



BETHLEHEM
AREA SCHOOL DISTRICT

Preliminary General Fund Budget 2020-2021



January 21, 2020

**Bethlehem Area School District
2020-21 Budget
At A Glance
January 21, 2020**

	2018-19 <u>Actual</u>	2019-20 <u>Budget</u>	2020-21 <u>Budget Dec 2019</u>	<u>Dollar Change</u>	<u>Percentage Change</u>
<u>Revenues:</u>					
Local	\$202,599,266	\$201,230,415	\$209,942,050	\$8,711,635	4.33%
State	\$73,505,762	\$77,600,725	\$81,595,640	\$3,994,915	5.15%
Other	\$87,616	\$4,843,488	\$2,082,500	(\$2,760,988)	-57.00%
Federal	\$8,856,736	\$7,536,701	\$6,812,906	(\$723,795)	-9.60%
Total Revenue	\$285,049,380	\$291,211,329	\$300,433,096	\$9,221,767	3.17%

<u>Expenditures:</u>					
Instruction	\$126,560,444	\$128,164,830	\$138,940,018	\$10,775,188	8.41%
Support Services	\$60,925,401	\$65,324,261	\$71,218,583	\$5,894,322	9.02%
Non-Instr Svcs	\$3,069,672	\$3,045,055	\$3,233,849	\$188,794	6.20%
Facilities	\$156,579	\$44,000	\$0	(\$44,000)	-100.00%
Debt Svc/Transfers	\$24,997,201	\$26,484,308	\$26,327,848	(\$156,460)	-0.59%
BASD	\$215,709,297	\$223,062,454	\$239,720,298	\$16,657,844	7.47%
PSERS	\$34,181,947	\$37,397,653	\$39,170,029	\$1,772,376	4.74%
CHARTER SCHOOLS	\$29,388,403	\$30,751,222	\$32,384,766	\$1,633,544	5.31%
Total Expenditures	\$279,279,647	\$291,211,329	\$311,275,093	\$20,063,764	6.89%

Revenue/Expenditure GAP (R/E-GAP)	\$10,841,997	3.72%
Less PSERS	\$1,772,376	0.61%
Less Charter Schools	\$1,633,544	0.56%
Net Operational Gap	\$7,436,077	2.55%

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, administrative 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.

2020-21 Budget Cost Drivers

Salaries	\$5,700,216
PSERS	\$1,772,376
Charter Schools	\$1,633,544
Academic Initiatives	\$4,384,272
Student Tuition	\$2,787,744
General Operations	(\$5,436,155)
Net Deficit Remaining	\$10,841,997

2020-21 PRELIMINARY GENERAL FUND BUDGET

Expenditure Summary by Functional Area

Jan. 21, 2020

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	18-19 ACTUAL	19-20 BUDGET	20-21 BUDGET	VARIANCE	% CHANGE	% of BUDGET
1100 Regular Instruction	\$125,935,188	\$129,504,209	\$136,719,773	\$7,215,564	5.57%	43.92%
1200 Special Education	\$40,641,962	\$41,131,626	\$46,593,204	\$5,461,578	13.28%	14.97%
1300 Vocational Education	\$7,990,381	\$8,154,241	\$8,664,986	\$510,745	6.26%	2.78%
1400 Other Instructional Programs	\$1,364,717	\$2,237,262	\$2,042,946	(\$194,316)	-8.69%	0.66%
1500 Non Public Programs	\$163,575	\$195,704	\$263,961	\$68,257	34.88%	0.08%
1600 Community College	\$2,440,376	\$2,432,053	\$2,440,633	\$8,580	0.35%	0.78%
1700 Dual Enrollment			\$50,000	\$50,000		0.02%
1800 Pre-Kindergarten Programs	\$839,485	\$829,167	\$877,700	\$48,533	5.85%	0.28%
Total Instruction	\$179,375,683	\$184,484,262	\$197,653,203	\$13,168,941	7.14%	63.50%
2100 Student Services	\$10,257,623	\$10,839,930	\$12,063,011	\$1,223,081	11.28%	3.88%
2200 Support Services Instructional S	\$8,867,858	\$10,837,646	\$11,716,368	\$878,722	8.11%	3.76%
2300 Administrative Services	\$12,931,910	\$12,912,102	\$13,870,468	\$958,366	7.42%	4.46%
2400 Medical Services	\$2,698,838	\$2,674,479	\$2,900,104	\$225,625	8.44%	0.93%
2500 Fiscal Services	\$1,931,209	\$1,967,188	\$2,395,737	\$428,549	21.78%	0.77%
2600 Operation & Maintenance Svcs	\$18,377,442	\$20,222,036	\$20,837,223	\$615,187	3.04%	6.69%
2700 Pupil Transportation	\$9,170,664	\$9,036,844	\$11,036,289	\$1,999,445	22.13%	3.55%
2800 Support Services Central	\$6,822,130	\$7,967,027	\$8,619,286	\$652,259	8.19%	2.77%
2900 IU Services	\$120,259	\$122,693	\$950	(\$121,743)	-99.23%	0.00%
Total Support Services	\$71,177,933	\$76,579,945	\$83,439,436	\$6,859,491	8.96%	26.81%
3200 Student Activities	\$3,445,976	\$3,450,119	\$3,829,260	\$379,141	10.99%	1.23%
3300 Community Services	\$125,826	\$168,020	\$24,746	(\$143,274)	-85.27%	0.01%
3400 Scholarships & Awards	\$449	\$675	\$600	(\$75)	-11.11%	0.00%
Total Non Instructional	\$3,572,251	\$3,618,814	\$3,854,606	\$235,792	6.52%	1.24%
4200 Existing Site Improvement	\$11,688					
4400 Arch & Eng-Improvements	\$111,963	\$44,000		(\$44,000)	-100.00%	
4600 Bldg Improvement	\$32,928					
Total Facilities Construction & Improvement	\$156,579	\$44,000		(\$44,000)	-100.00%	
5100 Debt Service	\$20,997,201	\$21,918,342	\$23,327,848	\$1,409,506	6.43%	7.49%
5200 Fund Transfers-Athletic & Capit	\$4,000,000	\$148,000		(\$148,000)	-100.00%	
5900 Budgetary Reserve		\$4,417,966	\$3,000,000	(\$1,417,966)	-32.10%	0.96%

<u>DESCRIPTION</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
Total Debt & Transfers	\$24,997,201	\$26,484,308	\$26,327,848	(\$156,460)	-0.59%	8.46%
<u>Grand Total:</u>	\$279,279,647	\$291,211,329	\$311,275,093	\$20,063,764	6.89%	

