

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2020

  
\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date 6/15/20

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date 6/15/2020

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date 6/15/20

Stacy M Gober  
\_\_\_\_\_  
Contact Person

(610)861-0500 Extn :60202  
\_\_\_\_\_  
Telephone Extension

sgober@basdschools.org  
\_\_\_\_\_  
Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2020-2021 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bethlehem Area SD	COUNTY : Northampton	AUN : 120481002
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2020-2021 (compared to 2019-2020 )?      Yes  No

If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$301993643
Ending Unassigned Fund Balance	\$12920318
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.3%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.      Yes  No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/11/20
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DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Bethlehem Area SD	<b>County :</b> Northampton	<b>AUN Number :</b> 120481002
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

**I hereby certify that the above information is accurate and complete.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/11/2020
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is held as contingency for unanticipated expenditures and grant awards that arise during the fiscal year.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance is maintained for sound fiscal management and cash flow purposes.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The school board supports the commitment of funds for future capital improvements to be transferred to the capital reserve fund, if available.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance may be assigned for stabilization of future PSERS funding rate increases, funding of next year's operating budget in light of ongoing local revenue shortfalls.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	262,837
0820 Restricted Fund Balance	18,081
0830 Committed Fund Balance	12,000,000
0840 Assigned Fund Balance	8,813,488
0850 Unassigned Fund Balance	18,552,820
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$39,366,308</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	206,431,544
7000 Revenue from State Sources	79,614,228
8000 Revenue from Federal Sources	11,812,216
9000 Other Financing Sources	82,500
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$297,940,488</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$337,306,796</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	170,676,698
6112 Interim Real Estate Taxes	2,807,058
6113 Public Utility Realty Taxes	175,000
6114 Payments in Lieu of Current Taxes - State / Local	311,000
6120 Current Per Capita Taxes, Section 679	241,750
6140 Current Act 511 Taxes - Flat Rate Assessments	576,750
6150 Current Act 511 Taxes - Proportional Assessments	22,087,235
6400 Delinquencies on Taxes Levied / Assessed by the LEA	5,235,000
6500 Earnings on Investments	724,763
6700 Revenues from LEA Activities	173,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,963,836
6910 Rentals	180,000
6920 Contributions and Donations from Private Sources	394,000
6940 Tuition from Patrons	313,500
6970 Services Provided Other Funds	300,000
6980 Revenue from Community Services Activities	5,000
6990 Refunds and Other Miscellaneous Revenue	266,954

**REVENUE FROM LOCAL SOURCES \$206,431,544**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	33,971,899
7112 Basic Education Funding-Social Security	4,092,164
7160 Tuition for Orphans Subsidy	425,000
7250 Migratory Children	400
7271 Special Education funds for School-Aged Pupils	8,028,585
7292 Pre-K Counts	875,000
7311 Pupil Transportation Subsidy	1,609,380
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,050,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,704,593
7330 Health Services (Medical, Dental, Nurse, Act 25)	325,000
7340 State Property Tax Reduction Allocation	4,765,368
7360 Safe Schools	225,000
7505 Ready to Learn Block Grant	1,797,733
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,145,658
7820 State Share of Retirement Contributions	19,598,448

**REVENUE FROM STATE SOURCES \$79,614,228**

Amount

**REVENUE FROM FEDERAL SOURCES**

8110 Payments for Federally Impacted Areas	49,600
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	5,127,614
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	581,857
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	201,571
8517 NCLB, Title IV - 21st Century Schools	322,171
8580 Child Care and Development Block Grants	164,581
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	4,389,822
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	850,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	125,000

**REVENUE FROM FEDERAL SOURCES \$11,812,216**

**OTHER FINANCING SOURCES**

9400 Sale of or Compensation for Loss of Fixed Assets	80,000
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	2,500

**OTHER FINANCING SOURCES \$82,500**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 297,940,488**

Act 1 Index (current): 3.2%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>2</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$170,700,000</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$4,765,368</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$175,465,368</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$183,506,765</b>		

