



BETHLEHEM
AREA SCHOOL DISTRICT

**2022-2023
Proposed
General Fund
Budget**



May 16, 2022



2022-2023 Budget
Executive Summary
May 16, 2022

Introduction and Background

Following another year of growth and a return to normalcy, we continue our work to progress emotionally, financially and academically. The resolve and steadfast dedication of our BASD school community can achieve anything when done in unity for a common purpose ... our students. The planning for the 2022-23 operating budget supports this work and our academic improvement plan. Our commitment to all student needs brought forward conservative fiscal planning in recognition of our community challenges.

Bethlehem Area School District (BASD) has developed an operating budget for the 2022-23 fiscal year leveraging the federal education stimulus funding. The receipt of federal stimulus funds allows us to continue academic remediation following a year of in-school learning to advance progress in our math and literacy programs, expand teacher training in reading and math strategies and provide the social and emotional supports for all students. Financial indicators also signal the strength of our economic community with strong local revenue. We are fortunate to have not lost local resources upon which our public schools so strongly rely. In fact, our local economy has grown resulting from a strong logistics sector and our proximity to east coast transportation hubs.

Given continued funding from the American Rescue Plan, the proposed operational budget is approximately 2.24% more than 2021-22 reflecting our conservative and targeted approach focused on student learning and supports. While BASD expects to receive \$51.1 million in federal ESSER funds, these one-time dollars are specifically targeted toward COVID relief and addressing learning loss. They are not to be used for backfilling any operational deficits for ongoing expenses that will remain into the future like mandated costs, utilities, baseline wages, etc.

The mandated 20% set aside for learning loss will be the primary focus of the upcoming federal spending. The chart below illustrates the baseline operational budget versus the academic, social and emotion recovery spending using the federal dollars in addition to our ongoing programs.

2022-23 Budget	GOB									Federal Stimulus Total	Grand Total	
	988 - GEER		990 - ESSER III			992 - ARP	994 - ARP ESSER	995 - ARP ESSER	996 - ARP ESSER			997 - ARP
	ATSI SEIM	989 - ESSER II	990 - ESSER III			IDEA	Learning Loss	Summer Pgms	After Schl Pgms	Homeless HCY		
Exp	\$ 316,481,110	\$ 55,707	\$ 728,899	\$ 3,945,247	\$ 481,597	\$ 849,207	\$ 1,227	\$ 291,232	\$ 50,000	\$ 6,403,116	\$ 322,884,226	
Instruction	\$ 204,322,091	\$ 55,707	\$ 287,414	\$ 663,030	\$ 303,580	\$ 418,853	\$ 1,227	\$ 220,232		\$ 1,950,043	\$ 206,272,134	
Student Svcs	\$ 81,660,382		\$ 441,485	\$ 3,282,217	\$ 178,017	\$ 430,354			\$ 50,000	\$ 4,382,073	\$ 86,042,455	
Other Svcs	\$ 4,054,648							\$ 71,000		\$ 71,000	\$ 4,125,648	
Facilities												
Transfers/Debt	\$ 26,443,989										\$ 26,443,989	
Rev	\$ (318,536,870)	\$ (55,707)	\$ (728,899)	\$ (1,889,487)	\$ (481,597)	\$ (849,207)	\$ (1,227)	\$ (291,232)	\$ (50,000)	\$ (4,347,356)	\$ (322,884,226)	
Local	\$ (216,863,559)				\$ (481,597)					\$ (481,597)	\$ (217,345,156)	
State	\$ (92,649,862)										\$ (92,649,862)	
Federal	\$ (6,918,449)	\$ (55,707)	\$ (728,899)	\$ (1,889,487)		\$ (849,207)	\$ (1,227)	\$ (291,232)	\$ (50,000)	\$ (3,865,759)	\$ (10,784,208)	
Other/Fund Bal	\$ (2,105,000)										\$ (2,105,000)	
Grand Total	\$ (2,055,760)	\$ -	\$ -	\$ 2,055,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,055,760	\$ -	

The infusion of \$4.3 million continues supports for tutoring, after school and summer ramp up programs to assist students to provide needed skill development and reinforcement of core skills. These offerings are open to all students with focused programs designed for our special needs population and English Language Learners. Math and literacy coaches will remain embedded in classrooms to support student continued academic growth and achievement.

Training will be provided for our staff with targeted coaching in math and literacy along with a Multi-Tiered System of Supports (MTSS) for social and emotional student support. Social Emotional coaches will also directly support students and our community schools are extending this work with students and families to position them for maximum learning potential. Our work on diversity, equity and inclusion for all learners continues to ensure that every student receives the individual supports needed to succeed personally and academically.

The proposed final budget includes \$316.5 million for ongoing programs with \$6.4 million for academic recovery and other learning supports such as technology upgrades, hot spots and Wi-Fi connectivity for use at home for a total annual budget of \$322.9 million. The use of federal stimulus funds is intentionally tapered by -44% in this fiscal plan to reduce reliance on these one-time resources. This represents approximately 4% increase in ongoing programs and a 2.24% overall increase from the 2020-21 budget of \$302 million. The increase in mandated costs of pension (+\$2.1M), charter schools (+\$1M) and special education (+1M) are included in the operational increase. The growth in these largest mandates have continued to outpace the growth in BASD operating costs for many years.

For 2022-23, Governor Wolf has proposed a very aggressive education funding budget that includes increases to Basic and Special Education subsidies as well as continuation of the Level Up funding for the 100 most underfunded districts. BASD has assumed in this proposal that we would receive 50% of the special education and level up subsidies as well as 20% of the proposed basic education funds. If the final PA budget is not as generous to public schools, then the proposed increased subsidy will be funded by use of district reserves or fund balance. This budget proposal does not anticipate any increase in the tax levy outside of the multi-county rebalancing.

Our annual budget also supports tuition payments to other outside programs such as Bethlehem Area Vocational Technical School at \$7 million, Northampton Community College at \$2.5 million and Colonial Intermediate Unit at \$15.6 million. Our tuition to charter schools is \$34.9 million which is more than the entire operating budget for 44% of PA public schools.

Additionally, the District's *Built by Bethlehem Roadmap* identifies four components necessary for student success: Organizational, Academic, Student Services and School Community/Culture. This "comprehensive" school experience is critical to our mission as a public school and guided our efforts throughout the budget process.

Conclusion

The 2022-23 BASD budget balances educational needs with financial/economic realities. This proposed final budget is designed to protect core educational programs while providing much needed academic and emotional supports. We continue to educate the whole child through student engagement, personal skill development and stretch learning that prepares our students to be productive graduates in whatever career or educational path they chose. The bottom line is that pension and charter school tuition costs are the greatest threat to the financial stability of the district. Ultimately, policy level issues such as the charter school funding formula that protects and increases funding to charter schools while public schools struggle with reduced local revenues must be solved at the state level. In the meantime, local school districts are forced to cut programs and raise taxes to maintain responsible educational programs for the greatest majority of students who are the future. We look forward to fostering our students' success as we continue to meet their instructional and emotional needs in 2022-23.

Bethlehem Area School District
2022-23 Budget
At A Glance
May 16, 2022

	2020-21 Actual	2021-22 Budget	2022-23 Budget March 2022	2022-23 Budget Apr 2022	2022-23 Budget May 2022	Dollar Change	Percentage Change
Revenues:							
Local	\$210,530,703	\$211,966,851	\$218,596,612	\$218,596,612	\$217,345,156	\$5,378,305	2.54%
State	\$77,791,609	\$80,788,195	\$93,832,777	\$91,425,441	\$92,649,862	\$11,861,667	14.68%
Other	\$38,024	\$4,576,478	\$2,105,000	\$2,105,000	\$2,105,000	(\$2,471,478)	-54.00%
Federal	\$10,924,238	\$18,489,397	\$2,844,916	\$10,784,208	\$10,784,208	(\$7,705,189)	-41.67%
Total Revenue	\$299,284,574	\$315,820,921	\$317,379,305	\$322,911,261	\$322,884,226	\$7,063,305	2.24%
Expenditures:							
Instruction	\$129,355,532	\$136,266,891	\$140,035,609	\$141,474,262	\$142,381,175	\$6,114,284	4.49%
Support Services	\$62,441,468	\$71,153,821	\$71,761,087	\$72,509,215	\$72,626,538	\$1,472,717	2.07%
Non-Instr Svcs	\$2,524,074	\$2,903,795	\$3,513,498	\$3,515,498	\$3,515,498	\$611,703	21.07%
Facilities	\$541,717	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Svc/Transfers	\$25,665,508	\$30,666,456	\$26,717,500	\$27,586,731	\$26,443,989	(\$4,222,467)	-13.77%
BASD	\$220,528,299	\$240,990,963	\$242,027,694	\$245,085,706	\$244,967,200	\$3,976,237	1.65%
PSERS	\$37,405,432	\$40,891,358	\$42,439,201	\$42,897,542	\$42,989,013	\$2,097,655	5.13%
CHARTER SCHOOLS	\$33,587,964	\$33,938,600	\$34,928,013	\$34,928,013	\$34,928,013	\$989,413	2.92%
Total Expenditures	\$291,521,695	\$315,820,921	\$319,394,908	\$322,911,261	\$322,884,226	\$7,063,305	2.24%
Revenue/Expenditure GAP (R/E-GAP)			\$2,015,603	\$0	\$0	0.00%	
Less PSERS			\$1,547,843	\$2,006,184	\$2,097,655	0.65%	
Less Charter Schools			\$989,413	\$989,413	\$989,413	0.31%	
Net Operational Gap			(\$521,653)	(\$2,995,597)	(\$3,087,068)	-0.16%	

However, BASD cannot raise tax millage above the Act 1 Index.

