



**BETHLEHEM**  
AREA SCHOOL DISTRICT

**Tentative  
Preliminary  
General Fund Budget  
2019-2020**

---



January 14, 2019

**Bethlehem Area School District  
2019-20 Preliminary Budget  
At A Glance**

January 14, 2019

|  | <u>2017-18<br/>Actual</u> | <u>2018-19<br/>Budget</u> | <u>2019-20 Budget<br/>Jan 2019</u> | <u>Dollar<br/>Change</u> | <u>Percentage<br/>Change</u> |
|--|---------------------------|---------------------------|------------------------------------|--------------------------|------------------------------|
| <b><u>Revenues:</u></b>                  |                           |                           |                                    |                          |                              |
| Local                                    | \$191,890,871             | \$197,197,793             | \$199,722,495                      | \$2,524,702              | 1.28%                        |
| State                                    | \$71,397,549              | \$73,798,564              | \$76,638,294                       | \$2,839,730              | 3.85%                        |
| Other                                    | \$85,133                  | \$5,065,000               | \$2,030,000                        | (\$3,035,000)            | -59.92%                      |
| Federal                                  | \$5,298,274               | \$5,281,785               | \$6,791,217                        | \$1,509,432              | 28.58%                       |
| <b>Total Revenue</b>                     | <b>\$268,671,827</b>      | <b>\$281,343,142</b>      | <b>\$285,182,006</b>               | <b>\$3,838,864</b>       | <b>1.36%</b>                 |
| <b><u>Expenditures:</u></b>              |                           |                           |                                    |                          |                              |
| Instruction                              | \$123,060,363             | \$125,385,479             | \$132,849,581                      | \$7,464,102              | 5.95%                        |
| Support Services                         | \$56,542,348              | \$61,474,820              | \$66,735,498                       | \$5,260,678              | 8.56%                        |
| Non-Instr Svcs                           | \$2,871,754               | \$2,723,469               | \$3,140,825                        | \$417,356                | 15.32%                       |
| Facilities                               | \$157,444                 | \$265,000                 | \$44,000                           | (\$221,000)              | -83.40%                      |
| Debt Svc/Transfers                       | \$24,360,477              | \$26,822,196              | \$24,929,314                       | (\$1,892,882)            | -7.06%                       |
| <b>BASD</b>                              | <b>\$206,992,386</b>      | <b>\$216,670,964</b>      | <b>\$227,699,218</b>               | <b>\$11,028,254</b>      | <b>5.09%</b>                 |
| <b>PSERS</b>                             | <b>\$32,365,908</b>       | <b>\$34,913,703</b>       | <b>\$37,813,530</b>                | <b>\$2,899,827</b>       | <b>8.31%</b>                 |
| <b>CHARTER SCHOOLS</b>                   | <b>\$27,102,014</b>       | <b>\$29,758,475</b>       | <b>\$30,751,222</b>                | <b>\$992,747</b>         | <b>3.34%</b>                 |
| <b>Total Expenditures</b>                | <b>\$266,460,308</b>      | <b>\$281,343,142</b>      | <b>\$296,263,970</b>               | <b>\$14,920,828</b>      | <b>5.30%</b>                 |
| <b>Revenue/Expenditure GAP (R/E-GAP)</b> |                           |                           | <b>\$11,081,964</b>                | <b>3.94%</b>             |                              |
| <b>Less PSERS</b>                        |                           |                           | <b>\$2,899,827</b>                 | <b>1.03%</b>             |                              |
| <b>Less Charter Schools</b>              |                           |                           | <b>\$992,747</b>                   | <b>0.35%</b>             |                              |
| <b>Net Operational Gap</b>               |                           |                           | <b>\$7,189,390</b>                 | <b>2.56%</b>             |                              |

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

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

**2019-20 Budget Cost Drivers**

|                              |                         |
|------------------------------|-------------------------|
| Salaries                     | \$5,507,734             |
| PSERS                        | \$2,899,827             |
| Academic Initiative          | \$2,635,095             |
| Charter Schools              | \$992,747               |
| Student Tuition              | \$177,357               |
| General Operation            | \$ (1,130,796.00)       |
| <b>Net Deficit Remaining</b> | <b>\$ 11,081,964.00</b> |

