



BETHLEHEM
AREA SCHOOL DISTRICT

2021-2022
General Fund
Budget



June 14, 2021



2021-2022 Budget
Executive Summary
June 14, 2021

Introduction and Background

While this past year has certainly been challenging emotionally, financially and academically, it has proven that 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 2021-22 operating budget is no different. Our commitment to needs based student focus brought forward conservative fiscal planning in recognition of our community challenges.

Bethlehem Area School District (BASD) has developed an operating budget for the 2021-22 fiscal year with the same concerns and questions as our larger community. Financial indicators are signaling the strength of our economic community with strong local revenue recovery. While local revenue is not at the projected growth potential pre-pandemic, we are fortunate to have not significantly lost local resources upon which our public schools so strongly rely. The receipt of federal stimulus funds allows us to further address academic remediation following a year of hybrid and remote learning to advance progress in our literacy programs, expand teacher training in reading strategies and provide the social and emotional supports for all students.

Prior to the receipt of the newest funding from the American Rescue Plan, the ongoing operational budget was approximately 2.3% more than 2020-21 reflecting our conservative approach given the pandemic. While BASD expects to receive \$49.2 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.

	GOB Total					Federal Stimulus Total	2021-22 Budget
	GEER	ESSER II	ESSER III	ARP NEW			
Expenditures							
Instruction	\$ 192,399,057	\$ -	\$ 2,477,503	\$ 2,853,035	\$ -	\$ 5,330,538	\$ 197,729,595
Support Svcs	\$ 79,762,427	\$ 97,269	\$ 84,073	\$ 4,029,268	\$ -	\$ 4,210,610	\$ 83,973,037
Other Svcs	\$ 3,451,833	\$ -			\$ -	\$ -	\$ 3,451,833
Facilities	\$ -				\$ -	\$ -	\$ -
Transfers/Debt	\$ 28,666,456			\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 30,666,456
Expenditures Total	\$ 304,279,773	\$ 97,269	\$ 2,561,576	\$ 6,882,303	\$ 2,000,000	\$ 11,541,148	\$ 315,820,921
Revenues							
Local	\$ (207,922,434)						\$ (207,922,434)
State	\$ (80,788,195)						\$ (80,788,195)
Federal	\$ (6,948,249)	\$ (97,269)	\$ (2,561,576)	\$ (6,882,303)	\$ (2,000,000)	\$ (11,541,148)	\$ (18,489,397)
Other/Fund Balance	\$ (2,080,000)						\$ (2,080,000)
Revenues Total	\$ (297,738,878)	\$ (97,269)	\$ (2,561,576)	\$ (6,882,303)	\$ (2,000,000)	\$ (11,541,148)	\$ (309,280,026)
2021-22 Budget	\$ 6,540,895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,540,895

The infusion of \$11.5 million to support summer enrichment and academic ramp up programs will assist students to transition back to in person learning while providing tutoring and remediation for 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.

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. Tutoring programs will be in place throughout the school year to insure students are reaching and advancing their academic progress.

The proposed final budget includes \$304.2 million for ongoing programs with \$11.5 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 \$315.8 million. This represents approximately 2.3% increase in ongoing programs and a 4.58% overall increase from the 2020-21 budget of \$302 million. The increase in mandated costs of pension (+\$2M), charter schools (+\$1.7M) and special education (+2.6M). The growth in these largest mandates have continued to outpace the growth in BASD operating costs for many years. These mandated costs are increasing faster than other operations at over 5% without corresponding subsidy growth to fund these mandatory services.

Our annual budget also supports tuition payments to other outside programs such as Bethlehem Area Vocational Technical School at \$7.4 million, Northampton Community College at \$2.5 million and Colonial Intermediate Unit at \$14 million. Our tuition to charter schools is \$33.9 million which is our entire state Basic Education Subsidy leaving zero state funding for the 13,000 students in our BASD 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 2021-22 BASD budget balances educational needs with financial/economic realities. This proposed final budget is designed to protect core educational programs while providing much needed intervention following a year of remote and hybrid learning. 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 seeing our students again this summer and welcome their return in Fall 2021 as we continue to meet their instructional and emotional needs in this new normal.

**Bethlehem Area School District
2021-22 Budget
At A Glance
June 14, 2021**

	2019-20 Actual	2020-21 Budget	2021-22 Budget Jan 2021	2021-22 Budget May 2021	2021-22 Budget June 2021	Dollar Change	Percentage Change
<u>Revenues:</u>							
Local	\$201,230,415	\$206,431,544	\$204,553,375	\$207,401,573	\$207,922,434	\$1,490,890	0.72%
State	\$76,689,787	\$79,614,228	\$80,300,408	\$79,925,385	\$80,788,195	\$1,173,967	1.47%
Other	\$96,262	\$4,135,655	\$2,080,000	\$2,080,000	\$4,576,478	\$440,823	10.66%
Federal	\$6,603,095	\$11,812,216	\$12,344,353	\$18,344,405	\$18,489,397	\$6,677,181	56.53%
Total Revenue	\$284,619,559	\$301,993,643	\$299,278,136	\$307,751,363	\$311,776,504	\$9,782,861	3.24%
<u>Expenditures:</u>							
Instruction	\$125,722,502	\$131,275,951	\$136,126,735	\$137,187,172	\$136,266,891	\$4,990,940	3.80%
Support Services	\$62,335,460	\$68,978,599	\$68,713,337	\$70,685,294	\$71,153,821	\$2,175,222	3.15%
Non-Instr Svcs	\$3,131,670	\$3,201,480	\$2,939,932	\$2,919,900	\$2,903,795	(\$297,685)	-9.30%
Facilities	\$104,948	\$0	\$0	\$0	\$0	\$0	0.00%
Debt Svc/Transfers	\$26,585,892	\$27,367,528	\$27,662,464	\$29,812,467	\$30,666,456	\$3,298,928	12.05%
BASD	\$217,880,471	\$230,823,558	\$235,442,467	\$240,604,833	\$240,990,963	\$10,167,405	4.40%
PSERS	\$36,300,075	\$38,935,319	\$40,639,682	\$40,936,251	\$40,891,358	\$1,956,039	5.02%
CHARTER SCHOOLS	\$29,854,387	\$32,234,766	\$33,938,600	\$33,938,600	\$33,938,600	\$1,703,834	5.29%
Total Expenditures	\$284,034,933	\$301,993,643	\$310,020,749	\$315,479,684	\$315,820,921	\$13,827,278	4.58%

Revenue/Expenditure GAP (R/E-GAP)	\$10,742,613	\$7,728,321	\$4,044,417	1.28%
Less PSERS	\$1,704,363	\$2,000,932	\$1,956,039	0.62%
Less Charter Schools	\$1,703,834	\$1,703,834	\$1,703,834	0.54%
Net Operational Gap	\$7,334,416	\$4,023,555	\$384,544	0.12%

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

The primary cost drivers impacting the deficit above include several high dollar mandated costs or 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	\$5,579,459
Debt Service	\$2,362,093
PSERS	\$1,956,039
Charter Schools	\$1,703,834
General Operations	(\$7,557,008)
Net Deficit Remaining	\$4,044,417

