

# PROPOSED FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: MAY 16, 2022 Proposed Approval

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Stacy M Gober

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\_\_\_\_\_  
Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

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

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

Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)?

Yes

No

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$322884226
Ending Unassigned Fund Balance	\$23645375
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.32%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

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

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/16/22
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is held as contingency for unanticipated expenditures and grant awards that arise during the fiscal year.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance is maintained for sound fiscal management and cash flow purposes until local tax receipts are received in August & October.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The school board approves the commitment of funds for future capital improvements to be transferred to the capital reserve fund, if available, as well as completion of HVAC improvements not covered by ARP funds.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance may be assigned for stabilization of future PSERS funding rate increases and funding of next year's operating budget given uncertainty of newly elected PA officials.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	251,210
0820 Restricted Fund Balance	40,000
0830 Committed Fund Balance	16,000,000
0840 Assigned Fund Balance	6,000,000
0850 Unassigned Fund Balance	25,645,375
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$47,645,375</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	216,863,559
7000 Revenue from State Sources	92,649,862
8000 Revenue from Federal Sources	11,265,805
9000 Other Financing Sources	2,105,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$322,884,226</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$370,529,601</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	177,852,501
6112 Interim Real Estate Taxes	1,086,038
6113 Public Utility Realty Taxes	193,500
6114 Payments in Lieu of Current Taxes - State / Local	450,000
6120 Current Per Capita Taxes, Section 679	251,700
6140 Current Act 511 Taxes - Flat Rate Assessments	593,700
6150 Current Act 511 Taxes - Proportional Assessments	26,727,604
6400 Delinquencies on Taxes Levied / Assessed by the LEA	5,214,000
6500 Earnings on Investments	160,000
6700 Revenues from LEA Activities	154,900
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,077,866
6910 Rentals	260,000
6920 Contributions and Donations from Private Sources	813,000
6940 Tuition from Patrons	340,000
6970 Services Provided Other Funds	300,000
6980 Revenue from Community Services Activities	3,750
6990 Refunds and Other Miscellaneous Revenue	385,000

**REVENUE FROM LOCAL SOURCES \$216,863,559**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	42,782,903
7112 Basic Education Funding-Social Security	4,664,895
7160 Tuition for Orphans Subsidy	500,000
7271 Special Education funds for School-Aged Pupils	8,675,377
7292 Pre-K Counts	1,050,000
7311 Pupil Transportation Subsidy	1,825,381
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,217,461
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,815,597
7330 Health Services (Medical, Dental, Nurse, Act 25)	321,000
7340 State Property Tax Reduction Allocation	5,994,131
7505 Ready to Learn Block Grant	1,797,733
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,370,658
7820 State Share of Retirement Contributions	20,634,726

**REVENUE FROM STATE SOURCES \$92,649,862**

**REVENUE FROM FEDERAL SOURCES**

8110 Payments for Federally Impacted Areas	60,000
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Amount

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	4,673,774
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	563,885
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	205,825
8517 NCLB, Title IV - 21st Century Schools	342,384
8580 Child Care and Development Block Grants	164,581
8742 Governor's Emergency Education Relief Fund (GEER)	55,707
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	728,899
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,889,487
8746 ARP IDEA	481,597
8751 ARP ESSER Learning Loss	849,207
8752 ARP ESSER Summer Programs	1,227
8753 ARP ESSER Afterschool Programs	291,232
8754 ARP ESSER Homeless Children and Youth Funds	50,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	800,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	108,000

**REVENUE FROM FEDERAL SOURCES \$11,265,805**

**OTHER FINANCING SOURCES**

9400 Sale of or Compensation for Loss of Fixed Assets	80,000
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	2,025,000

**OTHER FINANCING SOURCES \$2,105,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 322,884,226**

Act 1 Index (current): 4.1%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>2</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$177,880,000</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$5,994,131</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$183,874,131</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$191,575,769</b>		