2020-21 PRELIMINARY GENERAL FUND BUDGET

Expenditures by Functional Area - Expanded View

Jan. 21, 2020

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>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 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	\$121,612,102	\$120,440,628	\$127,472,584	\$7,031,956	5.84%	40.95%
1134 Family & Consumer Science		\$918,753	\$1,034,619	\$115,866	12.61%	0.33%
1135 Industrial Arts		\$1,042,339	\$1,084,380	\$42,041	4.03%	0.35%
1136 Business Education		\$2,728,439	\$2,871,372	\$142,933	5.24%	0.92%
1137 Technology Education		\$460,688	\$504,642	\$43,954	9.54%	0.16%
1190 Fed Pgm Instr	\$4,323,085	\$3,913,362	\$3,752,176	(\$161,186)	-4.12%	1.21%
1100 Regular Instruction	\$125,935,188	\$129,504,209	\$136,719,773	\$7,215,564	5.57%	43.92%
1211 Life Skills Support	\$2,124,515	\$2,122,176	\$2,088,583	(\$33,593)	-1.58%	0.67%
1221 Hearing Impaired	\$521,453	\$618,649	\$1,525,082	\$906,433	146.52%	0.49%
1224 Visually Impaired	\$55,630	\$60,917	\$454,859	\$393,942	646.69%	0.15%
1225 Speech & Language	\$1,981,777	\$2,066,169	\$1,770,570	(\$295,599)	-14.31%	0.57%
1231 Emotional Support	\$5,654,596	\$5,967,596	\$6,581,431	\$613,835	10.29%	2.11%
1233 Autistic Support	\$3,713,954	\$3,581,748	\$2,826,642	(\$755,106)	-21.08%	0.91%
1241 Learning Support	\$14,821,703	\$15,131,916	\$15,406,115	\$274,199	1.81%	4.95%
1243 Gifted Svcs	\$1,110,354	\$1,124,851	\$1,097,499	(\$27,352)	-2.43%	0.35%
1260 Physical Support	\$894,167	\$934,361	\$984,463	\$50,102	5.36%	0.32%
1270 Early Intervention	\$755,442	\$729,249	\$722,411	(\$6,838)	-0.94%	0.23%
1280 Early Intervention	\$50,224	\$90,406	\$89,319	(\$1,087)	-1.20%	0.03%
1290 Other Special Education	\$8,958,145	\$8,703,588	\$13,046,230	\$4,342,642	49.89%	4.19%
1200 Special Education	\$40,641,962	\$41,131,626	\$46,593,204	\$5,461,578	13.28%	14.97%
1390 Vocational Education	\$7,990,381	\$8,154,241	\$8,664,986	\$510,745	6.26%	2.78%
1300 Vocational Education	\$7,990,381	\$8,154,241	\$8,664,986	\$510,745	6.26%	2.78%
1420 Summer School	\$525,516	\$758,621	\$486,019	(\$272,602)	-35.93%	0.16%
1430 Homebound Education	\$146,304	\$190,324	\$267,799	\$77,475	40.71%	0.09%
1441 Court Placed Tuition	\$41,898	\$84,332	\$75,962	(\$8,370)	-9.93%	0.02%
1442 Alternative Education	\$461,398	\$779,541	\$751,628	(\$27,913)	-3.58%	0.24%
1450 After School Instr	\$189,601	\$424,144	\$461,238	\$37,094	8.75%	0.15%
1490 Other Instructional Pgms		\$300	\$300		0.00%	0.00%
1400 Other Instructional Programs	\$1,364,717	\$2,237,262	\$2,042,946	(\$194,316)	-8.69%	0.66%
1500 Non Public Pgms	\$163,575	\$195,704	\$263,961	\$68,257	34.88%	0.08%

<u>DESCRIPTION</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
1500 Non Public Programs	\$163,575	\$195,704	\$263,961	\$68,257	34.88%	0.08%
1693 Community College	\$2,440,376	\$2,432,053	\$2,440,633	\$8,580	0.35%	0.78%
1600 Community College	\$2,440,376	\$2,432,053	\$2,440,633	\$8,580	0.35%	0.78%
1700 Dual Enrollment			\$50,000	\$50,000		0.02%
1700 Dual Enrollment			\$50,000	\$50,000		0.02%
1801 Pre-Kindergarten Instruction	\$797,901	\$788,337	\$833,766	\$45,429	5.76%	0.27%
1802 Pre-Kindergarten Admin	\$37,468	\$40,830	\$43,934	\$3,104	7.60%	0.01%
1806 Pre-Kindergarten Prof Development	\$4,115		\$0			
1800 Pre-Kindergarten Programs	\$839,485	\$829,167	\$877,700	\$48,533	5.85%	0.28%
Total Instruction	\$179,375,683	\$184,484,262	\$197,653,203	\$13,168,941	7.14%	63.50%
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	\$106,642	\$105,584	\$110,181	\$4,597	4.35%	0.04%
2119 Pupil Svcs	\$460,672	\$486,750	\$506,734	\$19,984	4.11%	0.16%
2120 Guidance	\$6,592,742	\$6,604,069	\$7,249,109	\$645,040	9.77%	2.33%
2130 Attendance	\$293,770	\$313,793	\$324,787	\$10,994	3.50%	0.10%
2140 Psychological Svcs	\$1,441,684	\$1,629,220	\$1,708,998	\$79,778	4.90%	0.55%
2160 Social Work Svcs	\$943,673	\$1,252,485	\$1,707,061	\$454,576	36.29%	0.55%
2170 Child Acctg	\$418,440	\$448,029	\$456,141	\$8,112	1.81%	0.15%
2100 Student Services	\$10,257,623	\$10,839,930	\$12,063,011	\$1,223,081	11.28%	3.88%
2220 Tech Support	\$145,289	\$177,028	\$184,978	\$7,950	4.49%	0.06%
2230 Educ Television	\$136,358	\$137,804	\$139,905	\$2,101	1.52%	0.04%
2240 Computer Asst. Instr	\$940,087	\$975,317	\$1,037,642	\$62,325	6.39%	0.33%
2250 Library	\$2,071,670	\$1,967,491	\$2,235,588	\$268,097	13.63%	0.72%
2260 Curriculum & Instr Svcs	\$1,209,375	\$1,227,267	\$1,720,523	\$493,256	40.19%	0.55%
2269 Special Education	\$1,184,528	\$1,229,488	\$1,286,287	\$56,799	4.62%	0.41%
2271 Staff Development-Certified	\$3,122,321	\$5,063,297	\$5,052,080	(\$11,217)	-0.22%	1.62%
2272 Staff Dev - Instr Non Cert	\$58,231	\$59,654	\$59,065	(\$589)	-0.99%	0.02%
2290 Other Instr Staff Svcs		\$300	\$300		0.00%	0.00%
2200 Support Services Instructional St	\$8,867,858	\$10,837,646	\$11,716,368	\$878,722	8.11%	3.76%
2310 Board Svcs	\$123,786	\$142,785	\$150,898	\$8,113	5.68%	0.05%
2320 Board Treasurer	\$188	\$300	\$200	(\$100)	-33.33%	0.00%
2330 Tax Collection	\$1,520,653	\$1,217,930	\$2,095,964	\$878,034	72.09%	0.67%
2340 Negotiations Svcs	\$2,416	\$25,000	\$0	(\$25,000)	-100.00%	
2350 Legal Svcs	\$459,228	\$565,000	\$609,900	\$44,900	7.95%	0.20%
2360 Superintendent's Office	\$530,757	\$528,696	\$511,869	(\$16,827)	-3.18%	0.16%
2370 Community Relations	\$121,178	\$128,455	\$133,461	\$5,006	3.90%	0.04%
2380 Principal's Office	\$10,094,202	\$10,237,145	\$10,304,795	\$67,650	0.66%	3.31%
2390 Graduation Activities	\$79,502	\$66,791	\$63,381	(\$3,410)	-5.11%	0.02%