2021-22 GENERAL FUND BUDGET

Expenditure Summary by Functional Area

June 14, 2021

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	19-20 ACTUAL	20-21 BUDGET	21-22 BUDGET	VARIANCE	% CHANGE	% of BUDGET
1100 Regular Instruction	\$126,359,010	\$131,911,242	\$137,216,690	\$5,305,448	4.02%	43.45%
1200 Special Education	\$41,213,495	\$44,077,768	\$46,326,747	\$2,248,979	5.10%	14.67%
1300 Vocational Education	\$8,153,558	\$7,938,290	\$7,374,004	(\$564,286)	-7.11%	2.33%
1400 Other Instructional Programs	\$1,158,934	\$2,104,770	\$2,909,581	\$804,811	38.24%	0.92%
1500 Non Public Programs	\$147,967	\$379,028	\$333,602	(\$45,426)	-11.98%	0.11%
1600 Community College	\$2,432,053	\$2,440,633	\$2,467,899	\$27,266	1.12%	0.78%
1700 Dual Enrollment		\$10,000	\$20,000	\$10,000	100.00%	0.01%
1800 Pre-Kindergarten Programs	\$862,999	\$876,672	\$1,081,072	\$204,400	23.32%	0.34%
Total Instruction	\$180,328,016	\$189,738,403	\$197,729,595	\$7,991,192	4.21%	62.61%
2100 Student Services	\$10,852,318	\$11,802,990	\$13,001,310	\$1,198,320	10.15%	4.12%
2200 Support Services Instructional St	\$10,026,769	\$10,157,614	\$10,253,533	\$95,919	0.94%	3.25%
2300 Administrative Services	\$12,838,209	\$13,552,256	\$14,123,503	\$571,247	4.22%	4.47%
2400 Medical Services	\$2,739,355	\$2,877,843	\$3,047,021	\$169,178	5.88%	0.96%
2500 Fiscal Services	\$2,157,057	\$2,485,011	\$2,454,023	(\$30,988)	-1.25%	0.78%
2600 Operation & Maintenance Svcs	\$18,094,823	\$20,824,042	\$21,206,682	\$382,640	1.84%	6.71%
2700 Pupil Transportation	\$8,992,155	\$10,839,102	\$11,012,508	\$173,406	1.60%	3.49%
2800 Support Services Central	\$7,541,820	\$8,441,038	\$8,743,011	\$301,973	3.58%	2.77%
2900 IU Services	\$125,981	\$127,279	\$131,446	\$4,167	3.27%	0.04%
Total Support Services	\$73,368,487	\$81,107,175	\$83,973,037	\$2,865,862	3.53%	26.59%
3200 Student Activities	\$3,490,338	\$3,601,553	\$3,314,652	(\$286,901)	-7.97%	1.05%
3300 Community Services	\$157,252	\$178,384	\$136,581	(\$41,803)	-23.43%	0.04%
3400 Scholarships & Awards		\$600	\$600		0.00%	0.00%
Total Non Instructional	\$3,647,590	\$3,780,537	\$3,451,833	(\$328,704)	-8.69%	1.09%
4400 Arch & Eng-Improvements	\$19,376					
4500 Bldg Acq & Construction New	\$90					
4600 Bldg Improvement	\$85,481					
Total Facilities Construction & Improvement	\$104,948					
5100 Debt Service	\$21,585,892	\$23,027,848	\$24,966,456	\$1,938,608	8.42%	7.91%
5200 Fund Transfers-Athletic & Capita	\$5,000,000					
5900 Budgetary Reserve		\$4,339,680	\$5,700,000	\$1,360,320	31.35%	1.80%

<u>DESCRIPTION</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
Total Debt & Transfers	\$26,585,892	\$27,367,528	\$30,666,456	\$3,298,928	12.05%	9.71%
<u>Grand Total:</u>	\$284,034,933	\$301,993,643	\$315,820,921	\$13,827,278	4.58%	

2021-22 GENERAL FUND BUDGET

Expenditures by Functional Area - Expanded View

June 14, 2021

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>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 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	\$117,123,658	\$119,840,364	\$123,195,175	\$3,354,811	2.80%	39.01%
1134 Family & Consumer Science	\$1,066,172	\$1,033,343	\$1,148,546	\$115,203	11.15%	0.36%
1135 Industrial Arts	\$945,897	\$1,083,036	\$946,845	(\$136,191)	-12.57%	0.30%
1136 Business Education	\$2,763,739	\$2,867,713	\$2,909,863	\$42,150	1.47%	0.92%
1137 Technology Education	\$433,936	\$506,074	\$547,376	\$41,302	8.16%	0.17%
1190 Fed Pgm Instr	\$4,025,609	\$6,580,712	\$8,468,885	\$1,888,173	28.69%	2.68%
1100 Regular Instruction	\$126,359,010	\$131,911,242	\$137,216,690	\$5,305,448	4.02%	43.45%
1211 Life Skills Support	\$2,033,323	\$2,148,101	\$2,003,478	(\$144,623)	-6.73%	0.63%
1221 Hearing Impaired	\$464,975	\$1,407,268	\$664,677	(\$742,591)	-52.77%	0.21%
1224 Visually Impaired	\$25,047	\$442,123	\$76,975	(\$365,148)	-82.59%	0.02%
1225 Speech & Language	\$1,597,921	\$1,712,755	\$2,078,130	\$365,375	21.33%	0.66%
1231 Emotional Support	\$5,999,304	\$5,929,976	\$7,331,038	\$1,401,062	23.63%	2.32%
1233 Autistic Support	\$4,503,157	\$3,368,460	\$4,842,500	\$1,474,040	43.76%	1.53%
1241 Learning Support	\$15,204,717	\$15,427,682	\$16,074,584	\$646,902	4.19%	5.09%
1243 Gifted Svcs	\$1,086,666	\$1,039,824	\$1,058,383	\$18,559	1.78%	0.34%
1260 Physical Support	\$186,531	\$959,142	\$1,087,049	\$127,907	13.34%	0.34%
1270 Early Intervention	\$1,072,077	\$710,680	\$627,174	(\$83,506)	-11.75%	0.20%
1280 Early Intervention	\$19,328	\$91,359	\$91,359		0.00%	0.03%
1290 Other Special Education	\$9,020,450	\$10,840,398	\$10,391,400	(\$448,998)	-4.14%	3.29%
1200 Special Education	\$41,213,495	\$44,077,768	\$46,326,747	\$2,248,979	5.10%	14.67%
1390 Vocational Education	\$8,153,558	\$7,938,290	\$7,374,004	(\$564,286)	-7.11%	2.33%
1300 Vocational Education	\$8,153,558	\$7,938,290	\$7,374,004	(\$564,286)	-7.11%	2.33%
1420 Summer School	\$413,594	\$447,611	\$1,466,440	\$1,018,829	227.61%	0.46%
1430 Homebound Education	\$126,119	\$267,417	\$171,670	(\$95,747)	-35.80%	0.05%
1441 Court Placed Tuition	\$80,595	\$35,962	\$77,921	\$41,959	116.68%	0.02%
1442 Alternative Education	\$365,555	\$812,715	\$551,125	(\$261,590)	-32.19%	0.17%
1450 After School Instr	\$173,072	\$540,765	\$642,425	\$101,660	18.80%	0.20%
1490 Other Instructional Pgms		\$300	\$0	(\$300)	-100.00%	
1400 Other Instructional Programs	\$1,158,934	\$2,104,770	\$2,909,581	\$804,811	38.24%	0.92%
1500 Non Public Pgms	\$147,967	\$379,028	\$333,602	(\$45,426)	-11.98%	0.11%

<u>DESCRIPTION</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
1500 Non Public Programs	\$147,967	\$379,028	\$333,602	(\$45,426)	-11.98%	0.11%
1693 Community College	\$2,432,053	\$2,440,633	\$2,467,899	\$27,266	1.12%	0.78%
1600 Community College	\$2,432,053	\$2,440,633	\$2,467,899	\$27,266	1.12%	0.78%
1700 Dual Enrollment		\$10,000	\$20,000	\$10,000	100.00%	0.01%
1700 Dual Enrollment		\$10,000	\$20,000	\$10,000	100.00%	0.01%
1801 Pre-Kindergarten Instruction	\$808,413	\$832,803	\$1,031,286	\$198,483	23.83%	0.33%
1802 Pre-Kindergarten Admin	\$40,210	\$43,869	\$44,386	\$517	1.18%	0.01%
1805 Pre-Kindergarten Food	\$263		\$600	\$600		0.00%
1806 Pre-Kindergarten Prof Development	\$14,113		\$4,800	\$4,800		0.00%
1800 Pre-Kindergarten Programs	\$862,999	\$876,672	\$1,081,072	\$204,400	23.32%	0.34%
Total Instruction	\$180,328,016	\$189,738,403	\$197,729,595	\$7,991,192	4.21%	62.61%
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	\$107,857	\$110,031	\$113,200	\$3,169	2.88%	0.04%
2119 Pupil Svcs	\$500,694	\$509,765	\$524,583	\$14,818	2.91%	0.17%
2120 Guidance	\$7,126,370	\$7,102,482	\$7,342,258	\$239,776	3.38%	2.32%
2130 Attendance	\$297,375	\$323,139	\$379,588	\$56,449	17.47%	0.12%
2140 Psychological Svcs	\$1,534,880	\$1,733,358	\$1,719,882	(\$13,476)	-0.78%	0.54%
2160 Social Work Svcs	\$856,133	\$1,568,560	\$2,457,529	\$888,969	56.67%	0.78%
2170 Child Acctg	\$429,008	\$455,655	\$464,270	\$8,615	1.89%	0.15%
2100 Student Services	\$10,852,318	\$11,802,990	\$13,001,310	\$1,198,320	10.15%	4.12%
2220 Tech Support	\$136,549	\$196,778	\$145,436	(\$51,342)	-26.09%	0.05%
2230 Educ Television	\$137,650	\$139,723	\$143,893	\$4,170	2.98%	0.05%
2240 Computer Asst. Instr	\$1,009,654	\$998,558	\$1,108,978	\$110,420	11.06%	0.35%
2250 Library	\$2,070,384	\$2,161,577	\$2,256,899	\$95,322	4.41%	0.71%
2260 Curriculum & Instr Svcs	\$1,234,704	\$1,527,656	\$1,385,072	(\$142,584)	-9.33%	0.44%
2269 Special Education	\$1,200,939	\$1,247,722	\$1,381,645	\$133,923	10.73%	0.44%
2271 Staff Development-Certified	\$4,174,094	\$3,826,322	\$3,768,987	(\$57,335)	-1.50%	1.19%
2272 Staff Dev - Instr Non Cert	\$62,794	\$58,978	\$62,623	\$3,645	6.18%	0.02%
2290 Other Instr Staff Svcs		\$300	\$0	(\$300)	-100.00%	
2200 Support Services Instructional St	\$10,026,769	\$10,157,614	\$10,253,533	\$95,919	0.94%	3.25%
2310 Board Svcs	\$112,258	\$156,556	\$169,035	\$12,479	7.97%	0.05%
2320 Board Treasurer	\$188	\$200	\$200		0.00%	0.00%
2330 Tax Collection	\$1,077,441	\$1,695,700	\$1,662,346	(\$33,354)	-1.97%	0.53%
2340 Negotiations Svcs			\$2,500	\$2,500		0.00%
2350 Legal Svcs	\$741,465	\$594,900	\$584,900	(\$10,000)	-1.68%	0.19%
2360 Superintendent's Office	\$534,725	\$534,042	\$559,036	\$24,994	4.68%	0.18%
2370 Community Relations	\$124,624	\$133,297	\$130,598	(\$2,699)	-2.02%	0.04%
2380 Principal's Office	\$10,212,180	\$10,339,159	\$10,944,166	\$605,007	5.85%	3.47%

