



BETHLEHEM
AREA SCHOOL DISTRICT

**2020-2021
General Fund
Budget**



June 15, 2020



2020-2021 Budget
Executive Summary
June 15, 2020

Introduction and Background

During this unprecedented time of pandemic closures, financial uncertainty and precipitous economic declines, Bethlehem Area School District (BASD) has developed an operating budget for the 2020-21 fiscal year with the same concerns and questions as our larger community. The goals for the 2020-21 budget were originally developed with strong local revenue growth to advance progress of our literacy programs, expand teacher training in reading strategies and increase mental health supports for students at risk.

Following the national economic shutdown in March 2020, BASD restructured the budget and its supported goals by sustaining program initiatives while advancing student academic opportunities inside the available resources. The proposed final budget of \$301.9 million represents a 3.7% overall increase from the 2019-20 budget of \$291.2 million. The increase in the 2020-21 budget is attributed to several key cost drivers: salaries (+\$3.8 million), PSERS (+\$1.5 million) charter schools (+\$1.5 million) and pandemic related expenses (\$1.2M).

The net increase in operating cost for 2020-21 is only 2.26% above the operating costs for the current year without the impact of pandemic expenses for PPE, cleaning and sanitation plus the mandated pension and charter school tuition expenditure increases. This follows an increase of only 2.95% increase in 2019-20 reflecting prioritized spending on internal discretionary costs. The growth in these two largest mandates have continued to outpace the growth in BASD operating costs for many years. Special education costs are also increasing faster than other operations to provide mandated services to students in need without corresponding subsidy growth to fund these mandatory services.

The 2019-20 budget included no additional tax increase for the first time in over two decades. Considering our financial situation as well as the current financial concerns in our community and nation, the final tax levy for 2020-21 will not be increased by the Board. It is important to note that without the locally funded mandated \$32.2 million in charter school tuition expenses and \$38.9 million in PSERS costs, the BASD budget would have required no tax increase for the past seven (7) years.

To guide us through this challenging budget development period, we established several budget goals:

- Sustainable budgeting – aligning on-going programs to reliable revenue sources
- Maintain mandated programs, existing contracts and agreements
- Preservation – focus on stabilizing and preserving educational programs.
- Address the structural deficit of long-term costs outpacing long term revenue growth

Additionally, the District's *Roadmap to Educational Excellence 5.0* identifies four components necessary for school improvement: core academic learning; stretch learning; student engagement; and personal skill development. This "comprehensive" school experience is critical to our mission as a public school and guided our efforts throughout the budget process.

Revenue and Expenditure Highlights

While anticipated state education funding is projected to increase by approximately \$2 million, it should be noted that the increased mandated charter school and pension cost is \$1 million more than the increase in subsidy, resulting in a net negative for the District. Over the last twelve years, there has been a steady decline in the state subsidy available for educational programs in BASD as stagnant funding and rising mandated tuition and pension have depleted all new subsidy dollars. With minimal increases in subsidy, the overall trend of shifting the burden of financing our public schools to the local taxpayer continues.

Additionally, we expect to receive \$3.2 million in emergency funding from the federal CARES Act, and \$1.17 million for school health and safety concerns. Pennsylvania is facing the same tax revenue shortfalls as local school districts so we are very fortunate that schools have been level funded for 2020-21. The required personal protection and social distancing for students and staff will have a financial impact as we return to the new normal. We are closely monitoring these developing issues as we plan for schools reopening with possible local revenue declines.

This proposed final budget represents a 3.48% overall increase in BASD expenditures excluding PSERS and charter school tuition costs. Within this conservative budget plan, we are providing expanded student access to digital learning tools by providing students Chromebooks, hot spots and Wi-Fi connectivity for use at home. These resources proved invaluable during the recent school closures allowing our students to continue their studies.

Additionally, this budget supports the continued development of key educational initiatives including Project Lead the Way, Reading by Grade 3, elementary Spanish, American Sign Language, secondary math and science, online hybrid learning, professional development, Equity in Education, College and Career Pathways, Community Schools, Leader in Me, and AP course offerings.

Conclusion

The 2020-21 BASD budget balances educational needs with financial/economic realities. This proposed final budget is designed to protect core educational programs. 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 in Fall 2020 as we continue to meet their instructional and emotional needs in this new normal.

**Bethlehem Area School District
2020-21 Budget
At A Glance
June 15, 2020**

	2018-19 Actual	2019-20 Budget	2020-21 Budget			Dollar Change	Percentage Change
			Jan 2020	May 2020	June 2020		
Revenues:							
Local	\$202,599,266	\$201,230,415	\$209,942,050	\$206,666,734	\$206,431,544	\$5,201,129	2.58%
State	\$73,505,762	\$77,600,725	\$81,595,640	\$79,606,876	\$79,614,228	\$2,013,503	2.59%
Other	\$87,616	\$4,843,488	\$2,082,500	\$2,082,500	\$2,082,500	(\$2,760,988)	-57.00%
Federal	\$8,856,736	\$7,536,701	\$6,812,906	\$6,768,937	\$11,812,216	\$4,275,515	56.73%
Total Revenue	\$285,049,380	\$291,211,329	\$300,433,096	\$295,125,047	\$299,940,488	\$8,729,159	3.00%
Expenditures:							
Instruction	\$126,560,444	\$128,164,830	\$138,940,018	\$131,663,630	\$131,275,951	\$3,111,121	2.43%
Support Services	\$60,925,401	\$65,324,261	\$71,218,583	\$68,370,434	\$68,978,599	\$3,654,338	5.59%
Non-Instr Svcs	\$3,069,672	\$3,045,055	\$3,233,849	\$3,232,014	\$3,201,480	\$156,425	5.14%
Facilities	\$156,579	\$44,000	\$0	\$0	\$0	(\$44,000)	-100.00%
Debt Svc/Transfers	\$24,997,201	\$26,484,308	\$26,327,848	\$27,367,528	\$27,367,528	\$883,220	3.33%
BASD	\$215,709,297	\$223,062,454	\$239,720,298	\$230,633,606	\$230,823,558	\$7,761,104	3.48%
PSERS	\$34,181,947	\$37,397,653	\$39,170,029	\$38,918,896	\$38,935,319	\$1,537,666	4.11%
CHARTER SCHOOLS	\$29,388,403	\$30,751,222	\$32,384,766	\$32,234,766	\$32,234,766	\$1,483,544	4.82%
Total Expenditures	\$279,279,647	\$291,211,329	\$311,275,093	\$301,787,268	\$301,993,643	\$10,782,314	3.70%
Revenue/Expenditure GAP (R/E-GAP)			\$10,841,997	\$6,662,221	\$2,053,155	0.71%	
Less PSERS			\$1,772,376	\$1,521,243	\$1,537,666	0.53%	
Less Charter Schools			\$1,633,544	\$1,483,544	\$1,483,544	0.51%	
Net Operational Gap			\$7,436,077	\$3,657,434	(\$968,055)	-0.33%	

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.