# 2019-20 PRELIMINARY GENERAL FUND BUDGET

## Expenditure Summary by Functional Area

Jan 14, 2019

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  | 17-18 ACTUAL         | 18-19 BUDGET         | 19-20 BUDGET         | VARIANCE            | % CHANGE       | % of BUDGET   |
|--|----------------------|----------------------|----------------------|---------------------|----------------|---------------|
| <b>1100</b> Regular Instruction                        | \$122,292,226        | \$128,038,730        | \$134,015,347        | \$5,976,617         | 4.67%          | 45.24%        |
| <b>1200</b> Special Education                          | \$38,075,102         | \$38,175,483         | \$41,464,464         | \$3,288,981         | 8.62%          | 14.00%        |
| <b>1300</b> Vocational Education                       | \$7,621,169          | \$7,993,928          | \$8,261,982          | \$268,054           | 3.35%          | 2.79%         |
| <b>1400</b> Other Instructional Programs               | \$1,254,153          | \$1,727,895          | \$2,146,013          | \$418,118           | 24.20%         | 0.72%         |
| <b>1500</b> Non Public Programs                        | \$175,919            | \$70,500             | \$194,325            | \$123,825           | 175.64%        | 0.07%         |
| <b>1600</b> Community College                          | \$2,426,880          | \$2,440,376          | \$2,579,679          | \$139,303           | 5.71%          | 0.87%         |
| <b>1800</b> Pre-Kindergarten Programs                  | \$661,762            | \$660,159            | \$843,868            | \$183,709           | 27.83%         | 0.28%         |
| <b>Total Instruction</b>                               | <b>\$172,507,211</b> | <b>\$179,107,071</b> | <b>\$189,505,678</b> | <b>\$10,398,607</b> | <b>5.81%</b>   | <b>63.97%</b> |
| <b>2100</b> Student Services                           | \$9,718,408          | \$10,000,555         | \$11,034,884         | \$1,034,329         | 10.34%         | 3.72%         |
| <b>2200</b> Support Services Instructional S           | \$7,231,005          | \$8,959,590          | \$10,916,272         | \$1,956,682         | 21.84%         | 3.68%         |
| <b>2300</b> Administrative Services                    | \$12,509,759         | \$12,602,387         | \$13,016,695         | \$414,308           | 3.29%          | 4.39%         |
| <b>2400</b> Medical Services                           | \$2,562,327          | \$2,624,310          | \$2,742,454          | \$118,144           | 4.50%          | 0.93%         |
| <b>2500</b> Fiscal Services                            | \$1,992,647          | \$2,237,914          | \$2,109,742          | (\$128,172)         | -5.73%         | 0.71%         |
| <b>2600</b> Operation & Maintenance Svcs               | \$18,100,828         | \$19,131,237         | \$21,212,721         | \$2,081,484         | 10.88%         | 7.16%         |
| <b>2700</b> Pupil Transportation                       | \$7,871,169          | \$8,678,347          | \$8,674,965          | (\$3,382)           | -0.04%         | 2.93%         |
| <b>2800</b> Support Services Central                   | \$5,998,189          | \$7,543,548          | \$8,249,744          | \$706,196           | 9.36%          | 2.78%         |
| <b>2900</b> IU Services                                | \$111,073            | \$112,917            | \$112,917            |                     | 0.00%          | 0.04%         |
| <b>Total Support Services</b>                          | <b>\$66,095,404</b>  | <b>\$71,890,805</b>  | <b>\$78,070,394</b>  | <b>\$6,179,589</b>  | <b>8.60%</b>   | <b>26.35%</b> |
| <b>3200</b> Student Activities                         | \$3,182,932          | \$3,189,416          | \$3,457,889          | \$268,473           | 8.42%          | 1.17%         |
| <b>3300</b> Community Services                         | \$170,142            | \$68,254             | \$256,020            | \$187,766           | 275.10%        | 0.09%         |
| <b>3400</b> Scholarships & Awards                      | \$664                | \$400                | \$675                | \$275               | 68.75%         | 0.00%         |
| <b>Total Non Instructional</b>                         | <b>\$3,353,738</b>   | <b>\$3,258,070</b>   | <b>\$3,714,584</b>   | <b>\$456,514</b>    | <b>14.01%</b>  | <b>1.25%</b>  |
| <b>4200</b> Existing Site Improvement                  | \$23,100             | \$135,000            |                      | (\$135,000)         | -100.00%       |               |
| <b>4400</b> Arch & Eng-Improvements                    | \$11,690             |                      | \$44,000             | \$44,000            |                | 0.01%         |
| <b>4500</b> Bldg Acq & Construction New                | \$1,224              |                      |                      |                     |                |               |
| <b>4600</b> Bldg Improvement                           | \$121,430            | \$130,000            |                      | (\$130,000)         | -100.00%       |               |
| <b>Total Facilities Construction &amp; Improvement</b> | <b>\$157,444</b>     | <b>\$265,000</b>     | <b>\$44,000</b>      | <b>(\$221,000)</b>  | <b>-83.40%</b> | <b>0.01%</b>  |
| <b>5100</b> Debt Service                               | \$21,610,477         | \$21,979,770         | \$22,781,314         | \$801,544           | 3.65%          | 7.69%         |
| <b>5200</b> Fund Transfers-Athletic & Capit            | \$2,750,000          |                      | \$148,000            | \$148,000           |                | 0.05%         |
| <b>5900</b> Budgetary Reserve                          |                      | \$4,842,426          | \$2,000,000          | (\$2,842,426)       | -58.70%        | 0.68%         |

| <u>DESCRIPTION</u>                | <u>17-18 ACTUAL</u> | <u>18-19 BUDGET</u> | <u>19-20 BUDGET</u> | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|-----------------------------------|---------------------|---------------------|---------------------|-----------------|-----------------|--------------------|
| <b>Total Debt &amp; Transfers</b> | \$24,360,477        | \$26,822,196        | \$24,929,314        | (\$1,892,882)   | -7.06%          | 8.41%              |
| <b><u>Grand Total:</u></b>        | \$266,474,274       | \$281,343,142       | \$296,263,970       | \$14,920,828    | 5.30%           |                    |

