

Bethlehem Area School District
Final General Fund Budget
June 19, 2023



BETHLEHEM
AREA SCHOOL DISTRICT

2023-2024 Final General Fund Budget



BUDGET AT A GLANCE

Bethlehem Area School District
2023-24 Final General Fund Budget
June 19, 2023

Revenues

	2021-22 Actual	2022-23 Budget	2023-24 Proposed May 2023	2023-24 Final June 2023	Dollar Change	% Change
Local	216,534,770	218,303,427	222,013,145	222,004,565	3,701,138	2%
State	82,983,841	97,731,112	103,292,035	103,081,589	5,350,477	5%
Federal	16,906,946	11,462,942	6,886,226	7,178,922	(4,284,020)	-37%
Other	1,009,167	2,105,000	7,078,728	7,091,217	4,986,217	237%
Total Revenue	317,434,725	329,602,481	339,270,134	339,356,293	9,753,812	2.96%

Expenditures

Instruction	195,417,477	205,947,173	213,435,086	213,435,086	7,487,913	4%
Support Services	80,238,695	88,019,066	94,570,854	94,693,599	6,674,533	8%
Non-instructional	3,868,324	4,138,253	4,734,194	4,720,693	582,440	14%
Facilities/ Construction	76,494	0	35,100	35,100	35,100	
Other Expenditures	31,928,816	31,497,989	26,494,900	26,471,815	(5,026,174)	-16%
Total Expenditures	311,529,806	329,602,481	339,270,134	339,356,293	9,753,812	2.96%
PSERS	40,009,827	43,132,410	43,782,772	43,782,772	650,362	1.5%
Charter Schools	34,144,535	34,928,013	37,567,203	37,567,203	2,639,190	7.6%

Projected Revenue	332,345,076
General Fund Appropriation	<u>7,011,217</u>
Projected Expense	339,356,293
GAP	0

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Expenditure Summary by Function Area

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.

	2021-22 Actual	2022-23 Budget	2023-24 Final Budget	Variance	% Change	% of Budget
1100 Instruction - Regular Programs	135,939,457	144,929,859	148,902,548	3,972,689	3%	44%
1200 Instructional Special Programs Vocational Education	46,268,361	47,344,425	51,508,433	4,164,008	9%	15%
1300 Programs	7,367,381	7,016,786	6,943,128	(73,658)	-1%	2%
1400 Other Instruction Programs	2,048,333	2,695,564	1,914,580	(780,984)	-29%	1%
1500 Nonpublic School Programs Adult Education Programs	250,466	273,000	243,671	(29,329)	-11%	0%
1600 (Community Colleges) Higher Education Programs for	2,467,898	2,522,596	2,595,394	72,798	3%	1%
1700 Secondary Students	12,666	20,000	70,000	50,000	250%	0%
1800 Pre-kindergarten Programs	1,062,914	1,144,943	1,257,333	112,390	10%	0%
<u>Total Instruction</u>	195,417,477	205,947,173	213,435,086	7,487,913	4%	63%
2100 Pupil Personnel Services	13,528,200	14,382,851	13,586,098	(796,753)	-6%	4%
2200 Instructional Staff Services	9,752,760	10,358,072	10,845,989	487,917	5%	3%
2300 Administration Services	13,870,745	14,650,508	14,995,795	345,287	2%	4%
2400 Pupil Health Services	3,132,404	2,999,905	3,527,048	527,143	18%	1%
2500 Business Services Operation & Maintenance	2,124,325	2,520,899	2,739,461	218,562	9%	1%
2600 Services	19,445,453	22,580,209	23,191,463	611,254	3%	7%
2700 Transportation Services	9,558,211	11,161,196	15,263,744	4,102,548	37%	4%
2800 Central Support Services Support Services -	8,693,593	9,224,513	10,398,051	1,173,538	13%	3%
2900 Intermediate Unit	133,005	140,913	145,950	5,037	4%	0%
<u>Total Support Services</u>	80,238,695	88,019,066	94,693,599	6,674,533	8%	28%

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		2021-22 Actual	2022-23 Budget	2023-24 Final Budget	Variance	% Change	% of Budget
3200	Student Activities	3,665,580	3,932,233	4,432,025	499,792	13%	1%
3300	Community Services	202,649	199,570	288,667	89,097	45%	0%
3400	Scholarships & Awards	95	6,450	0	(6,450)	-100%	0%
<u>Total Non-Instructional</u>		<u>3,868,324</u>	<u>4,138,253</u>	<u>4,720,693</u>	<u>582,440</u>	14%	1%
4200	Existing Site Improvement Services	18,026	0	0	0	0%	0%
4400	Architecture and Engineering Services	0	0	35,100	35,100		0%
4600	Existing Building Improvement Services	58,468	0	0	0	0%	0%
<u>Total Building Acquisition & Construction</u>		<u>76,494</u>	<u>0</u>	<u>35,100</u>	<u>35,100</u>		0%
<u>Total Expenditure</u>		<u>279,600,990</u>	<u>298,104,492</u>	<u>312,775,234</u>	<u>14,670,742</u>	5%	92%
Other Financing Uses							
5100	Debt Services	24,428,816	23,661,504	23,971,815	310,311	1%	7%
5200	Fund Transfer	7,500,000	4,535,370	0	(4,535,370)	-100%	0%
5900	Budget Reserve	0	3,301,115	2,500,000	(801,115)	-24%	1%
<u>Total Other Financing Uses</u>		<u>31,928,816</u>	<u>31,497,989</u>	<u>26,471,815</u>	<u>(5,026,174)</u>	-16%	8%
<u>Total Expenditures & Other Financing Use</u>		<u>311,529,806</u>	<u>329,602,481</u>	<u>339,356,293</u>	<u>9,753,812</u>	3.0%	100%

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Expenditures by Function Area – Expanded View

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.

	2021-22 Actual	2022-23 Budget	2023-24 Budget	Variance	% Change	% of Budget
<u>1000</u>	Instruction includes all those activities dealing directly with the interaction between teachers and students and related costs ¹ , which can be directly attributed to a program of instruction. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as web-based/ computerized, television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistance of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process.					
1100 - Regular Instruction						
1110 - REG INSTRUCTION	122,632,659	131,271,895	137,997,480	6,725,585	5.1%	40.7%
1134 - FAMILY CONSUMER SCI	1,108,035	1,185,155	1,240,946	55,791	4.7%	0.4%
1135 - INDUSTRIAL ARTS	955,057	989,246	1,129,099	139,853	14.1%	0.3%
1136 - BUSINESS EDUCATION	3,133,809	4,191,549	2,978,178	(1,213,371)	-28.9%	0.9%
1137 - Tech Ed	724,206	957,718	534,369	(423,349)	-44.2%	0.2%
1190 - FEDERAL PGMS	7,385,691	6,334,296	5,022,477	(1,311,820)	-20.7%	1.5%
1200 - Special Education						
1211 - LIFE SKILLS SUPPORT	2,317,633	2,181,559	2,357,760	176,201	8.1%	0.7%
1221 - DEAF/HEARING IMPAIRED	358,437	1,857,062	722,485	(1,134,577)	-61.1%	0.2%
1224 - BLIND/VISUALLY IMPAIRED	38,354	600,617	36,805	(563,812)	-93.9%	0.0%
1225 - SPEECH/LANGUAGE SUPPORT	1,623,585	1,715,840	1,698,454	(17,386)	-1.0%	0.5%
1231 - EMOTIONAL SUPPT PUBLIC	6,062,929	6,716,518	6,475,304	(241,214)	-3.6%	1.9%
1233 - AUTISTIC SUPPORT	5,789,188	3,818,247	6,034,360	2,216,113	58.0%	1.8%
1241 - LEARNING SUPPORT-PUBLIC	16,906,972	16,690,535	18,843,708	2,153,173	12.9%	5.6%
1243 - GIFTED SUPPORT	1,035,962	1,055,996	1,087,107	31,111	2.9%	0.3%
1260 - PHYSICAL SUPPORT	96,111	1,172,116	171,589	(1,000,527)	-85.4%	0.1%
1270 - MULTI-HANDICAPPED SUPPT	1,041,584	680,672	1,061,007	380,335	55.9%	0.3%
1280 - EARLY INTERVENTION	48,323	90,815	61,980	(28,835)	-31.8%	0.0%