2020-21 Budget Cost Drivers

Salaries	\$3,883,662
PSERS	\$1,537,666
Charter Schools	\$1,483,544
Pandemic Related Costs	\$1,171,428
General Operations	(\$6,023,145)
Net Deficit Remaining	\$2,053,155

2020-21 GENERAL FUND BUDGET

Expenditure Summary by Functional Area

Jun 15, 2020

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	18-19 ACTUAL	19-20 BUDGET	20-21 BUDGET	VARIANCE	% CHANGE	% of BUDGET
1100 Regular Instruction	\$125,935,188	\$129,504,209	\$131,912,742	\$2,408,533	1.86%	43.68%
1200 Special Education	\$40,641,962	\$41,131,626	\$44,077,768	\$2,946,142	7.16%	14.60%
1300 Vocational Education	\$7,990,381	\$8,154,241	\$7,938,290	(\$215,951)	-2.65%	2.63%
1400 Other Instructional Programs	\$1,364,717	\$2,237,262	\$2,104,770	(\$132,492)	-5.92%	0.70%
1500 Non Public Programs	\$163,575	\$195,704	\$377,528	\$181,824	92.91%	0.13%
1600 Community College	\$2,440,376	\$2,432,053	\$2,440,633	\$8,580	0.35%	0.81%
1700 Dual Enrollment			\$10,000	\$10,000		0.00%
1800 Pre-Kindergarten Programs	\$839,485	\$829,167	\$876,672	\$47,505	5.73%	0.29%
Total Instruction	\$179,375,683	\$184,484,262	\$189,738,403	\$5,254,141	2.85%	62.83%
2100 Student Services	\$10,257,623	\$10,839,930	\$11,802,990	\$963,060	8.88%	3.91%
2200 Support Services Instructional St	\$8,868,358	\$10,837,646	\$10,157,614	(\$680,032)	-6.27%	3.36%
2300 Administrative Services	\$12,931,910	\$12,912,102	\$13,552,256	\$640,154	4.96%	4.49%
2400 Medical Services	\$2,698,838	\$2,674,479	\$2,877,843	\$203,364	7.60%	0.95%
2500 Fiscal Services	\$1,931,209	\$1,967,188	\$2,485,011	\$517,823	26.32%	0.82%
2600 Operation & Maintenance Svcs	\$18,376,343	\$20,222,036	\$20,824,042	\$602,006	2.98%	6.90%
2700 Pupil Transportation	\$9,170,664	\$9,036,844	\$10,839,102	\$1,802,258	19.94%	3.59%
2800 Support Services Central	\$6,822,130	\$7,967,027	\$8,441,038	\$474,011	5.95%	2.80%
2900 IU Services	\$120,259	\$122,693	\$127,279	\$4,586	3.74%	0.04%
Total Support Services	\$71,177,334	\$76,579,945	\$81,107,175	\$4,527,230	5.91%	26.86%
3200 Student Activities	\$3,445,976	\$3,450,119	\$3,601,553	\$151,434	4.39%	1.19%
3300 Community Services	\$125,826	\$168,020	\$178,384	\$10,364	6.17%	0.06%
3400 Scholarships & Awards	\$449	\$675	\$600	(\$75)	-11.11%	0.00%
Total Non Instructional	\$3,572,251	\$3,618,814	\$3,780,537	\$161,723	4.47%	1.25%
4200 Existing Site Improvement	\$11,688					
4400 Arch & Eng-Improvements	\$111,963	\$44,000		(\$44,000)	-100.00%	
4600 Bldg Improvement	\$32,928					
Total Facilities Construction & Improvement	\$156,579	\$44,000		(\$44,000)	-100.00%	
5100 Debt Service	\$20,997,201	\$21,918,342	\$23,027,848	\$1,109,506	5.06%	7.63%
5200 Fund Transfers-Athletic & Capita	\$4,000,000	\$148,000		(\$148,000)	-100.00%	
5900 Budgetary Reserve		\$4,417,966	\$4,339,680	(\$78,286)	-1.77%	1.44%

<u>DESCRIPTION</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
Total Debt & Transfers	\$24,997,201	\$26,484,308	\$27,367,528	\$883,220	3.33%	9.06%
<u>Grand Total:</u>	\$279,279,048	\$291,211,329	\$301,993,643	\$10,782,314	3.70%	

2020-21 GENERAL FUND BUDGET

Expenditures by Functional Area - Expanded View

Jun 15, 2020

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>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 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	\$115,661,020	\$120,387,229	\$119,843,964	(\$543,265)	-0.45%	39.68%
1134 Family & Consumer Science	\$906,524	\$918,753	\$1,033,343	\$114,590	12.47%	0.34%
1135 Industrial Arts	\$1,021,953	\$1,042,339	\$1,083,036	\$40,697	3.90%	0.36%
1136 Business Education	\$3,447,062	\$2,728,439	\$2,867,713	\$139,274	5.10%	0.95%
1137 Technology Education	\$501,014	\$460,688	\$503,974	\$43,286	9.40%	0.17%
1190 Fed Pgm Instr	\$4,397,615	\$3,966,761	\$6,580,712	\$2,613,951	65.90%	2.18%
1100 Regular Instruction	\$125,935,188	\$129,504,209	\$131,912,742	\$2,408,533	1.86%	43.68%
1211 Life Skills Support	\$2,124,515	\$2,122,176	\$2,148,101	\$25,925	1.22%	0.71%
1221 Hearing Impaired	\$521,453	\$618,649	\$1,407,268	\$788,619	127.47%	0.47%
1224 Visually Impaired	\$55,630	\$60,917	\$442,123	\$381,206	625.78%	0.15%
1225 Speech & Language	\$1,981,777	\$2,066,169	\$1,712,755	(\$353,414)	-17.10%	0.57%
1231 Emotional Support	\$5,654,596	\$5,967,596	\$5,929,976	(\$37,620)	-0.63%	1.96%
1233 Autistic Support	\$3,713,954	\$3,581,748	\$3,368,460	(\$213,288)	-5.95%	1.12%
1241 Learning Support	\$14,821,703	\$15,131,916	\$15,427,682	\$295,766	1.95%	5.11%
1243 Gifted Svcs	\$1,110,354	\$1,124,851	\$1,039,824	(\$85,027)	-7.56%	0.34%
1260 Physical Support	\$894,167	\$934,361	\$959,142	\$24,781	2.65%	0.32%
1270 Early Intervention	\$755,442	\$729,249	\$710,680	(\$18,569)	-2.55%	0.24%
1280 Early Intervention	\$50,224	\$90,406	\$91,359	\$953	1.05%	0.03%
1290 Other Special Education	\$8,958,145	\$8,703,588	\$10,840,398	\$2,136,810	24.55%	3.59%
1200 Special Education	\$40,641,962	\$41,131,626	\$44,077,768	\$2,946,142	7.16%	14.60%
1390 Vocational Education	\$7,990,381	\$8,154,241	\$7,938,290	(\$215,951)	-2.65%	2.63%
1300 Vocational Education	\$7,990,381	\$8,154,241	\$7,938,290	(\$215,951)	-2.65%	2.63%
1420 Summer School	\$525,516	\$758,621	\$447,611	(\$311,010)	-41.00%	0.15%
1430 Homebound Education	\$146,304	\$190,324	\$267,417	\$77,093	40.51%	0.09%
1441 Court Placed Tuition	\$41,898	\$84,332	\$35,962	(\$48,370)	-57.36%	0.01%
1442 Alternative Education	\$461,398	\$779,541	\$812,715	\$33,174	4.26%	0.27%
1450 After School Instr	\$189,601	\$424,144	\$540,765	\$116,621	27.50%	0.18%
1490 Other Instructional Pgms		\$300	\$300		0.00%	0.00%
1400 Other Instructional Programs	\$1,364,717	\$2,237,262	\$2,104,770	(\$132,492)	-5.92%	0.70%
1500 Non Public Pgms	\$163,575	\$195,704	\$377,528	\$181,824	92.91%	0.13%