# 2019-20 PRELIMINARY GENERAL FUND BUDGET

## Expenditures by Functional Area - Expanded View

Jan 14, 2019

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>17-18 ACTUAL</u>  | <u>18-19 BUDGET</u>  | <u>19-20 BUDGET</u>  | <u>VARIANCE</u>    | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|---|----------------------|----------------------|----------------------|--------------------|-----------------|--------------------|
| <b>1000</b> <i>Instruction: Instruction includes all those activities dealing directly with the interaction between teachers and students and related costs, which can be directly attributed to a program of instruction. Included here are the activities of aides or classroom assistance of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process.</i> |                      |                      |                      |                    |                 |                    |
| 1110 Regular Instruction  | \$114,134,410        | \$119,463,544        | <b>\$124,721,576</b> | \$5,258,032        | 4.40%           | 42.10%             |
| 1134 Family & Consumer Science  | \$924,573            | \$949,810            | <b>\$928,500</b>     | (\$21,310)         | -2.24%          | 0.31%              |
| 1135 Industrial Arts  | \$1,054,727          | \$1,025,650          | <b>\$1,054,792</b>   | \$29,142           | 2.84%           | 0.36%              |
| 1136 Business Education   | \$2,537,434          | \$2,591,099          | <b>\$2,771,606</b>   | \$180,507          | 6.97%           | 0.94%              |
| 1137 Technology Education   | \$628,526            | \$117,485            | <b>\$497,407</b>     | \$379,922          | 323.38%         | 0.17%              |
| 1190 Fed Pgm Instr  | \$3,012,556          | \$3,891,142          | <b>\$4,041,466</b>   | \$150,324          | 3.86%           | 1.36%              |
| <b>1100 Regular Instruction</b>   | <b>\$122,292,226</b> | <b>\$128,038,730</b> | <b>\$134,015,347</b> | <b>\$5,976,617</b> | <b>4.67%</b>    | <b>45.24%</b>      |
| 1211 Life Skills Support  | \$2,280,625          | \$2,520,164          | <b>\$2,159,252</b>   | (\$360,912)        | -14.32%         | 0.73%              |
| 1221 Hearing Impaired   | \$580,258            | \$448,464            | <b>\$618,649</b>     | \$170,185          | 37.95%          | 0.21%              |
| 1224 Visually Impaired  | \$49,645             | \$403,814            | <b>\$60,917</b>      | (\$342,897)        | -84.91%         | 0.02%              |
| 1225 Speech & Language  | \$1,922,569          | \$1,484,347          | <b>\$2,077,998</b>   | \$593,651          | 39.99%          | 0.70%              |
| 1231 Emotional Support  | \$5,368,469          | \$3,359,751          | <b>\$5,966,219</b>   | \$2,606,468        | 77.58%          | 2.01%              |
| 1233 Autistic Support   | \$3,114,899          | \$2,939,882          | <b>\$3,581,748</b>   | \$641,866          | 21.83%          | 1.21%              |
| 1241 Learning Support   | \$14,606,484         | \$15,349,696         | <b>\$15,397,199</b>  | \$47,503           | 0.31%           | 5.20%              |
| 1243 Gifted Svcs  | \$1,025,962          | \$1,033,043          | <b>\$1,128,824</b>   | \$95,781           | 9.27%           | 0.38%              |
| 1260 Physical Support   | \$824,985            | \$845,870            | <b>\$933,663</b>     | \$87,793           | 10.38%          | 0.32%              |
| 1270 Early Intervention   | \$687,814            | \$759,297            | <b>\$734,926</b>     | (\$24,371)         | -3.21%          | 0.25%              |
| 1280 Early Intervention   | \$79,999             | \$47,660             | <b>\$90,406</b>      | \$42,746           | 89.69%          | 0.03%              |
| 1290 Other Special Education  | \$7,533,392          | \$8,983,495          | <b>\$8,714,663</b>   | (\$268,832)        | -2.99%          | 2.94%              |
| <b>1200 Special Education</b>   | <b>\$38,075,102</b>  | <b>\$38,175,483</b>  | <b>\$41,464,464</b>  | <b>\$3,288,981</b> | <b>8.62%</b>    | <b>14.00%</b>      |
| 1390 Vocational Education   | \$7,621,169          | \$7,993,928          | <b>\$8,261,982</b>   | \$268,054          | 3.35%           | 2.79%              |
| <b>1300 Vocational Education</b>  | <b>\$7,621,169</b>   | <b>\$7,993,928</b>   | <b>\$8,261,982</b>   | <b>\$268,054</b>   | <b>3.35%</b>    | <b>2.79%</b>       |
| 1420 Summer School  | \$440,208            | \$220,059            | <b>\$673,760</b>     | \$453,701          | 206.17%         | 0.23%              |
| 1430 Homebound Education  | \$213,604            | \$264,617            | <b>\$190,324</b>     | (\$74,293)         | -28.08%         | 0.06%              |
| 1441 Court Placed Tuition   | \$52,632             | \$209,290            | <b>\$84,332</b>      | (\$124,958)        | -59.71%         | 0.03%              |
| 1442 Alternative Education  | \$436,371            | \$819,343            | <b>\$779,541</b>     | (\$39,802)         | -4.86%          | 0.26%              |
| 1450 After School Instr   | \$111,297            | \$214,386            | <b>\$417,756</b>     | \$203,370          | 94.86%          | 0.14%              |
| 1490 Other Instructional Pgms   | \$40                 | \$200                | <b>\$300</b>         | \$100              | 50.00%          | 0.00%              |
| <b>1400 Other Instructional Programs</b>  | <b>\$1,254,153</b>   | <b>\$1,727,895</b>   | <b>\$2,146,013</b>   | <b>\$418,118</b>   | <b>24.20%</b>   | <b>0.72%</b>       |
| 1500 Non Public Pgms  | \$175,919            | \$70,500             | <b>\$194,325</b>     | \$123,825          | 175.64%         | 0.07%              |