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	2021-22 Actual	2022-23 Budget	2023-24 Budget	Variance	% Change	% of Budget
1290 - OTHER SPECIAL EDUCATION	10,949,282	10,764,448	12,957,873	2,193,425	20.4%	3.8%
1300 - Vocational Education						
1390 - OTHER VO ED PROGRAMS	7,367,381	7,016,786	6,943,128	(73,658)	-1.0%	2%
1400 - Other Instructional Programs						
1420 - SUMMER SCHOOL	944,299	991,741	491,598	(500,143)	-50.4%	0.1%
1430 - HOMEBOUND INSTRUCTION	158,035	222,019	262,990	40,971	18.5%	0.1%
1441 - ADJUDICATED COURT PLACE	103,723	77,921	120,000	42,079	54.0%	0.0%
1442 - ALTERNATIVE EDU PROGRAM	498,923	976,125	678,372	(297,753)	-30.5%	0.2%
1450 - INST PGMS OUTSIDE SD	342,847	427,758	361,320	(66,438)	-15.5%	0.1%
1490 - ADDTL OTHER INST PGM	504	0	300	300	0.0%	0.0%
1500 - Non-Public Programs						
1500 - NONPUBLIC SCHOOL PGMS	250,466	273,000	243,671	(29,329)	-10.7%	0.1%
1600 - Community College						
1693 - COMMUNITY COLLEGE	2,467,898	2,522,596	2,595,394	72,798	2.9%	0.8%
1700 - Dual Enrollment						
1700 - DUAL ENROLLMENT	12,666	20,000	70,000	50,000	250.0%	0.0%
1800 - Pre-Kindergarten Programs						
1801 - PRE-K INSTRUCTION	1,014,375	1,065,800	1,213,014	147,214	13.8%	0.4%
1802 - PRE-K NON-INST SUPPORT	43,857	67,643	42,818	(24,825)	-36.7%	0.0%
1805 - PRE-K FOOD SERVICES	226	0	-	-	0.0%	0.0%
1806 - PRE-K PROF DEV	4,457	11,500	1,500	(10,000)	-87.0%	0.0%
<u>Total Instruction</u>	195,417,477	205,947,173	213,435,086	7,487,913	3.6%	62.9%

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	2021-22 Actual	2022-23 Budget	2023-24 Budget	Variance	% Change	% of Budget
<u>2000</u>	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 for the fulfillment of the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves					
2100 - Student Services						
2111 - STUDENT SVCS SPVR	114,332	117,196	127,352	10,156	8.7%	0.0%
2119 - STUDENT SVCS SUPPORT	828,133	836,448	682,786	(153,662)	-18.4%	0.2%
2120 - GUIDANCE SERVICES	7,486,709	7,991,998	8,309,022	317,024	4.0%	2.4%
2130 - ATTENDANCE SERVICES	363,746	313,734	317,901	4,167	1.3%	0.1%
2140 - PSYCHOLOGICAL SERVICES	1,704,632	1,842,709	1,813,240	(29,469)	-1.6%	0.5%
2160 - SOCIAL WORK SERVICES	2,611,327	2,804,889	1,838,670	(966,219)	-34.4%	0.5%
2170 - STUDENT ACCT SERVICES	419,321	475,877	497,128	21,251	4.5%	0.1%
2200 - Support Services Instructional Staff						
2220 - TECH SUPPORT SERVICES	112,267	195,819	195,665	(154)	-0.1%	0.1%
2230 - EDUC TV SERVICES	143,698	145,186	147,219	2,033	1.4%	0.0%
2240 - COMPUTER-ASSIST INSTRUC	1,094,415	1,134,860	1,132,520	(2,340)	-0.2%	0.3%
2250 - LIBRARY SERVICES	2,144,621	2,235,531	2,356,131	120,600	5.4%	0.7%
2260 - CURRICULUM & INSTRUCTN	1,388,194	1,672,861	2,348,871	676,010	40.4%	0.7%
2269 - SPECIAL ED SUPERVISOR	1,274,763	1,310,316	1,353,245	42,929	3.3%	0.4%
2271 - INST STAFF DEV-CERT	3,529,379	3,585,552	3,090,356	(495,196)	-13.8%	0.9%
2272 - INST STAFF DEV-NON-CERT	65,423	77,497	221,531	144,034	185.9%	0.1%
2290 - OTHER INSTRUC STAFF SVC	0	450	450	-	0.0%	0.0%
2300 - Administrative Services						
2310 - BOARD SERVICES	129,530	195,462	116,865	(78,597)	-40.2%	0.0%
2320 - BOARD TREASURER	200	200	200	-	0.0%	0.0%
2330 - TAX ASSESS & COLLECTION	1,565,161	1,705,371	1,472,379	(232,992)	-13.7%	0.4%
2340 - STAFF NEGOTIATIONS	-	2,500	-	(2,500)	-100.0%	0.0%
2350 - LEGAL SERVICES	482,012	637,600	595,968	(41,632)	-6.5%	0.2%
2360 - SUPERINTENDENT OFFICE	577,613	588,998	632,991	43,993	7.5%	0.2%
2370 - COMMUNITY RELATIONS SVC	121,809	165,060	170,173	5,113	3.1%	0.1%
2380 - PRINCIPAL OFFICE	10,882,153	11,277,614	11,915,959	638,345	5.7%	3.5%