<u>DESCRIPTION</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
1500 Non Public Programs	\$163,575	\$195,704	\$377,528	\$181,824	92.91%	0.13%
1693 Community College	\$2,440,376	\$2,432,053	\$2,440,633	\$8,580	0.35%	0.81%
1600 Community College	\$2,440,376	\$2,432,053	\$2,440,633	\$8,580	0.35%	0.81%
1700 Dual Enrollment			\$10,000	\$10,000		0.00%
1700 Dual Enrollment			\$10,000	\$10,000		0.00%
1801 Pre-Kindergarten Instruction	\$797,901	\$788,337	\$832,803	\$44,466	5.64%	0.28%
1802 Pre-Kindergarten Admin	\$37,468	\$40,830	\$43,869	\$3,039	7.44%	0.01%
1806 Pre-Kindergarten Prof Development	\$4,115		\$0			
1800 Pre-Kindergarten Programs	\$839,485	\$829,167	\$876,672	\$47,505	5.73%	0.29%
Total Instruction	\$179,375,683	\$184,484,262	\$189,738,403	\$5,254,141	2.85%	62.83%
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	\$106,642	\$105,584	\$110,031	\$4,447	4.21%	0.04%
2119 Pupil Svcs	\$460,672	\$486,750	\$509,765	\$23,015	4.73%	0.17%
2120 Guidance	\$6,592,742	\$6,604,069	\$7,102,482	\$498,413	7.55%	2.35%
2130 Attendance	\$293,770	\$313,793	\$323,139	\$9,346	2.98%	0.11%
2140 Psychological Svcs	\$1,441,684	\$1,629,220	\$1,733,358	\$104,138	6.39%	0.57%
2160 Social Work Svcs	\$943,673	\$1,252,485	\$1,568,560	\$316,075	25.24%	0.52%
2170 Child Acctg	\$418,440	\$448,029	\$455,655	\$7,626	1.70%	0.15%
2100 Student Services	\$10,257,623	\$10,839,930	\$11,802,990	\$963,060	8.88%	3.91%
2220 Tech Support	\$145,289	\$177,028	\$196,778	\$19,750	11.16%	0.07%
2230 Educ Television	\$136,358	\$137,804	\$139,723	\$1,919	1.39%	0.05%
2240 Computer Asst. Instr	\$940,087	\$975,317	\$998,558	\$23,241	2.38%	0.33%
2250 Library	\$2,071,670	\$1,967,491	\$2,161,577	\$194,086	9.86%	0.72%
2260 Curriculum & Instr Svcs	\$1,209,375	\$1,227,267	\$1,527,656	\$300,389	24.48%	0.51%
2269 Special Education	\$1,185,028	\$1,229,488	\$1,247,722	\$18,234	1.48%	0.41%
2271 Staff Development-Certified	\$3,122,321	\$5,063,297	\$3,826,322	(\$1,236,975)	-24.43%	1.27%
2272 Staff Dev - Instr Non Cert	\$58,231	\$59,654	\$58,978	(\$676)	-1.13%	0.02%
2290 Other Instr Staff Svcs		\$300	\$300		0.00%	0.00%
2200 Support Services Instructional St	\$8,868,358	\$10,837,646	\$10,157,614	(\$680,032)	-6.27%	3.36%
2310 Board Svcs	\$123,786	\$142,785	\$156,556	\$13,771	9.64%	0.05%
2320 Board Treasurer	\$188	\$300	\$200	(\$100)	-33.33%	0.00%
2330 Tax Collection	\$1,520,653	\$1,217,930	\$1,695,700	\$477,770	39.23%	0.56%
2340 Negotiations Svcs	\$2,416	\$25,000	\$0	(\$25,000)	-100.00%	
2350 Legal Svcs	\$459,228	\$565,000	\$594,900	\$29,900	5.29%	0.20%
2360 Superintendent's Office	\$530,757	\$528,696	\$534,042	\$5,346	1.01%	0.18%
2370 Community Relations	\$121,178	\$128,455	\$133,297	\$4,842	3.77%	0.04%
2380 Principal's Office	\$10,094,202	\$10,237,145	\$10,339,159	\$102,014	1.00%	3.42%
2390 Graduation Activities	\$79,502	\$66,791	\$98,402	\$31,611	47.33%	0.03%

<u>DESCRIPTION</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2300 Administrative Services	\$12,931,910	\$12,912,102	\$13,552,256	\$640,154	4.96%	4.49%
2419 Nursing Supervisor	\$175,897	\$176,049	\$183,458	\$7,409	4.21%	0.06%
2420 Medical Svcs	\$5,394	\$10,000	\$7,000	(\$3,000)	-30.00%	0.00%
2430 Dental Svcs	\$6,965	\$13,000	\$12,000	(\$1,000)	-7.69%	0.00%
2440 Nursing Svcs	\$2,224,233	\$2,187,300	\$2,393,071	\$205,771	9.41%	0.79%
2450 Non Public Nursing Svcs	\$283,153	\$273,130	\$277,314	\$4,184	1.53%	0.09%
2490 Other Health Svcs	\$3,197	\$15,000	\$5,000	(\$10,000)	-66.67%	0.00%
2400 Medical Services	\$2,698,838	\$2,674,479	\$2,877,843	\$203,364	7.60%	0.95%
2511 Fiscal Services	\$370,279	\$386,876	\$586,736	\$199,860	51.66%	0.19%
2513 Rec/Disbursement of Funds	\$271,251	\$272,633	\$479,258	\$206,625	75.79%	0.16%
2514 Payroll Services	\$361,601	\$316,553	\$375,873	\$59,320	18.74%	0.12%
2515 Accounting Services	\$122,257	\$210,900	\$108,592	(\$102,308)	-48.51%	0.04%
2516 Internal Auditing Services	\$80,303	\$108,982	\$221,872	\$112,890	103.59%	0.07%
2519 Fiscal Services Other	\$142,201	\$148,501	\$152,436	\$3,935	2.65%	0.05%
2520 Purchasing Svcs	\$140,368	\$100,093	\$97,126	(\$2,967)	-2.96%	0.03%
2530 Warehouse & Distribution Svcs	\$143,191	\$121,495	\$206,370	\$84,875	69.86%	0.07%
2540 Printing Svcs	\$299,759	\$301,155	\$256,748	(\$44,407)	-14.75%	0.09%
2500 Fiscal Services	\$1,931,209	\$1,967,188	\$2,485,011	\$517,823	26.32%	0.82%
2611 Operations Spvr	\$320,868	\$283,072	\$299,327	\$16,255	5.74%	0.10%
2619 Maintenance Spvr	\$548,970	\$552,272	\$562,306	\$10,034	1.82%	0.19%
2620 Facility Svcs	\$15,341,830	\$16,921,403	\$17,690,768	\$769,365	4.55%	5.86%
2630 Grounds Svcs	\$1,029,326	\$1,000,997	\$996,791	(\$4,206)	-0.42%	0.33%
2640 Equipment Svcs-Maintenance	\$3,529		\$0			
2650 Vehicle Svcs	\$167,689	\$128,162	\$124,846	(\$3,316)	-2.59%	0.04%
2660 Security Svcs	\$964,131	\$1,336,130	\$1,150,004	(\$186,126)	-13.93%	0.38%
2600 Operation & Maintenance Svcs	\$18,376,343	\$20,222,036	\$20,824,042	\$602,006	2.98%	6.90%
2719 Pupil Transp Mgmt	\$441,198	\$745,847	\$949,347	\$203,500	27.28%	0.31%
2720 Pupil Transportation	\$4,307,512	\$5,415,872	\$6,921,919	\$1,506,047	27.81%	2.29%
2730 Crossing Guards	\$690,868	\$685,979	\$994,233	\$308,254	44.94%	0.33%
2740 Vehicle Maint Svcs	\$1,878,461	\$1,641,146	\$1,484,828	(\$156,318)	-9.52%	0.49%
2750 Non Public Transportation	\$1,852,624	\$548,000	\$488,775	(\$59,225)	-10.81%	0.16%
2700 Pupil Transportation	\$9,170,664	\$9,036,844	\$10,839,102	\$1,802,258	19.94%	3.59%
2818 Technology Svcs	\$2,933,430	\$3,628,601	\$3,777,603	\$149,002	4.11%	1.25%
2821 Information Technology	\$288,678	\$296,088	\$320,776	\$24,688	8.34%	0.11%
2823 Community Relations	\$216,169	\$201,680	\$256,556	\$54,876	27.21%	0.08%
2831 Personnel Svcs Supervisor	\$324,308	\$331,937	\$342,249	\$10,312	3.11%	0.11%
2832 Recruitment & Placement Svcs	\$162,078	\$169,495	\$219,117	\$49,622	29.28%	0.07%
2833 Staff Accounting Svcs	\$498,765	\$553,835	\$571,783	\$17,948	3.24%	0.19%
2834 Staff Dev-Non Instr Certified	\$331,670	\$353,511	\$397,943	\$44,432	12.57%	0.13%
2835 Staff Health Svcs	\$337,084	\$401,374	\$384,796	(\$16,578)	-4.13%	0.13%
2836 Staff Dev-Non Cert Non Instr	\$164,871	\$235,256	\$225,508	(\$9,748)	-4.14%	0.07%