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

2021-22 Budget Cost Drivers

Salaries	\$5,232,700
Technology	\$2,629,898
PSERS	\$2,006,184
Equipment Replacements	\$1,148,266
Charter Schools	\$989,413
Debt Service	(\$1,748,956)
BEF/SEF/Level Up New Revenue	(\$9,460,653)
General Operations	(\$796,852)
Net Deficit Remaining	\$0

2022-23 PROPOSED GENERAL FUND BUDGET

Expenditure Summary by Functional Area

May 16, 2022

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	20-21 ACTUAL	21-22 BUDGET	22-23 BUDGET	VARIANCE	% CHANGE	<u>% of</u> <u>BUDGET</u>
1100 Regular Instruction	\$131,284,349	\$137,216,690	\$145,261,719	\$8,045,029	5.86%	44.99%
1200 Special Education	\$44,377,034	\$46,326,747	\$47,333,273	\$1,006,526	2.17%	14.66%
1300 Vocational Education	\$7,936,717	\$7,374,004	\$7,016,786	(\$357,218)	-4.84%	2.17%
1400 Other Instructional Programs	\$1,239,319	\$2,909,581	\$2,698,159	(\$211,422)	-7.27%	0.84%
1500 Non Public Programs	\$316,352	\$333,602	\$273,000	(\$60,602)	-18.17%	0.08%
1600 Community College	\$2,440,633	\$2,467,899	\$2,522,596	\$54,697	2.22%	0.78%
1700 Dual Enrollment	\$21,675	\$20,000	\$20,000		0.00%	0.01%
1800 Pre-Kindergarten Programs	\$917,459	\$1,081,072	\$1,146,601	\$65,529	6.06%	0.36%
Total Instruction	\$188,533,538	\$197,729,595	\$206,272,134	\$8,542,539	4.32%	63.88%
2100 Student Services	\$11,397,059	\$13,001,310	\$14,146,158	\$1,144,848	8.81%	4.38%
2200 Support Services Instructional S	\$9,700,421	\$10,253,533	\$10,129,668	(\$123,865)	-1.21%	3.14%
2300 Administrative Services	\$12,920,134	\$14,123,503	\$14,525,226	\$401,723	2.84%	4.50%
2400 Medical Services	\$2,803,777	\$3,047,021	\$3,009,119	(\$37,902)	-1.24%	0.93%
2500 Fiscal Services	\$2,284,737	\$2,454,023	\$2,601,067	\$147,044	5.99%	0.81%
2600 Operation & Maintenance Svcs	\$18,625,397	\$21,206,682	\$21,031,336	(\$175,346)	-0.83%	6.51%
2700 Pupil Transportation	\$8,076,674	\$11,012,508	\$11,332,739	\$320,231	2.91%	3.51%
2800 Support Services Central	\$7,832,199	\$8,743,011	\$9,134,013	\$391,002	4.47%	2.83%
2900 IU Services	\$131,399	\$131,446	\$133,129	\$1,683	1.28%	0.04%
Total Support Services	\$73,771,797	\$83,973,037	\$86,042,455	\$2,069,418	2.46%	26.65%
3200 Student Activities	\$2,831,360	\$3,314,652	\$3,925,055	\$610,403	18.42%	1.22%
3300 Community Services	\$177,379	\$136,581	\$199,593	\$63,012	46.14%	0.06%
3400 Scholarships & Awards	\$396	\$600	\$1,000	\$400	66.67%	0.00%
Total Non Instructional	\$3,009,136	\$3,451,833	\$4,125,648	\$673,815	19.52%	1.28%
4400 Arch & Eng-Improvements	\$352,637					
4600 Bldg Improvement	\$189,079					
Total Facilities Construction & Improvement	\$541,717					
5100 Debt Service	\$22,665,508	\$24,966,456	\$23,217,500	(\$1,748,956)	-7.01%	7.19%
5200 Fund Transfers-Athletic & Capit	\$3,000,000		\$226,489	\$226,489		0.07%
5900 Budgetary Reserve		\$5,700,000	\$3,000,000	(\$2,700,000)	-47.37%	0.93%

<u>DESCRIPTION</u>	<u>20-21 ACTUAL</u>	<u>21-22 BUDGET</u>	<u>22-23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
Total Debt & Transfers	\$25,665,508	\$30,666,456	\$26,443,989	(\$4,222,467)	-13.77%	8.19%
<u>Grand Total:</u>	\$291,521,695	\$315,820,921	\$322,884,226	\$7,063,305	2.24%	

2022-23 PROPOSED GENERAL FUND BUDGET

Expenditures by Functional Area - Expanded View

May 16, 2022

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>20-21 ACTUAL</u>	<u>21-22 BUDGET</u>	<u>22-23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
1000 <i>Instruction: Instruction includes all those activities dealing directly with the interaction between teachers and students and related costs, which can be directly attributed to a program of instruction. Included here are the activities of aides or classroom assistance of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process.</i>						
1110 Regular Instruction	\$118,516,301	\$123,195,175	\$131,652,276	\$8,457,101	6.86%	40.77%
1134 Family & Consumer Science	\$1,058,824	\$1,148,546	\$1,187,001	\$38,455	3.35%	0.37%
1135 Industrial Arts	\$1,000,521	\$946,845	\$990,795	\$43,950	4.64%	0.31%
1136 Business Education	\$2,858,891	\$2,909,863	\$4,196,784	\$1,286,921	44.23%	1.30%
1137 Technology Education	\$1,019,599	\$547,376	\$959,040	\$411,664	75.21%	0.30%
1190 Fed Pgm Instr	\$6,830,213	\$8,468,885	\$6,275,823	(\$2,193,062)	-25.90%	1.94%
1100 Regular Instruction	\$131,284,349	\$137,216,690	\$145,261,719	\$8,045,029	5.86%	44.99%
1211 Life Skills Support	\$2,180,635	\$2,003,478	\$2,158,364	\$154,886	7.73%	0.67%
1221 Hearing Impaired	\$401,286	\$664,677	\$1,857,062	\$1,192,385	179.39%	0.58%
1224 Visually Impaired	\$21,601	\$76,975	\$600,617	\$523,642	680.28%	0.19%
1225 Speech & Language	\$1,589,878	\$2,078,130	\$1,718,422	(\$359,708)	-17.31%	0.53%
1231 Emotional Support	\$5,749,710	\$7,331,038	\$6,719,200	(\$611,838)	-8.35%	2.08%
1233 Autistic Support	\$5,398,128	\$4,842,500	\$3,818,395	(\$1,024,105)	-21.15%	1.18%
1241 Learning Support	\$16,093,584	\$16,074,584	\$16,715,847	\$641,263	3.99%	5.18%
1243 Gifted Svcs	\$1,041,999	\$1,058,383	\$1,057,704	(\$679)	-0.06%	0.33%
1260 Physical Support	\$198,106	\$1,087,049	\$1,172,207	\$85,158	7.83%	0.36%
1270 Early Intervention	\$929,611	\$627,174	\$675,661	\$48,487	7.73%	0.21%
1280 Early Intervention	\$108,984	\$91,359	\$90,815	(\$544)	-0.60%	0.03%
1290 Other Special Education	\$10,663,511	\$10,391,400	\$10,748,979	\$357,579	3.44%	3.33%
1200 Special Education	\$44,377,034	\$46,326,747	\$47,333,273	\$1,006,526	2.17%	14.66%
1390 Vocational Education	\$7,936,717	\$7,374,004	\$7,016,786	(\$357,218)	-4.84%	2.17%
1300 Vocational Education	\$7,936,717	\$7,374,004	\$7,016,786	(\$357,218)	-4.84%	2.17%
1420 Summer School	\$305,167	\$1,466,440	\$992,388	(\$474,052)	-32.33%	0.31%
1430 Homebound Education	\$89,590	\$171,670	\$222,427	\$50,757	29.57%	0.07%
1441 Court Placed Tuition	\$64,141	\$77,921	\$77,921		0.00%	0.02%
1442 Alternative Education	\$568,871	\$551,125	\$976,125	\$425,000	77.11%	0.30%
1450 After School Instr	\$211,265	\$642,425	\$429,298	(\$213,127)	-33.18%	0.13%
1490 Other Instructional Pgms	\$285		\$0			
1400 Other Instructional Programs	\$1,239,319	\$2,909,581	\$2,698,159	(\$211,422)	-7.27%	0.84%
1500 Non Public Pgms	\$316,352	\$333,602	\$273,000	(\$60,602)	-18.17%	0.08%