	Lehigh	Northampton	Total
<hr/>			
<b>2019-20 Data</b>			
a. Assessed Value	\$1,676,016,100	\$2,671,749,750	\$4,347,765,850
b. Real Estate Mills	18.0300	56.2600	
<b>I. 2020-21 Data</b>			
c. 2018 STEB Market Value	\$1,605,571,623	\$7,779,590,541	\$9,385,162,164
d. Assessed Value	\$1,682,654,800	\$2,707,866,350	\$4,390,521,150
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2019-20 Calculations</b>			
f. 2019-20 Tax Levy	\$30,218,570	\$150,312,641	\$180,531,211
(a * b)			
<b>2020-21 Calculations</b>			
g. Percent of Total Market Value	17.10755%	82.89245%	100.00000%
<b>II. h. Rebalanced 2019-20 Tax Levy</b>	<b>\$30,884,467</b>	<b>\$149,646,744</b>	<b>\$180,531,211</b>
(f Total * g)			
i. Base Mills Subject to Index	18.4273	56.2600	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	95.59997%	95.48069%	95.50110%
k. Tax Levy Needed	\$31,393,512	\$152,113,253	\$183,506,765
(Approx. Tax Levy * g)			
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>18.6500</b>	<b>56.1700</b>	
(k / d * 1000)			
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$31,381,512</b>	<b>\$152,100,853</b>	<b>\$183,482,365</b>
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$178,716,997
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$170,676,698
(n * Est. Pct. Collection)			



Act 1 Index (current): 3.2%

<b>Calculation Method:</b>	Revenue	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	2		
<b>Approx. Tax Revenue from RE Taxes:</b>	\$170,700,000		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<u>\$4,765,368</u>		
<b>Total Approx. Tax Revenue:</b>	\$175,465,368		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	\$183,506,765		

	Lehigh	Northampton	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	19.0169	58.0603	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,998,878	\$157,219,533	\$189,218,411
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

<b>Information Related to Property Tax Relief</b>			
<b>V.</b> Assessed Value Exclusion per Homestead	\$10,530.00	\$3,496.00	
Number of Homestead/Farmstead Properties	4831	19436	24267
Median Assessed Value of Homestead Properties			\$61,400

Act 1 Index (current): 3.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$170,700,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$4,765,368</u>		
Total Approx. Tax Revenue:	\$175,465,368		
Approx. Tax Levy for Tax Rate Calculation:	\$183,506,765		

	Lehigh	Northampton		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$4,765,368	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$4,765,368</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lehigh	1,682,654,800	18.6500	31,381,512			95.59997%	
Northampton	2,707,866,350	56.1700	152,100,853			95.48069%	
<b>Totals:</b>	<b>4,390,521,150</b>		<b>183,482,365</b>	- 4,765,368 =	178,716,997 X	95.50110% =	170,676,698

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		241,750
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	241,750
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	335,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>576,750</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	14,151,393
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	4,135,842
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	1.5000	0.000	3,800,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>22,087,235</b>
<b>Total Act 511, Current Taxes</b>			<b>22,663,985</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>9,385,162,164 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>112,621,946</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21	
6111	<u>Current Real Estate Taxes</u>								
	Lehigh	18.4273	18.6500	1.21%	Yes	3.2%			
	Northampton	56.2600	56.1700	-0.14%	Yes	3.2%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.2%			
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.2%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%			
6157	Current Act 511 Mercantile Taxes	1.5000	1.5000	0.00%	Yes	3.2%			

LEA : 120481002 Bethlehem Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	131,912,742
1200 Special Programs - Elementary / Secondary	44,077,768
1300 Vocational Education	7,938,290
1400 Other Instructional Programs - Elementary / Secondary	2,104,770
1500 Nonpublic School Programs	377,528
1600 Adult Education Programs	2,440,633
1700 Higher Education Programs for Secondary Students	10,000
1800 Pre-Kindergarten	876,672
<b>Total Instruction</b>	<b>\$189,738,403</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	11,802,990
2200 Support Services - Instructional Staff	10,157,614
2300 Support Services - Administration	13,552,256
2400 Support Services - Pupil Health	2,877,843
2500 Support Services - Business	2,485,011
2600 Operation and Maintenance of Plant Services	20,824,042
2700 Student Transportation Services	10,839,102
2800 Support Services - Central	8,441,038
2900 Other Support Services	127,279
<b>Total Support Services</b>	<b>\$81,107,175</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	3,601,553
3300 Community Services	178,384
3400 Scholarships and Awards	600
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,780,537</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	23,027,848
5900 Budgetary Reserve	4,339,680
<b>Total Other Expenditures and Financing Uses</b>	<b>\$27,367,528</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$301,993,643</b>