<u>DESCRIPTION</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2840 Data Processing	\$1,282,651	\$1,510,286	\$1,648,047	\$137,761	9.12%	0.55%
2850 State & Federal Liaison	\$282,425	\$284,964	\$296,660	\$11,696	4.10%	0.10%
2800 Support Services Central	\$6,822,130	\$7,967,027	\$8,441,038	\$474,011	5.95%	2.80%
2910 IU Services	\$120,259	\$122,693	\$127,279	\$4,586	3.74%	0.04%
2900 IU Services	\$120,259	\$122,693	\$127,279	\$4,586	3.74%	0.04%
Total Support Services	\$71,177,334	\$76,579,945	\$81,107,175	\$4,527,230	5.91%	26.86%
3000 <i>Non Instructional: Activities concerned with providing non-instructional services to students, staff or the community.</i>						
3210 Student Activities	\$588,728	\$682,690	\$567,492	(\$115,198)	-16.87%	0.19%
3250 Athletics	\$2,857,248	\$2,767,429	\$3,034,061	\$266,632	9.63%	1.00%
3200 Student Activities	\$3,445,976	\$3,450,119	\$3,601,553	\$151,434	4.39%	1.19%
3300 Comm Svcs/Crossing Guards	\$89,788	\$168,020	\$178,384	\$10,364	6.17%	0.06%
3350 Welfare Activities	\$36,039		\$0			
3300 Community Services	\$125,826	\$168,020	\$178,384	\$10,364	6.17%	0.06%
3400 Scholarships & Awards	\$449	\$675	\$600	(\$75)	-11.11%	0.00%
3400 Scholarships & Awards	\$449	\$675	\$600	(\$75)	-11.11%	0.00%
Total Non Instructional	\$3,572,251	\$3,618,814	\$3,780,537	\$161,723	4.47%	1.25%
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>						
4200 Existing Site Imprv	\$11,688		\$0			
4200 Existing Site Improvement	\$11,688		\$0			
4400 Arch & Eng-Imprv	\$111,963	\$44,000	\$0	(\$44,000)	-100.00%	
4400 Arch & Eng-Improvements	\$111,963	\$44,000	\$0	(\$44,000)	-100.00%	
4600 Bldg Improvement	\$32,928		\$0			
4600 Bldg Improvement	\$32,928		\$0			
Total Facilities Construction & Improvement	\$156,579	\$44,000	\$0	(\$44,000)	-100.00%	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	\$20,908,703	\$21,668,342	\$22,847,848	\$1,179,506	5.44%	7.57%
5130 Refund Prior Yr Receipts	\$88,498	\$250,000	\$180,000	(\$70,000)	-28.00%	0.06%
5100 Debt Service	\$20,997,201	\$21,918,342	\$23,027,848	\$1,109,506	5.06%	7.63%
5230 Capital Projects Fund Transfer	\$4,000,000		\$0			
5251 Food Service Transfer		\$148,000	\$0	(\$148,000)	-100.00%	

<u>DESCRIPTION</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
5200 Fund Transfers-Athletic & Capital	\$4,000,000	\$148,000	\$0	(\$148,000)	-100.00%	
5900 Budgetary Reserve		\$4,417,966	\$4,339,680	(\$78,286)	-1.77%	1.44%
5900 Budgetary Reserve		\$4,417,966	\$4,339,680	(\$78,286)	-1.77%	1.44%
Total Debt & Transfers	\$24,997,201	\$26,484,308	\$27,367,528	\$883,220	3.33%	9.06%
<u>Grand Total:</u>	\$279,279,048	\$291,211,329	\$301,993,643	\$10,782,314	3.70%	

2020-21 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.