<u>DESCRIPTION</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2300 Administrative Services	\$12,931,910	\$12,912,102	\$13,870,468	\$958,366	7.42%	4.46%
2419 Nursing Supervisor	\$175,897	\$176,049	\$183,700	\$7,651	4.35%	0.06%
2420 Medical Svcs	\$5,394	\$10,000	\$7,000	(\$3,000)	-30.00%	0.00%
2430 Dental Svcs	\$6,965	\$13,000	\$12,000	(\$1,000)	-7.69%	0.00%
2440 Nursing Svcs	\$2,224,233	\$2,187,300	\$2,414,732	\$227,432	10.40%	0.78%
2450 Non Public Nursing Svcs	\$283,153	\$273,130	\$277,672	\$4,542	1.66%	0.09%
2490 Other Health Svcs	\$3,197	\$15,000	\$5,000	(\$10,000)	-66.67%	0.00%
2400 Medical Services	\$2,698,838	\$2,674,479	\$2,900,104	\$225,625	8.44%	0.93%
2511 Fiscal Services	\$370,279	\$386,876	\$394,852	\$7,976	2.06%	0.13%
2513 Rec/Disbursement of Funds	\$271,251	\$272,633	\$396,196	\$123,563	45.32%	0.13%
2514 Payroll Services	\$361,601	\$316,553	\$376,322	\$59,769	18.88%	0.12%
2515 Accounting Services	\$122,257	\$210,900	\$108,726	(\$102,174)	-48.45%	0.03%
2516 Internal Auditing Services	\$80,303	\$108,982	\$222,151	\$113,169	103.84%	0.07%
2519 Fiscal Services Other	\$142,201	\$148,501	\$338,628	\$190,127	128.03%	0.11%
2520 Purchasing Svcs	\$140,368	\$100,093	\$95,751	(\$4,342)	-4.34%	0.03%
2530 Warehouse & Distribution Svcs	\$143,191	\$121,495	\$206,626	\$85,131	70.07%	0.07%
2540 Printing Svcs	\$299,759	\$301,155	\$256,485	(\$44,670)	-14.83%	0.08%
2500 Fiscal Services	\$1,931,209	\$1,967,188	\$2,395,737	\$428,549	21.78%	0.77%
2611 Operations Spvr	\$320,868	\$283,072	\$299,731	\$16,659	5.89%	0.10%
2619 Maintenance Spvr	\$548,970	\$552,272	\$563,008	\$10,736	1.94%	0.18%
2620 Facility Svcs	\$15,342,928	\$16,921,403	\$17,416,377	\$494,974	2.93%	5.60%
2630 Grounds Svcs	\$1,029,326	\$1,000,997	\$997,630	(\$3,367)	-0.34%	0.32%
2640 Equipment Svcs-Maintenance	\$3,529		\$0			
2650 Vehicle Svcs	\$167,689	\$128,162	\$129,474	\$1,312	1.02%	0.04%
2660 Security Svcs	\$964,131	\$1,336,130	\$1,431,003	\$94,873	7.10%	0.46%
2600 Operation & Maintenance Svcs	\$18,377,442	\$20,222,036	\$20,837,223	\$615,187	3.04%	6.69%
2719 Pupil Transp Mgmt	\$441,198	\$745,847	\$950,916	\$205,069	27.49%	0.31%
2720 Pupil Transportation	\$4,307,512	\$5,415,872	\$7,089,183	\$1,673,311	30.90%	2.28%
2730 Crossing Guards	\$690,868	\$685,979	\$921,232	\$235,253	34.29%	0.30%
2740 Vehicle Maint Svcs	\$1,878,461	\$1,641,146	\$1,586,180	(\$54,966)	-3.35%	0.51%
2750 Non Public Transportation	\$1,852,624	\$548,000	\$488,778	(\$59,222)	-10.81%	0.16%
2700 Pupil Transportation	\$9,170,664	\$9,036,844	\$11,036,289	\$1,999,445	22.13%	3.55%
2818 Technology Svcs	\$2,933,430	\$3,628,601	\$4,024,166	\$395,565	10.90%	1.29%
2821 Information Technology	\$288,678	\$296,088	\$306,168	\$10,080	3.40%	0.10%
2823 Community Relations	\$216,169	\$201,680	\$165,846	(\$35,834)	-17.77%	0.05%
2831 Personnel Svcs Supervisor	\$324,308	\$331,937	\$342,694	\$10,757	3.24%	0.11%
2832 Recruitment & Placement Svcs	\$162,078	\$169,495	\$219,361	\$49,866	29.42%	0.07%
2833 Staff Accounting Svcs	\$498,765	\$553,835	\$573,065	\$19,230	3.47%	0.18%
2834 Staff Dev-Non Instr Certified	\$331,670	\$353,511	\$401,258	\$47,747	13.51%	0.13%
2835 Staff Health Svcs	\$337,084	\$401,374	\$384,939	(\$16,435)	-4.09%	0.12%
2836 Staff Dev-Non Cert Non Instr	\$164,871	\$235,256	\$272,624	\$37,368	15.88%	0.09%

<u>DESCRIPTION</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2840 Data Processing	\$1,282,651	\$1,510,286	\$1,632,136	\$121,850	8.07%	0.52%
2850 State & Federal Liaison	\$282,425	\$284,964	\$297,029	\$12,065	4.23%	0.10%
2800 Support Services Central	\$6,822,130	\$7,967,027	\$8,619,286	\$652,259	8.19%	2.77%
2910 IU Services	\$120,259	\$122,693	\$950	(\$121,743)	-99.23%	0.00%
2900 IU Services	\$120,259	\$122,693	\$950	(\$121,743)	-99.23%	0.00%
Total Support Services	\$71,177,933	\$76,579,945	\$83,439,436	\$6,859,491	8.96%	26.81%
3000 <i>Non Instructional: Activities concerned with providing non-instructional services to students, staff or the community.</i>						
3210 Student Activities	\$588,728	\$682,690	\$492,906	(\$189,784)	-27.80%	0.16%
3250 Athletics	\$2,857,248	\$2,767,429	\$3,336,354	\$568,925	20.56%	1.07%
3200 Student Activities	\$3,445,976	\$3,450,119	\$3,829,260	\$379,141	10.99%	1.23%
3300 Comm Svcs/Crossing Guards	\$89,788	\$168,020	\$24,746	(\$143,274)	-85.27%	0.01%
3350 Welfare Activities	\$36,039		\$0			
3300 Community Services	\$125,826	\$168,020	\$24,746	(\$143,274)	-85.27%	0.01%
3400 Scholarships & Awards	\$449	\$675	\$600	(\$75)	-11.11%	0.00%
3400 Scholarships & Awards	\$449	\$675	\$600	(\$75)	-11.11%	0.00%
Total Non Instructional	\$3,572,251	\$3,618,814	\$3,854,606	\$235,792	6.52%	1.24%
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>						
4200 Existing Site Imprv	\$11,688		\$0			
4200 Existing Site Improvement	\$11,688		\$0			
4400 Arch & Eng-Imprv	\$111,963	\$44,000	\$0	(\$44,000)	-100.00%	
4400 Arch & Eng-Improvements	\$111,963	\$44,000	\$0	(\$44,000)	-100.00%	
4600 Bldg Improvement	\$32,928		\$0			
4600 Bldg Improvement	\$32,928		\$0			
Total Facilities Construction & Improvement	\$156,579	\$44,000	\$0	(\$44,000)	-100.00%	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	\$20,908,703	\$21,668,342	\$23,147,848	\$1,479,506	6.83%	7.44%
5130 Refund Prior Yr Receipts	\$88,498	\$250,000	\$180,000	(\$70,000)	-28.00%	0.06%
5100 Debt Service	\$20,997,201	\$21,918,342	\$23,327,848	\$1,409,506	6.43%	7.49%
5230 Capital Projects Fund Transfer	\$4,000,000		\$0			
5251 Food Service Transfer		\$148,000	\$0	(\$148,000)	-100.00%	

<u>DESCRIPTION</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
5200 Fund Transfers-Athletic & Capital	\$4,000,000	\$148,000	\$0	(\$148,000)	-100.00%	
5900 Budgetary Reserve		\$4,417,966	\$3,000,000	(\$1,417,966)	-32.10%	0.96%
5900 Budgetary Reserve		\$4,417,966	\$3,000,000	(\$1,417,966)	-32.10%	0.96%
Total Debt & Transfers	\$24,997,201	\$26,484,308	\$26,327,848	(\$156,460)	-0.59%	8.46%
<u>Grand Total:</u>	\$279,279,647	\$291,211,329	\$311,275,093	\$20,063,764	6.89%	

2020-21 PRELIMINARY 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.