| <u>DESCRIPTION</u>                           | <u>17-18 ACTUAL</u> | <u>18-19 BUDGET</u> | <u>19-20 BUDGET</u>  | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|--|---------------------|---------------------|----------------------|-----------------|-----------------|--------------------|
| <b>7320</b> Rental/Sinking Fund Reimb        | \$1,535,494         | \$1,630,136         | \$1,663,864          | \$33,728        | 2.07%           | 0.58%              |
| <b>7330</b> Medical & Dental Svcs            | \$327,021           | \$333,340           | \$330,000            | (\$3,340)       | -1.00%          | 0.12%              |
| <b>7340</b> Homestead Prop Tax Relief        | \$4,744,398         | \$4,744,370         | \$4,744,370          |                 | 0.00%           | 1.66%              |
| <b>7360</b> Safe Schools                     | \$12,643            | \$25,000            | \$25,000             |                 | 0.00%           | 0.01%              |
| <b>7505</b> Ready to Learn Grant             | \$1,797,733         | \$1,797,733         | \$1,797,733          |                 | 0.00%           | 0.63%              |
| <b>7599</b> DCED Grants                      | \$117,454           | \$1,117,454         | \$1,117,454          |                 | 0.00%           | 0.39%              |
| <b>7810</b> State Share Social Security      | \$3,612,607         | \$3,990,350         | \$4,043,863          | \$53,513        | 1.34%           | 1.42%              |
| <b>7820</b> State Share Retirement           | \$16,336,289        | \$16,754,436        | \$18,906,728         | \$2,152,292     | 12.85%          | 6.63%              |
| <b>Total State Revenue</b>                   | \$71,397,549        | \$73,798,564        | <b>\$76,638,294</b>  | \$2,839,730     | 3.85%           | <b>26.87%</b>      |
| <b><u>Federal Revenue</u></b>                |                     |                     |                      |                 |                 |                    |
| <b>8110</b> Pmts Federally Impacted Areas PL | \$49,269            | \$51,000            | \$51,000             |                 | 0.00%           | 0.02%              |
| <b>8514</b> Title 1 Reading First            | \$3,357,104         | \$3,625,231         | \$4,764,192          | \$1,138,961     | 31.42%          | 1.67%              |
| <b>8515</b> NCLB Title II                    | \$562,888           | \$635,867           | \$612,944            | (\$22,923)      | -3.60%          | 0.21%              |
| <b>8516</b> NCLB Title III                   | \$194,930           | \$220,106           | \$199,647            | (\$20,459)      | -9.30%          | 0.07%              |
| <b>8517</b> NCLB Title IV                    | \$76,397            |                     | \$263,853            | \$263,853       |                 | 0.09%              |
| <b>8580</b> Child Care And Development Block | \$164,581           | \$164,581           | \$164,581            |                 | 0.00%           | 0.06%              |
| <b>8810</b> ACCESS Reimbursement             | \$833,289           | \$500,000           | \$650,000            | \$150,000       | 30.00%          | 0.23%              |
| <b>8820</b> ACCESS Health-Related Transp &   | \$59,815            | \$85,000            | \$85,000             |                 | 0.00%           | 0.03%              |
| <b>Total Federal Revenue</b>                 | \$5,298,274         | \$5,281,785         | <b>\$6,791,217</b>   | \$1,509,432     | 28.58%          | <b>2.38%</b>       |
| <b><u>Other Revenue</u></b>                  |                     |                     |                      |                 |                 |                    |
| <b>9400</b> Sale Of Equipment                | \$72,643            | \$60,000            | \$25,000             | (\$35,000)      | -58.33%         | 0.01%              |
| <b>9910</b> Fund Balance Revenue             |                     | \$5,000,000         | \$2,000,000          | (\$3,000,000)   | -60.00%         | 0.70%              |
| <b>9990</b> Insurance Recoveries             | \$12,490            | \$5,000             | \$5,000              |                 | 0.00%           | 0.00%              |
| <b>Total Other Revenue</b>                   | \$85,133            | \$5,065,000         | <b>\$2,030,000</b>   | (\$3,035,000)   | -59.92%         | <b>0.71%</b>       |
| <b><u>Grand Total:</u></b>                   | \$268,671,827       | \$281,343,142       | <b>\$285,182,006</b> | \$3,838,864     | 1.36%           |                    |

## 2019-20 PRELIMINARY GENERAL FUND BUDGET

### Expenditures by Major Category

Jan 14, 2019

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>17-18 ACTUAL</u> | <u>18-19 BUDGET</u> | <u>19-20 BUDGET</u> | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|--------------------|---------------------|---------------------|---------------------|-----------------|-----------------|--------------------|
|--------------------|---------------------|---------------------|---------------------|-----------------|-----------------|--------------------|