Jun 15, 2020

<u>DESCRIPTION</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
<u>Local Revenue</u>						
6111 Current Real Estate Taxes	\$166,598,430	\$168,648,493	\$170,676,698	\$2,028,205	1.20%	56.90%
6112 Interim Real Estate Taxes	\$3,507,482	\$2,507,469	\$2,807,058	\$299,589	11.95%	0.94%
6113 Public Utility Realty Tax	\$182,821	\$183,190	\$175,000	(\$8,190)	-4.47%	0.06%
6114 Payments In Lieu Of Taxes	\$308,854	\$330,000	\$311,000	(\$19,000)	-5.76%	0.10%
6120 Per Capita Tax Sec 679	\$239,646	\$242,870	\$241,750	(\$1,120)	-0.46%	0.08%
6141 Per Capita Tax Act 511	\$239,646	\$242,870	\$241,750	(\$1,120)	-0.46%	0.08%
6143 Emergency Tax	\$343,502	\$352,000	\$335,000	(\$17,000)	-4.83%	0.11%
6151 Earned Income Tax	\$15,146,690	\$14,728,458	\$14,151,393	(\$577,065)	-3.92%	4.72%
6153 Real Estate Transfer Tax	\$3,945,651	\$3,250,000	\$4,135,842	\$885,842	27.26%	1.38%
6157 Mercantile Tax	\$3,970,193	\$4,000,000	\$3,800,000	(\$200,000)	-5.00%	1.27%
6211 Tax Increment Payments	(\$4,390,253)	(\$4,562,621)	\$0	\$4,562,621	-100.00%	0.00%
6411 Delinquent Real Estate Tx	\$5,423,139	\$4,570,000	\$5,000,000	\$430,000	9.41%	1.67%
6420 Delinquent Per Capita Taxes	\$148,354	\$120,000	\$140,000	\$20,000	16.67%	0.05%
6457 Delinquent Mercantile Tax	\$685,606	\$450,000	\$95,000	(\$355,000)	-78.89%	0.03%
6510 Earnings On Investments	\$2,463,061	\$2,200,000	\$724,763	(\$1,475,237)	-67.06%	0.24%
6710 Admissions	\$103,683	\$131,000	\$110,000	(\$21,000)	-16.03%	0.04%
6740 Student Fees	\$57,718	\$98,000	\$63,000	(\$35,000)	-35.71%	0.02%
6750 Student Activity Special Events	\$1,500	\$1,800	\$0	(\$1,800)	-100.00%	0.00%
6810 Revenue From Local Govt		\$50,000	\$0	(\$50,000)	-100.00%	0.00%
6832 Fed IDEA Rev Pass Thru	\$1,996,992	\$2,001,131	\$1,963,836	(\$37,295)	-1.86%	0.65%
6839 Fed Rev From Other Sources	\$8,875		\$0			0.00%
6910 Rent From Sch Facilities	\$184,951	\$150,000	\$180,000	\$30,000	20.00%	0.06%
6920 Contributions/Donations	\$508,722	\$658,001	\$394,000	(\$264,001)	-40.12%	0.13%
6941 Tuition	\$1,456		\$1,000	\$1,000		0.00%
6942 Summer School Tuition	\$47,973	\$48,000	\$47,500	(\$500)	-1.04%	0.02%
6944 Tuition Other PA LEAs	\$264,533	\$286,454	\$265,000	(\$21,454)	-7.49%	0.09%
6970 Service Revenue	\$290,017	\$300,000	\$300,000		0.00%	0.10%
6981 Community Svc Activities	\$2,250	\$2,500	\$5,000	\$2,500	100.00%	0.00%
6991 Refund Prior Year Exp	\$128,188	\$86,800	\$86,800		0.00%	0.03%
6992 Misc Revenue		\$4,000	\$0	(\$4,000)	-100.00%	0.00%
6999 Misc Revenue	\$189,586	\$150,000	\$180,154	\$30,154	20.10%	0.06%
Total Local Revenue	\$202,599,266	\$201,230,415	\$206,431,544	\$5,201,129	2.58%	68.82%
7111 Basic Educ Funding	\$32,610,551	\$33,717,867	\$33,971,899	\$254,032	0.75%	11.33%
7112 State Share Social Security	\$3,657,201	\$4,001,485	\$4,092,164	\$90,679	2.27%	1.36%
7160 Tuition-Sec 1305 & 1306	\$425,433	\$360,000	\$425,000	\$65,000	18.06%	0.14%
7250 Migratory Children	\$400	\$750	\$400	(\$350)	-46.67%	0.00%
7271 Special Education	\$7,574,674	\$7,785,319	\$8,028,585	\$243,266	3.12%	2.68%
7292 Pre-K Counts	\$822,202	\$850,000	\$875,000	\$25,000	2.94%	0.29%

<u>DESCRIPTION</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
7299 Addtl Educ Pgm Revenue	\$1,020		\$0			0.00%
7310 Transportation Subsidy		(\$3,286)	\$0	\$3,286	-100.00%	0.00%
7311 Transportation Subsidy	\$1,598,404	\$1,575,733	\$1,609,380	\$33,647	2.14%	0.54%
7312 Transportation Subsidy NP	\$1,048,740	\$993,000	\$1,050,000	\$57,000	5.74%	0.35%
7320 Rental/Sinking Fund Reimb	\$1,657,411	\$1,608,580	\$1,704,593	\$96,013	5.97%	0.57%
7330 Medical & Dental Svcs	\$323,484	\$330,000	\$325,000	(\$5,000)	-1.52%	0.11%
7340 Homestead Prop Tax Relief	\$4,744,370	\$4,752,634	\$4,765,368	\$12,734	0.27%	1.59%
7360 Safe Schools		\$25,000	\$0	(\$25,000)	-100.00%	0.00%
7361 Safe Schools PCCD	\$25,000		\$210,000	\$210,000		0.07%
7369 Safe Schools Training Grant	\$24,984		\$15,000	\$15,000		0.01%
7505 Ready to Learn Grant	\$1,797,733	\$1,797,733	\$1,797,733		0.00%	0.60%
7599 DCED Grants	\$145,658	\$1,117,454	\$1,145,658	\$28,204	2.52%	0.38%
7820 State Share Retirement	\$17,048,496	\$18,688,456	\$19,598,448	\$909,992	4.87%	6.53%
Total	\$73,505,762	\$77,600,725	\$79,614,228	\$2,013,503	2.59%	26.54%
<u>Federal Revenue</u>						
8110 Pmts Federally Impacted Areas PL	\$1,066,604	\$51,000	\$49,600	(\$1,400)	-2.75%	0.02%
8514 Title 1 Reading First	\$4,567,981	\$5,304,295	\$5,127,614	(\$176,681)	-3.33%	1.71%
8515 NCLB Title II	\$509,747	\$587,609	\$581,857	(\$5,752)	-0.98%	0.19%
8516 NCLB Title III	\$203,895	\$195,623	\$201,571	\$5,948	3.04%	0.07%
8517 NCLB Title IV	\$169,643	\$298,593	\$322,171	\$23,578	7.90%	0.11%
8580 Child Care And Development Block	\$164,581	\$164,581	\$164,581		0.00%	0.05%
8741 CARES Emergency Grants			\$4,389,822	\$4,389,822		1.46%
8810 ACCESS Reimbursement	\$2,040,358	\$850,000	\$850,000		0.00%	0.28%
8820 ACCESS Health-Related Transp &	\$133,926	\$85,000	\$125,000	\$40,000	47.06%	0.04%
Total Federal Revenue	\$8,856,736	\$7,536,701	\$11,812,216	\$4,275,515	56.73%	3.94%
<u>Other Revenue</u>						
9400 Sale Of Equipment	\$87,616	\$25,000	\$80,000	\$55,000	220.00%	0.03%
9910 Fund Balance Revenue		\$4,813,488	\$2,000,000	(\$2,813,488)	-58.45%	0.67%
9990 Insurance Recoveries		\$5,000	\$2,500	(\$2,500)	-50.00%	0.00%
Total Other Revenue	\$87,616	\$4,843,488	\$2,082,500	(\$2,760,988)	-57.00%	0.69%
<u>Grand Total:</u>	\$285,049,379	\$291,211,329	\$299,940,488	\$8,729,159	3.00%	

Act 1 Index (current): 3.2%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$170,700,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$4,765,368</u>		
Total Approx. Tax Revenue:	\$175,465,368		
Approx. Tax Levy for Tax Rate Calculation:	\$183,506,765		