Jan. 21, 2020

<u>DESCRIPTION</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
<u>Local Revenue</u>						
6111 Current Real Estate Taxes	\$162,208,177	\$168,648,493	\$170,165,688	\$1,517,195	0.90%	56.64%
6112 Interim Real Estate Taxes	\$3,507,482	\$2,507,469	\$3,200,000	\$692,531	27.62%	1.07%
6113 Public Utility Realty Tax	\$182,821	\$183,190	\$175,000	(\$8,190)	-4.47%	0.06%
6114 Payments In Lieu Of Taxes	\$308,854	\$330,000	\$311,000	(\$19,000)	-5.76%	0.10%
6120 Per Capita Tax Sec 679	\$239,646	\$242,870	\$241,750	(\$1,120)	-0.46%	0.08%
6141 Per Capita Tax Act 511	\$239,646	\$242,870	\$241,750	(\$1,120)	-0.46%	0.08%
6143 Emergency Tax	\$343,502	\$352,000	\$345,000	(\$7,000)	-1.99%	0.11%
6151 Earned Income Tax	\$15,146,690	\$14,728,458	\$15,785,003	\$1,056,545	7.17%	5.25%
6153 Real Estate Transfer Tax	\$3,945,651	\$3,250,000	\$4,341,157	\$1,091,157	33.57%	1.44%
6157 Mercantile Tax	\$3,970,193	\$4,000,000	\$4,000,000		0.00%	1.33%
6211 Tax Increment Payments		(\$4,562,621)	\$0	\$4,562,621	-100.00%	0.00%
6411 Delinquent Real Estate Tx	\$5,423,139	\$4,570,000	\$5,000,000	\$430,000	9.41%	1.66%
6420 Delinquent Per Capita Taxes	\$148,354	\$120,000	\$140,000	\$20,000	16.67%	0.05%
6457 Delinquent Mercantile Tax	\$685,606	\$450,000	\$0	(\$450,000)	-100.00%	0.00%
6510 Earnings On Investments	\$2,463,061	\$2,200,000	\$2,250,000	\$50,000	2.27%	0.75%
6710 Admissions	\$103,683	\$131,000	\$110,000	(\$21,000)	-16.03%	0.04%
6740 Student Fees	\$57,718	\$98,000	\$63,000	(\$35,000)	-35.71%	0.02%
6750 Student Activity Special Events	\$1,500	\$1,800	\$0	(\$1,800)	-100.00%	0.00%
6810 Revenue From Local Govt		\$50,000	\$0	(\$50,000)	-100.00%	0.00%
6832 Fed IDEA Rev Pass Thru	\$1,996,992	\$2,001,131	\$1,997,748	(\$3,383)	-0.17%	0.66%
6839 Fed Rev From Other Sources	\$8,875		\$0			0.00%
6910 Rent From Sch Facilities	\$184,951	\$150,000	\$180,000	\$30,000	20.00%	0.06%
6920 Contributions/Donations	\$508,722	\$658,001	\$512,000	(\$146,001)	-22.19%	0.17%
6941 Tuition	\$1,456		\$1,000	\$1,000		0.00%
6942 Summer School Tuition	\$47,973	\$48,000	\$47,500	(\$500)	-1.04%	0.02%
6944 Tuition Other PA LEAs	\$264,533	\$286,454	\$265,000	(\$21,454)	-7.49%	0.09%
6970 Service Revenue	\$290,017	\$300,000	\$300,000		0.00%	0.10%
6981 Community Svc Activities	\$2,250	\$2,500	\$2,500		0.00%	0.00%
6991 Refund Prior Year Exp	\$128,188	\$86,800	\$86,800		0.00%	0.03%
6992 Misc Revenue		\$4,000	\$0	(\$4,000)	-100.00%	0.00%
6999 Misc Revenue	\$189,586	\$150,000	\$180,154	\$30,154	20.10%	0.06%
Total Local Revenue	\$202,599,266	\$201,230,415	\$209,942,050	\$8,711,635	4.33%	69.88%
<u>State Revenue</u>						
7110 Basic Educ Funding	\$32,610,551	\$33,717,867	\$35,822,827	\$2,104,960	6.24%	11.92%
7160 Tuition-Sec 1305 & 1306	\$425,433	\$360,000	\$425,000	\$65,000	18.06%	0.14%
7250 Migratory Children	\$400	\$750	\$400	(\$350)	-46.67%	0.00%
7271 Special Education	\$7,574,674	\$7,785,319	\$8,021,687	\$236,368	3.04%	2.67%
7292 Pre-K Counts	\$822,202	\$850,000	\$875,000	\$25,000	2.94%	0.29%
7299 Addtl Educ Pgm Revenue	\$1,020		\$0			0.00%

<u>DESCRIPTION</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
7310 Transportation Subsidy		(\$3,286)	\$0	\$3,286	-100.00%	0.00%
7311 Transportation Subsidy	\$1,598,404	\$1,575,733	\$1,678,404	\$102,671	6.52%	0.56%
7312 Transportation Subsidy NP	\$1,048,740	\$993,000	\$1,050,000	\$57,000	5.74%	0.35%
7320 Rental/Sinking Fund Reimb	\$1,657,411	\$1,608,580	\$1,704,593	\$96,013	5.97%	0.57%
7330 Medical & Dental Svcs	\$323,484	\$330,000	\$325,000	(\$5,000)	-1.52%	0.11%
7340 Homestead Prop Tax Relief	\$4,744,370	\$4,752,634	\$4,752,634		0.00%	1.58%
7360 Safe Schools		\$25,000	\$0	(\$25,000)	-100.00%	0.00%
7361 Safe Schools PCCD	\$25,000		\$210,000	\$210,000		0.07%
7369 Safe Schools Training Grant	\$24,984		\$40,000	\$40,000		0.01%
7505 Ready to Learn Grant	\$1,797,733	\$1,797,733	\$1,797,733		0.00%	0.60%
7599 DCED Grants	\$145,658	\$1,117,454	\$1,145,658	\$28,204	2.52%	0.38%
7810 State Share Social Security	\$3,657,201	\$4,001,485	\$4,161,721	\$160,236	4.00%	1.39%
7820 State Share Retirement	\$17,048,496	\$18,688,456	\$19,584,983	\$896,527	4.80%	6.52%
Total State Revenue	\$73,505,762	\$77,600,725	\$81,595,640	\$3,994,915	5.15%	27.16%
<u>Federal Revenue</u>						
8110 Pmts Federally Impacted Areas PL	\$1,066,604	\$51,000	\$49,600	(\$1,400)	-2.75%	0.02%
8514 Title 1 Reading First	\$4,567,981	\$5,304,295	\$4,604,796	(\$699,499)	-13.19%	1.53%
8515 NCLB Title II	\$509,747	\$587,609	\$577,218	(\$10,391)	-1.77%	0.19%
8516 NCLB Title III	\$203,895	\$195,623	\$201,571	\$5,948	3.04%	0.07%
8517 NCLB Title IV	\$169,643	\$298,593	\$240,140	(\$58,453)	-19.58%	0.08%
8580 Child Care And Development Block	\$164,581	\$164,581	\$164,581		0.00%	0.05%
8810 ACCESS Reimbursement	\$2,040,358	\$850,000	\$850,000		0.00%	0.28%
8820 ACCESS Health-Related Transp &	\$133,926	\$85,000	\$125,000	\$40,000	47.06%	0.04%
Total Federal Revenue	\$8,856,736	\$7,536,701	\$6,812,906	(\$723,795)	-9.60%	2.27%
<u>Other Revenue</u>						
9400 Sale Of Equipment	\$87,616	\$25,000	\$80,000	\$55,000	220.00%	0.03%
9910 Fund Balance Revenue		\$4,813,488	\$2,000,000	(\$2,813,488)	-58.45%	0.67%
9990 Insurance Recoveries		\$5,000	\$2,500	(\$2,500)	-50.00%	0.00%
Total Other Revenue	\$87,616	\$4,843,488	\$2,082,500	(\$2,760,988)	-57.00%	0.69%
<u>Grand Total:</u>	\$285,049,379	\$291,211,329	\$300,433,096	\$9,221,767	3.17%	

2020-21 PRELIMINARY GENERAL FUND BUDGET

Expenditures by Major Category

Jan. 21, 2020

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>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 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>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
110 Salaries-Admin	\$7,359,501	\$7,483,243	\$7,752,247	\$269,004	3.59%	2.49%
120 Salaries-Prof	\$72,579,428	\$75,457,742	\$79,240,423	\$3,782,681	5.01%	25.46%
130 Salaries-Supplemental	\$3,115,440	\$3,233,585	\$3,662,869	\$429,284	13.28%	1.18%
140 Salaries-Tech	\$899,254	\$1,086,500	\$1,278,651	\$192,151	17.69%	0.41%
150 Salaries-Clerical	\$4,179,263	\$4,465,833	\$4,669,425	\$203,592	4.56%	1.50%
160 Salaries-Technical	\$2,273,274	\$2,378,174	\$2,470,337	\$92,163	3.88%	0.79%
170 Salaries-Bus Drivers	\$2,899,108	\$3,214,707	\$3,608,408	\$393,701	12.25%	1.16%
180 Salaries-Custodian	\$5,144,770	\$5,880,835	\$6,114,923	\$234,088	3.98%	1.96%
190 Salaries-Instr Asst	\$4,113,457	\$4,570,139	\$4,673,691	\$103,552	2.27%	1.50%
Salaries	\$102,563,495	\$107,770,758	\$113,470,974	\$5,700,216	5.29%	36.45%

