Tech Svcs	\$1,709,805	\$1,732,342	\$1,557,890	\$1,988,008	\$1,958,355	(\$29,653)	-1.49%	0.62%
400	Purch Property Svcs	\$135,355	\$132,318	\$66,729	\$104,941	\$82,741	(\$22,200)	-21.15%	0.03%
500	Other Purchased Svcs	\$163,854	\$146,139	\$151,889	\$178,305	\$176,140	(\$2,165)	-1.21%	0.06%
600	Books & Materials	\$100,919	\$114,307	\$195,733	\$121,759	\$142,147	\$20,388	16.74%	0.05%
700	Equipment	\$20,986	\$23,872		\$4,400	\$500	(\$3,900)	-88.64%	0.00%
800	Other Expenditures	\$101,793	\$65,460	\$124,045	\$169,390	\$195,980	\$26,590	15.70%	0.06%
2300	Administrative Services	\$12,559,009	\$12,931,910	\$12,838,209	\$13,552,256	\$13,936,222	\$383,966	2.83%	4.42%
2400	Medical Services								
100	Salaries	\$1,419,032	\$1,500,780	\$1,562,386	\$1,633,509	\$1,718,882	\$85,373	5.23%	0.54%
200	Benefits	\$1,086,936	\$1,134,766	\$1,131,853	\$1,185,657	\$1,233,367	\$47,710	4.02%	0.39%
300	Prof & Tech Svcs	\$19,111	\$23,485	\$13,242	\$19,918	\$26,918	\$7,000	35.14%	0.01%
400	Purch Property Svcs	\$2,979	\$2,869	\$2,517	\$3,000	\$4,950	\$1,950	65.00%	0.00%
500	Other Purchased Svcs	\$5,167	\$4,651	\$3,532	\$6,200	\$6,605	\$405	6.53%	0.00%
600	Books & Materials	\$27,608	\$30,433	\$23,970	\$27,069	\$59,309	\$32,240	119.10%	0.02%
800	Other Expenditures	\$1,495	\$1,855	\$1,855	\$2,490	\$1,890	(\$600)	-24.10%	0.00%
2400	Medical Services	\$2,562,327	\$2,698,838	\$2,739,355	\$2,877,843	\$3,051,921	\$174,078	6.05%	0.97%
2500	Fiscal Services								
100	Salaries	\$974,691	\$1,015,915	\$1,206,528	\$1,381,918	\$1,383,758	\$1,840	0.13%	0.44%
200	Benefits	\$730,081	\$719,869	\$811,437	\$935,776	\$928,434	(\$7,342)	-0.78%	0.29%
300	Prof & Tech Svcs	\$19,935	\$1,200			\$0	\$0		
400	Purch Property Svcs	\$224,103	\$138,644	\$93,455	\$93,007	\$93,920	\$913	0.98%	0.03%
500	Other Purchased Svcs	\$19,242	\$27,869	\$13,967	\$34,575	\$26,927	(\$7,648)	-22.12%	0.01%
600	Books & Materials	\$22,473	\$26,701	\$30,314	\$26,150	\$31,580	\$5,430	20.76%	0.01%
800	Other Expenditures	\$2,122	\$1,012	\$1,355	\$13,585	\$11,540	(\$2,045)	-15.05%	0.00%
2500	Fiscal Services	\$1,992,647	\$1,931,209	\$2,157,057	\$2,485,011	\$2,476,159	(\$8,852)	-0.36%	0.78%
2600	Operation & Maintenance Svcs								