	Lehigh	Northampton	Total
<hr/>			
2019-20 Data			
a. Assessed Value	\$1,676,016,100	\$2,671,749,750	\$4,347,765,850
b. Real Estate Mills	18.0300	56.2600	
I. 2020-21 Data			
c. 2018 STEB Market Value	\$1,605,571,623	\$7,779,590,541	\$9,385,162,164
d. Assessed Value	\$1,682,654,800	\$2,707,866,350	\$4,390,521,150
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2019-20 Calculations			
f. 2019-20 Tax Levy	\$30,218,570	\$150,312,641	\$180,531,211
(a * b)			
2020-21 Calculations			
g. Percent of Total Market Value	17.10755%	82.89245%	100.00000%
II. h. Rebalanced 2019-20 Tax Levy	\$30,884,467	\$149,646,744	\$180,531,211
(f Total * g)			
i. Base Mills Subject to Index	18.4273	56.2600	
(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	95.59997%	95.48069%	95.50110%
k. Tax Levy Needed	\$31,393,512	\$152,113,253	\$183,506,765
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate	18.6500	56.1700	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$31,381,512	\$152,100,853	\$183,482,365
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$178,716,997
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$170,676,698
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.2%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$170,700,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$4,765,368</u>		
Total Approx. Tax Revenue:	\$175,465,368		
Approx. Tax Levy for Tax Rate Calculation:	\$183,506,765		

	Lehigh	Northampton	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	19.0169	58.0603	
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)	\$31,998,878	\$157,219,533	\$189,218,411
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	\$10,530.00	\$3,496.00	
Number of Homestead/Farmstead Properties	4831	19436	24267
Median Assessed Value of Homestead Properties			\$61,400

Act 1 Index (current): 3.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$170,700,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$4,765,368</u>		
Total Approx. Tax Revenue:	\$175,465,368		
Approx. Tax Levy for Tax Rate Calculation:	\$183,506,765		

	Lehigh	Northampton		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$4,765,368	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$4,765,368

2020-21 GENERAL FUND BUDGET

Expenditures by Major Category

Jun 15, 2020

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>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 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>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
110 Salaries-Admin	\$7,359,501	\$7,483,243	\$7,756,378	\$273,135	3.65%	2.57%
120 Salaries-Prof	\$72,579,428	\$75,457,742	\$77,669,255	\$2,211,513	2.93%	25.72%
130 Salaries-Supplemental	\$3,115,440	\$3,233,585	\$3,309,066	\$75,481	2.33%	1.10%
140 Salaries-Tech	\$899,254	\$1,086,500	\$1,278,651	\$192,151	17.69%	0.42%
150 Salaries-Clerical	\$4,179,263	\$4,465,833	\$4,690,384	\$224,551	5.03%	1.55%
160 Salaries-Technical	\$2,273,274	\$2,378,174	\$2,470,337	\$92,163	3.88%	0.82%
170 Salaries-Bus Drivers	\$2,899,108	\$3,214,707	\$3,607,901	\$393,194	12.23%	1.19%
180 Salaries-Custodian	\$5,144,770	\$5,880,835	\$6,154,806	\$273,971	4.66%	2.04%
190 Salaries-Instr Asst	\$4,113,457	\$4,570,139	\$4,717,642	\$147,503	3.23%	1.56%
Salaries	\$102,563,495	\$107,770,758	\$111,654,420	\$3,883,662	3.60%	36.97%

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>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
210 Group Insurance	\$489,346	\$505,085	\$479,899	(\$25,186)	-4.99%	0.16%
220 Social Security	\$7,670,929	\$8,331,986	\$8,614,001	\$282,015	3.38%	2.85%
230 Retirement	\$34,181,947	\$37,397,653	\$38,935,319	\$1,537,666	4.11%	12.89%
240 Tuition Reimb	\$685,572	\$823,000	\$746,000	(\$77,000)	-9.36%	0.25%
250 Unemployment	\$22,839	\$10,000		(\$10,000)	-100.00%	
260 Workers Comp	\$1,192,076	\$1,454,421	\$1,248,825	(\$205,596)	-14.14%	0.41%
270 Health Insurance	\$25,203,100	\$22,476,455	\$24,623,083	\$2,146,628	9.55%	8.15%
280 Retiree Health Insurance	\$941,603	\$1,239,120	\$1,104,738	(\$134,382)	-10.84%	0.37%
290 Other Medical Benefits	\$286,209	\$288,584	\$33,580	(\$255,004)	-88.36%	0.01%
Benefits	\$70,673,621	\$72,526,304	\$75,785,445	\$3,259,141	4.49%	25.10%

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>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
310 Tax Coll Commissions	\$603,523	\$568,250	\$655,242	\$86,992	15.31%	0.22%
320 Prof Education Svcs	\$15,656,310	\$17,899,908	\$15,321,739	(\$2,578,169)	-14.40%	5.07%

<u>DESCRIPTION</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
330 Prof Services	\$1,758,690	\$1,655,211	\$2,018,550	\$363,339	21.95%	0.67%
340 Technical Services	\$141,165	\$60,725	\$73,725	\$13,000	21.41%	0.02%
350 Security Services	\$378,816	\$434,580	\$499,263	\$64,683	14.88%	0.17%
360 Prof Education Svcs	\$299,277	\$1,429,597	\$3,709,264	\$2,279,667	159.46%	1.23%
Prof & Tech Svcs	\$18,837,781	\$22,048,271	\$22,277,783	\$229,512	1.04%	7.38%

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>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
410 Cleaning Services	\$283,240	\$268,306	\$323,680	\$55,374	20.64%	0.11%
420 Utilities	\$309,989	\$327,000	\$330,000	\$3,000	0.92%	0.11%
430 Repairs & Maint	\$1,780,479	\$1,078,169	\$1,324,787	\$246,618	22.87%	0.44%
440 Lease Rentals	\$612,432	\$431,308	\$481,489	\$50,181	11.63%	0.16%
450 Construction Svcs	\$94,701	\$595,000	\$150,000	(\$445,000)	-74.79%	0.05%
460 Extermination Svcs	\$13,998	\$14,920	\$15,610	\$690	4.62%	0.01%
Purch Property Svcs	\$3,094,838	\$2,714,703	\$2,625,566	(\$89,137)	-3.28%	0.87%

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

<u>DESCRIPTION</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
510 Contracted Transportation	\$1,302,911	\$1,226,212	\$1,851,957	\$625,745	51.03%	0.61%
520 Insurance	\$921,089	\$996,000	\$960,637	(\$35,363)	-3.55%	0.32%
530 Communications	\$259,914	\$317,401	\$162,192	(\$155,209)	-48.90%	0.05%
540 Advertising	\$16,679	\$20,500	\$31,900	\$11,400	55.61%	0.01%
550 Printing Svcs	\$71,431	\$128,251	\$133,480	\$5,229	4.08%	0.04%
560 Student Tuition	\$41,260,579	\$42,515,716	\$43,715,308	\$1,199,592	2.82%	14.48%
580 Travel	\$168,617	\$290,917	\$246,128	(\$44,789)	-15.40%	0.08%
590 Other Purch Svcs	\$366,806	\$383,693	\$373,329	(\$10,364)	-2.70%	0.12%
Other Purchased Svcs	\$44,368,027	\$45,878,690	\$47,474,931	\$1,596,241	3.48%	15.72%

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>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
610 General Supplies	\$2,796,438	\$3,104,076	\$3,959,935	\$855,859	27.57%	1.31%
620 Energy	\$2,604,035	\$3,191,253	\$2,767,242	(\$424,011)	-13.29%	0.92%
630 Food	\$72,980	\$44,045	\$61,470	\$17,425	39.56%	0.02%
640 Books & Textbooks	\$562,436	\$543,727	\$546,739	\$3,012	0.55%	0.18%
650 Tech Supplies & Fees	\$6,274,874	\$5,081,502	\$6,031,330	\$949,828	18.69%	2.00%
Books & Materials	\$12,310,762	\$11,964,603	\$13,366,716	\$1,402,113	11.72%	4.43%