**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>17-18 ACTUAL</u>  | <u>18-19 BUDGET</u>  | <u>19-20 BUDGET</u>  | <u>VARIANCE</u>    | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|---------------------------|----------------------|----------------------|----------------------|--------------------|-----------------|--------------------|
| 110 Salaries-Admin        | \$6,880,765          | \$7,379,743          | \$7,502,122          | \$122,379          | 1.66%           | 2.53%              |
| 120 Salaries-Prof         | \$71,067,635         | \$72,479,596         | \$76,208,163         | \$3,728,567        | 5.14%           | 25.72%             |
| 130 Salaries-Supplemental | \$2,834,774          | \$2,927,223          | \$3,242,411          | \$315,188          | 10.77%          | 1.09%              |
| 140 Salaries-Tech         | \$862,856            | \$904,682            | \$916,900            | \$12,218           | 1.35%           | 0.31%              |
| 150 Salaries-Clerical     | \$4,026,529          | \$4,092,622          | \$4,436,978          | \$344,356          | 8.41%           | 1.50%              |
| 160 Salaries-Technical    | \$2,336,925          | \$2,205,512          | \$2,553,174          | \$347,662          | 15.76%          | 0.86%              |
| 170 Salaries-Bus Drivers  | \$2,890,852          | \$3,108,645          | \$3,213,907          | \$105,262          | 3.39%           | 1.08%              |
| 180 Salaries-Custodian    | \$5,171,916          | \$5,567,864          | \$5,973,435          | \$405,571          | 7.28%           | 2.02%              |
| 190 Salaries-Instr Asst   | \$3,944,418          | \$4,480,785          | \$4,607,316          | \$126,531          | 2.82%           | 1.56%              |
| <b>Salaries</b>           | <b>\$100,016,669</b> | <b>\$103,146,672</b> | <b>\$108,654,406</b> | <b>\$5,507,734</b> | <b>5.34%</b>    | <b>36.67%</b>      |

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

| <u>DESCRIPTION</u>           | <u>17-18 ACTUAL</u> | <u>18-19 BUDGET</u> | <u>19-20 BUDGET</u> | <u>VARIANCE</u>    | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|------------------------------|---------------------|---------------------|---------------------|--------------------|-----------------|--------------------|
| 210 Group Insurance          | \$484,023           | \$491,063           | \$503,929           | \$12,866           | 2.62%           | 0.17%              |
| 220 Social Security          | \$7,487,791         | \$7,979,003         | \$8,424,767         | \$445,764          | 5.59%           | 2.84%              |
| 230 Retirement               | \$32,365,908        | \$34,913,703        | \$37,813,530        | \$2,899,827        | 8.31%           | 12.76%             |
| 240 Tuition Reimb            | \$772,037           | \$843,000           | \$823,000           | (\$20,000)         | -2.37%          | 0.28%              |
| 250 Unemployment             | \$18,342            | \$110,000           | \$10,000            | (\$100,000)        | -90.91%         | 0.00%              |
| 260 Workers Comp             | \$1,036,561         | \$1,222,814         | \$1,464,985         | \$242,171          | 19.80%          | 0.49%              |
| 270 Health Insurance         | \$25,760,888        | \$25,034,809        | \$24,447,102        | (\$587,707)        | -2.35%          | 8.25%              |
| 280 Retiree Health Insurance | \$1,101,285         | \$1,385,220         | \$1,206,000         | (\$179,220)        | -12.94%         | 0.41%              |
| 290 Other Medical Benefits   | \$165,684           | \$289,549           | \$288,584           | (\$965)            | -0.33%          | 0.10%              |
| <b>Benefits</b>              | <b>\$69,192,520</b> | <b>\$72,269,161</b> | <b>\$74,981,897</b> | <b>\$2,712,736</b> | <b>3.75%</b>    | <b>25.31%</b>      |

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

| <u>DESCRIPTION</u>       | <u>17-18 ACTUAL</u> | <u>18-19 BUDGET</u> | <u>19-20 BUDGET</u> | <u>VARIANCE</u> | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|--------------------------|---------------------|---------------------|---------------------|-----------------|-----------------|--------------------|
| 310 Tax Coll Commissions | \$524,666           | \$568,050           | \$568,250           | \$200           | 0.04%           | 0.19%              |
| 320 Prof Education Svcs  | \$14,051,211        | \$15,114,449        | \$18,365,810        | \$3,251,361     | 21.51%          | 6.20%              |

| <u>DESCRIPTION</u>          | <u>17-18 ACTUAL</u> | <u>18-19 BUDGET</u> | <u>19-20 BUDGET</u> | <u>VARIANCE</u>    | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|-----------------------------|---------------------|---------------------|---------------------|--------------------|-----------------|--------------------|
| 330 Prof Services           | \$1,729,241         | \$1,513,033         | \$1,477,378         | (\$35,655)         | -2.36%          | 0.50%              |
| 340 Technical Services      | \$111,671           | \$80,600            | \$60,725            | (\$19,875)         | -24.66%         | 0.02%              |
| 350 Security Services       | \$375,820           | \$428,687           | \$434,580           | \$5,893            | 1.37%           | 0.15%              |
| 360 Prof Education Svcs     | \$228,140           | \$479,638           | \$1,037,689         | \$558,051          | 116.35%         | 0.35%              |
| <b>Prof &amp; Tech Svcs</b> | <b>\$17,020,750</b> | <b>\$18,184,457</b> | <b>\$21,944,432</b> | <b>\$3,759,975</b> | <b>20.68%</b>   | <b>7.41%</b>       |