<u>DESCRIPTION</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2390 Graduation Activities	\$35,327	\$98,402	\$70,722	(\$27,680)	-28.13%	0.02%
2300 Administrative Services	\$12,838,209	\$13,552,256	\$14,123,503	\$571,247	4.22%	4.47%
2419 Nursing Supervisor	\$225,810	\$183,458	\$197,225	\$13,767	7.50%	0.06%
2420 Medical Svcs	\$3,890	\$7,000	\$11,000	\$4,000	57.14%	0.00%
2430 Dental Svcs	\$7,823	\$12,000	\$12,200	\$200	1.67%	0.00%
2440 Nursing Svcs	\$2,221,539	\$2,393,071	\$2,544,019	\$150,948	6.31%	0.81%
2450 Non Public Nursing Svcs	\$265,718	\$277,314	\$246,577	(\$30,737)	-11.08%	0.08%
2490 Other Health Svcs	\$14,576	\$5,000	\$36,000	\$31,000	620.00%	0.01%
2400 Medical Services	\$2,739,355	\$2,877,843	\$3,047,021	\$169,178	5.88%	0.96%
2511 Fiscal Services	\$379,280	\$586,736	\$409,902	(\$176,834)	-30.14%	0.13%
2513 Rec/Disbursement of Funds	\$343,277	\$479,258	\$401,067	(\$78,191)	-16.32%	0.13%
2514 Payroll Services	\$367,264	\$375,873	\$386,549	\$10,676	2.84%	0.12%
2515 Accounting Services	\$111,169	\$108,592	\$227,346	\$118,754	109.36%	0.07%
2516 Internal Auditing Services	\$183,328	\$221,872	\$111,852	(\$110,020)	-49.59%	0.04%
2519 Fiscal Services Other	\$228,394	\$152,436	\$355,307	\$202,871	133.09%	0.11%
2520 Purchasing Svcs	\$112,760	\$97,126	\$94,401	(\$2,725)	-2.81%	0.03%
2530 Warehouse & Distribution Svcs	\$193,296	\$206,370	\$208,090	\$1,720	0.83%	0.07%
2540 Printing Svcs	\$238,288	\$256,748	\$259,509	\$2,761	1.08%	0.08%
2500 Fiscal Services	\$2,157,057	\$2,485,011	\$2,454,023	(\$30,988)	-1.25%	0.78%
2611 Operations Spvr	\$274,780	\$299,327	\$308,145	\$8,818	2.95%	0.10%
2619 Maintenance Spvr	\$443,817	\$562,306	\$577,189	\$14,883	2.65%	0.18%
2620 Facility Svcs	\$15,311,878	\$17,690,768	\$18,079,993	\$389,225	2.20%	5.72%
2630 Grounds Svcs	\$823,990	\$996,791	\$881,940	(\$114,851)	-11.52%	0.28%
2650 Vehicle Svcs	\$159,692	\$124,846	\$160,363	\$35,517	28.45%	0.05%
2660 Security Svcs	\$1,080,667	\$1,150,004	\$1,199,052	\$49,048	4.27%	0.38%
2600 Operation & Maintenance Svcs	\$18,094,823	\$20,824,042	\$21,206,682	\$382,640	1.84%	6.71%
2719 Pupil Transp Mgmt	\$673,698	\$949,347	\$962,170	\$12,823	1.35%	0.30%
2720 Pupil Transportation	\$4,223,299	\$6,921,919	\$7,412,279	\$490,360	7.08%	2.35%
2730 Crossing Guards	\$772,506	\$994,233	\$1,122,862	\$128,629	12.94%	0.36%
2740 Vehicle Maint Svcs	\$1,090,520	\$1,484,828	\$1,515,017	\$30,189	2.03%	0.48%
2750 Non Public Transportation	\$2,232,132	\$488,775	\$180	(\$488,595)	-99.96%	0.00%
2700 Pupil Transportation	\$8,992,155	\$10,839,102	\$11,012,508	\$173,406	1.60%	3.49%
2818 Technology Svcs	\$3,650,284	\$3,777,603	\$3,568,598	(\$209,005)	-5.53%	1.13%
2821 Information Technology	\$295,663	\$320,776	\$315,145	(\$5,631)	-1.76%	0.10%
2823 Community Relations	\$203,069	\$256,556	\$258,823	\$2,267	0.88%	0.08%
2831 Personnel Svcs Supervisor	\$332,574	\$342,249	\$367,953	\$25,704	7.51%	0.12%
2832 Recruitment & Placement Svcs	\$169,684	\$219,117	\$215,274	(\$3,843)	-1.75%	0.07%
2833 Staff Accounting Svcs	\$552,807	\$571,783	\$595,740	\$23,957	4.19%	0.19%
2834 Staff Dev-Non Instr Certified	\$267,147	\$397,943	\$671,896	\$273,953	68.84%	0.21%
2835 Staff Health Svcs	\$307,296	\$384,796	\$227,040	(\$157,756)	-41.00%	0.07%
2836 Staff Dev-Non Cert Non Instr	\$179,730	\$225,508	\$447,724	\$222,216	98.54%	0.14%

<u>DESCRIPTION</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2840 Data Processing	\$1,298,799	\$1,648,047	\$1,775,397	\$127,350	7.73%	0.56%
2850 State & Federal Liaison	\$284,768	\$296,660	\$299,421	\$2,761	0.93%	0.09%
2800 Support Services Central	\$7,541,820	\$8,441,038	\$8,743,011	\$301,973	3.58%	2.77%
2910 IU Services	\$125,981	\$127,279	\$131,446	\$4,167	3.27%	0.04%
2900 IU Services	\$125,981	\$127,279	\$131,446	\$4,167	3.27%	0.04%
Total Support Services	\$73,368,487	\$81,107,175	\$83,973,037	\$2,865,862	3.53%	26.59%
3000 <i>Non Instructional: Activities concerned with providing non-instructional services to students, staff or the community.</i>						
3210 Student Activities	\$760,662	\$567,492	\$457,359	(\$110,133)	-19.41%	0.14%
3250 Athletics	\$2,729,676	\$3,034,061	\$2,857,293	(\$176,768)	-5.83%	0.90%
3200 Student Activities	\$3,490,338	\$3,601,553	\$3,314,652	(\$286,901)	-7.97%	1.05%
3300 Comm Svcs/Crossing Guards	\$157,252	\$178,384	\$136,581	(\$41,803)	-23.43%	0.04%
3300 Community Services	\$157,252	\$178,384	\$136,581	(\$41,803)	-23.43%	0.04%
3400 Scholarships & Awards		\$600	\$600		0.00%	0.00%
3400 Scholarships & Awards		\$600	\$600		0.00%	0.00%
Total Non Instructional	\$3,647,590	\$3,780,537	\$3,451,833	(\$328,704)	-8.69%	1.09%
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	\$19,376		\$0			
4400 Arch & Eng-Improvements	\$19,376		\$0			
4500 Bldg Acq & Constr New	\$90		\$0			
4500 Bldg Acq & Construction New	\$90		\$0			
4600 Bldg Improvement	\$85,481		\$0			
4600 Bldg Improvement	\$85,481		\$0			
Total Facilities Construction & Improvement	\$104,948	\$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	\$21,554,427	\$22,847,848	\$24,816,456	\$1,968,608	8.62%	7.86%
5130 Refund Prior Yr Receipts	\$31,465	\$180,000	\$150,000	(\$30,000)	-16.67%	0.05%
5100 Debt Service	\$21,585,892	\$23,027,848	\$24,966,456	\$1,938,608	8.42%	7.91%
5230 Capital Projects Fund Transfer	\$5,000,000		\$0			
5200 Fund Transfers-Athletic & Capital	\$5,000,000		\$0			