<u>DESCRIPTION</u>	<u>20-21 ACTUAL</u>	<u>21-22 BUDGET</u>	<u>22-23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
1500 Non Public Programs	\$316,352	\$333,602	\$273,000	(\$60,602)	-18.17%	0.08%
1693 Community College	\$2,440,633	\$2,467,899	\$2,522,596	\$54,697	2.22%	0.78%
1600 Community College	\$2,440,633	\$2,467,899	\$2,522,596	\$54,697	2.22%	0.78%
1700 Dual Enrollment	\$21,675	\$20,000	\$20,000		0.00%	0.01%
1700 Dual Enrollment	\$21,675	\$20,000	\$20,000		0.00%	0.01%
1801 Pre-Kindergarten Instruction	\$865,149	\$1,031,286	\$1,067,332	\$36,046	3.50%	0.33%
1802 Pre-Kindergarten Admin	\$46,103	\$44,386	\$67,769	\$23,383	52.68%	0.02%
1805 Pre-Kindergarten Food		\$600	\$0	(\$600)	-100.00%	
1806 Pre-Kindergarten Prof Development	\$6,207	\$4,800	\$11,500	\$6,700	139.58%	0.00%
1800 Pre-Kindergarten Programs	\$917,459	\$1,081,072	\$1,146,601	\$65,529	6.06%	0.36%
Total Instruction	\$188,533,538	\$197,729,595	\$206,272,134	\$8,542,539	4.32%	63.88%
2000	<i>Support Services: Support Services are those services that provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist as adjuncts to support the fulfillment of the objectives of instruction, community services, and enterprise programs.</i>					
2111 Student Services Supervisor	\$111,553	\$113,200	\$116,452	\$3,252	2.87%	0.04%
2119 Pupil Svcs	\$511,052	\$524,583	\$833,630	\$309,047	58.91%	0.26%
2120 Guidance	\$7,081,173	\$7,342,258	\$7,728,880	\$386,622	5.27%	2.39%
2130 Attendance	\$347,059	\$379,588	\$313,139	(\$66,449)	-17.51%	0.10%
2140 Psychological Svcs	\$1,646,027	\$1,719,882	\$1,845,339	\$125,457	7.29%	0.57%
2160 Social Work Svcs	\$1,287,993	\$2,457,529	\$2,833,173	\$375,644	15.29%	0.88%
2170 Child Acctg	\$412,201	\$464,270	\$475,545	\$11,275	2.43%	0.15%
2100 Student Services	\$11,397,059	\$13,001,310	\$14,146,158	\$1,144,848	8.81%	4.38%
2220 Tech Support	\$110,718	\$145,436	\$195,819	\$50,383	34.64%	0.06%
2230 Educ Television	\$139,865	\$143,893	\$145,425	\$1,532	1.06%	0.05%
2240 Computer Asst. Instr	\$1,057,167	\$1,108,978	\$1,135,094	\$26,116	2.35%	0.35%
2250 Library	\$2,218,582	\$2,256,899	\$2,234,783	(\$22,116)	-0.98%	0.69%
2260 Curriculum & Instr Svcs	\$1,217,506	\$1,385,072	\$1,641,766	\$256,694	18.53%	0.51%
2269 Special Education	\$1,253,803	\$1,381,645	\$1,326,997	(\$54,648)	-3.96%	0.41%
2271 Staff Development-Certified	\$3,636,165	\$3,768,987	\$3,381,918	(\$387,069)	-10.27%	1.05%
2272 Staff Dev - Instr Non Cert	\$64,189	\$62,623	\$67,416	\$4,793	7.65%	0.02%
2280 Non Public Support Svcs	\$2,428		\$0			
2290 Other Instr Staff Svcs			\$450	\$450		0.00%
2200 Support Services Instructional St	\$9,700,421	\$10,253,533	\$10,129,668	(\$123,865)	-1.21%	3.14%
2310 Board Svcs	\$139,547	\$169,035	\$192,668	\$23,633	13.98%	0.06%
2320 Board Treasurer	\$188	\$200	\$200		0.00%	0.00%
2330 Tax Collection	\$1,192,383	\$1,662,346	\$1,705,360	\$43,014	2.59%	0.53%
2340 Negotiations Svcs	\$578	\$2,500	\$2,500		0.00%	0.00%
2350 Legal Svcs	\$446,703	\$584,900	\$637,600	\$52,700	9.01%	0.20%
2360 Superintendent's Office	\$542,524	\$559,036	\$585,587	\$26,551	4.75%	0.18%
2370 Community Relations	\$120,435	\$130,598	\$164,658	\$34,060	26.08%	0.05%

<u>DESCRIPTION</u>	<u>20-21 ACTUAL</u>	<u>21-22 BUDGET</u>	<u>22-23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2380 Principal's Office	\$10,349,329	\$10,944,166	\$11,159,062	\$214,896	1.96%	3.46%
2390 Graduation Activities	\$128,447	\$70,722	\$77,591	\$6,869	9.71%	0.02%
2300 Administrative Services	\$12,920,134	\$14,123,503	\$14,525,226	\$401,723	2.84%	4.50%
2419 Nursing Supervisor	\$182,322	\$197,225	\$169,372	(\$27,853)	-14.12%	0.05%
2420 Medical Svcs	\$2,170	\$11,000	\$4,000	(\$7,000)	-63.64%	0.00%
2430 Dental Svcs	\$3,749	\$12,200	\$7,000	(\$5,200)	-42.62%	0.00%
2440 Nursing Svcs	\$2,370,626	\$2,544,019	\$2,573,857	\$29,838	1.17%	0.80%
2450 Non Public Nursing Svcs	\$235,459	\$246,577	\$233,890	(\$12,687)	-5.15%	0.07%
2490 Other Health Svcs	\$9,450	\$36,000	\$21,000	(\$15,000)	-41.67%	0.01%
2400 Medical Services	\$2,803,777	\$3,047,021	\$3,009,119	(\$37,902)	-1.24%	0.93%
2511 Fiscal Services	\$388,619	\$409,902	\$418,580	\$8,678	2.12%	0.13%
2513 Rec/Disbursement of Funds	\$358,203	\$401,067	\$563,803	\$162,736	40.58%	0.17%
2514 Payroll Services	\$355,901	\$386,549	\$321,083	(\$65,466)	-16.94%	0.10%
2515 Accounting Services	\$111,566	\$227,346	\$117,765	(\$109,581)	-48.20%	0.04%
2516 Internal Auditing Services	\$186,699	\$111,852	\$222,134	\$110,282	98.60%	0.07%
2519 Fiscal Services Other	\$342,699	\$355,307	\$389,671	\$34,364	9.67%	0.12%
2520 Purchasing Svcs	\$91,329	\$94,401	\$119,558	\$25,157	26.65%	0.04%
2530 Warehouse & Distribution Svcs	\$209,363	\$208,090	\$214,886	\$6,796	3.27%	0.07%
2540 Printing Svcs	\$240,359	\$259,509	\$233,587	(\$25,922)	-9.99%	0.07%
2500 Fiscal Services	\$2,284,737	\$2,454,023	\$2,601,067	\$147,044	5.99%	0.81%
2611 Operations Spvr	\$324,650	\$308,145	\$321,161	\$13,016	4.22%	0.10%
2619 Maintenance Spvr	\$435,681	\$577,189	\$579,050	\$1,861	0.32%	0.18%
2620 Facility Svcs	\$15,696,049	\$18,079,993	\$17,974,493	(\$105,500)	-0.58%	5.57%
2630 Grounds Svcs	\$1,035,371	\$881,940	\$878,337	(\$3,603)	-0.41%	0.27%
2640 Equipment Svcs-Maintenance	\$1,945		\$0			
2650 Vehicle Svcs	\$137,984	\$160,363	\$172,500	\$12,137	7.57%	0.05%
2660 Security Svcs	\$993,716	\$1,199,052	\$1,105,795	(\$93,257)	-7.78%	0.34%
2600 Operation & Maintenance Svcs	\$18,625,397	\$21,206,682	\$21,031,336	(\$175,346)	-0.83%	6.51%
2719 Pupil Transp Mgmt	\$816,516	\$962,170	\$843,177	(\$118,993)	-12.37%	0.26%
2720 Pupil Transportation	\$4,312,348	\$7,412,279	\$7,082,272	(\$330,007)	-4.45%	2.19%
2730 Crossing Guards	\$799,723	\$1,122,862	\$959,724	(\$163,138)	-14.53%	0.30%
2740 Vehicle Maint Svcs	\$1,077,266	\$1,515,017	\$2,447,386	\$932,369	61.54%	0.76%
2750 Non Public Transportation	\$1,070,822	\$180	\$180		0.00%	0.00%
2700 Pupil Transportation	\$8,076,674	\$11,012,508	\$11,332,739	\$320,231	2.91%	3.51%
2818 Technology Svcs	\$3,489,729	\$3,568,598	\$3,396,303	(\$172,295)	-4.83%	1.05%
2821 Information Technology	\$304,371	\$315,145	\$330,571	\$15,426	4.89%	0.10%
2823 Community Relations	\$212,901	\$258,823	\$179,794	(\$79,029)	-30.53%	0.06%
2831 Personnel Svcs Supervisor	\$375,391	\$367,953	\$399,736	\$31,783	8.64%	0.12%
2832 Recruitment & Placement Svcs	\$200,448	\$215,274	\$274,984	\$59,710	27.74%	0.09%
2833 Staff Accounting Svcs	\$587,080	\$595,740	\$853,506	\$257,766	43.27%	0.26%
2834 Staff Dev-Non Instr Certified	\$343,551	\$671,896	\$590,640	(\$81,256)	-12.09%	0.18%