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

| <u>DESCRIPTION</u>         | <u>17-18 ACTUAL</u> | <u>18-19 BUDGET</u> | <u>19-20 BUDGET</u> | <u>VARIANCE</u>  | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|----------------------------|---------------------|---------------------|---------------------|------------------|-----------------|--------------------|
| 410 Cleaning Services      | \$261,070           | \$271,000           | \$268,306           | (\$2,694)        | -0.99%          | 0.09%              |
| 420 Utilities              | \$334,440           | \$325,000           | \$361,440           | \$36,440         | 11.21%          | 0.12%              |
| 430 Repairs & Maint        | \$1,108,713         | \$1,324,337         | \$1,078,169         | (\$246,168)      | -18.59%         | 0.36%              |
| 440 Lease Rentals          | \$763,202           | \$749,712           | \$751,308           | \$1,596          | 0.21%           | 0.25%              |
| 450 Construction Svcs      | \$232,137           | \$375,000           | \$695,000           | \$320,000        | 85.33%          | 0.23%              |
| 460 Extermination Svcs     | \$14,194            | \$16,000            | \$14,920            | (\$1,080)        | -6.75%          | 0.01%              |
| <b>Purch Property Svcs</b> | <b>\$2,713,756</b>  | <b>\$3,061,049</b>  | <b>\$3,169,143</b>  | <b>\$108,094</b> | <b>3.53%</b>    | <b>1.07%</b>       |

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

| <u>DESCRIPTION</u>            | <u>17-18 ACTUAL</u> | <u>18-19 BUDGET</u> | <u>19-20 BUDGET</u> | <u>VARIANCE</u>    | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|-------------------------------|---------------------|---------------------|---------------------|--------------------|-----------------|--------------------|
| 510 Contracted Transportation | \$1,167,908         | \$1,186,099         | \$1,226,212         | \$40,113           | 3.38%           | 0.41%              |
| 520 Insurance                 | \$848,432           | \$920,238           | \$996,000           | \$75,762           | 8.23%           | 0.34%              |
| 530 Communications            | \$283,944           | \$476,789           | \$417,401           | (\$59,388)         | -12.46%         | 0.14%              |
| 540 Advertising               | \$17,755            | \$22,500            | \$20,500            | (\$2,000)          | -8.89%          | 0.01%              |
| 550 Printing Svcs             | \$93,978            | \$144,933           | \$139,523           | (\$5,410)          | -3.73%          | 0.05%              |
| 560 Student Tuition           | \$38,233,945        | \$41,610,979        | \$42,781,083        | \$1,170,104        | 2.81%           | 14.44%             |
| 580 Travel                    | \$114,429           | \$319,541           | \$283,939           | (\$35,602)         | -11.14%         | 0.10%              |
| 590 Other Purch Svcs          | \$328,530           | \$333,417           | \$373,917           | \$40,500           | 12.15%          | 0.13%              |
| <b>Other Purchased Svcs</b>   | <b>\$41,088,921</b> | <b>\$45,014,496</b> | <b>\$46,238,575</b> | <b>\$1,224,079</b> | <b>2.72%</b>    | <b>15.61%</b>      |

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

| <u>DESCRIPTION</u>           | <u>17-18 ACTUAL</u> | <u>18-19 BUDGET</u> | <u>19-20 BUDGET</u> | <u>VARIANCE</u>    | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|------------------------------|---------------------|---------------------|---------------------|--------------------|-----------------|--------------------|
| 610 General Supplies         | \$2,426,259         | \$2,452,097         | \$3,042,551         | \$590,454          | 24.08%          | 1.03%              |
| 620 Energy                   | \$2,561,170         | \$3,108,984         | \$3,357,294         | \$248,310          | 7.99%           | 1.13%              |
| 630 Food                     | \$72,645            | \$31,270            | \$42,645            | \$11,375           | 36.38%          | 0.01%              |
| 640 Books & Textbooks        | \$844,550           | \$926,180           | \$728,207           | (\$197,973)        | -21.38%         | 0.25%              |
| 650 Tech Supplies & Fees     | \$5,479,514         | \$4,877,793         | \$6,988,107         | \$2,110,314        | 43.26%          | 2.36%              |
| <b>Books &amp; Materials</b> | <b>\$11,384,138</b> | <b>\$11,396,324</b> | <b>\$14,158,804</b> | <b>\$2,762,480</b> | <b>24.24%</b>   | <b>4.78%</b>       |