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>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
210 Group Insurance	\$489,346	\$505,085	\$510,030	\$4,945	0.98%	0.16%
220 Social Security	\$7,670,929	\$8,331,986	\$8,670,305	\$338,319	4.06%	2.79%
230 Retirement	\$34,181,947	\$37,397,653	\$39,170,029	\$1,772,376	4.74%	12.58%
240 Tuition Reimb	\$685,572	\$823,000	\$746,000	(\$77,000)	-9.36%	0.24%
250 Unemployment	\$22,839	\$10,000		(\$10,000)	-100.00%	
260 Workers Comp	\$1,192,076	\$1,454,421	\$1,495,931	\$41,510	2.85%	0.48%
270 Health Insurance	\$25,203,100	\$22,476,455	\$24,551,245	\$2,074,790	9.23%	7.89%
280 Retiree Health Insurance	\$941,603	\$1,239,120	\$1,104,738	(\$134,382)	-10.84%	0.35%
290 Other Medical Benefits	\$285,709	\$288,584	\$33,580	(\$255,004)	-88.36%	0.01%
Benefits	\$70,673,121	\$72,526,304	\$76,281,858	\$3,755,554	5.18%	24.51%

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>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
310 Tax Coll Commissions	\$603,523	\$568,250	\$655,242	\$86,992	15.31%	0.21%
320 Prof Education Svcs	\$15,656,310	\$17,899,908	\$17,771,481	(\$128,427)	-0.72%	5.71%

<u>DESCRIPTION</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
330 Prof Services	\$1,758,690	\$1,655,211	\$2,475,585	\$820,374	49.56%	0.80%
340 Technical Services	\$141,165	\$60,725	\$58,725	(\$2,000)	-3.29%	0.02%
350 Security Services	\$378,816	\$434,580	\$499,263	\$64,683	14.88%	0.16%
360 Prof Education Svcs	\$298,495	\$1,429,597	\$2,496,383	\$1,066,786	74.62%	0.80%
Prof & Tech Svcs	\$18,836,999	\$22,048,271	\$23,956,679	\$1,908,408	8.66%	7.70%

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>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
410 Cleaning Services	\$283,240	\$268,306	\$323,680	\$55,374	20.64%	0.10%
420 Utilities	\$309,989	\$327,000	\$330,000	\$3,000	0.92%	0.11%
430 Repairs & Maint	\$1,780,479	\$1,078,169	\$1,221,887	\$143,718	13.33%	0.39%
440 Lease Rentals	\$612,432	\$431,308	\$453,302	\$21,994	5.10%	0.15%
450 Construction Svcs	\$94,701	\$595,000	\$800,000	\$205,000	34.45%	0.26%
460 Extermination Svcs	\$13,998	\$14,920	\$15,610	\$690	4.62%	0.01%
Purch Property Svcs	\$3,094,838	\$2,714,703	\$3,144,479	\$429,776	15.83%	1.01%

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

<u>DESCRIPTION</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
510 Contracted Transportation	\$1,302,911	\$1,226,212	\$1,878,957	\$652,745	53.23%	0.60%
520 Insurance	\$921,089	\$996,000	\$1,049,021	\$53,021	5.32%	0.34%
530 Communications	\$259,914	\$317,401	\$393,432	\$76,031	23.95%	0.13%
540 Advertising	\$16,679	\$20,500	\$31,900	\$11,400	55.61%	0.01%
550 Printing Svcs	\$71,431	\$128,251	\$97,230	(\$31,021)	-24.19%	0.03%
560 Student Tuition	\$41,260,579	\$42,515,716	\$46,937,004	\$4,421,288	10.40%	15.08%
580 Travel	\$169,469	\$290,917	\$375,468	\$84,551	29.06%	0.12%
590 Other Purch Svcs	\$366,806	\$383,693	\$247,000	(\$136,693)	-35.63%	0.08%
Other Purchased Svcs	\$44,368,879	\$45,878,690	\$51,010,012	\$5,131,322	11.18%	16.39%

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>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
610 General Supplies	\$2,796,438	\$3,104,076	\$3,233,961	\$129,885	4.18%	1.04%
620 Energy	\$2,603,965	\$3,191,253	\$2,832,142	(\$359,111)	-11.25%	0.91%
630 Food	\$72,980	\$44,045	\$52,120	\$8,075	18.33%	0.02%
640 Books & Textbooks	\$562,436	\$543,727	\$2,537,642	\$1,993,915	366.71%	0.82%
650 Tech Supplies & Fees	\$6,274,874	\$5,081,502	\$4,516,545	(\$564,957)	-11.12%	1.45%
Books & Materials	\$12,310,693	\$11,964,603	\$13,172,410	\$1,207,807	10.09%	4.23%

DESCRIPTION 18-19 ACTUAL 19-20 BUDGET 20-21 BUDGET VARIANCE % CHANGE % of BUDGET

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

DESCRIPTION	18-19 ACTUAL	19-20 BUDGET	20-21 BUDGET	VARIANCE	% CHANGE	% of BUDGET
750 Equip Orig & Additional	\$299,679	\$263,290	\$2,227,860	\$1,964,570	746.16%	0.72%
760 Equipment Replacement	\$1,853,997	\$1,235,634	\$1,320,200	\$84,566	6.84%	0.42%
Equipment	\$2,153,676	\$1,498,924	\$3,548,060	\$2,049,136	136.71%	1.14%

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

DESCRIPTION	18-19 ACTUAL	19-20 BUDGET	20-21 BUDGET	VARIANCE	% CHANGE	% of BUDGET
810 Dues & Fees	\$103,358	\$117,835	\$167,659	\$49,824	42.28%	0.05%
820 Claims & Judgements		\$75,000	\$50,000	(\$25,000)	-33.33%	0.02%
830 Debt Interest	\$11,207,701	\$11,569,431	\$11,021,041	(\$548,390)	-4.74%	3.54%
840 Contingency		\$4,417,966	\$3,000,000	(\$1,417,966)	-32.10%	0.96%
880 Refund Prior Yr Receipts	\$88,498	\$250,000	\$180,000	(\$70,000)	-28.00%	0.06%
890 Student Fees for Instructio	\$177,389	\$131,933	\$145,114	\$13,181	9.99%	0.05%
Other Expenditures	\$11,576,946	\$16,562,165	\$14,563,814	(\$1,998,351)	-12.07%	4.68%

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

DESCRIPTION	18-19 ACTUAL	19-20 BUDGET	20-21 BUDGET	VARIANCE	% CHANGE	% of BUDGET
910 Debt Principal	\$9,701,002	\$10,098,911	\$12,126,807	\$2,027,896	20.08%	3.90%
930 Fund Transfers	\$4,000,000	\$148,000		(\$148,000)	-100.00%	
Debt Pmts & Transfers	\$13,701,002	\$10,246,911	\$12,126,807	\$1,879,896	18.35%	3.90%
Grand Total:	\$279,279,647	\$291,211,329	\$311,275,093	\$20,063,764	6.89%	