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	2021-22 Actual	2022-23 Budget	2023-24 Budget	Variance	% Change	% of Budget
2390 - Other Admin Svcs	112,266	77,703	91,259	13,556	17.4%	0.0%
2400 - Medical Services						
2419 - HEALTH SUPERVISION OTHR	160,447	170,395	172,497	2,102	1.2%	0.1%
2420 - MEDICAL SERVICES	2,090	4,000	3,000	(1,000)	-25.0%	0.0%
2430 - DENTAL SERVICES	6,510	7,000	7,500	500	7.1%	0.0%
2440 - NURSING SERVICES	2,698,451	2,564,001	3,151,407	587,406	22.9%	0.9%
2450 - NONPUBLIC HEALTH SVC	237,283	233,509	182,644	(50,865)	-21.8%	0.1%
2490 - OTHER HEALTH SERVICES	27,623	21,000	10,000	(11,000)	-52.4%	0.0%
2500 - Fiscal Services						
2511 - FISCAL SUPERVISION	403,596	421,117	671,866	250,749	59.5%	0.2%
2512 - BUDGETING SERVICES	0	0	119,393	119,393		0.0%
2513 - RECEIVE & DISBURSE FUND	410,986	563,331	646,304	82,973	14.7%	0.2%
2514 - PAYROLL SERVICES	281,902	321,543	318,876	(2,667)	-0.8%	0.1%
2515 - FINANCIAL ACCTG SVCS	179,359	118,452	386,367	267,915	226.2%	0.1%
2516 - INTERNAL AUDITING SVC	173,674	223,547	0	(223,547)	-100.0%	0.0%
2519 - OTHER FISCAL SERVICES	269,827	391,930	208,902	(183,028)	-46.7%	0.1%
2520 - PURCHASING SERVICES	77,666	119,392	28,743	(90,649)	-75.9%	0.0%
2530 - WAREHOUSE/DISTRIBUTION	203,887	214,547	218,382	3,835	1.8%	0.1%
2540 - PRINT/PUB/ DUPLICATING	123,428	147,040	140,628	(6,412)	-4.4%	0.0%
2600 - Operations & Maintenance						
2601 - 2601	3,905	-	-	-		0.0%
2603 - 2603	1	-	-	-		0.0%
2605 - 2605	433	-	-	-		0.0%
2611 - OP/MAINT SUPERVISOR	308,469	322,497	327,119	4,622	1.4%	0.1%
2619 - OPER & MAINT ADMIN	446,859	581,105	469,734	(111,371)	-19.2%	0.1%
2620 - OP/MAINT PLANT SVCS	16,222,266	18,301,637	19,712,387	1,410,750	7.7%	5.8%
2630 - GROUNDS SVCS	1,134,983	861,843	939,270	77,427	9.0%	0.3%
2650 - VEHICLE OPER & MAINT	272,056	343,227	286,578	(56,649)	-16.5%	0.1%
2660 - SECURITY SERVICES	1,056,480	2,169,900	1,456,374	(713,526)	-32.9%	0.4%
2700 - Pupil Transportation						

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	2021-22 Actual	2022-23 Budget	2023-24 Budget	Variance	% Change	% of Budget
2719 - TRANSPORTATION ADMIN	1,008,097	1,074,160	1,160,003	85,843	8.0%	0.3%
2720 - VEHICLE OPERATION SVC	6,039,790	7,075,192	9,865,063	2,789,871	39.4%	2.9%
2730 - MONITORING SERVICES	889,405	958,465	1,537,697	579,232	60.4%	0.5%
2740 - VEHICLE SVC & MAINT	1,620,909	2,053,199	2,700,981	647,782	31.5%	0.8%
2750 - NONPUBLIC TRANS	10	180	-	(180)	-100.0%	0.0%
2800 - Support Services Central						
2818 - SYSTEM-WIDE TECH SVC	3,902,401	3,399,198	4,560,675	1,161,477	34.2%	1.3%
2821 - INFO TECH SUPERVISOR	320,532	331,838	365,532	33,694	10.2%	0.1%
2823 - PUBLIC INFORMATION SVC	211,438	180,658	161,895	(18,763)	-10.4%	0.0%
2831 - PERSONNEL SUPERVISOR	365,141	402,021	414,771	12,750	3.2%	0.1%
2832 - Recruitment & Placement	232,212	276,068	261,247	(14,821)	-5.4%	0.1%
2833 - STAFF ACCOUNTING SVCS	675,442	849,420	782,080	(67,340)	-7.9%	0.2%
2834 - STAFF DEV - NON-INST-CE	391,299	692,540	522,780	(169,760)	-24.5%	0.2%
2835 - STAFF HEALTH SERVICES	342,767	308,341	420,131	111,790	36.3%	0.1%
2836 - STAFF DEV NON-INST/NON	510,256	563,448	424,025	(139,423)	-24.7%	0.1%
2840 - DATA PROCESSING SVCS	1,432,939	1,813,620	2,082,279	268,659	14.8%	0.6%
2850 - STATE & FED AGENCY SVCS	309,166	407,361	402,637	(4,724)	-1.2%	0.1%
2900 - Other Support Services - IU services						
2910 - SUPPT SVCS	133,005	140,913	145,950	5,037	3.6%	0.0%
Total Support Services	80,238,695	88,019,066	94,693,599	6,674,533	7.6%	27.9%
3000	Activities concerned with providing non-instructional services to students, staff or the community					
3200 - Student Activities						
3210 - STUDENT ACTIVITIES	665,682	905,955	974,645	68,690	7.6%	0.3%
3250 - SCHOOL ATHLETICS	2,999,898	3,026,278	3,457,380	431,102	14.2%	1.0%
3300 - Community Services						
3300 - COMMUNITY SERVICES	198,069	199,495	284,667	85,172	42.7%	0.1%
3350 - WELFARE ACTIVITIES	4,580	75	4,000	3,925	5233%	0.0%
3400 - SCHOLARSHIPS AND AWARDS						
3400 - SCHOLARSHIPS AND AWARDS	95	6,450	-	(6,450)	-100.0%	0.0%

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<u>Total Non-Instructional</u>	3,868,324	4,138,253	4,720,692	582,439	14.1%	1.4%
<u>4000</u>	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.					
4200 - EXISTING SITE IMPROVE						
4200 - EXISTING SITE IMPROVE	18,026		-	-		0.0%
4400 - ARCH & ENGINEER IMPROVE						
4400 - ARCH & ENGINEER IMPROVE	-		35,100	35,100		0.0%
4600 - EXISTING BLDG IMPROVE						
4600 - EXISTING BLDG IMPROVE	58,468		-	-		0.0%
Total Facilities and Construction	76,494	-	35,100	35,100		0.0%
<u>5000</u>	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					
5100 - Debt Services						
5110 - DEBT SERVICE	24,020,518	23,217,500	23,235,109	17,609	0.1%	6.8%
5130 - REFUND PRIOR YR REV	8,890	-	50,000	50,000	0.0%	0.0%
5140 - LEASES AND RIGHT TO USE ARRANGEMENTS	399,408	444,004	686,706	242,702	54.7%	0.2%
5200 - Fund Transfers - Athletic & capital						
5230 - CAPITAL PROJ TRANSFERS	7,500,000	4,535,370	-	(4,535,370)	-100.0%	0.0%
5900 - BUDGETARY RESERVE						
5900 - BUDGETARY RESERVE	-	3,301,115	2,500,000	(801,115)	-24.3%	0.7%
Total Debt & Transfer	31,928,816	31,497,989	26,471,815	(5,026,174)	-16.0%	7.8%
<u>Grand Total</u>	311,529,806	329,602,481	339,356,293	9,753,812	3.0%	100.0%

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Sources of Revenue

This is a summary of anticipated revenue by revenue source: Local revenue is the amount of money produced within the boundaries of the LEA and available to the LEA for its use; and monies collected by a political subdivision, i.e., county, borough, etc. between the LEA and the State. State revenue originates from Commonwealth of PA appropriations and directly disbursed to the recipient. Federal revenue originates from the Federal government.