**DESCRIPTION      17-18 ACTUAL      18-19 BUDGET      19-20 BUDGET      VARIANCE      % CHANGE      % of BUDGET**

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

| <u>DESCRIPTION</u>           | <u>17-18 ACTUAL</u> | <u>18-19 BUDGET</u> | <u>19-20 BUDGET</u> | <u>VARIANCE</u>  | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|------------------------------|---------------------|---------------------|---------------------|------------------|-----------------|--------------------|
| 750 Equip Orig & Additional  | \$104,150           | \$233,000           | \$321,131           | \$88,131         | 37.82%          | 0.11%              |
| 760 Equipment Replacement    | \$244,127           | \$930,450           | \$1,541,500         | \$611,050        | 65.67%          | 0.52%              |
| 780 Technology Network Infrs |                     |                     |                     |                  |                 |                    |
| <b>Equipment</b>             | <b>\$348,277</b>    | <b>\$1,163,450</b>  | <b>\$1,862,631</b>  | <b>\$699,181</b> | <b>60.10%</b>   | <b>0.63%</b>       |

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

| <u>DESCRIPTION</u>              | <u>17-18 ACTUAL</u> | <u>18-19 BUDGET</u> | <u>19-20 BUDGET</u> | <u>VARIANCE</u>      | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|---------------------------------|---------------------|---------------------|---------------------|----------------------|-----------------|--------------------|
| 810 Dues & Fees                 | \$112,634           | \$97,899            | \$117,835           | \$19,936             | 20.36%          | 0.04%              |
| 820 Claims & Judgements         | \$54,500            | \$75,000            | \$75,000            |                      | 0.00%           | 0.03%              |
| 830 Debt Interest               | \$12,167,939        | \$12,069,274        | \$12,079,184        | \$9,910              | 0.08%           | 4.08%              |
| 840 Contingency                 |                     | \$4,842,426         | \$2,000,000         | (\$2,842,426)        | -58.70%         | 0.68%              |
| 880 Refund Prior Yr Receipts    | \$14,398            | \$250,000           | \$250,000           |                      | 0.00%           | 0.08%              |
| 890 Student Fees for Instructio | \$181,632           | \$112,438           | \$131,933           | \$19,495             | 17.34%          | 0.04%              |
| <b>Other Expenditures</b>       | <b>\$12,531,103</b> | <b>\$17,447,037</b> | <b>\$14,653,952</b> | <b>(\$2,793,085)</b> | <b>-16.01%</b>  | <b>4.95%</b>       |

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

| <u>DESCRIPTION</u>               | <u>17-18 ACTUAL</u>  | <u>18-19 BUDGET</u>  | <u>19-20 BUDGET</u>  | <u>VARIANCE</u>     | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|----------------------------------|----------------------|----------------------|----------------------|---------------------|-----------------|--------------------|
| 910 Debt Principal               | \$9,428,140          | \$9,660,496          | \$10,452,130         | \$791,634           | 8.19%           | 3.53%              |
| 930 Fund Transfers               | \$2,750,000          |                      | \$148,000            | \$148,000           |                 | 0.05%              |
| 940 Transfer Self Ins Fund       |                      |                      |                      |                     |                 |                    |
| <b>Debt Pmts &amp; Transfers</b> | <b>\$12,178,140</b>  | <b>\$9,660,496</b>   | <b>\$10,600,130</b>  | <b>\$939,634</b>    | <b>9.73%</b>    | <b>3.58%</b>       |
| <b>Grand Total:</b>              | <b>\$266,474,274</b> | <b>\$281,343,142</b> | <b>\$296,263,970</b> | <b>\$14,920,828</b> | <b>5.30%</b>    |                    |