DESCRIPTION	20-21 ACTUAL	21-22 BUDGET	22-23 BUDGET	VARIANCE	% CHANGE	% of BUDGET
2835 Staff Health Svcs	\$279,409	\$227,040	\$307,625	\$80,585	35.49%	0.10%
2836 Staff Dev-Non Cert Non Instr	\$245,148	\$447,724	\$564,260	\$116,536	26.03%	0.17%
2840 Data Processing	\$1,464,204	\$1,775,397	\$1,821,344	\$45,947	2.59%	0.56%
2850 State & Federal Liaison	\$329,967	\$299,421	\$415,250	\$115,829	38.68%	0.13%
2800 Support Services Central	\$7,832,199	\$8,743,011	\$9,134,013	\$391,002	4.47%	2.83%
2910 IU Services	\$131,399	\$131,446	\$133,129	\$1,683	1.28%	0.04%
2900 IU Services	\$131,399	\$131,446	\$133,129	\$1,683	1.28%	0.04%
Total Support Services	\$73,771,797	\$83,973,037	\$86,042,455	\$2,069,418	2.46%	26.65%
3000 <i>Non Instructional: Activities concerned with providing non-instructional services to students, staff or the community.</i>						
3210 Student Activities	\$504,321	\$457,359	\$892,562	\$435,203	95.16%	0.28%
3250 Athletics	\$2,327,039	\$2,857,293	\$3,032,493	\$175,200	6.13%	0.94%
3200 Student Activities	\$2,831,360	\$3,314,652	\$3,925,055	\$610,403	18.42%	1.22%
3300 Comm Svcs/Crossing Guards	\$177,379	\$136,581	\$199,593	\$63,012	46.14%	0.06%
3300 Community Services	\$177,379	\$136,581	\$199,593	\$63,012	46.14%	0.06%
3400 Scholarships & Awards	\$396	\$600	\$1,000	\$400	66.67%	0.00%
3400 Scholarships & Awards	\$396	\$600	\$1,000	\$400	66.67%	0.00%
Total Non Instructional	\$3,009,136	\$3,451,833	\$4,125,648	\$673,815	19.52%	1.28%
4000 <i>Facilities Construction & Improvement: Capital Facilities Acquisition, Construction and Improvements are capital expenditures incurred to purchase land, buildings, service systems and built-in equipment. Expenditures include the initial purchase of land and buildings; construction; remodeling, additions and improvements to buildings; initial installation, replacement or extension of service systems; and other built-in equipment, as well as improvement to sites, and activities related to all of the above.</i>						
4400 Arch & Eng-Imprv	\$352,637		\$0			
4400 Arch & Eng-Improvements	\$352,637		\$0			
4600 Bldg Improvement	\$189,079		\$0			
4600 Bldg Improvement	\$189,079		\$0			
Total Facilities Construction & Improvement	\$541,717	\$0	\$0	\$0	0.00%	
5000 <i>Debt & Transfers: This category includes current debt service expenditures and other expenses (expenditures and other financing uses). Other financing uses represent the disbursement of governmental funds not classified in other functional areas that require budgetary and accounting control. These include the refunding of debt and transfers of monies from one fund to another and to component units. Other expenditures recorded to this account series include refunds of prior period receipts and revenues, and current debt service expenditures.</i>						
5110 Debt Service	\$22,655,426	\$24,816,456	\$23,217,500	(\$1,598,956)	-6.44%	7.19%
5130 Refund Prior Yr Receipts	\$10,081	\$150,000	\$0	(\$150,000)	-100.00%	
5100 Debt Service	\$22,665,508	\$24,966,456	\$23,217,500	(\$1,748,956)	-7.01%	7.19%
5230 Capital Projects Fund Transfer	\$3,000,000		\$226,489	\$226,489		0.07%
5200 Fund Transfers-Athletic & Capital	\$3,000,000		\$226,489	\$226,489		0.07%
5900 Budgetary Reserve		\$5,700,000	\$3,000,000	(\$2,700,000)	-47.37%	0.93%

<u>DESCRIPTION</u>	<u>20-21 ACTUAL</u>	<u>21-22 BUDGET</u>	<u>22-23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
5900 Budgetary Reserve		\$5,700,000	\$3,000,000	(\$2,700,000)	-47.37%	0.93%
Total Debt & Transfers	\$25,665,508	\$30,666,456	\$26,443,989	(\$4,222,467)	-13.77%	8.19%
<u>Grand Total:</u>	\$291,521,695	\$315,820,921	\$322,884,226	\$7,063,305	2.24%	

2022-23 PROPOSED GENERAL FUND BUDGET

Revenue

This is a summary of the anticipated revenues for the district by revenue source and further grouped by local, state and federal sources.

May 16, 2022

<u>DESCRIPTION</u>	<u>20-21 ACTUAL</u>	<u>21-22 BUDGET</u>	<u>22-23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
<u>Local Revenue</u>						
6111 Current Real Estate Taxes	\$172,691,117	\$177,279,227	\$177,838,539	\$559,312	0.32%	55.08%
6112 Interim Real Estate Taxes	\$1,267,384	\$1,500,000	\$1,100,000	(\$400,000)	-26.67%	0.34%
6113 Public Utility Realty Tax	\$191,844	\$182,000	\$193,500	\$11,500	6.32%	0.06%
6114 Payments In Lieu Of Taxes	\$430,775	\$325,000	\$450,000	\$125,000	38.46%	0.14%
6120 Per Capita Tax Sec 679	\$249,036	\$244,392	\$251,700	\$7,308	2.99%	0.08%
6141 Per Capita Tax Act 511	\$249,036	\$244,392	\$251,700	\$7,308	2.99%	0.08%
6143 Emergency Tax	\$328,857	\$348,000	\$342,000	(\$6,000)	-1.72%	0.11%
6151 Earned Income Tax	\$16,046,779	\$15,146,690	\$18,027,604	\$2,880,914	19.02%	5.58%
6153 Real Estate Transfer Tax	\$3,708,377	\$3,895,000	\$4,000,000	\$105,000	2.70%	1.24%
6157 Mercantile Tax	\$4,875,422	\$3,924,985	\$4,700,000	\$775,015	19.75%	1.46%
6411 Delinquent Real Estate Tx	\$5,131,088	\$4,432,000	\$4,432,000		0.00%	1.37%
6420 Delinquent Per Capita Taxes	\$442,020	\$140,000	\$282,000	\$142,000	101.43%	0.09%
6457 Delinquent Mercantile Tax	\$794,353	\$650,000	\$500,000	(\$150,000)	-23.08%	0.15%
6510 Earnings On Investments	\$98,711	\$115,000	\$85,000	(\$30,000)	-26.09%	0.03%
6530 Gains or Losses on Sale of			\$75,000	\$75,000		0.02%
6710 Admissions		\$110,000	\$110,000		0.00%	0.03%
6740 Student Fees	\$18,373	\$63,000	\$41,000	(\$22,000)	-34.92%	0.01%
6750 Student Activity Special Events	\$3,925	\$2,850	\$3,900	\$1,050	36.84%	0.00%
6832 Fed IDEA Rev Pass Thru	\$2,078,237	\$2,092,226	\$2,077,866	(\$14,360)	-0.69%	0.64%
6833 Fed ARP IDEA Rev Pass Thru			\$481,597	\$481,597		0.15%
6837 Fed CARES Rev Pass Thru	\$98,715		\$0			0.00%
6910 Rent From Sch Facilities	\$208,022	\$149,350	\$260,000	\$110,650	74.09%	0.08%
6920 Contributions/Donations	\$293,357	\$296,200	\$813,000	\$516,800	174.48%	0.25%
6942 Summer School Tuition	\$960		\$0			0.00%
6944 Tuition Other PA LEAs	\$336,975	\$268,750	\$340,000	\$71,250	26.51%	0.11%
6970 Service Revenue		\$300,000	\$300,000		0.00%	0.09%
6981 Community Svc Activities	\$13,148	\$2,750	\$3,750	\$1,000	36.36%	0.00%
6991 Refund Prior Year Exp	\$751,077	\$100,000	\$150,000	\$50,000	50.00%	0.05%
6999 Misc Revenue	\$222,615	\$155,039	\$235,000	\$79,961	51.57%	0.07%
Total Local Revenue	\$210,530,203	\$211,966,851	\$217,345,156	\$5,378,305	2.54%	67.31%
7111 Basic Educ Funding	\$33,971,837	\$33,971,899	\$42,782,903	\$8,811,004	25.94%	13.25%
7112 State Share Social Security	\$3,853,481	\$4,174,018	\$4,664,895	\$490,877	11.76%	1.44%
7160 Tuition-Sec 1305 & 1306	\$556,705	\$440,000	\$500,000	\$60,000	13.64%	0.15%
7250 Migratory Children	\$1,120	\$400	\$0	(\$400)	-100.00%	0.00%
7271 Special Education	\$8,153,348	\$8,025,728	\$8,675,377	\$649,649	8.09%	2.69%
7292 Pre-K Counts	\$863,394	\$1,050,000	\$1,050,000		0.00%	0.33%
7311 Transportation Subsidy	\$1,747,993	\$1,750,210	\$1,825,381	\$75,171	4.29%	0.57%
7312 Transportation Subsidy NP	\$1,343,265	\$1,016,400	\$1,217,461	\$201,061	19.78%	0.38%