	2021-22 Actual	2022-23 Budget	2023-24 Budget	Variance	% Change	% of Budget
Local Revenue						
6111 - CURRENT REAL ESTATE TAX	178,715,462	179,278,411	180,490,601	1,212,190	0.68%	53%
6112 - INTERIM REAL EXTATE TAX	1,925,306	1,099,996	879,997	(219,999)	-20.00%	0%
6113 - PUBLIC UTILITY REALTY	193,428	193,500	200,000	6,500	3.36%	0%
6114 - PAY IN LIEU -ST/LOCAL	441,859	450,000	1,463,500	1,013,500	225%	0%
6120 - CURRENT PER CAP 679	251,760	251,700	254,217	2,517	1.00%	0%
6141 - CURR ACT 511 PC FLAT	251,760	251,700	254,217	2,517	1.00%	0%
6143 - CURRENT 511 - LST	345,649	342,000	359,100	17,100	5.00%	0%
6151 - CURRENT ACT 511 EIT	17,630,272	18,027,604	18,928,984	901,380	5.00%	6%
6153 - CURR ACT 511 REAL EST	4,318,181	4,000,000	4,000,000	0	0.00%	1%
6157 - CURRENT 511 MERCANTILE	4,266,370	4,700,000	4,136,000	(564,000)	-12.00%	1%
6411 - DELINQUENT REAL ESTATE	3,540,256	4,432,000	3,800,000	(632,000)	-14.26%	1%
6420 - DELINQUENT PC SECT 679	348,422	282,000	300,000	18,000	6.38%	0%
6457 - DEL ACT 511 MERC TAXES	449,510	500,000	500,000	0	0.00%	0%
6510 - INTEREST ON INVESTMENTS	142,036	85,000	2,500,000	2,415,000	2,841%	1%
6530 - GAINS OR LOSSES ON SALE	0	75,000	0	(75,000)	-100.00%	0%
6710 - ADMISSIONS	100,465	110,000	110,000	0	0.00%	0%
6740 - FEES	33,881	41,000	38,000	(3,000)	-7.32%	0%
6750 - DISTRICT ACTIVITY-SPECI	5,769	3,900	3,900	0	0.00%	0%
6832 - FED PASS THRU IDEA	2,065,863	2,077,866	2,116,299	38,433	1.85%	1%
6833 - ARP IDEA Pass Thru	86,220	0	0	0		0%
6910 - LEASE RENTAL INCOME	315,665	260,000	260,000	0	0.00%	0%
6920 - CONTRIBUTION & DONATION	489,639	813,000	721,000	(92,000)	-11.32%	0%
6942 - SUMMER SCHOOL TUITION	550	0	0	0		0%
6944 - RECEIPTS OTHER LEAs IN	326,137	340,000	300,000	(40,000)	-11.76%	0%

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	2021-22 Actual	2022-23 Budget	2023-24 Budget	Variance	% Change	% of Budget
6970 - SVC PROVIDED OTHER FUND	0	300,000	0	(300,000)	-100.00%	0%
6981 - ADVERTISING	5,169	3,750	3,750	0	0.00%	0%
6991 - REFUNDS OF PRIOR YR EXP	75,700	150,000	150,000	0	0.00%	0%
6999 - OTHER REV	209,441	235,000	235,000	0	0.00%	0%
<u>Total Local Revenue</u>	216,534,770	218,303,427	222,004,565	3,701,138	1.70%	65%
<u>State Revenue</u>						
7111 - BASIC EDUCATION	37,681,610	46,650,384	51,242,666	4,592,282	9.84%	15%
7112 - BEF-SOCIAL SECURITY REIMB	4,078,779	4,674,651	4,718,940	44,289	0.95%	1%
7160 - TUITION ORPHANS & CHILD	421,790	500,000	500,000	0	0.00%	0%
7250 - MIGRATORY CHILDREN	680	0	0	0		0%
7271 - SPECIAL ED SCHOOL AGED	8,360,655	9,159,975	9,902,899	742,924	8.11%	3%
7292 - PRE-K COUNTS	1,044,270	1,050,000	1,200,000	150,000	14.29%	0%
7311 - TRANSPORTATION	1,691,208	1,825,381	1,880,142	54,761	3.00%	1%
7312 - TRANSPORTATION NP	728,805	1,217,461	1,253,985	36,524	3.00%	0%
7320 - RENT & SINK FUND PYMT	1,661,120	1,815,597	1,456,669	(358,928)	-19.77%	0%
7330 - HEALTH SERVICES	304,382	321,000	321,000	0	0.00%	0%
7340 - PA PROPERTY TAX REDUCTION	4,761,078	5,994,131	5,996,915	0	0.00%	2%
7360 - SAFE SCHOOLS	0	0	70,542	70,542		0%
7361 - SCHOOL SAFETY	182,905	655,356	193,539	(461,817)	-70.47%	0%
7505 - READY TO LEARN BLOCK GRANT	1,797,733	1,797,733	1,797,733	0	0.00%	1%
7599 - OTH STATE REV	186,144	1,395,658	655,173	(740,485)	-53.06%	0%
7820 - STATE SHARE RETIRE CONT	20,082,682	20,673,785	21,891,386	1,217,601	5.89%	6%
<u>Total State Revenue</u>	82,983,841	97,731,112	103,081,589	5,350,477	5.47%	30%
<u>Federal Revenue</u>						
8110 - PAYMENTS FED IMPACTED	53,918	60,000	60,000	0	0.00%	0%
8514 - NCLB - TITLE I	4,575,728	4,870,911	4,798,756	(72,155)	-1.48%	1%
8515 - NCLB - TITLE II	504,249	563,885	485,915	(77,970)	-13.83%	0%
8516 - NCLB - TITLE III	182,257	205,825	195,769	(10,056)	-4.89%	0%

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	2021-22 Actual	2022-23 Budget	2023-24 Budget	Variance	% Change	% of Budget
8517 - NCLB - TITLE IV-21ST CE	267,484	342,384	317,803	(24,581)	-7.18%	0%
8580 - FAMILY CENTER GRANT	124,095	164,581	164,581	0	0.00%	0%
8690 - OTH RESTRICT FED GRANT	0	0	32,730	32,730		0%
8741 - CARES Funding	23,845	0	0	0		0%
8742 - CARES GEER SPECIAL ED	289,837	55,707	0	(55,707)	-100.00%	0%
8743 - ESSER II	3,385,814	728,899	0	(728,899)	-100.00%	0%
8744 - ARP ESSER III	4,338,778	1,889,487	0	(1,889,487)	-100.00%	0%
8746 - ARP IDEA FUNDING	0	481,597	0	(481,597)	-100.00%	0%
8747 - ARP ECF EMERG CONNECTIVITY FUND	254,000	0	0	0		0%
8751 - ARP ESSER LEARNING LOSS	1,155,471	849,207	0	(849,207)	-100.00%	0%
8752 - ARP ESSER SUMMER PGMS	347,190	1,227	0	(1,227)	-100.00%	0%
8753 - ARP ESSER AFTERSCHOOL PGMS	271,420	291,232	0	(291,232)	-100.00%	0%
8754 - ARP HOMELESS HCY	3,789	50,000	70,500	20,500	41.00%	0%
8755 - ARP ESSER ATSI	0	0	144,868	144,868		0%
8810 - SCHL BASED ACCESS PGM	959,409	800,000	800,000	0	0.00%	0%
8820 - ACCESS RMTS	169,663	108,000	108,000	0	0.00%	0%
<u>Total Federal Revenue</u>	16,906,946	11,462,942	7,178,922	(4,284,020)	-37.37%	2%
Other Revenue						
9220 - Proceeds from Leases	928,580	0	0	0		0%
9310 – GENERAL FUND TRANSFER			7,011,217	7,011,217		2%
9400 - SALE OF FIXED ASSETS	80,587	80,000	80,000	0	0.00%	0%
9910 - OTH FIN SOURCES	0	2,000,000	0	(2,000,000)	-100.00%	0%
9990 - INSURANCE RECOVERIES	0	25,000	0	(25,000)	-100.00%	0%
<u>Total Other Revenue</u>	1,009,167	2,105,000	7,091,217	4,986,217	236%	2%
Grand Total	317,434,725	329,602,481	339,356,293	9,753,812	3%	100%