# BETHLEHEM AREA SCHOOL DISTRICT

## 2019-2020 TENTATIVE PRELIMINARY GENERAL FUND BUDGET

### SUPPORTING EXPENDITURE DETAIL



JANUARY 14, 2019















| <u>DESCRIPTION</u>                                | <u>15-16 ACTUAL</u> | <u>16-17 ACTUAL</u> | <u>17-18 ACTUAL</u> | <u>18-19 BUDGET</u> | <u>19-20 BUDGET</u> | <u>VARIANCE</u>    | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-----------------|--------------------|
| <b>Total 3000's Non Instructional</b>             | \$2,871,926         | \$3,051,273         | \$3,353,738         | \$3,258,070         | \$3,714,584         | \$456,514          | 14.01%          | 1.25%              |
| <b>4200 Existing Site Improvement</b>             |                     |                     |                     |                     |                     |                    |                 |                    |
| 300 Prof & Tech Svcs                              |                     |                     | \$23,100            | \$65,000            | \$0                 | (\$65,000)         | -100.00%        |                    |
| 400 Purch Property Svcs                           |                     |                     |                     | \$70,000            | \$0                 | (\$70,000)         | -100.00%        |                    |
| <b>4200 Existing Site Improvement</b>             |                     |                     | <b>\$23,100</b>     | <b>\$135,000</b>    |                     | <b>(\$135,000)</b> | <b>-100.00%</b> |                    |
| <b>4400 Arch &amp; Eng-Improvements</b>           |                     |                     |                     |                     |                     |                    |                 |                    |
| 300 Prof & Tech Svcs                              | \$4,950             |                     | \$11,650            |                     | \$44,000            | \$44,000           |                 | 0.01%              |
| 800 Other Expenditures                            |                     |                     | \$40                |                     | \$0                 | \$0                |                 |                    |
| <b>4400 Arch &amp; Eng-Improvements</b>           | <b>\$4,950</b>      |                     | <b>\$11,690</b>     |                     | <b>\$44,000</b>     | <b>\$44,000</b>    |                 | <b>0.01%</b>       |
| <b>4500 Bldg Acq &amp; Construction New</b>       |                     |                     |                     |                     |                     |                    |                 |                    |
| 300 Prof & Tech Svcs                              |                     | \$822               |                     |                     | \$0                 | \$0                |                 |                    |
| 700 Equipment                                     |                     | \$1,401             |                     |                     | \$0                 | \$0                |                 |                    |
| 800 Other Expenditures                            |                     | \$1,099             | \$1,224             |                     | \$0                 | \$0                |                 |                    |
| <b>4500 Bldg Acq &amp; Construction New</b>       |                     | <b>\$3,322</b>      | <b>\$1,224</b>      |                     |                     |                    |                 |                    |
| <b>4600 Bldg Improvement</b>                      |                     |                     |                     |                     |                     |                    |                 |                    |
| 300 Prof & Tech Svcs                              |                     |                     | \$28,223            |                     | \$0                 | \$0                |                 |                    |
| 400 Purch Property Svcs                           |                     |                     | \$93,208            | \$130,000           | \$0                 | (\$130,000)        | -100.00%        |                    |
| 800 Other Expenditures                            |                     | \$17,018            |                     |                     | \$0                 | \$0                |                 |                    |
| <b>4600 Bldg Improvement</b>                      |                     | <b>\$17,018</b>     | <b>\$121,430</b>    | <b>\$130,000</b>    |                     | <b>(\$130,000)</b> | <b>-100.00%</b> |                    |
| <b>Total 4000's Facilities Construction &amp;</b> | <b>\$4,950</b>      | <b>\$20,340</b>     | <b>\$157,444</b>    | <b>\$265,000</b>    | <b>\$44,000</b>     | <b>(\$221,000)</b> | <b>-83.40%</b>  | <b>0.01%</b>       |
| <b>5100 Debt Service</b>                          |                     |                     |                     |                     |                     |                    |                 |                    |
| 800 Other Expenditures                            | \$12,026,997        | \$13,145,138        | \$12,182,337        | \$12,319,274        | \$12,329,184        | \$9,910            | 0.08%           | 4.16%              |

| <u>DESCRIPTION</u>  | <u>15-16 ACTUAL</u>  | <u>16-17 ACTUAL</u>  | <u>17-18 ACTUAL</u>  | <u>18-19 BUDGET</u>  | <u>19-20 BUDGET</u>  | <u>VARIANCE</u>      | <u>% CHANGE</u> | <u>% of BUDGET</u> |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------|--------------------|
| 900 Debt Pmts & Transfers                                 | \$11,439,726         | \$10,259,462         | \$9,428,140          | \$9,660,496          | \$10,452,130         | \$791,634            | 8.19%           | 3.53%              |
| <b>5100 Debt Service</b>                                  | <b>\$23,466,723</b>  | <b>\$23,404,600</b>  | <b>\$21,610,477</b>  | <b>\$21,979,770</b>  | <b>\$22,781,314</b>  | <b>\$801,544</b>     | <b>3.65%</b>    | <b>7.69%</b>       |
| <b>5200 Fund Transfers-Athletic &amp; Capital Reserve</b> |                      |                      |                      |                      |                      |                      |                 |                    |
| 900 Debt Pmts & Transfers                                 | \$3,656,500          | \$5,089,413          | \$2,750,000          | \$148,000            | \$148,000            | \$148,000            |                 | 0.05%              |
| <b>5200 Fund Transfers-Athletic &amp; Capital Reserve</b> | <b>\$3,656,500</b>   | <b>\$5,089,413</b>   | <b>\$2,750,000</b>   | <b>\$148,000</b>     | <b>\$148,000</b>     | <b>\$148,000</b>     |                 | <b>0.05%</b>       |
| <b>5300 Transfers to Self Insurance</b>                   |                      |                      |                      |                      |                      |                      |                 |                    |
| 900 Debt Pmts & Transfers                                 | \$99,096             |                      |                      | \$0                  | \$0                  | \$0                  |                 |                    |
| <b>5300 Transfers to Self Insurance</b>                   | <b>\$99,096</b>      |                      |                      |                      |                      |                      |                 |                    |
| <b>5900 Budgetary Reserve</b>                             |                      |                      |                      |                      |                      |                      |                 |                    |
| 800 Other Expenditures                                    |                      |                      |                      | \$4,842,426          | \$2,000,000          | (\$2,842,426)        | -58.70%         | 0.68%              |
| <b>5900 Budgetary Reserve</b>                             |                      |                      |                      | <b>\$4,842,426</b>   | <b>\$2,000,000</b>   | <b>(\$2,842,426)</b> | <b>-58.70%</b>  | <b>0.68%</b>       |
| <b>Total 5000's Debt &amp; Transfers</b>                  | <b>\$27,222,320</b>  | <b>\$28,494,013</b>  | <b>\$24,360,477</b>  | <b>\$26,822,196</b>  | <b>\$24,929,314</b>  | <b>(\$1,892,882)</b> | <b>-7.06%</b>   | <b>8.41%</b>       |
| <b>Grand Total:</b>                                       | <b>\$244,817,045</b> | <b>\$258,309,657</b> | <b>\$266,474,274</b> | <b>\$281,343,142</b> | <b>\$296,263,970</b> | <b>\$14,920,828</b>  | <b>5.30%</b>    |                    |