BETHLEHEM AREA SCHOOL DISTRICT

2020-2021 PRELIMINARY GENERAL FUND BUDGET

SUPPORTING EXPENDITURE DETAIL



JANUARY 21, 2020

2020-21 PRELIMINARY GENERAL FUND BUDGET

Expenditure Detail

Jan. 21, 2020

DESCRIPTION	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 BUDGET	20-21 BUDGET	VARIANCE	% CHANGE	% of BUDGET
1100 Regular Instruction								
100 Salaries	\$55,446,290	\$56,079,971	\$57,120,532	\$59,590,759	\$62,319,074	\$2,728,315	4.58%	20.02%
200 Benefits	\$36,435,821	\$37,603,843	\$38,266,594	\$39,300,498	\$40,865,319	\$1,564,821	3.98%	13.13%
300 Prof & Tech Svcs	\$1,549,474	\$2,205,283	\$1,929,150	\$1,981,880	\$2,021,641	\$39,761	2.01%	0.65%
400 Purch Property Svcs	\$335,658	\$325,544	\$825,243	\$223,925	\$241,846	\$17,921	8.00%	0.08%
500 Other Purchased Svcs	\$17,964,721	\$20,549,600	\$21,401,610	\$23,147,130	\$22,819,557	(\$327,573)	-1.42%	7.33%
600 Books & Materials	\$3,322,751	\$5,471,812	\$6,190,370	\$5,005,847	\$6,251,296	\$1,245,449	24.88%	2.01%
700 Equipment	\$41,668	\$17,433	\$153,263	\$243,290	\$2,189,360	\$1,946,070	799.90%	0.70%
800 Other Expenditures	\$32,757	\$38,741	\$48,427	\$10,880	\$11,680	\$800	7.35%	0.00%
1100 Regular Instruction	\$115,129,140	\$122,292,226	\$125,935,188	\$129,504,209	\$136,719,773	\$7,215,564	5.57%	43.92%
1200 Special Education								
100 Salaries	\$11,485,177	\$11,704,620	\$11,843,047	\$12,525,484	\$12,734,663	\$209,179	1.67%	4.09%
200 Benefits	\$8,545,485	\$8,918,395	\$9,023,179	\$8,983,214	\$9,194,456	\$211,242	2.35%	2.95%
300 Prof & Tech Svcs	\$9,578,302	\$9,519,609	\$10,428,390	\$10,932,150	\$11,731,734	\$799,584	7.31%	3.77%
400 Purch Property Svcs	\$29,166	\$25,790	\$16,910	\$17,262	\$5,940	(\$11,322)	-65.59%	0.00%
500 Other Purchased Svcs	\$6,231,346	\$7,399,233	\$9,205,541	\$8,546,017	\$12,813,083	\$4,267,066	49.93%	4.12%
600 Books & Materials	\$84,326	\$489,781	\$111,738	\$100,999	\$86,428	(\$14,571)	-14.43%	0.03%
700 Equipment	\$5,845		\$11,602		\$0	\$0		
800 Other Expenditures	\$4,199	\$17,674	\$1,555	\$26,500	\$26,900	\$400	1.51%	0.01%
1200 Special Education	\$35,963,845	\$38,075,102	\$40,641,962	\$41,131,626	\$46,593,204	\$5,461,578	13.28%	14.97%
1300 Vocational Education								
500 Other Purchased Svcs	\$7,286,372	\$7,621,169	\$7,990,381	\$8,154,241	\$8,664,986	\$510,745	6.26%	2.78%
1300 Vocational Education	\$7,286,372	\$7,621,169	\$7,990,381	\$8,154,241	\$8,664,986	\$510,745	6.26%	2.78%
1400 Other Instructional Programs								

<u>DESCRIPTION</u>	<u>16-17 ACTUAL</u>	<u>17-18 ACTUAL</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
100 Salaries	\$400,329	\$450,219	\$454,418	\$773,368	\$709,600	(\$63,768)	-8.25%	0.23%
200 Benefits	\$154,138	\$184,866	\$190,833	\$333,770	\$307,988	(\$25,782)	-7.72%	0.10%
300 Prof & Tech Svcs	\$446,419	\$328,806	\$417,202	\$831,896	\$727,006	(\$104,890)	-12.61%	0.23%
400 Purch Property Svcs	\$336				\$0	\$0		
500 Other Purchased Svcs	\$252,010	\$272,109	\$282,329	\$284,003	\$281,300	(\$2,703)	-0.95%	0.09%
600 Books & Materials	\$16,544	\$16,667	\$19,186	\$12,575	\$8,552	(\$4,023)	-31.99%	0.00%
800 Other Expenditures	\$806	\$1,485	\$750	\$1,650	\$8,500	\$6,850	415.15%	0.00%
1400 Other Instructional Programs	\$1,270,582	\$1,254,153	\$1,364,717	\$2,237,262	\$2,042,946	(\$194,316)	-8.69%	0.66%
1500 Non Public Programs								
100 Salaries					\$1,500	\$1,500		0.00%
200 Benefits					\$629	\$629		0.00%
300 Prof & Tech Svcs	\$71,821	\$172,021	\$124,099	\$189,325	\$181,832	(\$7,493)	-3.96%	0.06%
500 Other Purchased Svcs					\$0	\$0		
600 Books & Materials		\$3,898	\$39,476	\$6,379	\$80,000	\$73,621	1154.12%	0.03%
1500 Non Public Programs	\$71,821	\$175,919	\$163,575	\$195,704	\$263,961	\$68,257	34.88%	0.08%
1600 Community College								
500 Other Purchased Svcs	\$2,401,276	\$2,426,880	\$2,440,376	\$2,432,053	\$2,440,633	\$8,580	0.35%	0.78%
1600 Community College	\$2,401,276	\$2,426,880	\$2,440,376	\$2,432,053	\$2,440,633	\$8,580	0.35%	0.78%
1700 Dual Enrollment								
500 Other Purchased Svcs					\$50,000	\$50,000		0.02%
1700 Dual Enrollment					\$50,000	\$50,000		0.02%
1800 Pre-Kindergarten Programs								
100 Salaries	\$352,228	\$369,592	\$449,346	\$461,684	\$485,533	\$23,849	5.17%	0.16%
200 Benefits	\$289,461	\$275,295	\$326,956	\$338,822	\$376,110	\$37,288	11.01%	0.12%
300 Prof & Tech Svcs	\$4,114	\$3,303	\$8,517	\$2,700	\$4,100	\$1,400	51.85%	0.00%
400 Purch Property Svcs	\$281	\$816	\$649		\$0	\$0		

<u>DESCRIPTION</u>	<u>16-17 ACTUAL</u>	<u>17-18 ACTUAL</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
500 Other Purchased Svcs	\$202	\$305	\$821		\$0	\$0		
600 Books & Materials	\$4,491	\$11,473	\$51,329	\$25,961	\$11,957	(\$14,004)	-53.94%	0.00%
800 Other Expenditures		\$977	\$1,868		\$0	\$0		
1800 Pre-Kindergarten Programs	\$650,777	\$661,762	\$839,485	\$829,167	\$877,700	\$48,533	5.85%	0.28%
Total 1000's Instruction	\$162,773,814	\$172,507,211	\$179,375,683	\$184,484,262	\$197,653,203	\$13,168,941	7.14%	63.50%
2100 Student Services								
100 Salaries	\$5,697,110	\$5,463,155	\$5,706,852	\$5,930,939	\$6,504,300	\$573,361	9.67%	2.09%
200 Benefits	\$3,750,440	\$3,663,809	\$3,824,139	\$3,819,706	\$4,250,596	\$430,890	11.28%	1.37%
300 Prof & Tech Svcs	\$249,334	\$397,740	\$511,602	\$870,824	\$1,063,386	\$192,562	22.11%	0.34%
400 Purch Property Svcs	\$16,469	\$15,060	\$33,794	\$8,707	\$29,078	\$20,371	233.96%	0.01%
500 Other Purchased Svcs	\$12,780	\$11,206	\$12,327	\$19,225	\$18,435	(\$790)	-4.11%	0.01%
600 Books & Materials	\$67,707	\$82,612	\$88,849	\$86,649	\$79,599	(\$7,050)	-8.14%	0.03%
700 Equipment				\$5,500	\$0	(\$5,500)	-100.00%	
800 Other Expenditures	\$70,577	\$84,827	\$80,060	\$98,380	\$117,617	\$19,237	19.55%	0.04%
2100 Student Services	\$9,864,417	\$9,718,408	\$10,257,623	\$10,839,930	\$12,063,011	\$1,223,081	11.28%	3.88%
2200 Support Services Instructional Staff								
100 Salaries	\$2,767,270	\$2,809,493	\$3,378,388	\$3,266,385	\$3,771,832	\$505,447	15.47%	1.21%
200 Benefits	\$2,433,296	\$2,459,489	\$2,662,073	\$2,762,765	\$2,938,978	\$176,213	6.38%	0.94%
300 Prof & Tech Svcs	\$1,306,925	\$1,540,851	\$2,382,583	\$4,217,189	\$4,357,022	\$139,833	3.32%	1.40%
400 Purch Property Svcs	\$22,457	\$26,261	\$21,529	\$10,456	\$21,873	\$11,417	109.19%	0.01%
500 Other Purchased Svcs	\$33,397	\$39,420	\$63,363	\$162,825	\$197,060	\$34,235	21.03%	0.06%
600 Books & Materials	\$183,429	\$350,698	\$354,272	\$403,628	\$418,505	\$14,877	3.69%	0.13%
700 Equipment					\$0	\$0		
800 Other Expenditures	\$10,459	\$4,793	\$5,650	\$14,398	\$11,098	(\$3,300)	-22.92%	0.00%
2200 Support Services Instructional Staff	\$6,757,233	\$7,231,005	\$8,867,858	\$10,837,646	\$11,716,368	\$878,722	8.11%	3.76%
2300 Administrative Services								