<u>DESCRIPTION</u>	<u>20-21 ACTUAL</u>	<u>21-22 BUDGET</u>	<u>22-23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
7320 Rental/Sinking Fund Reimb	\$1,563,138	\$1,613,392	\$1,815,597	\$202,205	12.53%	0.56%
7330 Medical & Dental Svcs	\$319,848	\$321,000	\$321,000		0.00%	0.10%
7340 Homestead Prop Tax Relief	\$4,765,368	\$4,761,078	\$5,994,131	\$1,233,053	25.90%	1.86%
7361 Safe Schools PCCD	\$107,542		\$0			0.00%
7369 Safe Schools Training Grant		\$25,000	\$0	(\$25,000)	-100.00%	0.00%
7505 Ready to Learn Grant	\$1,797,733	\$1,797,733	\$1,797,733		0.00%	0.56%
7599 DCED Grants	\$117,454	\$1,395,658	\$1,370,658	(\$25,000)	-1.79%	0.42%
7820 State Share Retirement	\$18,629,384	\$20,445,679	\$20,634,726	\$189,047	0.92%	6.39%
Total	\$77,791,609	\$80,788,195	\$92,649,862	\$11,861,667	14.68%	28.69%
<u>Federal Revenue</u>						
8110 Pmts Federally Impacted Areas PL	\$65,074	\$55,000	\$60,000	\$5,000	9.09%	0.02%
8514 Title 1 Reading First	\$4,638,322	\$4,694,093	\$4,673,774	(\$20,319)	-0.43%	1.45%
8515 NCLB Title II	\$606,855	\$597,298	\$563,885	(\$33,413)	-5.59%	0.17%
8516 NCLB Title III	\$245,496	\$198,738	\$205,825	\$7,087	3.57%	0.06%
8517 NCLB Title IV	\$236,110	\$326,539	\$342,384	\$15,845	4.85%	0.11%
8580 Child Care And Development Block	\$190,295	\$164,581	\$164,581		0.00%	0.05%
8741 CARES Grant	\$3,160,157		\$0			0.00%
8742 CARES GEER Special Education	\$586,289	\$97,269	\$55,707	(\$41,562)	-42.73%	0.02%
8743 ESSER II		\$2,561,576	\$728,899	(\$1,832,677)	-71.54%	0.23%
8744 ESSER III		\$6,882,303	\$1,889,487	(\$4,992,816)	-72.55%	0.59%
8746 ARP Stimulus		\$1,000,000	\$0	(\$1,000,000)	-100.00%	0.00%
8749 PCCD COVID Schl Safety Grant	\$749,125		\$0			0.00%
8751 ARP ESSER Learning Loss			\$849,207	\$849,207		0.26%
8752 ARP ESSER Summer Programs		\$500,000	\$1,227	(\$498,773)	-99.75%	0.00%
8753 ARP ESSER Afterschool Programs		\$500,000	\$291,232	(\$208,768)	-41.75%	0.09%
8754 ARP ESSER Homeless Funds (ARP-			\$50,000	\$50,000		0.02%
8810 ACCESS Reimbursement	\$348,369	\$800,000	\$800,000		0.00%	0.25%
8820 ACCESS Health-Related Transp &	\$98,147	\$112,000	\$108,000	(\$4,000)	-3.57%	0.03%
Total Federal Revenue	\$10,924,238	\$18,489,397	\$10,784,208	(\$7,705,189)	-41.67%	3.34%
<u>Other Revenue</u>						
9400 Sale Of Equipment		\$80,000	\$80,000		0.00%	0.02%
9910 Fund Balance Revenue		\$4,496,478	\$2,000,000	(\$2,496,478)	-55.52%	0.62%
9990 Insurance Recoveries	\$38,024		\$25,000	\$25,000		0.01%
Total Other Revenue	\$38,024	\$4,576,478	\$2,105,000	(\$2,471,478)	-54.00%	0.65%
<u>Grand Total:</u>	\$299,284,074	\$315,820,921	\$322,884,226	\$7,063,305	2.24%	

2022-23 PROPOSED GENERAL FUND BUDGET

Expenditures by Major Category

May 16, 2022

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>20-21 ACTUAL</u>	<u>21-22 BUDGET</u>	<u>22-23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
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100: Gross salaries paid to employees of the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.

<u>DESCRIPTION</u>	<u>20-21 ACTUAL</u>	<u>21-22 BUDGET</u>	<u>22-23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
110 Salaries-Admin	\$7,796,992	\$8,673,041	\$8,498,837	(\$174,204)	-2.01%	2.63%
120 Salaries-Prof	\$76,832,719	\$80,622,180	\$84,603,746	\$3,981,566	4.94%	26.20%
130 Salaries-Supplemental	\$3,313,965	\$3,841,791	\$4,171,654	\$329,863	8.59%	1.29%
140 Salaries-Tech	\$1,279,372	\$1,480,277	\$1,450,896	(\$29,381)	-1.98%	0.45%
150 Salaries-Clerical	\$4,512,071	\$4,750,879	\$5,334,139	\$583,260	12.28%	1.65%
160 Salaries-Technical	\$2,292,727	\$2,710,532	\$2,648,098	(\$62,434)	-2.30%	0.82%
170 Salaries-Bus Drivers	\$2,679,919	\$3,836,536	\$3,568,452	(\$268,084)	-6.99%	1.11%
180 Salaries-Custodian	\$5,660,711	\$6,331,522	\$6,661,031	\$329,509	5.20%	2.06%
190 Salaries-Instr Asst	\$4,656,574	\$4,987,121	\$5,341,147	\$354,026	7.10%	1.65%
Salaries	\$109,025,050	\$117,233,879	\$122,278,000	\$5,044,121	4.30%	37.87%

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>20-21 ACTUAL</u>	<u>21-22 BUDGET</u>	<u>22-23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
210 Group Insurance	\$482,528	\$501,240	\$564,746	\$63,506	12.67%	0.17%
220 Social Security	\$8,137,009	\$8,952,633	\$9,329,791	\$377,158	4.21%	2.89%
230 Retirement	\$37,405,432	\$40,891,358	\$42,989,013	\$2,097,655	5.13%	13.31%
240 Tuition Reimb	\$699,742	\$830,000	\$850,000	\$20,000	2.41%	0.26%
250 Unemployment	\$90,491					
260 Workers Comp	\$1,197,265	\$1,153,429	\$1,205,283	\$51,854	4.50%	0.37%
270 Health Insurance	\$24,213,264	\$25,232,716	\$25,004,575	(\$228,141)	-0.90%	7.74%
280 Retiree Health Insurance	\$664,543	\$465,724	\$510,000	\$44,276	9.51%	0.16%
290 Other Medical Benefits	\$152,520	\$47,170	\$295,620	\$248,450	526.71%	0.09%
Benefits	\$73,042,793	\$78,074,270	\$80,749,028	\$2,674,758	3.43%	25.01%

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>20-21 ACTUAL</u>	<u>21-22 BUDGET</u>	<u>22-23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
310 Tax Coll Commissions	\$610,124	\$628,054	\$649,050	\$20,996	3.34%	0.20%
320 Prof Education Svcs	\$15,358,391	\$17,961,939	\$17,916,940	(\$44,999)	-0.25%	5.55%

<u>DESCRIPTION</u>	<u>20-21 ACTUAL</u>	<u>21-22 BUDGET</u>	<u>22-23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
330 Prof Services	\$1,723,413	\$2,581,549	\$2,570,879	(\$10,670)	-0.41%	0.80%
340 Technical Services	\$182,834	\$88,500	\$109,529	\$21,029	23.76%	0.03%
350 Security Services	\$363,270	\$484,353	\$103,267	(\$381,086)	-78.68%	0.03%
360 Prof Education Svcs	\$2,882,164	\$3,248,762	\$2,691,835	(\$556,927)	-17.14%	0.83%
Prof & Tech Svcs	\$21,120,196	\$24,993,157	\$24,041,500	(\$951,657)	-3.81%	7.45%

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>20-21 ACTUAL</u>	<u>21-22 BUDGET</u>	<u>22-23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
410 Cleaning Services	\$331,255	\$352,891	\$381,487	\$28,596	8.10%	0.12%
420 Utilities	\$311,291	\$470,440	\$444,225	(\$26,215)	-5.57%	0.14%
430 Repairs & Maint	\$1,595,870	\$1,826,205	\$1,443,596	(\$382,609)	-20.95%	0.45%
440 Lease Rentals	\$538,512	\$461,942	\$500,547	\$38,605	8.36%	0.16%
450 Construction Svcs	\$242,638	\$325,000	\$450,000	\$125,000	38.46%	0.14%
460 Extermination Svcs	\$14,456	\$15,610	\$16,000	\$390	2.50%	0.00%
Purch Property Svcs	\$3,034,021	\$3,452,088	\$3,235,855	(\$216,233)	-6.26%	1.00%

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

<u>DESCRIPTION</u>	<u>20-21 ACTUAL</u>	<u>21-22 BUDGET</u>	<u>22-23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
510 Contracted Transportation	\$1,225,483	\$1,440,602	\$1,960,093	\$519,491	36.06%	0.61%
520 Insurance	\$959,781	\$979,062	\$1,052,531	\$73,469	7.50%	0.33%
530 Communications	\$401,882	\$432,417	\$337,234	(\$95,183)	-22.01%	0.10%
540 Advertising	\$12,351	\$24,750	\$60,350	\$35,600	143.84%	0.02%
550 Printing Svcs	\$44,005	\$111,876	\$104,175	(\$7,701)	-6.88%	0.03%
560 Student Tuition	\$45,382,997	\$45,435,168	\$45,728,060	\$292,892	0.64%	14.16%
580 Travel	\$19,926	\$254,827	\$202,872	(\$51,955)	-20.39%	0.06%
590 Other Purch Svcs	\$342,442	\$384,906	\$358,029	(\$26,877)	-6.98%	0.11%
Other Purchased Svcs	\$48,388,866	\$49,063,608	\$49,803,344	\$739,736	1.51%	15.42%