	Lehigh	Northampton	Total
<hr/>			
<b>2021-22 Data</b>			
a. Assessed Value	\$1,690,922,200	\$2,729,209,950	\$4,420,132,150
b. Real Estate Mills	18.7800	57.7600	
<b>I. 2022-23 Data</b>			
c. 2020 STEB Market Value	\$1,729,237,637	\$8,968,231,603	\$10,697,469,240
d. Assessed Value	\$1,693,882,200	\$2,760,105,050	\$4,453,987,250
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2021-22 Calculations</b>			
f. 2021-22 Tax Levy	\$31,755,519	\$157,639,167	\$189,394,686
(a * b)			
<b>2022-23 Calculations</b>			
<b>II.</b> g. Percent of Total Market Value	16.16492%	83.83508%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$30,615,499	\$158,779,187	\$189,394,686
(f Total * g)			
i. Base Mills Subject to Index	18.7800	58.1777	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	95.85000%	95.85000%	95.85000%
k. Tax Levy Needed	\$30,968,070	\$160,607,699	\$191,575,769
(Approx. Tax Levy * g)			
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>18.2800</b>	<b>58.1800</b>	
(k / d * 1000)			
<b>III.</b> m. Tax Levy Generated by Mills	\$30,964,167	\$160,582,912	\$191,547,079
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$185,552,948
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$177,852,501
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$177,880,000

Amount of Tax Relief for Homestead Exclusions

\$5,994,131

Total Approx. Tax Revenue:

\$183,874,131

Approx. Tax Levy for Tax Rate Calculation:

\$191,575,769

	Lehigh	Northampton	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	19.5499	60.5629	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$33,115,228	\$167,159,966	\$200,275,194
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$13,473.00	\$4,350.00	
Number of Homestead/Farmstead Properties	4592	19098	23690
Median Assessed Value of Homestead Properties			\$61,900

Act 1 Index (current): 4.1%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$177,880,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$5,994,131</u>			
Total Approx. Tax Revenue:	\$183,874,131			
Approx. Tax Levy for Tax Rate Calculation:	\$191,575,769			

	Lehigh	Northampton		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$5,994,131	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$5,994,131</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lehigh	1,693,882,200	18.2800	30,964,167			95.85000%	
Northampton	2,760,105,050	58.1800	160,582,912			95.85000%	
<b>Totals:</b>	<b>4,453,987,250</b>		<b>191,547,079</b>	- 5,994,131 =	185,552,948 X	95.85000% =	177,852,501

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		251,700
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	251,700
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	342,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes -- Flat Rate Assessments</b>			<b>593,700</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	180,027,604
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	4,000,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	1.5000	0.000	4,700,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes -- Proportional Assessments</b>			<b>188,727,604</b>
<b>Total Act 511, Current Taxes</b>			<b>27,321,304</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>10,697,469,240 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>128,369,631</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Lehigh	18.7800	18.2800	-2.65%	Yes	4.1%				
	Northampton	58.1777	58.1800	0.01%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.1%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6157	Current Act 511 Mercantile Taxes	1.5000	1.5000	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	145,261,719
1200 Special Programs - Elementary / Secondary	47,333,273
1300 Vocational Education	7,016,786
1400 Other Instructional Programs - Elementary / Secondary	2,698,159
1500 Nonpublic School Programs	273,000
1600 Adult Education Programs	2,522,596
1700 Higher Education Programs for Secondary Students	20,000
1800 Pre-Kindergarten	1,146,601
<b>Total Instruction</b>	<b>\$206,272,134</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	14,146,158
2200 Support Services - Instructional Staff	10,129,668
2300 Support Services - Administration	14,525,226
2400 Support Services - Pupil Health	3,009,119
2500 Support Services - Business	2,601,067
2600 Operation and Maintenance of Plant Services	21,031,336
2700 Student Transportation Services	11,332,739
2800 Support Services - Central	9,134,013
2900 Other Support Services	133,129
<b>Total Support Services</b>	<b>\$86,042,455</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	3,925,055
3300 Community Services	199,593
3400 Scholarships and Awards	1,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$4,125,648</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	23,217,500
5200 Interfund Transfers - Out	226,489
5900 Budgetary Reserve	3,000,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$26,443,989</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$322,884,226</b>