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Expenditures by Major Category

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

Description	2021-22 Actual	2022-23 Budget	2023-24 Budget	Variance	% Change	% of Budget
100 Gross salaries paid to employees of the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.						
110 - Admin Salaries	8,197,971	8,628,945	9,437,986	809,041	9.4%	2.8%
120 - Prof Salaries	80,010,332	84,809,437	88,095,980	3,286,543	3.9%	26.0%
130 - Salaries Supplemental	4,117,813	4,181,561	4,155,189	(26,372)	-0.6%	1.2%
140 - Salaries Tech	1,357,024	1,463,631	1,676,239	212,608	14.5%	0.5%
150 - Clerical Salaries	4,896,951	5,333,298	5,314,852	(18,446)	-0.3%	1.6%
160 - Technical Salaries	2,347,389	2,648,098	2,753,217	105,119	4.0%	0.8%
170 - Bus Drivers	3,540,572	3,568,733	4,584,069	1,015,336	28.5%	1.4%
180 - Custodian	6,039,637	6,706,208	7,069,105	362,897	5.4%	2.1%
190 - Instructional Assistant	4,875,960	5,340,473	5,959,052	618,579	11.6%	1.8%
Salaries	115,383,649	122,680,384	129,045,689	6,365,305	5.2%	38.0%
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.						
210 - Group Insurance	511,059	530,880	319,305	(211,575)	-39.9%	0.1%
220 - Social Security	8,624,213	9,362,781	9,858,772	495,991	5.3%	2.9%
230 - Retirement	40,009,827	43,132,410	43,782,772	650,362	1.5%	12.9%
240 - Tuition Reimbursement	809,624	850,000	841,650	(8,350)	-1.0%	0.2%
250 - Unemployment	24,260	0	-	-		0.0%
260 - Workers Comp	938,341	882,423	933,590	51,167	5.8%	0.3%
270 - Health Insurance	24,540,273	25,070,035	26,285,048	1,215,013	4.8%	7.7%
280 - Retiree Health Insurance	673,756	510,000	595,000	85,000	16.7%	0.2%
290 - Other Medical Benefits	273,576	295,620	381,000	85,380	28.9%	0.1%
Benefits	76,404,929	80,634,149	82,997,136	2,362,987	2.9%	24.5%

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Description	2021-22 Actual	2022-23 Budget	2023-24 Budget	Variance	% Change	% of Budget
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.						
310 - Tax Coll Commissions	683,036	649,050	715,653	66,603	10.3%	0.2%
320 - Prof Education Services	16,890,228	17,909,806	18,161,187	251,381	1.4%	5.4%
330 - Prof Services	2,039,909	2,816,379	2,876,972	60,593	2.2%	0.8%
340 - Tech Services	139,053	109,529	133,742	24,213	22.1%	0.0%
350 - Security Services	269,406	248,817	500,000	251,183	101.0%	0.1%
360 - Prof Education Services	2,929,015	3,002,570	2,284,388	(718,183)	-23.9%	0.7%
Prof & Tech Svcs	22,950,648	24,736,151	24,671,942	(64,209)	-0.3%	7.3%
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.						
410 - Cleaning Services	444,674	381,487	434,963	53,476	14.0%	0.1%
420 - Utilities - Water / Sewage	458,309	444,225	463,148	18,923	4.3%	0.1%
430 - Repairs & Maintenance	1,701,503	1,550,688	2,747,662	1,196,974	77.2%	0.8%
440 - Lease Rentals	62,368	514,147	490,765	(23,382)	-4.5%	0.2%
450 - Construction Services	180,016	450,000	430,000	(20,000)	-4.4%	0.1%
460 - Extermination Services	15,375	16,000	17,200	1,200	7.5%	0.0%
Purchased Property Svcs	2,862,244	3,356,547	4,583,737	1,227,190	36.6%	1.4%
500 Amounts paid for services rendered by organizations or personnel, other than Professional and Technical Services and Purchased Property Services.						
510 - Contracted Transportation	1,629,281	2,005,969	2,906,773	900,804	44.9%	0.9%
520 - Insurance	1,001,984	1,007,535	1,185,324	177,789	17.6%	0.3%
530 - Communication	323,514	335,064	257,198	(77,866)	-23.2%	0.1%
540 - Advertising	41,922	60,350	49,357	(10,993)	-18.2%	0.0%
550 - Printing Services	48,185	103,585	103,359	(226)	-0.2%	0.0%
560 - Student Tuition	45,585,976	45,728,060	49,063,225	3,335,165	7.3%	14.5%
580 - Travel	65,823	204,872	222,622	17,750	8.7%	0.1%
590 - Other Purchased Services	291,921	365,813	402,592	36,779	10.1%	0.1%
Other Purchased Svcs	48,988,605	49,811,248	54,190,449	4,379,201	8.8%	16%

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Description	2021-22 Actual	2022-23 Budget	2023-24 Budget	Variance	% Change	% of Budget
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.						
610 - General Supplies	2,512,606	3,549,237	3,274,786	(274,451)	-7.7%	1.0%
620 – Energy	2,641,146	3,079,747	3,909,269	829,522	26.9%	1.2%
630 – Food	63,222	54,166	77,763	23,597	43.6%	0.0%
640 – Books	1,099,762	689,892	1,218,610	528,718	76.6%	0.4%
650 - Tech Supplies	4,283,732	7,695,750	6,932,373	(763,377)	-9.9%	2.0%
Supplies	10,600,467	15,068,792	15,412,800	344,008	2.3%	4.5%
700 Expenditures for the acquisition of fixed/capital assets including land, buildings, and equipment.						
730 – Leases – GASB 87 & 96			358,155	358,155		0.1%
750 - Equipment Original	255,951	613,824	619,714	5,890	1.0%	0.2%
760 - Equipment Replacement	889,681	1,163,188	1,404,500	241,312	20.7%	0.4%
790 - Other Property	928,580	-	-	-	-	-
Equipment	2,074,211	1,777,012	2,382,369	605,357	34.1%	0.7%
800 Expenditures for membership dues, bond interest payments and judgments.						
810 - Dues & Fees	118,322	229,195	152,555	(76,640)	-33.4%	0.0%
820 - Claims & Judgements	35,500	90,000	40,000	(50,000)	-55.6%	0.0%
830 - Debt Interest	9,842,730	9,612,500	8,945,109	(667,391)	-6.9%	2.6%
840 – Contingency	0	3,301,115	2,500,000	(801,115)	-24.3%	0.7%
860 - Donations	541	-	-	-	-	-
880 - Refund of Prior Yr Receipts	8,890	-	50,000	50,000		0.0%
890 - Student Fees - Instruction	181,872	165,018	94,507	(70,511)	-42.7%	0.0%
Other Expenses	10,187,855	13,397,828	11,782,171	(1,615,657)	-12.1%	3.5%
900 Outlays from current funds to retire principal of debt service, bonds and loans and District lease purchase agreements.						
910 - Debt Principal	14,577,196	13,605,000	14,290,000	685,000	5.0%	4.3%
930 - Fund Transfer	7,500,000	4,535,370	0	(4,535,370)	-100.0%	0.0%
Debt Pmts & Transfers	22,077,196	18,140,370	14,290,000	(3,850,370)	-21.2%	4.2%
Grand Total	311,529,806	329,602,481	339,356,293	9,753,812	3.0%	100.0%