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>20-21 ACTUAL</u>	<u>21-22 BUDGET</u>	<u>22-23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
610 General Supplies	\$2,754,426	\$3,243,865	\$3,143,616	(\$100,249)	-3.09%	0.97%
620 Energy	\$2,188,552	\$2,917,421	\$3,080,147	\$162,726	5.58%	0.95%
630 Food	\$11,422	\$46,420	\$53,280	\$6,860	14.78%	0.02%
640 Books & Textbooks	\$490,442	\$578,241	\$723,008	\$144,767	25.04%	0.22%
650 Tech Supplies & Fees	\$4,801,325	\$4,715,737	\$7,345,635	\$2,629,898	55.77%	2.28%
Books & Materials	\$10,246,167	\$11,501,684	\$14,345,686	\$2,844,002	24.73%	4.44%

DESCRIPTION 20-21 ACTUAL 21-22 BUDGET 22-23 BUDGET VARIANCE % CHANGE % of BUDGET

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

<u>DESCRIPTION</u>	<u>20-21 ACTUAL</u>	<u>21-22 BUDGET</u>	<u>22-23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
750 Equip Orig & Additional	\$106,206	\$102,060	\$107,826	\$5,766	5.65%	0.03%
760 Equipment Replacement	\$599,610	\$275,500	\$1,418,000	\$1,142,500	414.70%	0.44%
Equipment	\$705,816	\$377,560	\$1,525,826	\$1,148,266	304.13%	0.47%

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

<u>DESCRIPTION</u>	<u>20-21 ACTUAL</u>	<u>21-22 BUDGET</u>	<u>22-23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
810 Dues & Fees	\$119,545	\$201,710	\$229,195	\$27,485	13.63%	0.07%
820 Claims & Judgements	\$46,000	\$90,000	\$90,000		0.00%	0.03%
830 Debt Interest	\$10,823,078	\$10,621,456	\$9,612,500	(\$1,008,956)	-9.50%	2.98%
840 Contingency		\$5,700,000	\$3,000,000	(\$2,700,000)	-47.37%	0.93%
880 Refund Prior Yr Receipts	\$10,081	\$150,000		(\$150,000)	-100.00%	
890 Student Fees for Instructio	\$127,733	\$166,509	\$141,803	(\$24,706)	-14.84%	0.04%
Other Expenditures	\$11,126,437	\$16,929,675	\$13,073,498	(\$3,856,177)	-22.78%	4.05%

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

<u>DESCRIPTION</u>	<u>20-21 ACTUAL</u>	<u>21-22 BUDGET</u>	<u>22-23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
910 Debt Principal	\$11,832,348	\$14,195,000	\$13,605,000	(\$590,000)	-4.16%	4.21%
930 Fund Transfers	\$3,000,000		\$226,489	\$226,489		0.07%
Debt Pmts & Transfers	\$14,832,348	\$14,195,000	\$13,831,489	(\$363,511)	-2.56%	4.28%
Grand Total:	\$291,521,695	\$315,820,921	\$322,884,226	\$7,063,305	2.24%	

BETHLEHEM AREA SCHOOL DISTRICT

2022-2023 PROPOSED GENERAL FUND BUDGET

SUPPORTING EXPENDITURE DETAIL



May 16, 2022

2022-23 PROPOSED GENERAL FUND BUDGET

Expenditure Detail

May 16, 2022

DESCRIPTION	18-19 ACTUAL	19-20 ACTUAL	20-21 ACTUAL	21-22 BUDGET	22-23 BUDGET	VARIANCE	% CHANGE	% of BUDGET
1100 Regular Instruction								
100 Salaries	\$57,120,532	\$59,018,362	\$60,623,904	\$62,994,879	\$66,758,204	\$3,763,325	5.97%	20.68%
200 Benefits	\$38,266,594	\$37,653,678	\$39,378,782	\$41,238,269	\$42,942,175	\$1,703,906	4.13%	13.30%
300 Prof & Tech Svcs	\$1,929,150	\$1,929,835	\$1,967,505	\$2,917,305	\$2,883,449	(\$33,856)	-1.16%	0.89%
400 Purch Property Svcs	\$825,243	\$724,830	\$677,794	\$700,597	\$385,233	(\$315,364)	-45.01%	0.12%
500 Other Purchased Svcs	\$21,401,610	\$21,807,976	\$24,067,322	\$24,978,337	\$25,475,811	\$497,474	1.99%	7.89%
600 Books & Materials	\$6,190,370	\$5,164,955	\$4,529,613	\$4,344,563	\$6,796,341	\$2,451,778	56.43%	2.10%
700 Equipment	\$153,263	\$51,855	\$19,381	\$32,060	\$19,826	(\$12,234)	-38.16%	0.01%
800 Other Expenditures	\$48,427	\$7,519	\$20,047	\$10,680	\$680	(\$10,000)	-93.63%	0.00%
1100 Regular Instruction	\$125,935,188	\$126,359,010	\$131,284,349	\$137,216,690	\$145,261,719	\$8,045,029	5.86%	44.99%
1200 Special Education								
100 Salaries	\$11,843,047	\$12,299,924	\$12,788,654	\$13,335,730	\$13,977,907	\$642,177	4.82%	4.33%
200 Benefits	\$9,023,179	\$8,810,296	\$9,395,276	\$9,661,014	\$10,097,681	\$436,667	4.52%	3.13%
300 Prof & Tech Svcs	\$10,428,390	\$10,556,134	\$11,232,410	\$12,694,942	\$12,571,929	(\$123,013)	-0.97%	3.89%
400 Purch Property Svcs	\$16,910	\$3,939	\$5,229	\$5,940	\$5,940	\$0	0.00%	0.00%
500 Other Purchased Svcs	\$9,205,541	\$9,454,458	\$10,843,062	\$10,516,888	\$10,544,675	\$27,787	0.26%	3.27%
600 Books & Materials	\$111,738	\$79,816	\$110,659	\$85,583	\$108,491	\$22,908	26.77%	0.03%
700 Equipment	\$11,602	\$6,950	\$0	\$0	\$0	\$0	0.00%	0.01%
800 Other Expenditures	\$1,555	\$1,978	\$1,743	\$26,650	\$26,650	\$0	0.00%	0.01%
1200 Special Education	\$40,641,962	\$41,213,495	\$44,377,034	\$46,326,747	\$47,333,273	\$1,006,526	2.17%	14.66%
1300 Vocational Education								
500 Other Purchased Svcs	\$7,990,381	\$8,153,558	\$7,936,717	\$7,374,004	\$7,016,786	(\$357,218)	-4.84%	2.17%
1300 Vocational Education	\$7,990,381	\$8,153,558	\$7,936,717	\$7,374,004	\$7,016,786	(\$357,218)	-4.84%	2.17%
1400 Other Instructional Programs								

<u>DESCRIPTION</u>	<u>18-19 ACTUAL</u>	<u>19-20 ACTUAL</u>	<u>20-21 ACTUAL</u>	<u>21-22 BUDGET</u>	<u>22-23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
100 Salaries	\$454,418	\$356,898	\$273,916	\$1,219,261	\$736,834	(\$482,427)	-39.57%	0.23%
200 Benefits	\$190,833	\$153,174	\$118,282	\$501,739	\$311,511	(\$190,228)	-37.91%	0.10%
300 Prof & Tech Svcs	\$417,202	\$455,491	\$565,861	\$776,516	\$1,300,858	\$524,342	67.52%	0.40%
500 Other Purchased Svcs	\$282,329	\$175,677	\$264,901	\$342,400	\$277,400	(\$65,000)	-18.98%	0.09%
600 Books & Materials	\$19,186	\$12,930	\$14,457	\$61,665	\$39,450	(\$22,215)	-36.03%	0.01%
800 Other Expenditures	\$750	\$4,765	\$1,901	\$8,000	\$32,106	\$24,106	301.33%	0.01%
1400 Other Instructional Programs	\$1,364,717	\$1,158,934	\$1,239,319	\$2,909,581	\$2,698,159	(\$211,422)	-7.27%	0.84%
1500 Non Public Programs								
100 Salaries		\$1,822		\$2,000	\$0	(\$2,000)	-100.00%	
200 Benefits		\$779		\$854	\$0	(\$854)	-100.00%	
300 Prof & Tech Svcs	\$124,099	\$129,651	\$207,697	\$235,748	\$195,000	(\$40,748)	-17.28%	0.06%
400 Purch Property Svcs					\$0	\$0		
600 Books & Materials	\$39,476	\$15,714	\$108,656	\$95,000	\$78,000	(\$17,000)	-17.89%	0.02%
700 Equipment					\$0	\$0		
1500 Non Public Programs	\$163,575	\$147,967	\$316,352	\$333,602	\$273,000	(\$60,602)	-18.17%	0.08%
1600 Community College								
500 Other Purchased Svcs	\$2,440,376	\$2,432,053	\$2,440,633	\$2,467,899	\$2,522,596	\$54,697	2.22%	0.78%
1600 Community College	\$2,440,376	\$2,432,053	\$2,440,633	\$2,467,899	\$2,522,596	\$54,697	2.22%	0.78%
1700 Dual Enrollment								
100 Salaries			\$37	\$0	\$0	\$0		
200 Benefits			\$16	\$0	\$0	\$0		
500 Other Purchased Svcs			\$21,623	\$20,000	\$20,000	\$0	0.00%	0.01%
1700 Dual Enrollment	\$21,675	\$20,000	\$21,675	\$20,000	\$20,000	\$0	0.00%	0.01%
1800 Pre-Kindergarten Programs								
100 Salaries	\$449,346	\$466,631	\$482,541	\$593,172	\$619,934	\$26,762	4.51%	0.19%
200 Benefits	\$326,956	\$359,800	\$375,188	\$456,954	\$453,827	(\$3,127)	-0.68%	0.14%