<u>DESCRIPTION</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
5900 Budgetary Reserve		\$4,339,680	\$5,700,000	\$1,360,320	31.35%	1.80%
5900 Budgetary Reserve		\$4,339,680	\$5,700,000	\$1,360,320	31.35%	1.80%
Total Debt & Transfers	\$26,585,892	\$27,367,528	\$30,666,456	\$3,298,928	12.05%	9.71%
<u>Grand Total:</u>	\$284,034,933	\$301,993,643	\$315,820,921	\$13,827,278	4.58%	

2021-22 GENERAL FUND BUDGET

Expenditures by Major Category

June 14, 2021

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>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 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>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
110 Salaries-Admin	\$7,549,354	\$7,756,378	\$8,673,041	\$916,663	11.82%	2.75%
120 Salaries-Prof	\$74,684,488	\$77,669,255	\$80,622,180	\$2,952,925	3.80%	25.53%
130 Salaries-Supplemental	\$3,293,073	\$3,309,066	\$3,841,791	\$532,725	16.10%	1.22%
140 Salaries-Tech	\$1,197,231	\$1,278,651	\$1,480,277	\$201,626	15.77%	0.47%
150 Salaries-Clerical	\$4,355,579	\$4,690,384	\$4,750,879	\$60,495	1.29%	1.50%
160 Salaries-Technical	\$2,407,647	\$2,470,337	\$2,710,532	\$240,195	9.72%	0.86%
170 Salaries-Bus Drivers	\$3,039,573	\$3,607,901	\$3,836,536	\$228,635	6.34%	1.21%
180 Salaries-Custodian	\$5,406,474	\$6,154,806	\$6,331,522	\$176,716	2.87%	2.00%
190 Salaries-Instr Asst	\$4,470,658	\$4,717,642	\$4,987,121	\$269,479	5.71%	1.58%
Salaries	\$106,404,077	\$111,654,420	\$117,233,879	\$5,579,459	5.00%	37.12%

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>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
210 Group Insurance	\$481,847	\$479,899	\$501,240	\$21,341	4.45%	0.16%
220 Social Security	\$7,954,378	\$8,614,001	\$8,952,633	\$338,632	3.93%	2.83%
230 Retirement	\$36,300,075	\$38,935,319	\$40,891,358	\$1,956,039	5.02%	12.95%
240 Tuition Reimb	\$819,779	\$746,000	\$830,000	\$84,000	11.26%	0.26%
250 Unemployment	\$51,408					
260 Workers Comp	\$1,277,008	\$1,248,825	\$1,153,429	(\$95,396)	-7.64%	0.37%
270 Health Insurance	\$22,315,910	\$24,623,083	\$25,232,716	\$609,633	2.48%	7.99%
280 Retiree Health Insurance	\$634,523	\$1,104,738	\$465,724	(\$639,014)	-57.84%	0.15%
290 Other Medical Benefits	\$255,713	\$33,580	\$47,170	\$13,590	40.47%	0.01%
Benefits	\$70,090,640	\$75,785,445	\$78,074,270	\$2,288,825	3.02%	24.72%

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>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
310 Tax Coll Commissions	\$564,983	\$655,242	\$628,054	(\$27,188)	-4.15%	0.20%
320 Prof Education Svcs	\$14,642,489	\$16,295,040	\$17,896,313	\$1,601,273	9.83%	5.67%

<u>DESCRIPTION</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
330 Prof Services	\$1,613,830	\$2,120,249	\$2,647,175	\$526,926	24.85%	0.84%
340 Technical Services	\$167,181	\$73,725	\$88,500	\$14,775	20.04%	0.03%
350 Security Services	\$390,876	\$499,263	\$484,353	(\$14,910)	-2.99%	0.15%
360 Prof Education Svcs	\$3,245,078	\$3,709,264	\$3,248,762	(\$460,502)	-12.41%	1.03%
Prof & Tech Svcs	\$20,624,436	\$23,352,783	\$24,993,157	\$1,640,374	7.02%	7.91%

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>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
410 Cleaning Services	\$279,029	\$323,680	\$352,891	\$29,211	9.02%	0.11%
420 Utilities	\$288,344	\$330,000	\$470,440	\$140,440	42.56%	0.15%
430 Repairs & Maint	\$1,825,765	\$1,324,787	\$1,826,205	\$501,418	37.85%	0.58%
440 Lease Rentals	\$434,223	\$481,489	\$461,942	(\$19,547)	-4.06%	0.15%
450 Construction Svcs	\$134,966	\$150,000	\$325,000	\$175,000	116.67%	0.10%
460 Extermination Svcs	\$14,271	\$15,610	\$15,610		0.00%	0.00%
Purch Property Svcs	\$2,976,597	\$2,625,566	\$3,452,088	\$826,522	31.48%	1.09%

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

<u>DESCRIPTION</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
510 Contracted Transportation	\$1,416,994	\$1,851,957	\$1,440,602	(\$411,355)	-22.21%	0.46%
520 Insurance	\$918,697	\$960,637	\$979,062	\$18,425	1.92%	0.31%
530 Communications	\$229,025	\$162,192	\$432,417	\$270,225	166.61%	0.14%
540 Advertising	\$11,751	\$31,900	\$24,750	(\$7,150)	-22.41%	0.01%
550 Printing Svcs	\$45,955	\$133,480	\$111,876	(\$21,604)	-16.19%	0.04%
560 Student Tuition	\$42,010,941	\$43,715,308	\$45,435,168	\$1,719,860	3.93%	14.39%
580 Travel	\$112,951	\$246,128	\$254,827	\$8,699	3.53%	0.08%
590 Other Purch Svcs	\$235,375	\$373,329	\$384,906	\$11,577	3.10%	0.12%
Other Purchased Svcs	\$44,981,690	\$47,474,931	\$49,063,608	\$1,588,677	3.35%	15.54%

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>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
610 General Supplies	\$3,014,143	\$3,959,935	\$3,243,865	(\$716,070)	-18.08%	1.03%
620 Energy	\$2,370,917	\$2,767,242	\$2,917,421	\$150,179	5.43%	0.92%
630 Food	\$53,401	\$61,470	\$46,420	(\$15,050)	-24.48%	0.01%
640 Books & Textbooks	\$426,240	\$546,739	\$578,241	\$31,502	5.76%	0.18%
650 Tech Supplies & Fees	\$5,472,756	\$4,956,330	\$4,715,737	(\$240,593)	-4.85%	1.49%
Books & Materials	\$11,337,457	\$12,291,716	\$11,501,684	(\$790,032)	-6.43%	3.64%

DESCRIPTION 19-20 ACTUAL 20-21 BUDGET 21-22 BUDGET VARIANCE % CHANGE % of BUDGET

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

DESCRIPTION	19-20 ACTUAL	20-21 BUDGET	21-22 BUDGET	VARIANCE	% CHANGE	% of BUDGET
750 Equip Orig & Additional	\$140,892	\$287,860	\$102,060	(\$185,800)	-64.55%	0.03%
760 Equipment Replacement	\$616,234	\$755,200	\$275,500	(\$479,700)	-63.52%	0.09%
Equipment	\$757,126	\$1,043,060	\$377,560	(\$665,500)	-63.80%	0.12%

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

DESCRIPTION	19-20 ACTUAL	20-21 BUDGET	21-22 BUDGET	VARIANCE	% CHANGE	% of BUDGET
810 Dues & Fees	\$153,363	\$163,480	\$202,192	\$38,712	23.68%	0.06%
820 Claims & Judgements	\$26,100	\$90,000	\$90,000		0.00%	0.03%
830 Debt Interest	\$11,434,099	\$11,014,941	\$10,621,456	(\$393,485)	-3.57%	3.36%
840 Contingency		\$4,339,680	\$5,700,000	\$1,360,320	31.35%	1.80%
880 Refund Prior Yr Receipts	\$31,465	\$180,000	\$150,000	(\$30,000)	-16.67%	0.05%
890 Student Fees for Instructio	\$97,555	\$144,714	\$166,027	\$21,313	14.73%	0.05%
Other Expenditures	\$11,742,582	\$15,932,815	\$16,929,675	\$996,860	6.26%	5.36%

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

DESCRIPTION	19-20 ACTUAL	20-21 BUDGET	21-22 BUDGET	VARIANCE	% CHANGE	% of BUDGET
910 Debt Principal	\$10,120,328	\$11,832,907	\$14,195,000	\$2,362,093	19.96%	4.49%
930 Fund Transfers	\$5,000,000					
Debt Pmts & Transfers	\$15,120,328	\$11,832,907	\$14,195,000	\$2,362,093	19.96%	4.49%
Grand Total:	\$284,034,933	\$301,993,643	\$315,820,921	\$13,827,278	4.58%	

2021-22 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.