## 2020-2021 Final General Fund Budget

LEA : 120481002 Bethlehem Area SD

Printed 6/17/2020 9:59:03 AM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	60,936,258
200 Personnel Services - Employee Benefits	40,644,015
300 Purchased Professional and Technical Services	1,888,144
400 Purchased Property Services	247,533
500 Other Purchased Services	22,669,557
600 Supplies	5,471,195
700 Property	44,360
800 Other Objects	11,680
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$131,912,742</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	12,732,105
200 Personnel Services - Employee Benefits	9,315,374
300 Purchased Professional and Technical Services	11,402,938
400 Purchased Property Services	5,940
500 Other Purchased Services	10,508,083
600 Supplies	86,428
800 Other Objects	26,900
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$44,077,768</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	7,938,290
<b>Total Vocational Education</b>	<b>\$7,938,290</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	678,443
200 Personnel Services - Employee Benefits	294,195
300 Purchased Professional and Technical Services	831,280
500 Other Purchased Services	279,300
600 Supplies	13,052
800 Other Objects	8,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,104,770</b>
<b>1500 Nonpublic School Programs</b>	
100 Personnel Services - Salaries	1,500
200 Personnel Services - Employee Benefits	629
300 Purchased Professional and Technical Services	231,062
600 Supplies	144,337
<b>Total Nonpublic School Programs</b>	<b>\$377,528</b>
<b>1600 Adult Education Programs</b>	
500 Other Purchased Services	2,440,633
<b>Total Adult Education Programs</b>	<b>\$2,440,633</b>
<b>1700 Higher Education Programs for Secondary Students</b>	
500 Other Purchased Services	10,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$10,000</b>

## 2020-2021 Final General Fund Budget

LEA : 120481002 Bethlehem Area SD

Printed 6/17/2020 9:59:03 AM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	485,533
200 Personnel Services - Employee Benefits	375,082
300 Purchased Professional and Technical Services	4,100
600 Supplies	11,957
<b>Total Pre-Kindergarten</b>	<b>\$876,672</b>
<b>Total Instruction</b>	<b>\$189,738,403</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	6,261,976
200 Personnel Services - Employee Benefits	4,062,194
300 Purchased Professional and Technical Services	1,234,391
400 Purchased Property Services	29,078
500 Other Purchased Services	18,435
600 Supplies	79,299
800 Other Objects	117,617
<b>Total Support Services - Students</b>	<b>\$11,802,990</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	3,650,595
200 Personnel Services - Employee Benefits	2,862,108
300 Purchased Professional and Technical Services	3,111,395
400 Purchased Property Services	21,873
500 Other Purchased Services	56,060
600 Supplies	444,485
800 Other Objects	11,098
<b>Total Support Services - Instructional Staff</b>	<b>\$10,157,614</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	6,770,334
200 Personnel Services - Employee Benefits	4,215,119
300 Purchased Professional and Technical Services	1,988,008
400 Purchased Property Services	104,941
500 Other Purchased Services	178,305
600 Supplies	121,759
700 Property	4,400
800 Other Objects	169,390
<b>Total Support Services - Administration</b>	<b>\$13,552,256</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,633,509
200 Personnel Services - Employee Benefits	1,185,657
300 Purchased Professional and Technical Services	19,918
400 Purchased Property Services	3,000
500 Other Purchased Services	6,200
600 Supplies	27,069
800 Other Objects	2,490