<u>DESCRIPTION</u>	<u>18-19 ACTUAL</u>	<u>19-20 ACTUAL</u>	<u>20-21 ACTUAL</u>	<u>21-22 BUDGET</u>	<u>22-23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
300 Prof & Tech Svcs	\$8,517	\$7,596	\$8,355	\$12,700	\$24,600	\$11,900	93.70%	0.01%
400 Purch Property Svcs	\$649	\$264	\$10,300		\$0	\$0		
500 Other Purchased Svcs	\$821	\$297	\$38	\$250	\$1,000	\$750	300.00%	0.00%
600 Books & Materials	\$51,329	\$27,355	\$41,037	\$14,996	\$44,240	\$29,244	195.01%	0.01%
800 Other Expenditures	\$1,868	\$1,056		\$3,000	\$3,000	\$0	0.00%	0.00%
1800 Pre-Kindergarten Programs	\$839,485	\$862,999	\$917,459	\$1,081,072	\$1,146,601	\$65,529	6.06%	0.36%
Total 1000's Instruction	\$179,375,683	\$180,328,016	\$188,533,538	\$197,729,595	\$206,272,134	\$8,542,539	4.32%	63.88%
2100 Student Services								
100 Salaries	\$5,706,852	\$5,917,034	\$6,190,298	\$6,687,246	\$7,514,612	\$827,366	12.37%	2.33%
200 Benefits	\$3,824,139	\$3,793,007	\$4,010,377	\$4,363,601	\$4,879,190	\$515,589	11.82%	1.51%
300 Prof & Tech Svcs	\$511,602	\$937,106	\$1,019,824	\$1,635,014	\$1,454,628	(\$180,386)	-11.03%	0.45%
400 Purch Property Svcs	\$33,794	\$28,848	\$27,595	\$27,946	\$29,146	\$1,200	4.29%	0.01%
500 Other Purchased Svcs	\$42,327	\$10,560	\$5,646	\$17,453	\$20,600	\$3,147	18.03%	0.01%
600 Books & Materials	\$88,849	\$91,223	\$87,631	\$136,457	\$148,198	\$11,741	8.60%	0.05%
700 Equipment		\$5,351			\$0	\$0		
800 Other Expenditures	\$80,060	\$69,189	\$55,689	\$133,593	\$99,784	(\$33,809)	-25.31%	0.03%
2100 Student Services	\$10,257,623	\$10,852,318	\$11,397,059	\$13,001,310	\$14,146,158	\$1,144,848	8.81%	4.38%
2200 Support Services Instructional Staff								
100 Salaries	\$3,378,388	\$3,478,282	\$3,572,572	\$3,712,494	\$3,956,312	\$243,818	6.57%	1.23%
200 Benefits	\$2,662,073	\$2,832,952	\$2,852,129	\$3,019,215	\$3,059,370	\$40,155	1.33%	0.95%
300 Prof & Tech Svcs	\$2,382,583	\$3,200,385	\$2,879,472	\$2,906,122	\$2,384,276	(\$521,846)	-17.96%	0.74%
400 Purch Property Svcs	\$21,529	\$23,215	\$22,319	\$21,873	\$21,873	\$0	0.00%	0.01%
500 Other Purchased Svcs	\$63,363	\$29,508	\$4,944	\$63,252	\$56,579	(\$6,673)	-10.55%	0.02%
600 Books & Materials	\$354,272	\$450,239	\$358,224	\$508,952	\$620,648	\$111,696	21.95%	0.19%
700 Equipment					\$3,000	\$3,000		0.00%
800 Other Expenditures	\$5,650	\$12,188	\$10,762	\$21,625	\$27,610	\$5,985	27.68%	0.01%
2200 Support Services Instructional Staff	\$8,867,858	\$10,026,769	\$9,700,421	\$10,253,533	\$10,129,668	(\$123,865)	-1.21%	3.14%

<u>DESCRIPTION</u>	<u>18-19 ACTUAL</u>	<u>19-20 ACTUAL</u>	<u>20-21 ACTUAL</u>	<u>21-22 BUDGET</u>	<u>22-23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2300 Administrative Services								
100 Salaries	\$6,549,645	\$6,632,720	\$6,771,730	\$7,458,909	\$7,233,511	(\$225,398)	-3.02%	2.24%
200 Benefits	\$4,167,826	\$4,109,204	\$4,211,463	\$4,102,405	\$4,637,536	\$535,131	13.04%	1.44%
300	\$1,732,342	\$1,557,890	\$1,405,367	\$1,958,355	\$2,028,351	\$69,996	3.57%	0.63%
400 Purch Property Svcs	\$132,318	\$66,729	\$125,191	\$82,741	\$97,691	\$14,950	18.07%	0.03%
500 Other Purchased Svcs	\$146,139	\$151,889	\$159,216	\$182,466	\$182,741	\$275	0.15%	0.06%
600 Books & Materials	\$114,307	\$195,733	\$120,882	\$142,147	\$147,946	\$5,799	4.08%	0.05%
700 Equipment	\$23,872		\$7,547	\$500	\$26,000	\$25,500	5100.00%	0.01%
800 Other Expenditures	\$65,460	\$124,045	\$118,737	\$195,980	\$171,450	(\$24,530)	-12.52%	0.05%
2300 Administrative Services	\$12,931,910	\$12,838,209	\$12,920,134	\$14,123,503	\$14,525,226	\$401,723	2.84%	4.50%
2400 Medical Services								
100 Salaries	\$1,500,780	\$1,562,386	\$1,574,566	\$1,718,882	\$1,707,375	(\$11,507)	-0.67%	0.53%
200 Benefits	\$1,134,766	\$1,131,853	\$1,126,615	\$1,228,467	\$1,233,188	\$4,721	0.38%	0.38%
300 Prof & Tech Svcs	\$23,485	\$13,242	\$71,884	\$26,918	\$13,000	(\$13,918)	-51.71%	0.00%
400 Purch Property Svcs	\$2,869	\$2,517	\$949	\$4,950	\$3,000	(\$1,950)	-39.39%	0.00%
500 Other Purchased Svcs	\$4,651	\$3,532	\$4,001	\$6,605	\$7,966	\$1,361	20.61%	0.00%
600 Books & Materials	\$30,433	\$23,970	\$23,862	\$59,309	\$41,295	(\$18,014)	-30.37%	0.01%
800 Other Expenditures	\$1,855	\$1,855	\$1,900	\$1,890	\$3,295	\$1,405	74.34%	0.00%
2400 Medical Services	\$2,698,838	\$2,739,355	\$2,803,777	\$3,047,021	\$3,009,119	(\$37,902)	-1.24%	0.93%
2500 Fiscal Services								
100 Salaries	\$1,015,915	\$1,206,528	\$1,287,846	\$1,365,561	\$1,447,510	\$81,949	6.00%	0.45%
200 Benefits	\$719,869	\$811,437	\$865,650	\$924,495	\$929,031	\$4,536	0.49%	0.29%
300 Prof & Tech Svcs	\$1,200				\$0	\$0		
400 Purch Property Svcs	\$138,644	\$93,455	\$93,969	\$93,920	\$93,920	\$0	0.00%	0.03%
500 Other Purchased Svcs	\$27,869	\$13,967	\$11,045	\$26,927	\$28,891	\$1,964	7.29%	0.01%
600 Books & Materials	\$26,701	\$30,314	\$23,164	\$31,580	\$58,095	\$26,515	83.96%	0.02%
800 Other Expenditures	\$1,012	\$1,355	\$3,063	\$11,540	\$43,620	\$32,080	277.99%	0.01%
2500 Fiscal Services	\$1,931,209	\$2,157,057	\$2,284,737	\$2,454,023	\$2,601,067	\$147,044	5.99%	0.81%