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	66,758,204
200 Personnel Services - Employee Benefits	42,942,175
300 Purchased Professional and Technical Services	2,883,449
400 Purchased Property Services	385,233
500 Other Purchased Services	25,475,811
600 Supplies	6,796,341
700 Property	19,826
800 Other Objects	680
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$145,261,719</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	13,977,907
200 Personnel Services - Employee Benefits	10,097,681
300 Purchased Professional and Technical Services	12,571,929
400 Purchased Property Services	5,940
500 Other Purchased Services	10,544,675
600 Supplies	108,491
800 Other Objects	26,650
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$47,333,273</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	7,016,786
<b>Total Vocational Education</b>	<b>\$7,016,786</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	736,834
200 Personnel Services - Employee Benefits	311,511
300 Purchased Professional and Technical Services	1,300,858
500 Other Purchased Services	277,400
600 Supplies	39,450
800 Other Objects	32,106
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,698,159</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	195,000
600 Supplies	78,000
<b>Total Nonpublic School Programs</b>	<b>\$273,000</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	2,522,596
<b>Total Adult Education Programs</b>	<b>\$2,522,596</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	20,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$20,000</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	619,934

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	453,827
300 Purchased Professional and Technical Services	24,600
500 Other Purchased Services	1,000
600 Supplies	44,240
800 Other Objects	3,000
<b>Total Pre-Kindergarten</b>	<b>\$1,146,601</b>
<b>Total Instruction</b>	<b>\$206,272,134</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	7,514,612
200 Personnel Services - Employee Benefits	4,879,190
300 Purchased Professional and Technical Services	1,454,628
400 Purchased Property Services	29,146
500 Other Purchased Services	20,600
600 Supplies	148,198
800 Other Objects	99,784
<b>Total Support Services - Students</b>	<b>\$14,146,158</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	3,956,312
200 Personnel Services - Employee Benefits	3,059,370
300 Purchased Professional and Technical Services	2,384,276
400 Purchased Property Services	21,873
500 Other Purchased Services	56,579
600 Supplies	620,648
700 Property	3,000
800 Other Objects	27,610
<b>Total Support Services - Instructional Staff</b>	<b>\$10,129,668</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	7,233,511
200 Personnel Services - Employee Benefits	4,637,536
300 Purchased Professional and Technical Services	2,028,351
400 Purchased Property Services	97,691
500 Other Purchased Services	182,741
600 Supplies	147,946
700 Property	26,000
800 Other Objects	171,450
<b>Total Support Services - Administration</b>	<b>\$14,525,226</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,707,375
200 Personnel Services - Employee Benefits	1,233,188
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	3,000
500 Other Purchased Services	7,966
600 Supplies	41,295
800 Other Objects	3,295

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Pupil Health</b>	<b>\$3,009,119</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	1,447,510
200 Personnel Services - Employee Benefits	929,031
400 Purchased Property Services	93,920
500 Other Purchased Services	28,891
600 Supplies	58,095
800 Other Objects	43,620
<b>Total Support Services - Business</b>	<b>\$2,601,067</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	8,651,809
200 Personnel Services - Employee Benefits	6,009,629
300 Purchased Professional and Technical Services	166,520
400 Purchased Property Services	1,936,576
500 Other Purchased Services	651,672
600 Supplies	3,357,055
700 Property	240,000
800 Other Objects	18,075
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$21,031,336</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	4,140,368
200 Personnel Services - Employee Benefits	2,695,075
300 Purchased Professional and Technical Services	20,371
400 Purchased Property Services	146,740
500 Other Purchased Services	2,180,118
600 Supplies	1,148,133
700 Property	1,000,000
800 Other Objects	1,934
<b>Total Student Transportation Services</b>	<b>\$11,332,739</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	3,682,571
200 Personnel Services - Employee Benefits	2,661,997
300 Purchased Professional and Technical Services	707,633
400 Purchased Property Services	438,803
500 Other Purchased Services	304,066
600 Supplies	1,334,421
800 Other Objects	4,522
<b>Total Support Services - Central</b>	<b>\$9,134,013</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	132,179
800 Other Objects	950
<b>Total Other Support Services</b>	<b>\$133,129</b>
<b>Total Support Services</b>	<b>\$86,042,455</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	