June 14, 2021

<u>DESCRIPTION</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
<u>Local Revenue</u>						
6111 Current Real Estate Taxes	\$164,480,085	\$170,676,691	\$173,234,810	\$2,558,119	1.50%	55.56%
6112 Interim Real Estate Taxes	\$1,625,488	\$2,807,065	\$1,500,000	(\$1,307,065)	-46.56%	0.48%
6113 Public Utility Realty Tax	\$171,241	\$175,000	\$182,000	\$7,000	4.00%	0.06%
6114 Payments In Lieu Of Taxes	\$323,654	\$311,000	\$325,000	\$14,000	4.50%	0.10%
6120 Per Capita Tax Sec 679	\$245,281	\$241,750	\$244,392	\$2,642	1.09%	0.08%
6141 Per Capita Tax Act 511	\$245,281	\$241,750	\$244,392	\$2,642	1.09%	0.08%
6143 Emergency Tax	\$351,697	\$335,000	\$348,000	\$13,000	3.88%	0.11%
6151 Earned Income Tax	\$15,276,241	\$14,151,393	\$15,146,690	\$995,297	7.03%	4.86%
6153 Real Estate Transfer Tax	\$3,240,695	\$4,135,842	\$3,895,000	(\$240,842)	-5.82%	1.25%
6157 Mercantile Tax	\$3,323,625	\$3,800,000	\$3,924,985	\$124,985	3.29%	1.26%
6411 Delinquent Real Estate Tx	\$3,833,409	\$5,000,000	\$4,432,000	(\$568,000)	-11.36%	1.42%
6420 Delinquent Per Capita Taxes	\$395,378	\$140,000	\$140,000		0.00%	0.04%
6457 Delinquent Mercantile Tax	\$836,734	\$95,000	\$650,000	\$555,000	584.21%	0.21%
6510 Earnings On Investments	\$1,765,610	\$724,763	\$115,000	(\$609,763)	-84.13%	0.04%
6590 Other Invest Earnings	\$562		\$0			0.00%
6710 Admissions	\$122,619	\$110,000	\$110,000		0.00%	0.04%
6740 Student Fees	\$43,058	\$63,000	\$63,000		0.00%	0.02%
6750 Student Activity Special Events	\$2,400		\$2,850	\$2,850		0.00%
6832 Fed IDEA Rev Pass Thru	\$1,963,836	\$1,963,836	\$2,092,226	\$128,390	6.54%	0.67%
6839 Fed Rev From Other Sources	\$1,690		\$0			0.00%
6910 Rent From Sch Facilities	\$152,174	\$180,000	\$149,350	(\$30,650)	-17.03%	0.05%
6920 Contributions/Donations	\$368,559	\$394,000	\$296,200	(\$97,800)	-24.82%	0.10%
6941 Tuition		\$1,000	\$0	(\$1,000)	-100.00%	0.00%
6942 Summer School Tuition	\$14,266	\$47,500	\$0	(\$47,500)	-100.00%	0.00%
6944 Tuition Other PA LEAs	\$430,498	\$265,000	\$268,750	\$3,750	1.42%	0.09%
6970 Service Revenue		\$300,000	\$300,000		0.00%	0.10%
6981 Community Svc Activities	\$2,750	\$5,000	\$2,750	(\$2,250)	-45.00%	0.00%
6991 Refund Prior Year Exp	\$175,787	\$86,800	\$100,000	\$13,200	15.21%	0.03%
6999 Misc Revenue	\$247,099	\$180,154	\$155,039	(\$25,115)	-13.94%	0.05%
Total Local Revenue	\$199,639,718	\$206,431,544	\$207,922,434	\$1,490,890	0.72%	66.69%
7111 Basic Educ Funding	\$33,971,899	\$33,971,899	\$33,971,899		0.00%	10.90%
7112 State Share Social Security	\$3,792,236	\$4,092,164	\$4,174,018	\$81,854	2.00%	1.34%
7160 Tuition-Sec 1305 & 1306	\$439,758	\$425,000	\$440,000	\$15,000	3.53%	0.14%
7250 Migratory Children	\$400	\$400	\$400		0.00%	0.00%
7271 Special Education	\$8,028,585	\$8,028,585	\$8,025,728	(\$2,857)	-0.04%	2.57%
7292 Pre-K Counts	\$862,183	\$875,000	\$1,050,000	\$175,000	20.00%	0.34%
7311 Transportation Subsidy	\$1,657,612	\$1,609,380	\$1,750,210	\$140,830	8.75%	0.56%
7312 Transportation Subsidy NP	\$1,183,875	\$1,050,000	\$1,016,400	(\$33,600)	-3.20%	0.33%

<u>DESCRIPTION</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
7320 Rental/Sinking Fund Reimb	\$1,529,797	\$1,704,593	\$1,613,392	(\$91,201)	-5.35%	0.52%
7330 Medical & Dental Svcs	\$319,521	\$325,000	\$321,000	(\$4,000)	-1.23%	0.10%
7340 Homestead Prop Tax Relief	\$4,752,634	\$4,765,368	\$4,761,078	(\$4,290)	-0.09%	1.53%
7361 Safe Schools PCCD		\$210,000	\$0	(\$210,000)	-100.00%	0.00%
7369 Safe Schools Training Grant	\$69,990	\$15,000	\$25,000	\$10,000	66.67%	0.01%
7505 Ready to Learn Grant	\$1,797,733	\$1,797,733	\$1,797,733		0.00%	0.58%
7599 DCED Grants	\$145,658	\$1,145,658	\$1,395,658	\$250,000	21.82%	0.45%
7820 State Share Retirement	\$18,137,908	\$19,598,448	\$20,445,679	\$847,231	4.32%	6.56%
Total	\$76,689,787	\$79,614,228	\$80,788,195	\$1,173,967	1.47%	25.91%
<u>CARES Funding</u>						
8110 Pmts Federally Impacted Areas PL	\$56,963	\$49,600	\$55,000	\$5,400	10.89%	0.02%
8310 Payments Federally Impacted Areas	\$72,272		\$0			0.00%
8514 Title 1 Reading First	\$4,526,043	\$5,127,614	\$4,694,093	(\$433,521)	-8.45%	1.51%
8515 NCLB Title II	\$508,918	\$581,857	\$597,298	\$15,441	2.65%	0.19%
8516 NCLB Title III	\$178,685	\$201,571	\$198,738	(\$2,833)	-1.41%	0.06%
8517 NCLB Title IV	\$347,953	\$322,171	\$326,539	\$4,368	1.36%	0.10%
8580 Child Care And Development Block	\$164,581	\$164,581	\$164,581		0.00%	0.05%
8741 CARES Grant		\$4,389,822	\$0	(\$4,389,822)	-100.00%	0.00%
8742 CARES GEER Special Education			\$97,269	\$97,269		0.03%
8743 ESSER II			\$2,561,576	\$2,561,576		0.82%
8744 ESSER III			\$6,882,303	\$6,882,303		2.21%
8746 ARP Stimulus			\$2,000,000	\$2,000,000		0.64%
8749 PCCD COVID Schl Safety Grant			\$0			0.00%
8810 ACCESS Reimbursement	\$638,764	\$850,000	\$800,000	(\$50,000)	-5.88%	0.26%
8820 ACCESS Health-Related Transp &	\$108,917	\$125,000	\$112,000	(\$13,000)	-10.40%	0.04%
Total CARES Funding	\$6,603,095	\$11,812,216	\$18,489,397	\$6,677,181	56.53%	5.93%
<u>Other Revenue</u>						
9400 Sale Of Equipment	\$95,493	\$80,000	\$80,000		0.00%	0.03%
9910 Fund Balance Revenue		\$4,053,155	\$4,496,478	\$443,323	10.94%	1.44%
9990 Insurance Recoveries	\$769	\$2,500	\$0	(\$2,500)	-100.00%	0.00%
Total Other Revenue	\$96,262	\$4,135,655	\$4,576,478	\$440,823	10.66%	1.47%
<u>Grand Total:</u>	\$283,028,862	\$301,993,643	\$311,776,504	\$9,782,861	3.24%	

Act 1 Index (current): 3.7%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$177,300,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$4,761,078</u>		
Total Approx. Tax Revenue:	\$182,061,078		
Approx. Tax Levy for Tax Rate Calculation:	\$189,416,321		