<u>DESCRIPTION</u>	<u>16-17 ACTUAL</u>	<u>17-18 ACTUAL</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
100 Salaries	\$6,062,504	\$6,351,128	\$6,549,645	\$6,609,519	\$6,745,200	\$135,681	2.05%	2.17%
200 Benefits	\$3,780,254	\$3,975,169	\$4,167,826	\$4,067,311	\$4,206,994	\$139,683	3.43%	1.35%
300 Prof & Tech Svcs	\$1,250,058	\$1,709,805	\$1,731,560	\$1,513,400	\$2,387,243	\$873,843	57.74%	0.77%
400 Purch Property Svcs	\$139,335	\$135,355	\$132,318	\$83,551	\$82,441	(\$1,110)	-1.33%	0.03%
500 Other Purchased Svcs	\$136,280	\$114,604	\$146,991	\$190,209	\$211,093	\$20,884	10.98%	0.07%
600 Books & Materials	\$81,388	\$100,919	\$114,237	\$330,118	\$99,738	\$3,400	340.00%	0.00%
700 Equipment		\$20,986	\$23,872	\$1,000	\$4,400	\$16,365	13.99%	0.04%
800 Other Expenditures	\$141,279	\$101,793	\$65,460	\$116,994	\$133,359			
2300 Administrative Services	\$11,591,099	\$12,509,759	\$12,931,910	\$12,912,102	\$13,870,468	\$958,366	7.42%	4.46%
2400 Medical Services								
100 Salaries	\$1,345,629	\$1,419,032	\$1,500,780	\$1,505,067	\$1,646,890	\$141,823	9.42%	0.53%
200 Benefits	\$1,023,363	\$1,086,936	\$1,134,766	\$1,088,428	\$1,194,537	\$106,109	9.75%	0.38%
300 Prof & Tech Svcs	\$55,243	\$19,111	\$23,485	\$26,000	\$19,918	(\$6,082)	-23.39%	0.01%
400 Purch Property Svcs	\$2,621	\$2,979	\$2,869	\$2,409	\$3,000	\$591	24.53%	0.00%
500 Other Purchased Svcs	\$5,564	\$5,167	\$4,651	\$5,200	\$6,200	\$1,000	19.23%	0.00%
600 Books & Materials	\$29,710	\$27,608	\$30,433	\$45,580	\$27,069	(\$18,511)	-40.61%	0.01%
700 Equipment					\$0	\$0		
800 Other Expenditures	\$1,470	\$1,495	\$1,855	\$1,795	\$2,490	\$695	38.72%	0.00%
2400 Medical Services	\$2,463,599	\$2,562,327	\$2,698,838	\$2,674,479	\$2,900,104	\$225,625	8.44%	0.93%
2500 Fiscal Services								
100 Salaries	\$1,009,204	\$974,691	\$1,015,915	\$1,042,781	\$1,330,933	\$288,152	27.63%	0.43%
200 Benefits	\$706,475	\$730,081	\$719,869	\$721,159	\$899,387	\$178,228	24.71%	0.29%
300 Prof & Tech Svcs	\$9,500	\$19,935	\$1,200	\$0	\$0	\$0		
400 Purch Property Svcs	\$242,534	\$224,103	\$138,644	\$138,198	\$93,007	(\$45,191)	-32.70%	0.03%
500 Other Purchased Svcs	\$24,036	\$19,242	\$27,869	\$41,350	\$34,575	(\$6,775)	-16.38%	0.01%
600 Books & Materials	\$3,763	\$22,473	\$26,701	\$18,950	\$26,150	\$7,200	37.99%	0.01%
700 Equipment					\$0	\$0		
800 Other Expenditures	\$4,515	\$2,122	\$1,012	\$4,750	\$11,685	\$6,935	146.00%	0.00%
2500 Fiscal Services	\$2,000,028	\$1,992,647	\$1,931,209	\$1,967,188	\$2,395,737	\$428,549	21.78%	0.77%

<u>DESCRIPTION</u>	<u>16-17 ACTUAL</u>	<u>17-18 ACTUAL</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2600 Operation & Maintenance Svcs								
100 Salaries	\$6,733,724	\$7,043,845	\$7,113,319	\$7,886,442	\$7,995,054	\$108,612	1.38%	2.57%
200 Benefits	\$5,051,439	\$5,330,085	\$5,346,299	\$5,601,990	\$5,754,564	\$152,574	2.72%	1.85%
300 Prof & Tech Svcs	\$391,312	\$429,538	\$431,978	\$498,125	\$603,390	\$105,265	21.13%	0.19%
400 Purch Property Svcs	\$1,376,919	\$1,359,275	\$1,352,824	\$1,853,533	\$2,146,093	\$292,560	15.78%	0.69%
500 Other Purchased Svcs	\$571,143	\$519,065	\$522,451	\$555,170	\$567,118	\$11,948	2.15%	0.18%
600 Books & Materials	\$3,344,033	\$3,258,891	\$3,464,684	\$3,626,411	\$3,518,339	(\$108,072)	-2.98%	1.13%
700 Equipment	\$458,951	\$147,906	\$141,053	\$195,000	\$245,000	\$50,000	25.64%	0.08%
800 Other Expenditures	\$6,303	\$12,225	\$4,833	\$5,365	\$7,665	\$2,300	42.87%	0.00%
2600 Operation & Maintenance Svcs	\$17,933,824	\$18,100,828	\$18,377,442	\$20,222,036	\$20,837,223	\$615,187	3.04%	6.69%
2700 Pupil Transportation								
100 Salaries	\$3,163,687	\$3,254,333	\$3,217,520	\$3,605,390	\$4,358,946	\$753,556	20.90%	1.40%
200 Benefits	\$2,149,635	\$2,241,127	\$2,249,848	\$2,426,339	\$3,058,349	\$632,010	26.05%	0.98%
300 Prof & Tech Svcs	\$26,116	\$10,988	\$30,154	\$215,000	\$208,200	(\$6,800)	-3.16%	0.07%
400 Purch Property Svcs	\$123,987	\$178,071	\$178,920	\$138,648	\$192,079	\$53,431	38.54%	0.06%
500 Other Purchased Svcs	\$1,452,422	\$1,499,925	\$1,597,810	\$1,613,914	\$2,063,447	\$449,533	27.85%	0.66%
600 Books & Materials	\$668,883	\$684,471	\$751,121	\$853,179	\$1,154,628	\$301,449	35.33%	0.37%
700 Equipment		\$1,143,232	\$1,143,232	\$184,134	\$0	(\$184,134)	-100.00%	
800 Other Expenditures	\$1,826	\$2,254	\$2,059	\$240	\$640	\$400	166.67%	0.00%
2700 Pupil Transportation	\$7,586,556	\$7,871,169	\$9,170,664	\$9,036,844	\$11,036,289	\$1,999,445	22.13%	3.55%
2800 Support Services Central								
100 Salaries	\$2,357,089	\$2,485,194	\$2,584,337	\$2,900,093	\$3,043,314	\$143,221	4.94%	0.98%
200 Benefits	\$1,921,578	\$2,030,883	\$2,053,287	\$2,278,939	\$2,383,409	\$104,470	4.58%	0.77%
300 Prof & Tech Svcs	\$424,026	\$376,544	\$457,958	\$418,954	\$454,625	\$35,671	8.51%	0.15%
400 Purch Property Svcs	\$195,694	\$234,774	\$342,025	\$198,110	\$284,549	\$86,439	43.63%	0.09%
500 Other Purchased Svcs	\$168,795	\$279,180	\$219,709	\$312,000	\$368,950	\$56,950	18.25%	0.12%
600 Books & Materials	\$516,025	\$540,661	\$769,954	\$1,194,100	\$1,150,813	(\$43,287)	-3.63%	0.37%
700 Equipment	\$73,204	\$48,001	\$389,536	\$660,000	\$929,300	\$269,300	40.80%	0.30%
800 Other Expenditures	\$3,161	\$2,950	\$5,324	\$4,831	\$4,326	(\$505)	-10.45%	0.00%