## 2022-2023 Final General Fund Budget

LEA : 120481002 Bethlehem Area SD

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<u>Description</u>	<u>Amount</u>
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	1,838,153
200 Personnel Services - Employee Benefits	833,153
300 Purchased Professional and Technical Services	178,885
400 Purchased Property Services	76,933
500 Other Purchased Services	380,264
600 Supplies	353,345
700 Property	237,000
800 Other Objects	27,322
<b>Total Student Activities</b>	<b>\$3,925,055</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	12,900
200 Personnel Services - Employee Benefits	5,665
300 Purchased Professional and Technical Services	112,000
600 Supplies	69,028
<b>Total Community Services</b>	<b>\$199,593</b>
<b>3400 Scholarships and Awards</b>	
600 Supplies	1,000
<b>Total Scholarships and Awards</b>	<b>\$1,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$4,125,648</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	9,612,500
900 Other Uses of Funds	13,605,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$23,217,500</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	226,489
<b>Total Interfund Transfers - Out</b>	<b>\$226,489</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	3,000,000
<b>Total Budgetary Reserve</b>	<b>\$3,000,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$26,443,989</b>
<b>TOTAL EXPENDITURES</b>	<b>\$322,884,226</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	65,000,000	63,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	14,350,000	10,000,000
Other Capital Projects Fund	1,500,000	500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,400,000	1,000,000
Child Care Operations Fund	600,000	500,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	21,000,000	19,500,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	650,000	600,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$104,500,000</b>	<b>\$95,100,000</b>
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**Long-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$104,500,000</b>	<b>\$95,100,000</b>
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	234,900,000	219,775,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	5,900,000	5,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	58,990,000	60,990,000
0599 Other Noncurrent Liabilities	22,135,000	19,135,000
<b>Total General Fund</b>	<b>\$321,925,000</b>	<b>\$305,400,000</b>

**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

134,000

135,000

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	471,000	470,000
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$605,000</b>	<b>\$605,000</b>
<b>Child Care Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	206,100	208,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	275,600	280,000
0599 Other Noncurrent Liabilities		
<b>Total Child Care Operations Fund</b>	<b>\$481,700</b>	<b>\$488,000</b>
<b>Other Enterprise Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Internal Service Fund</b>		
<b>Private Purpose Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Private Purpose Trust Fund</b>		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$323,011,700</b>	<b>\$306,493,000</b>

**Short-Term Payables**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	34,000,000	36,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	150,000	150,000
Other Capital Projects Fund	5,500,000	6,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	240,000	260,000
Child Care Operations Fund	282,000	300,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	4,500,000	4,700,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	650,000	600,000
Other Agency Fund		
Permanent Fund		

<b>Total Short-Term Payables</b>	<b>\$45,322,000</b>	<b>\$48,010,000</b>
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<b>TOTAL INDEBTEDNESS</b>	<b>\$368,333,700</b>	<b>\$354,503,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	251,210
0820 Restricted Fund Balance	40,000
0830 Committed Fund Balance	16,000,000
0840 Assigned Fund Balance	8,000,000
0850 Unassigned Fund Balance	23,645,375
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$47,645,375</b>
<b>5900 Budgetary Reserve</b>	<b>3,000,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$50,936,585</b>