DESCRIPTION 18-19 ACTUAL 19-20 BUDGET 20-21 BUDGET VARIANCE % CHANGE % of BUDGET

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

DESCRIPTION	18-19 ACTUAL	19-20 BUDGET	20-21 BUDGET	VARIANCE	% CHANGE	% of BUDGET
750 Equip Orig & Additional	\$299,679	\$263,290	\$287,860	\$24,570	9.33%	0.10%
760 Equipment Replacement	\$1,853,997	\$1,235,634	\$755,200	(\$480,434)	-38.88%	0.25%
Equipment	\$2,153,676	\$1,498,924	\$1,043,060	(\$455,864)	-30.41%	0.35%

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

DESCRIPTION	18-19 ACTUAL	19-20 BUDGET	20-21 BUDGET	VARIANCE	% CHANGE	% of BUDGET
810 Dues & Fees	\$103,358	\$117,835	\$163,480	\$45,645	38.74%	0.05%
820 Claims & Judgements		\$75,000	\$90,000	\$15,000	20.00%	0.03%
830 Debt Interest	\$11,207,701	\$11,569,431	\$11,014,941	(\$554,490)	-4.79%	3.65%
840 Contingency		\$4,417,966	\$4,339,680	(\$78,286)	-1.77%	1.44%
880 Refund Prior Yr Receipts	\$88,498	\$250,000	\$180,000	(\$70,000)	-28.00%	0.06%
890 Student Fees for Instructio	\$177,389	\$131,933	\$144,714	\$12,781	9.69%	0.05%
Other Expenditures	\$11,576,946	\$16,562,165	\$15,932,815	(\$629,350)	-3.80%	5.28%

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

DESCRIPTION	18-19 ACTUAL	19-20 BUDGET	20-21 BUDGET	VARIANCE	% CHANGE	% of BUDGET
910 Debt Principal	\$9,701,002	\$10,098,911	\$11,832,907	\$1,733,996	17.17%	3.92%
930 Fund Transfers	\$4,000,000	\$148,000		(\$148,000)	-100.00%	
Debt Pmts & Transfers	\$13,701,002	\$10,246,911	\$11,832,907	\$1,585,996	15.48%	3.92%
Grand Total:	\$279,280,147	\$291,211,329	\$301,993,643	\$10,782,314	3.70%	

BETHLEHEM AREA SCHOOL DISTRICT

2020-2021
GENERAL FUND
BUDGET

SUPPORTING
EXPENDITURE DETAIL



JUNE 15, 2020

2020-21 GENERAL FUND BUDGET

Expenditure Detail

Jun 15, 2020

DESCRIPTION	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 BUDGET	20-21 BUDGET	VARIANCE	% CHANGE	% of BUDGET
1100 Regular Instruction								
100 Salaries	\$55,446,290	\$56,079,971	\$57,120,532	\$59,590,759	\$60,936,258	\$1,345,499	2.26%	20.18%
200 Benefits	\$36,435,821	\$37,603,843	\$38,266,594	\$39,300,498	\$40,644,015	\$1,343,517	3.42%	13.46%
300 Prof & Tech Svcs	\$1,549,474	\$2,205,283	\$1,929,150	\$1,981,880	\$1,888,144	(\$93,736)	-4.73%	0.63%
400 Purch Property Svcs	\$335,658	\$325,544	\$825,243	\$223,925	\$247,533	\$23,608	10.54%	0.08%
500 Other Purchased Svcs	\$17,964,721	\$20,549,600	\$21,401,610	\$23,147,130	\$22,669,557	(\$477,573)	-2.06%	7.51%
600 Books & Materials	\$3,322,751	\$5,471,812	\$6,190,370	\$5,005,847	\$5,471,195	\$465,348	9.30%	1.81%
700 Equipment	\$41,668	\$17,433	\$153,263	\$243,290	\$44,360	(\$198,930)	-81.77%	0.01%
800 Other Expenditures	\$32,757	\$38,741	\$48,427	\$10,880	\$11,680	\$800	7.35%	0.00%
1100 Regular Instruction	\$115,129,140	\$122,292,226	\$125,935,188	\$129,504,209	\$131,912,742	\$2,408,533	1.86%	43.68%
1200 Special Education								
100 Salaries	\$11,485,177	\$11,704,620	\$11,843,047	\$12,525,484	\$12,732,105	\$206,621	1.65%	4.22%
200 Benefits	\$8,545,485	\$8,918,395	\$9,023,179	\$8,983,214	\$9,315,374	\$332,160	3.70%	3.08%
300 Prof & Tech Svcs	\$9,578,302	\$9,519,609	\$10,428,390	\$10,932,150	\$11,402,938	\$470,788	4.31%	3.78%
400 Purch Property Svcs	\$29,166	\$25,790	\$16,910	\$17,262	\$5,940	(\$11,322)	-65.59%	0.00%
500 Other Purchased Svcs	\$6,231,346	\$7,399,233	\$9,205,541	\$8,546,017	\$10,508,083	\$1,962,066	22.96%	3.48%
600 Books & Materials	\$84,326	\$489,781	\$111,738	\$100,999	\$86,428	(\$14,571)	-14.43%	0.03%
700 Equipment	\$5,845		\$11,602		\$0	\$0		
800 Other Expenditures	\$4,199	\$17,674	\$1,555	\$26,500	\$26,900	\$400	1.51%	0.01%
1200 Special Education	\$35,963,845	\$38,075,102	\$40,641,962	\$41,131,626	\$44,077,768	\$2,946,142	7.16%	14.60%
1300 Vocational Education								
500 Other Purchased Svcs	\$7,286,372	\$7,621,169	\$7,990,381	\$8,154,241	\$7,938,290	(\$215,951)	-2.65%	2.63%
1300 Vocational Education	\$7,286,372	\$7,621,169	\$7,990,381	\$8,154,241	\$7,938,290	(\$215,951)	-2.65%	2.63%
1400 Other Instructional Programs								