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BETHLEHEM AREA SCHOOL DISTRICT

**2023-2024
FINAL
BUDGET**

**SUPPORTING
EXPENDITURE DETAIL**



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	2018 -19 Actual	2019 - 20 Actual	2020 - 21 Actual	2021 -22 Actual	2022 - 23 Budget	2023 - 24 Budget	Variance	% Change	% of Budget
1100 - Regular Instruction									
100 – Salaries	57,120,532	59,018,362	60,623,904	62,898,456	66,797,944	69,417,284	2,619,340	3.9%	20.5%
200 – Benefits	38,266,594	37,653,678	39,378,782	40,454,016	42,785,707	43,410,611	624,904	1.5%	12.8%
300 - Prof & Tech Svcs	1,929,150	1,929,835	1,967,505	2,829,770	2,898,315	2,951,253	52,938	1.8%	0.9%
400 - Purchased Property Svcs	825,243	724,830	677,794	250,551	185,462	99,523	(85,939)	-46.3%	0.0%
500 - Other Purchased Svcs	21,401,610	21,807,976	24,067,322	24,414,092	25,473,641	26,626,805	1,153,164	4.5%	7.8%
600 - General Supplies	6,190,370	5,164,955	4,529,613	3,669,280	6,753,446	6,357,898	(395,548)	-5.9%	1.9%
700 – Equipment	153,263	51,855	19,381	1,393,498	11,449	38,214	26,765	233.8%	0.0%
800 - Other Expenditures	48,427	7,519	20,047	29,795	23,895	960	(22,935)	-96.0%	0.0%
Total	125,935,188	126,359,010	131,284,349	135,939,457	144,929,859	148,902,548	3,972,689	2.7%	43.9%
1200 - Special Education									
100 - Salaries	11,843,047	12,299,924	12,788,654	13,194,845	14,002,157	15,094,678	1,092,520.72	7.8%	4.4%
200 - Benefits	9,023,179	8,810,296	9,395,276	9,586,089	10,062,523	10,539,827	477,303.93	4.7%	3.1%
300 - Prof & Tech Svcs	10,428,390	10,556,134	11,232,410	11,985,948	12,571,929	13,134,880	562,951.00	4.5%	3.9%
400 - Purchased Property Svcs	16,910	3,939	5,229	10,556	2,000	2,500	500.00	25.0%	0.0%
500 - Other Purchased Svcs	9,205,541	9,454,458	10,843,062	11,128,301	10,544,675	12,513,848	1,969,173.00	18.7%	3.7%
600 - General Supplies	111,738	79,816	110,659	360,598	129,068	212,200	83,132.00	64.4%	0.1%
700 - Equipment	11,602	6,950	-	-	5,423	-	(5,423.00)	-100.0%	0.0%
800 - Other Expenditures	1,555	1,978	1,743	2,024	26,650	10,500	(16,150.00)	-60.6%	0.0%
Total	40,641,962	41,213,495	44,377,034	46,268,361	47,344,425	51,508,433	4,164,007.65	8.8%	15.2%
1300 - Vocational Education									
500 - Other Purchased Svcs	7,990,381	8,153,558	7,936,717	7,367,381	7,016,786	6,943,128	(73,658)	-1.0%	2.0%
600 - General Supplies	-	-	-	-	-	-	-	-	-
Total	7,990,381	8,153,558	7,936,717	7,367,381	7,016,786	6,943,128	(73,658)	-1.0%	2.0%
1400 - Other Instructional Programs									
100 - Salaries	454,418	356,898	273,916	768,487	732,275	546,450	(175,825.00)	-24.0%	0.2%

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	2018 -19 Actual	2019 - 20 Actual	2020 - 21 Actual	2021 -22 Actual	2022 - 23 Budget	2023 - 24 Budget	Variance	% Change	% of Budget
200 - Benefits	190,833	153,174	118,282	322,302	313,475	243,837.92	(69,637.08)	-22.2%	0.1%
300 - Prof & Tech Svcs	417,202	455,491	565,861	570,679	1,241,113	754,572.00	(486,541.00)	-39.2%	0.2%
500 - Other Purchased Svcs	282,329	175,677	264,901	311,935	277,400	347,600.00	70,200.00	25.3%	0.1%
600 - General Supplies	19,186	12,930	14,457	17,688	99,195	9,120.00	(90,075.00)	-90.8%	0.0%
800 - Other Expenditures	750	4,765	1,901	57,243	32,106	3,000.00	(29,106.00)	-90.7%	0.0%
Total	1,364,717	1,158,934	1,239,319	2,048,333	2,695,564	1,914,579.92	(780,984.08)	-29.0%	0.6%
1500 – Non-Public Programs									
100 - Salaries	-	1,822	-	-	-	-	-	-	0.0%
200 - Benefits	-	779	-	-	-	-	-	-	0.0%
300 - Prof & Tech Svcs	124,099	129,651	207,697	184,703	195,000	196,754.00	1,754.00	0.9%	0.1%
400 - Purchased Property Svcs	-	-	-	869	-	-	-	-	0.0%
600 - General Supplies	39,476	15,714	108,656	55,004	78,000	46,917	(31,083)	-39.9%	0.0%
700 - Equipment	-	-	-	9,890	-	-	-	-	0.0%
Total	163,575	147,967	316,352	250,466	273,000	243,671	(29,329)	-10.7%	0.1%
1600 - Community College									
500 - Other Purchased Svcs	2,440,376	2,432,053	2,440,633	2,467,898	2,522,596	2,595,394	72,798	2.9%	0.8%
Total	2,440,376	2,432,053	2,440,633	2,467,898	2,522,596	2,595,394	72,798	2.9%	0.8%
1700 - Dual Enrollment									
100 - Salaries	-	-	37	-	-	-	-	-	0.0%
200 - Benefits	-	-	16	-	-	-	-	-	0.0%
500 - Other Purchased Svcs	-	-	21,623	12,666	20,000	70,000	50,000	250.0%	0.0%
Total	-	-	21,675	12,666	20,000	70,000	50,000	250.0%	0.0%