	Lehigh	Northampton	Total
<hr/>			
2020-21 Data			
a. Assessed Value	\$1,682,654,800	\$2,707,866,350	\$4,390,521,150
b. Real Estate Mills	18.6500	56.1700	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$1,610,659,357	\$7,996,383,750	\$9,607,043,107
d. Assessed Value	\$1,690,922,200	\$2,729,209,950	\$4,420,132,150
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2020-21 Calculations			
f. 2020-21 Tax Levy	\$31,381,512	\$152,100,853	\$183,482,365
(a * b)			
2021-22 Calculations			
II. g. Percent of Total Market Value	16.76540%	83.23460%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$30,761,552	\$152,720,813	\$183,482,365
(f Total * g)			
i. Base Mills Subject to Index	18.6500	56.3989	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	96.10000%	96.00000%	96.01677%
k. Tax Levy Needed	\$31,756,404	\$157,659,917	\$189,416,321
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate	18.7800	57.7600	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$31,755,519	\$157,639,167	\$189,394,686
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$184,633,608
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$177,279,227
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.7%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$177,300,000

Amount of Tax Relief for Homestead Exclusions

\$4,761,078

Total Approx. Tax Revenue:

\$182,061,078

Approx. Tax Levy for Tax Rate Calculation:

\$189,416,321

	Lehigh	Northampton	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	19.3400	58.4856	
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)	\$32,702,435	\$159,619,481	\$192,321,916
IV. 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	\$10,555.00	\$3,432.00	
Number of Homestead/Farmstead Properties	4831	19188	24019
Median Assessed Value of Homestead Properties			\$61,700

Act 1 Index (current): 3.7%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$177,300,000

Amount of Tax Relief for Homestead Exclusions

\$4,761,078

Total Approx. Tax Revenue:

\$182,061,078

Approx. Tax Levy for Tax Rate Calculation:

\$189,416,321

Lehigh

Northampton

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$4,761,078

Lowering RE Tax Rate

\$0

\$4,761,078

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$4,761,078

BETHLEHEM AREA SCHOOL DISTRICT

2021-2022
GENERAL FUND
BUDGET

SUPPORTING
EXPENDITURE DETAIL



JUNE 14, 2021

2021-22 GENERAL FUND BUDGET

Expenditure Detail

June 14, 2021

DESCRIPTION	17-18 ACTUAL	18-19 ACTUAL	19-20 ACTUAL	20-21 BUDGET	21-22 BUDGET	VARIANCE	% CHANGE	% of BUDGET
1100 Regular Instruction								
100 Salaries	\$56,079,971	\$57,120,532	\$59,018,362	\$60,936,258	\$62,994,879	\$2,058,621	3.38%	19.95%
200 Benefits	\$37,603,843	\$38,266,594	\$37,653,678	\$40,644,015	\$41,238,269	\$594,254	1.46%	13.06%
300 Prof & Tech Svcs	\$2,221,228	\$2,308,433	\$2,442,078	\$2,963,144	\$2,917,305	(\$45,839)	-1.55%	0.92%
400 Purch Property Svcs	\$325,544	\$825,243	\$724,830	\$247,533	\$700,597	\$453,064	183.03%	0.22%
500 Other Purchased Svcs	\$20,549,600	\$21,401,610	\$21,807,976	\$22,669,557	\$24,978,337	\$2,308,780	10.18%	7.91%
600 Books & Materials	\$5,455,866	\$5,811,088	\$4,652,713	\$4,394,695	\$4,344,563	(\$50,132)	-1.14%	1.38%
700 Equipment	\$17,433	\$153,263	\$51,855	\$44,360	\$32,060	(\$12,300)	-27.73%	0.01%
800 Other Expenditures	\$38,741	\$48,427	\$7,519	\$11,680	\$10,680	(\$1,000)	-8.56%	0.00%
1100 Regular Instruction	\$122,292,226	\$125,935,188	\$126,359,010	\$131,911,242	\$137,216,690	\$5,305,448	4.02%	43.45%
1200 Special Education								
100 Salaries	\$11,704,620	\$11,843,047	\$12,299,924	\$12,732,105	\$13,335,730	\$603,625	4.74%	4.22%
200 Benefits	\$8,918,395	\$9,023,179	\$8,810,296	\$9,315,374	\$9,661,014	\$345,640	3.71%	3.06%
300 Prof & Tech Svcs	\$9,519,609	\$10,428,390	\$10,556,134	\$11,402,938	\$12,694,942	\$1,292,004	11.33%	4.02%
400 Purch Property Svcs	\$25,790	\$16,910	\$3,939	\$5,940	\$5,940	\$0	0.00%	0.00%
500 Other Purchased Svcs	\$7,399,233	\$9,205,541	\$9,454,458	\$10,508,083	\$10,516,888	\$8,805	0.08%	3.33%
600 Books & Materials	\$489,781	\$111,738	\$79,816	\$86,428	\$85,583	(\$845)	-0.98%	0.03%
700 Equipment		\$11,602	\$6,950		\$0	\$0		
800 Other Expenditures	\$17,674	\$1,555	\$1,978	\$26,900	\$26,650	(\$250)	-0.93%	0.01%
1200 Special Education	\$38,075,102	\$40,641,962	\$41,213,495	\$44,077,768	\$46,326,747	\$2,248,979	5.10%	14.67%
1300 Vocational Education								
500 Other Purchased Svcs	\$7,621,169	\$7,990,381	\$8,153,558	\$7,938,290	\$7,374,004	(\$564,286)	-7.11%	2.33%
1300 Vocational Education	\$7,621,169	\$7,990,381	\$8,153,558	\$7,938,290	\$7,374,004	(\$564,286)	-7.11%	2.33%
1400 Other Instructional Programs								

<u>DESCRIPTION</u>		<u>17-18 ACTUAL</u>	<u>18-19 ACTUAL</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
100	Salaries	\$450,219	\$454,418	\$356,898	\$678,443	\$1,219,261	\$540,818	79.71%	0.39%
200	Benefits	\$184,866	\$190,833	\$153,174	\$294,195	\$501,739	\$207,544	70.55%	0.16%
300	Prof & Tech Svcs	\$328,806	\$417,202	\$455,491	\$831,280	\$776,516	(\$54,764)	-6.59%	0.25%
400	Purch Property Svcs					\$0	\$0		
500	Other Purchased Svcs	\$272,109	\$282,329	\$175,677	\$279,300	\$342,400	\$63,100	22.59%	0.11%
600	Books & Materials	\$16,667	\$19,186	\$12,930	\$13,052	\$61,665	\$48,613	372.46%	0.02%
800	Other Expenditures	\$1,485	\$750	\$4,765	\$8,500	\$8,000	(\$500)	-5.88%	0.00%
1400	Other Instructional Programs	\$1,254,153	\$1,364,717	\$1,158,934	\$2,104,770	\$2,909,581	\$804,811	38.24%	0.92%
1500	Non Public Programs								
100	Salaries			\$1,822	\$1,500	\$2,000	\$500	33.33%	0.00%
200	Benefits			\$779	\$629	\$854	\$225	35.77%	0.00%
300	Prof & Tech Svcs	\$172,021	\$124,099	\$129,651	\$231,062	\$235,748	\$4,686	2.03%	0.07%
600	Books & Materials	\$3,898	\$39,476	\$15,714	\$145,837	\$95,000	(\$50,837)	-34.86%	0.03%
1500	Non Public Programs	\$175,919	\$163,575	\$147,967	\$379,028	\$333,602	(\$45,426)	-11.98%	0.11%
1600	Community College								
500	Other Purchased Svcs	\$2,426,880	\$2,440,376	\$2,432,053	\$2,440,633	\$2,467,899	\$27,266	1.12%	0.78%
1600	Community College	\$2,426,880	\$2,440,376	\$2,432,053	\$2,440,633	\$2,467,899	\$27,266	1.12%	0.78%
1700	Dual Enrollment								
100	Salaries					\$0	\$0		
200	Benefits					\$0	\$0		
500	Other Purchased Svcs				\$10,000	\$20,000	\$10,000	100.00%	0.01%
1700	Dual Enrollment				\$10,000	\$20,000	\$10,000	100.00%	0.01%
1800	Pre-Kindergarten Programs								
100	Salaries	\$369,592	\$449,346	\$466,631	\$485,533	\$593,172	\$107,639	22.17%	0.19%
200	Benefits	\$275,295	\$326,956	\$359,800	\$375,082	\$456,954	\$81,872	21.83%	0.14%
300	Prof & Tech Svcs	\$3,303	\$8,517	\$7,596	\$4,100	\$12,700	\$8,600	209.76%	0.00%