<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>
100	Salaries	\$7,043,845	\$7,113,319	\$7,158,659	\$7,984,364	\$8,541,252	\$556,888	6.97%	2.71%
200	Benefits	\$5,330,085	\$5,346,299	\$5,110,867	\$5,702,563	\$5,979,514	\$276,951	4.86%	1.90%
300	Prof & Tech Svcs	\$429,538	\$431,978	\$447,962	\$603,390	\$580,790	(\$22,600)	-3.75%	0.18%
400	Purch Property Svcs	\$1,359,275	\$1,352,824	\$1,484,563	\$1,496,093	\$1,810,020	\$313,927	20.98%	0.57%
500	Other Purchased Svcs	\$469,815	\$522,451	\$528,199	\$595,200	\$651,611	\$56,411	9.48%	0.21%
600	Books & Materials	\$3,258,891	\$3,464,684	\$3,273,898	\$4,189,767	\$3,516,465	(\$673,302)	-16.07%	1.11%
700	Equipment	\$147,906	\$141,053	\$74,460	\$245,000	\$195,000	(\$50,000)	-20.41%	0.06%
800	Other Expenditures	\$12,225	\$3,735	\$16,215	\$7,665	\$8,165	\$500	6.52%	0.00%
2600	Operation & Maintenance Svcs	\$18,051,578	\$18,376,343	\$18,094,823	\$20,824,042	\$21,282,817	\$458,775	2.20%	6.75%
2700	Pupil Transportation								
100	Salaries	\$3,254,333	\$3,217,520	\$3,716,220	\$4,406,655	\$4,695,114	\$288,459	6.55%	1.49%
200	Benefits	\$2,241,127	\$2,249,848	\$2,467,111	\$3,023,728	\$3,438,307	\$414,579	13.71%	1.09%
300	Prof & Tech Svcs	\$10,988	\$30,154	\$224,809	\$208,200	\$222,261	\$14,061	6.75%	0.07%
400	Purch Property Svcs	\$178,071	\$178,920	\$111,573	\$187,079	\$140,879	(\$46,200)	-24.70%	0.04%
500	Other Purchased Svcs	\$1,499,925	\$1,597,810	\$1,557,634	\$2,038,447	\$1,739,511	(\$298,936)	-14.66%	0.55%
600	Books & Materials	\$684,471	\$751,121	\$715,589	\$974,353	\$793,503	(\$180,850)	-18.56%	0.25%
700	Equipment		\$1,143,232	\$196,634		\$0	\$0		
800	Other Expenditures	\$2,254	\$2,059	\$2,586	\$640	\$2,010	\$1,370	214.06%	0.00%
2700	Pupil Transportation	\$7,871,169	\$9,170,664	\$8,992,155	\$10,839,102	\$11,031,585	\$192,483	1.78%	3.50%
2800	Support Services Central								
100	Salaries	\$2,485,194	\$2,584,337	\$2,939,562	\$3,038,613	\$3,229,823	\$191,210	6.29%	1.02%
200	Benefits	\$2,030,883	\$2,053,287	\$2,132,376	\$2,374,951	\$2,310,589	(\$64,362)	-2.71%	0.73%
300	Prof & Tech Svcs	\$376,544	\$457,958	\$324,699	\$443,925	\$755,915	\$311,990	70.28%	0.24%
400	Purch Property Svcs	\$234,774	\$342,025	\$340,297	\$392,449	\$493,193	\$100,744	25.67%	0.16%
500	Other Purchased Svcs	\$279,180	\$219,709	\$191,836	\$170,966	\$254,385	\$83,419	48.79%	0.08%
600	Books & Materials	\$540,661	\$769,954	\$1,374,084	\$1,486,618	\$1,263,001	(\$223,617)	-15.04%	0.40%
700	Equipment	\$48,001	\$389,536	\$235,083	\$529,300	\$90,000	(\$439,300)	-83.00%	0.03%
800	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>
2800	Support Services Central	\$5,998,189	\$6,822,130	\$7,541,820	\$8,441,038	\$8,401,456	(\$39,582)	-0.47%	2.66%
2900	IU Services								
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%
2900	IU Services	\$111,073	\$120,259	\$125,981	\$127,279	\$131,446	\$4,167	3.27%	0.04%
Total 2000's Support Services		\$66,095,404	\$71,176,834	\$73,368,487	\$81,107,175	\$83,563,799	\$2,456,624	3.03%	26.49%
3200	Student Activities								
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%
3200	Student Activities	\$3,182,932	\$3,445,976	\$3,490,338	\$3,601,553	\$3,330,729	(\$270,824)	-7.52%	1.06%
3300	Community Services								
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%	
3300	Community Services	\$170,142	\$125,826	\$157,252	\$178,384	\$136,609	(\$41,775)	-23.42%	0.04%

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

<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>
Total 4000's Facilities Construction &		\$157,444	\$157,678	\$104,948			\$0		
5100	Debt Service								
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%
5100	Debt Service	\$21,610,477	\$20,997,201	\$21,585,892	\$23,027,848	\$24,812,467	\$1,784,619	7.75%	7.86%
5200	Fund Transfers-Athletic & Capital Reserve								
900	Debt Pmts & Transfers	\$2,750,000	\$4,000,000	\$5,000,000		\$0	\$0		
5200	Fund Transfers-Athletic & Capital Reserve	\$2,750,000	\$4,000,000	\$5,000,000					
5900	Budgetary Reserve								
800	Other Expenditures			\$4,339,680		\$5,000,000	\$660,320	15.22%	1.58%
5900	Budgetary Reserve			\$4,339,680		\$5,000,000	\$660,320	15.22%	1.58%
Total 5000's Debt & Transfers		\$24,360,477	\$24,997,201	\$26,585,892	\$27,367,528	\$29,812,467	\$2,444,939	8.93%	9.45%
Grand Total:		\$266,474,274	\$279,279,647	\$284,034,933	\$301,993,643	\$315,479,684	\$13,486,041	4.47%	