## 2020-2021 Final General Fund Budget

LEA : 120481002 Bethlehem Area SD

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Pupil Health</b>	<b>\$2,877,843</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	1,381,918
200 Personnel Services - Employee Benefits	935,776
400 Purchased Property Services	93,007
500 Other Purchased Services	34,575
600 Supplies	26,150
800 Other Objects	13,585
<b>Total Support Services - Business</b>	<b>\$2,485,011</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	7,984,364
200 Personnel Services - Employee Benefits	5,702,563
300 Purchased Professional and Technical Services	603,390
400 Purchased Property Services	1,496,093
500 Other Purchased Services	595,200
600 Supplies	4,189,767
700 Property	245,000
800 Other Objects	7,665
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$20,824,042</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	4,406,655
200 Personnel Services - Employee Benefits	3,023,728
300 Purchased Professional and Technical Services	208,200
400 Purchased Property Services	187,079
500 Other Purchased Services	2,038,447
600 Supplies	974,353
800 Other Objects	640
<b>Total Student Transportation Services</b>	<b>\$10,839,102</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	3,038,613
200 Personnel Services - Employee Benefits	2,374,951
300 Purchased Professional and Technical Services	443,925
400 Purchased Property Services	392,449
500 Other Purchased Services	170,966
600 Supplies	1,486,618
700 Property	529,300
800 Other Objects	4,216
<b>Total Support Services - Central</b>	<b>\$8,441,038</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	126,329
800 Other Objects	950
<b>Total Other Support Services</b>	<b>\$127,279</b>
<b>Total Support Services</b>	<b>\$81,107,175</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	



<u>Description</u>	<u>Amount</u>
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,675,144
200 Personnel Services - Employee Benefits	787,605
300 Purchased Professional and Technical Services	195,382
400 Purchased Property Services	44,573
500 Other Purchased Services	404,551
600 Supplies	250,935
700 Property	220,000
800 Other Objects	23,363
<b>Total Student Activities</b>	<b>\$3,601,553</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	17,473
200 Personnel Services - Employee Benefits	6,449
300 Purchased Professional and Technical Services	115,650
600 Supplies	38,712
800 Other Objects	100
<b>Total Community Services</b>	<b>\$178,384</b>
<b>3400 <u>Scholarships and Awards</u></b>	
600 Supplies	600
<b>Total Scholarships and Awards</b>	<b>\$600</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,780,537</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	11,194,941
900 Other Uses of Funds	11,832,907
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$23,027,848</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	4,339,680
<b>Total Budgetary Reserve</b>	<b>\$4,339,680</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$27,367,528</b>
<b>TOTAL EXPENDITURES</b>	<b>\$301,993,643</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	29,000,000	18,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	9,000,000	7,500,000
Other Capital Projects Fund	1,000,000	10,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	600,000
Child Care Operations Fund	650,000	540,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	300,000	315,000
Investment Trust Fund	26,000,000	26,500,000
Pension Trust Fund		
Activity Fund	700,000	675,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$67,150,000</b>	<b>\$54,140,000</b>

**Long-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$67,150,000</b>	<b>\$54,140,000</b>
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**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General Fund**

0510 Bonds Payable	270,906,754	259,073,847
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	42,907	
0540 Accumulated Compensated Absences	5,708,371	5,808,371
0550 Authority Lease Obligations	830,089	169,942
0560 Other Post-Employment Benefits (OPEB)	60,928,852	63,928,852
0599 Other Noncurrent Liabilities	13,185,280	11,185,280

<b>Total General Fund</b>	<b>\$351,602,253</b>	<b>\$340,166,292</b>
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**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

242,064

**Total Capital Reserve Fund - \$ 1431 \$242,064**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

50,000

46,000

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	438,000	443,000
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$488,000</b>	<b>\$489,000</b>
<b>Child Care Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	125,000	123,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	258,000	260,000
0599 Other Noncurrent Liabilities		
<b>Total Child Care Operations Fund</b>	<b>\$383,000</b>	<b>\$383,000</b>
<b>Other Enterprise Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Internal Service Fund</b>		
<b>Private Purpose Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Private Purpose Trust Fund</b>		

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$352,715,317</b>	<b>\$341,038,292</b>



**Short-Term Payables**

	<b><u>06/30/2020 Estimate</u></b>	<b><u>06/30/2021 Projection</u></b>
General Fund	35,000,000	34,200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	250,000	750,000
Other Capital Projects Fund	50,000	10,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	525,000
Child Care Operations Fund	450,000	452,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	130,000	125,000
Investment Trust Fund	2,500,000	2,500,000
Pension Trust Fund		
Activity Fund	700,000	690,000
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$39,580,000</b>	<b>\$39,252,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$392,295,317</b>	<b>\$380,290,292</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	262,837
0820 Restricted Fund Balance	18,081
0830 Committed Fund Balance	12,000,000
0840 Assigned Fund Balance	10,392,835
0850 Unassigned Fund Balance	12,920,318
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$35,313,153</b>
<b>5900 Budgetary Reserve</b>	<b>4,339,680</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$39,933,751</b>