<u>DESCRIPTION</u>		<u>17-18 ACTUAL</u>	<u>18-19 ACTUAL</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
400	Purch Property Svcs	\$816	\$649	\$264		\$0	\$0		
500	Other Purchased Svcs	\$305	\$821	\$297		\$250	\$250		0.00%
600	Books & Materials	\$11,473	\$51,329	\$27,355	\$11,957	\$14,996	\$3,039	25.42%	0.00%
800	Other Expenditures	\$977	\$1,868	\$1,056		\$3,000	\$3,000		0.00%
1800	Pre-Kindergarten Programs	\$661,762	\$839,485	\$862,999	\$876,672	\$1,081,072	\$204,400	23.32%	0.34%
Total 1000's Instruction		\$172,507,211	\$179,375,683	\$180,328,016	\$189,738,403	\$197,729,595	\$7,991,192	4.21%	62.61%
2100	Student Services								
100	Salaries	\$5,463,155	\$5,706,852	\$5,917,034	\$6,261,976	\$6,687,246	\$425,270	6.79%	2.12%
200	Benefits	\$3,663,809	\$3,824,139	\$3,793,007	\$4,062,194	\$4,363,601	\$301,407	7.42%	1.38%
300	Prof & Tech Svcs	\$397,740	\$511,602	\$937,106	\$1,234,391	\$1,635,014	\$400,623	32.46%	0.52%
400	Purch Property Svcs	\$15,060	\$33,794	\$28,848	\$29,078	\$27,946	(\$1,132)	-3.89%	0.01%
500	Other Purchased Svcs	\$11,206	\$12,327	\$10,560	\$18,435	\$17,453	(\$982)	-5.33%	0.01%
600	Books & Materials	\$82,612	\$88,849	\$91,223	\$79,299	\$136,457	\$57,158	72.08%	0.04%
700	Equipment			\$5,351		\$0	\$0		
800	Other Expenditures	\$84,827	\$80,060	\$69,189	\$117,617	\$133,593	\$15,976	13.58%	0.04%
2100	Student Services	\$9,718,408	\$10,257,623	\$10,852,318	\$11,802,990	\$13,001,310	\$1,198,320	10.15%	4.12%
2200	Support Services Instructional Staff								
100	Salaries	\$2,809,493	\$3,378,388	\$3,478,282	\$3,650,595	\$3,712,494	\$61,899	1.70%	1.18%
200	Benefits	\$2,459,489	\$2,662,073	\$2,832,952	\$2,862,108	\$3,019,215	\$157,107	5.49%	0.96%
300	Prof & Tech Svcs	\$1,540,851	\$2,382,583	\$3,200,385	\$3,111,395	\$2,906,122	(\$205,273)	-6.60%	0.92%
400	Purch Property Svcs	\$26,261	\$21,529	\$23,215	\$21,873	\$21,873	\$0	0.00%	0.01%
500	Other Purchased Svcs	\$39,420	\$63,363	\$29,508	\$56,060	\$63,252	\$7,192	12.83%	0.02%
600	Books & Materials	\$350,698	\$354,272	\$450,239	\$444,485	\$508,952	\$64,467	14.50%	0.16%
800	Other Expenditures	\$4,793	\$5,650	\$12,188	\$11,098	\$21,625	\$10,527	94.85%	0.01%
2200	Support Services Instructional Staff	\$7,231,005	\$8,867,858	\$10,026,769	\$10,157,614	\$10,253,533	\$95,919	0.94%	3.25%
2300	Administrative Services								

<u>DESCRIPTION</u>		<u>17-18 ACTUAL</u>	<u>18-19 ACTUAL</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
100	Salaries	\$6,351,128	\$6,549,645	\$6,632,720	\$6,770,334	\$7,458,909	\$688,575	10.17%	2.36%
200	Benefits	\$3,975,169	\$4,167,826	\$4,109,204	\$4,215,119	\$4,102,405	(\$112,714)	-2.67%	1.30%
300	Prof & Tech Svcs	\$1,709,805	\$1,732,342	\$1,557,890	\$1,988,008	\$1,958,355	(\$29,653)	-1.49%	0.62%
400	Purch Property Svcs	\$135,355	\$132,318	\$66,729	\$104,941	\$82,741	(\$22,200)	-21.15%	0.03%
500	Other Purchased Svcs	\$163,854	\$146,139	\$151,889	\$178,305	\$182,466	\$4,161	2.33%	0.06%
600	Books & Materials	\$100,919	\$114,307	\$195,733	\$121,759	\$142,147	\$20,388	16.74%	0.05%
700	Equipment	\$20,986	\$23,872		\$4,400	\$500	(\$3,900)	-88.64%	0.00%
800	Other Expenditures	\$101,793	\$65,460	\$124,045	\$169,390	\$195,980	\$26,590	15.70%	0.06%
2300	Administrative Services	\$12,559,009	\$12,931,910	\$12,838,209	\$13,552,256	\$14,123,503	\$571,247	4.22%	4.47%
2400	Medical Services								
100	Salaries	\$1,419,032	\$1,500,780	\$1,562,386	\$1,633,509	\$1,718,882	\$85,373	5.23%	0.54%
200	Benefits	\$1,086,936	\$1,134,766	\$1,131,853	\$1,185,657	\$1,228,467	\$42,810	3.61%	0.39%
300	Prof & Tech Svcs	\$19,111	\$23,485	\$13,242	\$19,918	\$26,918	\$7,000	35.14%	0.01%
400	Purch Property Svcs	\$2,979	\$2,869	\$2,517	\$3,000	\$4,950	\$1,950	65.00%	0.00%
500	Other Purchased Svcs	\$5,167	\$4,651	\$3,532	\$6,200	\$6,605	\$405	6.53%	0.00%
600	Books & Materials	\$27,608	\$30,433	\$23,970	\$27,069	\$59,309	\$32,240	119.10%	0.02%
800	Other Expenditures	\$1,495	\$1,855	\$1,855	\$2,490	\$1,890	(\$600)	-24.10%	0.00%
2400	Medical Services	\$2,562,327	\$2,698,838	\$2,739,355	\$2,877,843	\$3,047,021	\$169,178	5.88%	0.96%
2500	Fiscal Services								
100	Salaries	\$974,691	\$1,015,915	\$1,206,528	\$1,381,918	\$1,365,561	(\$16,357)	-1.18%	0.43%
200	Benefits	\$730,081	\$719,869	\$811,437	\$935,776	\$924,495	(\$11,281)	-1.21%	0.29%
300	Prof & Tech Svcs	\$19,935	\$1,200			\$0	\$0		
400	Purch Property Svcs	\$224,103	\$138,644	\$93,455	\$93,007	\$93,920	\$913	0.98%	0.03%
500	Other Purchased Svcs	\$19,242	\$27,869	\$13,967	\$34,575	\$26,927	(\$7,648)	-22.12%	0.01%
600	Books & Materials	\$22,473	\$26,701	\$30,314	\$26,150	\$31,580	\$5,430	20.76%	0.01%
800	Other Expenditures	\$2,122	\$1,012	\$1,355	\$13,585	\$11,540	(\$2,045)	-15.05%	0.00%
2500	Fiscal Services	\$1,992,647	\$1,931,209	\$2,157,057	\$2,485,011	\$2,454,023	(\$30,988)	-1.25%	0.78%
2600	Operation & Maintenance Svcs								