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1800 - Pre-Kindergarten Programs									
100 - Salaries	449,346	466,631	482,541	577,515	619,934	618,605	(1,329)	-0.2%	0.2%
200 - Benefits	326,956	359,800	375,188	429,762	452,169	463,278	11,109	2.5%	0.1%
300 - Prof & Tech Svcs	8,517	7,596	8,355	7,888	44,600	103,750	59,150	132.6%	0.0%
400 - Purchased Property Svcs	649	264	10,300	594	-	-	-		0.0%
500 - Other Purchased Svcs	821	297	38	62	1,000	500	(500)	-50.0%	0.0%
600 - General Supplies	51,329	27,355	41,037	45,576	24,240	65,200	40,960	169.0%	0.0%
800 - Other Expenditures	1,868	1,056	-	1,517	3,000	6,000	3,000	100.0%	0.0%
Total	839,485	862,999	917,459	1,062,914	1,144,943	1,257,333	112,390	9.8%	0.4%
2100 - Student Services									
100 - Salaries	5,706,852	5,917,034	6,190,298	7,279,769	7,696,463	7,204,814	(491,649)	-6.4%	2.1%
200 - Benefits	3,824,139	3,793,007	4,010,377	4,645,766	4,988,364	4,504,810	(483,554)	-9.7%	1.3%
300 - Prof & Tech Svcs	511,602	937,106	1,019,824	1,402,806	1,426,628	1,675,082	248,454	17.4%	0.5%
400 - Purchased Property Svcs	33,794	28,848	27,595	4,631	1,700	2,900	1,200	70.6%	0.0%
500 - Other Purchased Svcs	12,327	10,560	5,646	7,199	20,600	21,300	700	3.4%	0.0%
600 - General Supplies	88,849	91,223	87,631	115,597	149,312	111,098	(38,214)	-25.6%	0.0%
700 - Equipment	-	5,351	-	-	-	0	0		0.0%
800 - Other Expenditures	80,060	69,189	55,689	72,433	99,784	66,094	(33,690)	-33.8%	0.0%
Total	10,257,623	10,852,318	11,397,059	13,528,200	14,382,851	13,586,098	(796,753)	-5.5%	4.0%
2200 - Support Services Instructional Staff									
100 - Salaries	3,378,388	3,478,282	3,572,572	3,625,746	3,975,560	4,640,047	664,487	16.7%	1.4%
200 - Benefits	2,662,073	2,832,952	2,852,129	3,020,194	3,057,574	3,462,514	404,940	13.2%	1.1%
300 - Prof & Tech Svcs	2,382,583	3,200,385	2,879,472	2,606,964	2,588,111	2,062,852	(525,259)	-20.3%	0.6%
400 - Purchased Property Svcs	21,529	23,215	22,319	998	592	0	(592)	-100.0%	0.0%
500 - Other Purchased Svcs	63,363	29,508	4,944	7,493	56,579	70,896	14,317	25.3%	0.0%
600 - General Supplies	354,272	450,239	358,224	479,467	649,046	590,610	(58,436)	-9.0%	0.2%

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700 - Equipment	-	-	-	-	3,000	1,000	(2,000)	-66.7%	0.0%
800 - Other Expenditures	5,650	12,188	10,762	11,899	27,610	18,070	(9,540)	-34.6%	0.0%
Total	8,867,858	10,026,769	9,700,421	9,752,760	10,358,072	10,845,989	487,917	4.7%	3.2%
2300 - Administrative Services									
100 - Salaries	6,549,645	6,632,720	6,771,730	7,055,965	7,367,666	7,845,653	477,987	6.5%	2.3%
200 - Benefits	4,167,826	4,109,204	4,211,463	4,521,532	4,693,688	4,752,414	58,726	1.3%	1.4%
300 - Prof & Tech Svcs	1,732,342	1,557,890	1,405,367	1,817,023	2,028,351	1,740,689	(287,662)	-14.2%	0.5%
400 - Purchased Property Svcs	132,318	66,729	125,191	36,230	28,200	38,500	10,300	36.5%	0.0%
500 - Other Purchased Svcs	146,139	151,889	159,216	174,615	180,783	191,332	10,549	5.8%	0.1%
600 - General Supplies	114,307	195,733	120,882	172,114	149,618	307,682	158,064	105.6%	0.1%
700 - Equipment	23,872	-	7,547	-	30,752	0	(30,752)	-100.0%	0.0%
800 - Other Expenditures	65,460	124,045	118,737	93,267	171,450	119,525	(51,925)	-30.3%	0.0%
Total	12,931,910	12,838,209	12,920,134	13,870,745	14,650,508	14,995,794	345,286	2.4%	4.4%
2400 - Medical Services									
100 - Salaries	1,500,780	1,562,386	1,574,566	1,737,137	1,700,568	1,976,453	275,885	16.2%	0.6%
200 - Benefits	1,134,766	1,131,853	1,126,615	1,203,842	1,225,731	1,324,451	98,720	8.1%	0.4%
300 - Prof & Tech Svcs	23,485	13,242	71,884	113,074	19,000	154,000	135,000	710.5%	0.0%
400 - Purchased Property Svcs	2,869	2,517	949	3,145	2,050	2,000	(50)	-2.4%	0.0%
500 - Other Purchased Svcs	4,651	3,532	4,001	3,087	7,376	7,504	128	1.7%	0.0%
600 - General Supplies	30,433	23,970	23,862	70,161	41,885	60,640	18,755	44.8%	0.0%
800 - Other Expenditures	1,855	1,855	1,900	1,958	3,295	2,000	(1,295)	-39.3%	0.0%
Total	2,698,838	2,739,355	2,803,777	3,132,404	2,999,905	3,527,048	527,143	17.6%	1.0%
2500 - Fiscal Services									
100 - Salaries	1,015,915	1,206,528	1,287,846	1,260,857	1,414,055	1,461,114	47,059	3.3%	0.4%
200 - Benefits	719,869	811,437	865,650	817,749	910,950	1,222,217	311,267	34.2%	0.4%
300 - Prof & Tech Svcs	1,200	-	-	-	57,745	-	(57,745)	-100.0%	0.0%
400 - Purchased Property Svcs	138,644	93,455	93,969	84	7,543	9,514	1,971	26.1%	0.0%

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500 - Other Purchased Svcs	27,869	13,967	11,045	12,006	28,891	17,547	(11,344)	-39.3%	0.0%
600 - General Supplies	26,701	30,314	23,164	16,856	58,095	22,760	(35,335)	-60.8%	0.0%
700 - Equipment	-	-	-	-	-	-	-	-	0.0%
800 - Other Expenditures	1,012	1,355	3,063	16,773	43,620	6,310	(37,310)	-85.5%	0.0%
Total	1,931,209	2,157,057	2,284,737	2,124,325	2,520,899	2,739,461	218,562	8.7%	0.8%
2600 - Operations & Maintenance									
100 - Salaries	7,113,319	7,158,659	7,402,031	7,758,006	8,676,060	8,659,162	(16,898)	-0.2%	2.6%
200 - Benefits	5,346,299	5,110,867	5,305,489	5,497,178	5,962,860	5,964,529	1,669	0.0%	1.8%
300 - Prof & Tech Svcs	431,978	447,962	464,145	328,794	312,070	577,095	265,025	84.9%	0.2%
400 - Purchased Property Svcs	1,352,824	1,484,563	1,433,726	1,835,494	2,042,969	2,369,062	326,093	16.0%	0.7%
500 - Other Purchased Svcs	522,451	528,199	590,079	632,089	652,864	837,041	184,177	28.2%	0.2%
600 - General Supplies	3,464,684	3,273,898	3,314,111	3,284,973	4,004,584	4,509,648	505,064	12.6%	1.3%
700 - Equipment	141,053	74,460	110,479	106,484	910,727	265,000	(645,727)	-70.9%	0.1%
800 - Other Expenditures	3,735	16,215	5,336	2,435	18,075	9,925	(8,150)	-45.1%	0.0%
Total	18,376,343	18,094,823	18,625,397	19,445,453	22,580,209	23,191,462	611,253	2.7%	6.8%
2700 - Pupil Transportation									
100 - Salaries	3,217,520	3,716,220	3,338,543	4,015,559	4,144,055	5,820,597	1,676,542	40.5%	1.7%
200 - Benefits	2,249,848	2,467,111	2,429,101	2,706,088	2,685,635	3,637,505	951,870	35.4%	1.1%
300 - Prof & Tech Svcs	30,154	224,809	215,128	223,527	250,371	235,233	(15,138)	-6.0%	0.1%
400 - Purchased Property Svcs	178,920	111,573	123,419	184,628	143,781	202,240	58,459	40.7%	0.1%
500 - Other Purchased Svcs	1,597,810	1,557,634	1,585,003	1,649,130	2,188,014	2,837,011	648,997	29.7%	0.9%
600 - General Supplies	751,121	715,589	383,042	776,479	1,148,133	1,017,956	(130,177)	-11.3%	0.3%
700 - Equipment	1,143,232	196,634	-	-	599,273	1,510,000	910,727	152.0%	0.5%
800 - Other Expenditures	2,059	2,586	2,438	2,799	1,934	3,202	1,268	65.6%	0.0%
Total	9,170,664	8,992,155	8,076,674	9,558,211	11,161,196	15,263,744	4,102,548	36.8%	4.5%