<u>DESCRIPTION</u>	<u>16-17 ACTUAL</u>	<u>17-18 ACTUAL</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2800 Support Services Central	\$5,659,572	\$5,998,189	\$6,822,130	\$7,967,027	\$8,619,286	\$652,259	8.19%	2.77%
2900 IU Services								
500 Other Purchased Svcs	\$112,985	\$110,170	\$119,355	\$121,743	\$0	(\$121,743)	-100.00%	
800 Other Expenditures	\$903	\$903	\$903	\$950	\$950	\$0	0.00%	0.00%
2900 IU Services	\$113,888	\$111,073	\$120,259	\$122,693	\$950	(\$121,743)	-99.23%	0.00%
Total 2000's Support Services	\$63,970,216	\$66,095,404	\$71,177,933	\$76,579,945	\$83,439,436	\$6,859,491	8.96%	26.81%
3200 Student Activities								
100 Salaries	\$1,502,332	\$1,595,732	\$1,617,502	\$1,655,422	\$1,813,162	\$157,740	9.53%	0.58%
200 Benefits	\$618,069	\$686,111	\$702,450	\$795,818	\$845,770	\$49,952	6.28%	0.27%
300 Prof & Tech Svcs	\$174,002	\$177,852	\$187,251	\$190,378	\$195,382	\$5,004	2.63%	0.06%
400 Purch Property Svcs	\$35,899	\$91,909	\$29,956	\$39,904	\$44,573	\$4,669	11.70%	0.01%
500 Other Purchased Svcs	\$217,193	\$221,436	\$333,267	\$293,610	\$473,575	\$179,965	61.29%	0.15%
600 Books & Materials	\$247,591	\$275,876	\$260,004	\$227,052	\$250,935	\$23,883	10.52%	0.08%
700 Equipment	\$129,780	\$113,951	\$291,118	\$210,000	\$180,000	(\$30,000)	-14.29%	0.06%
800 Other Expenditures	\$19,757	\$20,065	\$24,427	\$37,935	\$25,863	(\$12,072)	-31.82%	0.01%
3200 Student Activities	\$2,944,623	\$3,182,932	\$3,445,976	\$3,450,119	\$3,829,260	\$379,141	10.99%	1.23%
3300 Community Services								
100 Salaries	\$9,770	\$15,664	\$11,895	\$17,425	\$10,973	(\$6,452)	-37.03%	0.00%
200 Benefits	\$3,756	\$6,430	\$5,001	\$7,545	\$4,772	(\$2,773)	-36.75%	0.00%
300 Prof & Tech Svcs	\$73,848	\$46,390	\$34,450	\$116,450	\$1,200	(\$115,250)	-98.97%	0.00%
400 Purch Property Svcs	\$250	\$613			\$0	\$0		
500 Other Purchased Svcs		\$211	\$27	\$26,500	\$0	\$0		
600 Books & Materials	\$18,413	\$43,821	\$37,889	\$26,500	\$7,801	(\$18,699)	-70.56%	0.00%
800 Other Expenditures		\$57,014	\$36,564	\$100	\$0	(\$100)	-100.00%	
3300 Community Services	\$106,037	\$170,142	\$125,826	\$168,020	\$24,746	(\$143,274)	-85.27%	0.01%

<u>DESCRIPTION</u>	<u>16-17 ACTUAL</u>	<u>17-18 ACTUAL</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
3400 Scholarships & Awards								
600 Books & Materials	\$612	\$664	\$449	\$675	\$600	(\$75)	-11.11%	0.00%
3400 Scholarships & Awards	\$612	\$664	\$449	\$675	\$600	(\$75)	-11.11%	0.00%
Total 3000's Non Instructional	\$3,051,273	\$3,353,738	\$3,572,251	\$3,618,814	\$3,854,606	\$235,792	6.52%	1.24%
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	\$23,100	\$11,688					
4400 Arch & Eng-Improvements								
300 Prof & Tech Svcs		\$11,650	\$111,963	\$44,000	\$0	(\$44,000)	-100.00%	
800 Other Expenditures		\$40			\$0	\$0		
4400 Arch & Eng-Improvements	\$11,690	\$11,690	\$111,963	\$44,000		(\$44,000)	-100.00%	
4500 Bldg Acq & Construction New								
300 Prof & Tech Svcs	\$822				\$0	\$0		
700 Equipment	\$1,401				\$0	\$0		
800 Other Expenditures	\$1,099	\$1,224			\$0	\$0		
4500 Bldg Acq & Construction New	\$3,322	\$1,224						
4600 Bldg Improvement								
300 Prof & Tech Svcs		\$28,223	\$22,572		\$0	\$0		
400 Purch Property Svcs		\$93,208	\$10,356		\$0	\$0		
800 Other Expenditures	\$17,018				\$0	\$0		
4600 Bldg Improvement	\$17,018	\$121,430	\$32,928					

<u>DESCRIPTION</u>	<u>16-17 ACTUAL</u>	<u>17-18 ACTUAL</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
Total 4000's Facilities Construction &	\$20,340	\$157,444	\$156,579	\$44,000		(\$44,000)	-100.00%	
5100 Debt Service								
800 Other Expenditures	\$13,145,138	\$12,182,337	\$11,296,199	\$11,819,431	\$11,201,041	(\$618,390)	-5.23%	3.60%
900 Debt Pmts & Transfers	\$10,259,462	\$9,428,140	\$9,701,002	\$10,098,911	\$12,126,807	\$2,027,896	20.08%	3.90%
5100 Debt Service	\$23,404,600	\$21,610,477	\$20,997,201	\$21,918,342	\$23,327,848	\$1,409,506	6.43%	7.49%
5200 Fund Transfers-Athletic & Capital Reserve								
900 Debt Pmts & Transfers	\$5,089,413	\$2,750,000	\$4,000,000	\$148,000	\$0	(\$148,000)	-100.00%	
5200 Fund Transfers-Athletic & Capital Reserve	\$5,089,413	\$2,750,000	\$4,000,000	\$148,000		(\$148,000)	-100.00%	
5300 Transfers to Self Insurance								
900 Debt Pmts & Transfers					\$0	\$0		
5300 Transfers to Self Insurance								
5900 Budgetary Reserve								
800 Other Expenditures				\$4,417,966	\$3,000,000	(\$1,417,966)	-32.10%	0.96%
5900 Budgetary Reserve				\$4,417,966	\$3,000,000	(\$1,417,966)	-32.10%	0.96%
Total 5000's Debt & Transfers	\$28,494,013	\$24,360,477	\$24,997,201	\$26,484,308	\$26,327,848	(\$156,460)	-0.59%	8.46%
Grand Total:	\$258,309,657	\$266,474,274	\$279,279,647	\$291,211,329	\$311,275,093	\$20,063,764	6.89%	