<u>DESCRIPTION</u>		<u>17-18 ACTUAL</u>	<u>18-19 ACTUAL</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
100	Salaries	\$7,043,845	\$7,113,319	\$7,158,659	\$7,984,364	\$8,338,267	\$353,903	4.43%	2.64%
200	Benefits	\$5,330,085	\$5,346,299	\$5,110,867	\$5,702,563	\$5,955,234	\$252,671	4.43%	1.89%
300	Prof & Tech Svcs	\$429,538	\$431,978	\$447,962	\$603,390	\$580,790	(\$22,600)	-3.75%	0.18%
400	Purch Property Svcs	\$1,359,275	\$1,352,824	\$1,484,563	\$1,496,093	\$1,824,802	\$328,709	21.97%	0.58%
500	Other Purchased Svcs	\$469,815	\$522,451	\$528,199	\$595,200	\$625,040	\$29,840	5.01%	0.20%
600	Books & Materials	\$3,258,891	\$3,464,684	\$3,273,898	\$4,189,767	\$3,679,384	(\$510,383)	-12.18%	1.17%
700	Equipment	\$147,906	\$141,053	\$74,460	\$245,000	\$195,000	(\$50,000)	-20.41%	0.06%
800	Other Expenditures	\$12,225	\$3,735	\$16,215	\$7,665	\$8,165	\$500	6.52%	0.00%
2600	Operation & Maintenance Svcs	\$18,051,578	\$18,376,343	\$18,094,823	\$20,824,042	\$21,206,682	\$382,640	1.84%	6.71%
2700	Pupil Transportation								
100	Salaries	\$3,254,333	\$3,217,520	\$3,716,220	\$4,406,655	\$4,677,828	\$271,173	6.15%	1.48%
200	Benefits	\$2,241,127	\$2,249,848	\$2,467,111	\$3,023,728	\$3,424,866	\$401,138	13.27%	1.08%
300	Prof & Tech Svcs	\$10,988	\$30,154	\$224,809	\$208,200	\$222,261	\$14,061	6.75%	0.07%
400	Purch Property Svcs	\$178,071	\$178,920	\$111,573	\$187,079	\$140,879	(\$46,200)	-24.70%	0.04%
500	Other Purchased Svcs	\$1,499,925	\$1,597,810	\$1,557,634	\$2,038,447	\$1,751,161	(\$287,286)	-14.09%	0.55%
600	Books & Materials	\$684,471	\$751,121	\$715,589	\$974,353	\$793,503	(\$180,850)	-18.56%	0.25%
700	Equipment		\$1,143,232	\$196,634		\$0	\$0		
800	Other Expenditures	\$2,254	\$2,059	\$2,586	\$640	\$2,010	\$1,370	214.06%	0.00%
2700	Pupil Transportation	\$7,871,169	\$9,170,664	\$8,992,155	\$10,839,102	\$11,012,508	\$173,406	1.60%	3.49%
2800	Support Services Central								
100	Salaries	\$2,485,194	\$2,584,337	\$2,939,562	\$3,038,613	\$3,444,895	\$406,282	13.37%	1.09%
200	Benefits	\$2,030,883	\$2,053,287	\$2,132,376	\$2,374,951	\$2,435,265	\$60,314	2.54%	0.77%
300	Prof & Tech Svcs	\$376,544	\$457,958	\$324,699	\$443,925	\$755,915	\$311,990	70.28%	0.24%
400	Purch Property Svcs	\$234,774	\$342,025	\$340,297	\$392,449	\$493,193	\$100,744	25.67%	0.16%
500	Other Purchased Svcs	\$279,180	\$219,709	\$191,836	\$170,966	\$256,192	\$85,226	49.85%	0.08%
600	Books & Materials	\$540,661	\$769,954	\$1,374,084	\$1,486,618	\$1,263,001	(\$223,617)	-15.04%	0.40%
700	Equipment	\$48,001	\$389,536	\$235,083	\$529,300	\$90,000	(\$439,300)	-83.00%	0.03%
800	Other Expenditures	\$2,950	\$5,324	\$3,883	\$4,216	\$4,550	\$334	7.92%	0.00%

<u>DESCRIPTION</u>		<u>17-18 ACTUAL</u>	<u>18-19 ACTUAL</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2800	Support Services Central	\$5,998,189	\$6,822,130	\$7,541,820	\$8,441,038	\$8,743,011	\$301,973	3.58%	2.77%
2900	IU Services								
500	Other Purchased Svcs	\$110,170	\$119,355	\$125,078	\$126,329	\$130,496	\$4,167	3.30%	0.04%
800	Other Expenditures	\$903	\$903	\$903	\$950	\$950	\$0	0.00%	0.00%
2900	IU Services	\$111,073	\$120,259	\$125,981	\$127,279	\$131,446	\$4,167	3.27%	0.04%
Total 2000's Support Services		\$66,095,404	\$71,176,834	\$73,368,487	\$81,107,175	\$83,973,037	\$2,865,862	3.53%	26.59%
3200	Student Activities								
100	Salaries	\$1,595,732	\$1,617,502	\$1,646,054	\$1,675,144	\$1,674,855	(\$289)	-0.02%	0.53%
200	Benefits	\$686,111	\$702,450	\$722,839	\$787,605	\$757,576	(\$30,029)	-3.81%	0.24%
300	Prof & Tech Svcs	\$177,852	\$187,251	\$153,400	\$195,382	\$198,371	\$2,989	1.53%	0.06%
400	Purch Property Svcs	\$91,909	\$29,956	\$55,597	\$44,573	\$55,247	\$10,674	23.95%	0.02%
500	Other Purchased Svcs	\$221,436	\$333,267	\$345,468	\$404,551	\$304,238	(\$100,313)	-24.80%	0.10%
600	Books & Materials	\$275,876	\$260,004	\$350,795	\$250,935	\$234,779	(\$16,156)	-6.44%	0.07%
700	Equipment	\$113,951	\$291,118	\$186,793	\$220,000	\$60,000	(\$160,000)	-72.73%	0.02%
800	Other Expenditures	\$20,065	\$24,427	\$29,391	\$23,363	\$29,586	\$6,223	26.64%	0.01%
3200	Student Activities	\$3,182,932	\$3,445,976	\$3,490,338	\$3,601,553	\$3,314,652	(\$286,901)	-7.97%	1.05%
3300	Community Services								
100	Salaries	\$15,664	\$11,895	\$2,993	\$17,473	\$9,900	(\$7,573)	-43.34%	0.00%
200	Benefits	\$6,430	\$5,001	\$1,265	\$6,449	\$4,316	(\$2,133)	-33.07%	0.00%
300	Prof & Tech Svcs	\$46,390	\$34,450	\$109,910	\$115,650	\$72,200	(\$43,450)	-37.57%	0.02%
400	Purch Property Svcs	\$613				\$0	\$0		
500	Other Purchased Svcs	\$211	\$27			\$0	\$0		
600	Books & Materials	\$43,821	\$37,889	\$43,084	\$38,712	\$50,165	\$11,453	29.59%	0.02%
800	Other Expenditures	\$57,014	\$36,564		\$100	\$0	(\$100)	-100.00%	
3300	Community Services	\$170,142	\$125,826	\$157,252	\$178,384	\$136,581	(\$41,803)	-23.43%	0.04%

<u>DESCRIPTION</u>		<u>17-18 ACTUAL</u>	<u>18-19 ACTUAL</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
3400	Scholarships & Awards								
600	Books & Materials	\$664	\$449		\$600	\$600	\$0	0.00%	0.00%
3400	Scholarships & Awards	\$664	\$449		\$600	\$600		0.00%	0.00%
Total 3000's Non Instructional		\$3,353,738	\$3,572,251	\$3,647,590	\$3,780,537	\$3,451,833	(\$328,704)	-8.69%	1.09%
4200	Existing Site Improvement								
300	Prof & Tech Svcs	\$23,100	\$2,888			\$0	\$0		
400	Purch Property Svcs		\$8,800			\$0	\$0		
4200	Existing Site Improvement	\$23,100	\$11,688						
4400	Arch & Eng-Improvements								
300	Prof & Tech Svcs	\$11,650	\$111,963	\$19,376		\$0	\$0		
800	Other Expenditures	\$40				\$0	\$0		
4400	Arch & Eng-Improvements	\$11,690	\$111,963	\$19,376					
4500	Bldg Acq & Construction New								
300	Prof & Tech Svcs					\$0	\$0		
700	Equipment					\$0	\$0		
800	Other Expenditures	\$1,224	\$1,099	\$90		\$0	\$0		
4500	Bldg Acq & Construction New	\$1,224	\$1,099	\$90					
4600	Bldg Improvement								
300	Prof & Tech Svcs	\$28,223	\$22,572	\$44,709		\$0	\$0		
400	Purch Property Svcs	\$93,208	\$10,356	\$40,772		\$0	\$0		
800	Other Expenditures					\$0	\$0		
4600	Bldg Improvement	\$121,430	\$32,928	\$85,481					

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 ACTUAL</u>	<u>19-20 ACTUAL</u>	<u>20-21 BUDGET</u>	<u>21-22 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
Total 4000's Facilities Construction &	\$157,444	\$157,678	\$104,948			\$0		
5100 Debt Service								
800 Other Expenditures	\$12,182,337	\$11,296,199	\$11,465,564	\$11,194,941	\$10,771,456	(\$423,485)	-3.78%	3.41%
900 Debt Pmts & Transfers	\$9,428,140	\$9,701,002	\$10,120,328	\$11,832,907	\$14,195,000	\$2,362,093	19.96%	4.49%
5100 Debt Service	\$21,610,477	\$20,997,201	\$21,585,892	\$23,027,848	\$24,966,456	\$1,938,608	8.42%	7.91%
5200 Fund Transfers-Athletic & Capital Reserve								
900 Debt Pmts & Transfers	\$2,750,000	\$4,000,000	\$5,000,000		\$0	\$0		
5200 Fund Transfers-Athletic & Capital Reserve	\$2,750,000	\$4,000,000	\$5,000,000					
5900 Budgetary Reserve								
800 Other Expenditures				\$4,339,680	\$5,700,000	\$1,360,320	31.35%	1.80%
5900 Budgetary Reserve				\$4,339,680	\$5,700,000	\$1,360,320	31.35%	1.80%
Total 5000's Debt & Transfers	\$24,360,477	\$24,997,201	\$26,585,892	\$27,367,528	\$30,666,456	\$3,298,928	12.05%	9.71%
Grand Total:	\$266,474,274	\$279,279,647	\$284,034,933	\$301,993,643	\$315,820,921	\$13,827,278	4.58%	