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2800 - Support Services Central									
100 - Salaries	2,584,337	2,939,562	3,175,592	3,455,312	3,700,031	3,801,767	101,736	2.7%	1.1%
200 - Benefits	2,053,287	2,132,376	2,283,431	2,425,831	2,659,733	2,625,224	(34,509)	-1.3%	0.8%
300 - Prof & Tech Svcs	457,958	324,699	460,743	515,430	807,533	709,987	(97,546)	-12.1%	0.2%
400 - Purchased Property Svcs	342,025	340,297	326,956	485,675	413,254	1,384,748	971,494	235.1%	0.4%
500 - Other Purchased Svcs	219,709	191,836	140,126	179,616	299,741	327,945	28,204	9.4%	0.1%
600 - General Supplies	769,954	1,374,084	870,879	1,165,125	1,339,699	1,472,529	132,830	9.9%	0.4%
700 - Equipment	389,536	235,083	568,409	461,975	-	70,000	70,000		0.0%
800 - Other Expenditures	5,324	3,883	6,062	4,629	4,522	5,851	1,329	29.4%	0.0%
Total	6,822,130	7,541,820	7,832,199	8,693,593	9,224,513	10,398,050	1,173,537	12.7%	3.1%
2900 - Other Support Services - IU services									
500 - Other Purchased Svcs	119,355	125,078	130,496	132,178	139,963	145,000	5,037	3.6%	0.0%
800 - Other Expenditures	903	903	903	827	950	950	-	0.0%	0.0%
Total	120,259	125,981	131,399	133,005	140,913	145,950	5,037	3.6%	0.0%
3200 - Student Activities									
100 - Salaries	1,617,502	1,646,054	1,535,347	1,740,704	1,840,716	1,938,165	97,449	5.3%	0.6%
200 - Benefits	702,450	722,839	687,776	767,975	830,109	841,271	11,162	1.3%	0.3%
300 - Prof & Tech Svcs	187,251	153,400	95,258	172,348	178,885	150,900	(27,985)	-15.6%	0.0%
400 - Purchased Property Svcs	29,956	55,597	88,709	47,170	84,992	74,200	(10,792)	-12.7%	0.0%
500 - Other Purchased Svcs	333,267	345,468	183,993	487,732	380,264	637,598	257,334	67.7%	0.2%
600 - General Supplies	260,004	350,795	225,954	328,739	373,557	545,216	171,659	46.0%	0.2%
700 - Equipment	291,118	186,793	-	102,365	216,388	210,000	(6,388)	-3.0%	0.1%
800 - Other Expenditures	24,427	29,391	14,323	18,547	27,322	34,675	7,353	26.9%	0.0%
Total	3,445,976	3,490,338	2,831,360	3,665,580	3,932,233	4,432,025	499,792	12.7%	1.3%

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3300 - Community Services									
100 - Salaries	11,895	2,993	7,473	15,290	12,900	10,900	(2,000)	-15.5%	0.0%
200 - Benefits	5,001	1,265	3,218	6,608	5,631	4,647	(984)	-17.5%	0.0%
300 - Prof & Tech Svcs	34,450	109,910	82,095	115,200	116,500	189,794	73,294	62.9%	0.1%
400 - Purchased Property Svcs	-	-	599	1,619	-	-	-		0.0%
500 - Other Purchased Svcs	27	-	20	1,126	75	-	(75)	-100.0%	0.0%
600 - General Supplies	37,889	43,084	33,600	42,716	64,464	83,326	18,862	29.3%	0.0%
800 - Other Expenditures	36,564	-	50,374	20,090	-	-	-		0.0%
Total	125,826	157,252	177,379	202,649	199,570	288,667	89,097	44.6%	0.1%
3400 - SCHOLARSHIPS AND AWARDS									
600 - General Supplies	449	-	396	95	6,450	-	(6,450)	-100.0%	0.0%
Total	449	-	396	95	6,450	-	(6,450)	-100.0%	0.0%
4200 - EXISTING SITE IMPROVE									
300 - Prof & Tech Svcs	2,888	-	-	18,026	-	-	-		0.0%
400 - Purchased Property Svcs	8,800	-	-	-	-	-	-		0.0%
Total	11,688	-	-	18,026	-	-	-		0.0%
4400 - ARCH & ENGINEER IMPROVE									
300 - Prof & Tech Svcs	111,963	19,376	352,637	-	-	35,100	35,100		0.0%
Total	111,963	19,376	352,637	-	-	35,100	35,100		0.0%
4500 - Building Acq & Construction									
800 - Other Expenditures	1,099	90	-	-	-	-	-		0.0%
Total	1,099	90	-	-	-	-	-		0.0%

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4600 - EXISTING BLDG IMPROVE									
300 - Prof & Tech Svcs	22,572	44,709	91,814	58,468	-	-			0.0%
400 - Purchased Property Svcs	10,356	40,772	97,265	-	-	-			0.0%
Total	32,928	85,481	189,079	58,468	-	-			0.0%
5100 - Debt Services									
400 - Purchased Property Svcs	-	-	-	-	444,004	398,551	(45,453)	-10.2%	0.1%
700- Equipment	-	-	-	-	-	288,155	288,155		0.1%
800 - Other Expenditures	11,296,199	11,465,564	10,833,159	9,851,620	9,612,500	8,995,109	(617,391)	-6.4%	2.7%
900 - Debt Pmts & Transfers	9,701,002	10,120,328	11,832,348	14,577,196	13,605,000	14,290,000	685,000	5.0%	4.2%
Total	20,997,201	21,585,892	22,665,508	24,428,816	23,661,504	23,971,815	310,311	1.3%	7.1%
5200 - Fund Transfers - Athletic & capital									
900 - Debt Pmts & Transfers	4,000,000	5,000,000	3,000,000	7,500,000	4,535,370	-	(4,535,370)	-100.0%	0.0%
Total	4,000,000	5,000,000	3,000,000	7,500,000	4,535,370	-	(4,535,370)	-100.0%	0.0%
5900 - BUDGETARY RESERVE									
800 - Other Expenditures	-	-	-	-	3,301,115	2,500,000	(801,115)	-24.3%	0.7%
Total	-	-	-	-	3,301,115	2,500,000	(801,115)	-24.3%	0.7%
Grand Total	279,279,647	284,034,933	291,521,695	311,529,806	329,602,481	339,356,293	9,753,812	3.0%	100%