<u>DESCRIPTION</u>	<u>18-19 ACTUAL</u>	<u>19-20 ACTUAL</u>	<u>20-21 ACTUAL</u>	<u>21-22 BUDGET</u>	<u>22-23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2600 Operation & Maintenance Svcs								
100 Salaries	\$7,113,319	\$7,158,659	\$7,402,031	\$8,338,267	\$8,651,809	\$313,542	3.76%	2.68%
200 Benefits	\$5,346,299	\$5,110,867	\$5,305,489	\$5,955,234	\$6,009,629	\$54,395	0.91%	1.86%
300 Prof & Tech Svcs	\$431,978	\$447,962	\$464,145	\$580,790	\$166,520	(\$414,270)	-71.33%	0.05%
400 Purch Property Svcs	\$1,352,824	\$1,484,563	\$1,433,726	\$1,824,802	\$1,936,576	\$111,774	6.13%	0.60%
500 Other Purchased Svcs	\$522,451	\$528,199	\$590,079	\$625,040	\$651,672	\$26,632	4.26%	0.20%
600 Books & Materials	\$3,464,684	\$3,273,898	\$3,314,111	\$3,679,384	\$3,357,055	(\$322,329)	-8.76%	1.04%
700 Equipment	\$141,053	\$74,460	\$110,479	\$195,000	\$240,000	\$45,000	23.08%	0.07%
800 Other Expenditures	\$3,735	\$16,215	\$5,336	\$8,165	\$18,075	\$9,910	121.37%	0.01%
2600 Operation & Maintenance Svcs	\$18,376,343	\$18,094,823	\$18,625,397	\$21,206,682	\$21,031,336	(\$175,346)	-0.83%	6.51%
2700 Pupil Transportation								
100 Salaries	\$3,217,520	\$3,716,220	\$3,338,543	\$4,677,828	\$4,140,368	(\$537,460)	-11.49%	1.28%
200 Benefits	\$2,249,848	\$2,467,111	\$2,429,101	\$3,424,866	\$2,695,075	(\$729,791)	-21.31%	0.83%
300 Prof & Tech Svcs	\$30,154	\$224,809	\$215,128	\$222,261	\$20,371	(\$201,890)	-90.83%	0.01%
400 Purch Property Svcs	\$178,920	\$111,573	\$123,419	\$140,879	\$146,740	\$5,861	4.16%	0.05%
500 Other Purchased Svcs	\$1,597,810	\$1,557,634	\$1,585,003	\$1,751,161	\$2,180,118	\$428,957	24.50%	0.68%
600 Books & Materials	\$751,121	\$715,589	\$383,042	\$793,503	\$1,148,133	\$354,630	44.69%	0.36%
700 Equipment	\$1,143,232	\$196,634			\$1,000,000	\$1,000,000		0.31%
800 Other Expenditures	\$2,059	\$2,586	\$2,438	\$2,010	\$1,934	(\$76)	-3.78%	0.00%
2700 Pupil Transportation	\$9,170,664	\$8,992,155	\$8,076,674	\$11,012,508	\$11,332,739	\$320,231	2.91%	3.51%
2800 Support Services Central								
100 Salaries	\$2,584,337	\$2,939,562	\$3,175,592	\$3,444,895	\$3,682,571	\$237,676	6.90%	1.14%
200 Benefits	\$2,053,287	\$2,132,376	\$2,283,431	\$2,435,265	\$2,661,997	\$226,732	9.31%	0.82%
300 Prof & Tech Svcs	\$457,958	\$324,699	\$460,743	\$755,915	\$707,633	(\$48,282)	-6.39%	0.22%
400 Purch Property Svcs	\$342,025	\$340,297	\$326,956	\$493,193	\$438,803	(\$54,390)	-11.03%	0.14%
500 Other Purchased Svcs	\$219,709	\$191,836	\$140,126	\$256,192	\$304,066	\$47,874	18.69%	0.09%
600 Books & Materials	\$769,954	\$1,374,084	\$870,879	\$1,263,001	\$1,334,421	\$71,420	5.65%	0.41%
700 Equipment	\$389,536	\$235,083	\$568,409	\$90,000	\$0	(\$90,000)	-100.00%	
800 Other Expenditures	\$5,324	\$3,883	\$6,062	\$4,550	\$4,522	(\$28)	-0.62%	0.00%

<u>DESCRIPTION</u>	<u>18-19 ACTUAL</u>	<u>19-20 ACTUAL</u>	<u>20-21 ACTUAL</u>	<u>21-22 BUDGET</u>	<u>22-23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2800 Support Services Central	\$6,822,130	\$7,541,820	\$7,832,199	\$8,743,011	\$9,134,013	\$391,002	4.47%	2.83%
2900 IU Services								
500 Other Purchased Svcs	\$119,355	\$125,078	\$130,496	\$130,496	\$132,179	\$1,683	1.29%	0.04%
800 Other Expenditures	\$903	\$903	\$903	\$950	\$950	\$0	0.00%	0.00%
2900 IU Services	\$120,259	\$125,981	\$131,399	\$131,446	\$133,129	\$1,683	1.28%	0.04%
Total 2000's Support Services	\$71,176,834	\$73,368,487	\$73,771,797	\$83,973,037	\$86,042,455	\$2,069,418	2.46%	26.65%
3200 Student Activities								
100 Salaries	\$1,617,502	\$1,646,054	\$1,535,347	\$1,674,855	\$1,838,153	\$163,298	9.75%	0.57%
200 Benefits	\$702,450	\$722,839	\$687,776	\$757,576	\$833,153	\$75,577	9.98%	0.26%
300	\$187,251	\$153,400	\$95,258	\$198,371	\$178,885	(\$19,486)	-9.82%	0.06%
400 Purch Property Svcs	\$29,956	\$55,597	\$88,709	\$55,247	\$76,933	\$21,686	39.25%	0.02%
500 Other Purchased Svcs	\$333,267	\$345,468	\$183,993	\$304,238	\$380,264	\$76,026	24.99%	0.12%
600 Books & Materials	\$260,004	\$350,795	\$225,954	\$234,779	\$353,345	\$118,566	50.50%	0.11%
700 Equipment	\$291,118	\$186,793	\$14,323	\$60,000	\$237,000	\$177,000	295.00%	0.07%
800 Other Expenditures	\$24,427	\$29,391	\$14,323	\$29,586	\$27,322	(\$2,264)	-7.65%	0.01%
3200 Student Activities	\$3,445,976	\$3,490,338	\$2,831,360	\$3,314,652	\$3,925,055	\$610,403	18.42%	1.22%
3300 Community Services								
100 Salaries	\$11,895	\$2,993	\$7,473	\$9,900	\$12,900	\$3,000	30.30%	0.00%
200 Benefits	\$5,001	\$1,265	\$3,218	\$4,316	\$5,665	\$1,349	31.26%	0.00%
300 Prof & Tech Svcs	\$34,450	\$109,910	\$82,095	\$72,200	\$112,000	\$39,800	55.12%	0.03%
400 Purch Property Svcs			\$599		\$0	\$0		
500 Other Purchased Svcs	\$27	\$20	\$20	\$50,165	\$0	\$0		
600 Books & Materials	\$37,889	\$43,084	\$33,600	\$50,165	\$69,028	\$18,863	37.60%	0.02%
800 Other Expenditures	\$36,564		\$50,374		\$0	\$0		
3300 Community Services	\$125,826	\$157,252	\$177,379	\$136,581	\$199,593	\$63,012	46.14%	0.06%

<u>DESCRIPTION</u>	<u>18-19 ACTUAL</u>	<u>19-20 ACTUAL</u>	<u>20-21 ACTUAL</u>	<u>21-22 BUDGET</u>	<u>22-23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
3400 Scholarships & Awards								
600 Books & Materials	\$449	\$396	\$600	\$1,000	\$400	66.67%	0.00%	
3400 Scholarships & Awards	\$449	\$396	\$600	\$1,000	\$400	66.67%	0.00%	
Total 3000's Non Instructional	\$3,572,251	\$3,647,590	\$3,451,833	\$4,125,648	\$673,815	19.52%	1.28%	
4200 Existing Site Improvement								
300 Prof & Tech Svcs	\$2,888	\$0	\$0	\$0	\$0			
400 Purch Property Svcs	\$8,800	\$0	\$0	\$0	\$0			
4200 Existing Site Improvement	\$11,688	\$0	\$0	\$0	\$0	0.00%	0.00%	
4400 Arch & Eng-Improvements								
300 Prof & Tech Svcs	\$111,963	\$19,376	\$352,637	\$0	\$0			
800 Other Expenditures	\$0	\$0	\$0	\$0	\$0			
4400 Arch & Eng-Improvements	\$111,963	\$19,376	\$352,637	\$0	\$0	0.00%	0.00%	
4500 Bldg Acq & Construction New								
800 Other Expenditures	\$1,099	\$90	\$0	\$0	\$0			
4500 Bldg Acq & Construction New	\$1,099	\$90	\$0	\$0	\$0	0.00%	0.00%	
4600 Bldg Improvement								
300 Prof & Tech Svcs	\$22,572	\$44,709	\$91,814	\$0	\$0			
400 Purch Property Svcs	\$10,356	\$40,772	\$97,265	\$0	\$0			
4600 Bldg Improvement	\$32,928	\$85,481	\$189,079	\$0	\$0	0.00%	0.00%	
Total 4000's Facilities Construction &	\$157,678	\$104,948	\$541,717	\$0	\$0			

<u>DESCRIPTION</u>	<u>18-19 ACTUAL</u>	<u>19-20 ACTUAL</u>	<u>20-21 ACTUAL</u>	<u>21-22 BUDGET</u>	<u>22-23 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
5100 Debt Service								
800 Other Expenditures	\$11,296,199	\$11,465,564	\$10,833,159	\$10,771,456	\$9,612,500	(\$1,158,956)	-10.76%	2.98%
900 Debt Pmts & Transfers	\$9,701,002	\$10,120,328	\$11,832,348	\$14,195,000	\$13,605,000	(\$590,000)	-4.16%	4.21%
5100 Debt Service	\$20,997,201	\$21,585,892	\$22,665,508	\$24,966,456	\$23,217,500	(\$1,748,956)	-7.01%	7.19%
5200 Fund Transfers-Athletic & Capital Reserve								
900 Debt Pmts & Transfers	\$4,000,000	\$5,000,000	\$3,000,000		\$226,489	\$226,489		0.07%
5200 Fund Transfers-Athletic & Capital Reserve	\$4,000,000	\$5,000,000	\$3,000,000		\$226,489	\$226,489		0.07%
5900 Budgetary Reserve								
800 Other Expenditures				\$5,700,000	\$3,000,000	(\$2,700,000)	-47.37%	0.93%
5900 Budgetary Reserve				\$5,700,000	\$3,000,000	(\$2,700,000)	-47.37%	0.93%
Total 5000's Debt & Transfers	\$24,997,201	\$26,585,892	\$25,665,508	\$30,666,456	\$26,443,989	(\$4,222,467)	-13.77%	8.19%
Grand Total:	\$279,279,647	\$284,034,933	\$291,521,695	\$315,820,921	\$322,884,226	\$7,063,305	2.24%	