<u>DESCRIPTION</u>		<u>16-17 ACTUAL</u>	<u>17-18 ACTUAL</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
100	Salaries	\$400,329	\$450,219	\$454,418	\$773,368	\$678,443	(\$94,925)	-12.27%	0.22%
200	Benefits	\$154,138	\$184,866	\$190,833	\$333,770	\$294,195	(\$39,575)	-11.86%	0.10%
300	Prof & Tech Svcs	\$446,419	\$328,806	\$417,202	\$831,896	\$831,280	(\$616)	-0.07%	0.28%
400	Purch Property Svcs	\$336				\$0	\$0		
500	Other Purchased Svcs	\$252,010	\$272,109	\$282,329	\$284,003	\$279,300	(\$4,703)	-1.66%	0.09%
600	Books & Materials	\$16,544	\$16,667	\$19,186	\$12,575	\$13,052	\$477	3.79%	0.00%
800	Other Expenditures	\$806	\$1,485	\$750	\$1,650	\$8,500	\$6,850	415.15%	0.00%
1400	Other Instructional Programs	\$1,270,582	\$1,254,153	\$1,364,717	\$2,237,262	\$2,104,770	(\$132,492)	-5.92%	0.70%
1500	Non Public Programs								
100	Salaries					\$1,500	\$1,500		0.00%
200	Benefits					\$629	\$629		0.00%
300	Prof & Tech Svcs	\$71,821	\$172,021	\$124,099	\$189,325	\$231,062	\$41,737	22.05%	0.08%
500	Other Purchased Svcs					\$0	\$0		
600	Books & Materials		\$3,898	\$39,476	\$6,379	\$144,337	\$137,958	2162.69%	0.05%
1500	Non Public Programs	\$71,821	\$175,919	\$163,575	\$195,704	\$377,528	\$181,824	92.91%	0.13%
1600	Community College								
500	Other Purchased Svcs	\$2,401,276	\$2,426,880	\$2,440,376	\$2,432,053	\$2,440,633	\$8,580	0.35%	0.81%
1600	Community College	\$2,401,276	\$2,426,880	\$2,440,376	\$2,432,053	\$2,440,633	\$8,580	0.35%	0.81%
1700	Dual Enrollment								
500	Other Purchased Svcs					\$10,000	\$10,000		0.00%
1700	Dual Enrollment					\$10,000	\$10,000		0.00%
1800	Pre-Kindergarten Programs								
100	Salaries	\$352,228	\$369,592	\$449,346	\$461,684	\$485,533	\$23,849	5.17%	0.16%
200	Benefits	\$289,461	\$275,295	\$326,956	\$338,822	\$375,082	\$36,260	10.70%	0.12%
300	Prof & Tech Svcs	\$4,114	\$3,303	\$8,517	\$2,700	\$4,100	\$1,400	51.85%	0.00%
400	Purch Property Svcs	\$281	\$816	\$649		\$0	\$0		

<u>DESCRIPTION</u>		<u>16-17 ACTUAL</u>	<u>17-18 ACTUAL</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
500	Other Purchased Svcs	\$202	\$305	\$821		\$0	\$0		
600	Books & Materials	\$4,491	\$11,473	\$51,329	\$25,961	\$11,957	(\$14,004)	-53.94%	0.00%
800	Other Expenditures		\$977	\$1,868		\$0	\$0		
1800	Pre-Kindergarten Programs	\$650,777	\$661,762	\$839,485	\$829,167	\$876,672	\$47,505	5.73%	0.29%
Total 1000's Instruction		\$162,773,814	\$172,507,211	\$179,375,683	\$184,484,262	\$189,738,403	\$5,254,141	2.85%	62.83%
2100	Student Services								
100	Salaries	\$5,697,110	\$5,463,155	\$5,706,852	\$5,930,939	\$6,261,976	\$331,037	5.58%	2.07%
200	Benefits	\$3,750,440	\$3,663,809	\$3,824,139	\$3,819,706	\$4,062,194	\$242,488	6.35%	1.35%
300	Prof & Tech Svcs	\$249,334	\$397,740	\$511,602	\$870,824	\$1,234,391	\$363,567	41.75%	0.41%
400	Purch Property Svcs	\$16,469	\$15,060	\$33,794	\$8,707	\$29,078	\$20,371	233.96%	0.01%
500	Other Purchased Svcs	\$12,780	\$11,206	\$12,327	\$19,225	\$18,435	(\$790)	-4.11%	0.01%
600	Books & Materials	\$67,707	\$82,612	\$88,849	\$86,649	\$79,299	(\$7,350)	-8.48%	0.03%
700	Equipment				\$5,500	\$0	(\$5,500)	-100.00%	
800	Other Expenditures	\$70,577	\$84,827	\$80,060	\$98,380	\$117,617	\$19,237	19.55%	0.04%
2100	Student Services	\$9,864,417	\$9,718,408	\$10,257,623	\$10,839,930	\$11,802,990	\$963,060	8.88%	3.91%
2200	Support Services Instructional Staff								
100	Salaries	\$2,767,270	\$2,809,493	\$3,378,388	\$3,266,385	\$3,650,595	\$384,210	11.76%	1.21%
200	Benefits	\$2,433,296	\$2,459,489	\$2,662,573	\$2,762,765	\$2,862,108	\$99,343	3.60%	0.95%
300	Prof & Tech Svcs	\$1,306,925	\$1,540,851	\$2,382,583	\$4,217,189	\$3,111,395	(\$1,105,794)	-26.22%	1.03%
400	Purch Property Svcs	\$22,457	\$26,261	\$21,529	\$10,456	\$21,873	\$11,417	109.19%	0.01%
500	Other Purchased Svcs	\$33,397	\$39,420	\$63,363	\$162,825	\$56,060	(\$106,765)	-65.57%	0.02%
600	Books & Materials	\$183,429	\$350,698	\$354,272	\$403,628	\$444,485	\$40,857	10.12%	0.15%
700	Equipment					\$0	\$0		
800	Other Expenditures	\$10,459	\$4,793	\$5,650	\$14,398	\$11,098	(\$3,300)	-22.92%	0.00%
2200	Support Services Instructional Staff	\$6,757,233	\$7,231,005	\$8,868,358	\$10,837,646	\$10,157,614	(\$680,032)	-6.27%	3.36%
2300	Administrative Services								

<u>DESCRIPTION</u>		<u>16-17 ACTUAL</u>	<u>17-18 ACTUAL</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
100	Salaries	\$6,062,504	\$6,351,128	\$6,549,645	\$6,609,519	\$6,770,334	\$160,815	2.43%	2.24%
200	Benefits	\$3,780,254	\$3,975,169	\$4,167,826	\$4,067,311	\$4,215,119	\$147,808	3.63%	1.40%
300		\$1,250,058	\$1,709,805	\$1,732,342	\$1,513,400	\$1,988,008	\$474,608	31.36%	0.66%
400	Purch Property Svcs	\$139,335	\$135,355	\$132,318	\$83,551	\$104,941	\$21,390	25.60%	0.03%
500	Other Purchased Svcs	\$136,280	\$114,604	\$146,139	\$190,209	\$178,305	(\$11,904)	-6.26%	0.06%
600	Books & Materials	\$81,388	\$100,919	\$114,307	\$330,118	\$121,759	(\$208,359)	-63.12%	0.04%
700	Equipment		\$20,986	\$23,872	\$1,000	\$4,400	\$3,400	340.00%	0.00%
800	Other Expenditures	\$141,279	\$101,793	\$65,460	\$116,994	\$169,390	\$52,396	44.79%	0.06%
2300	Administrative Services	\$11,591,099	\$12,509,759	\$12,931,910	\$12,912,102	\$13,552,256	\$640,154	4.96%	4.49%
2400	Medical Services								
100	Salaries	\$1,345,629	\$1,419,032	\$1,500,780	\$1,505,067	\$1,633,509	\$128,442	8.53%	0.54%
200	Benefits	\$1,023,363	\$1,086,936	\$1,134,766	\$1,088,428	\$1,185,657	\$97,229	8.93%	0.39%
300	Prof & Tech Svcs	\$55,243	\$19,111	\$23,485	\$26,000	\$19,918	(\$6,082)	-23.39%	0.01%
400	Purch Property Svcs	\$2,621	\$2,979	\$2,869	\$2,409	\$3,000	\$591	24.53%	0.00%
500	Other Purchased Svcs	\$5,564	\$5,167	\$4,651	\$5,200	\$6,200	\$1,000	19.23%	0.00%
600	Books & Materials	\$29,710	\$27,608	\$30,433	\$45,580	\$27,069	(\$18,511)	-40.61%	0.01%
700	Equipment					\$0	\$0		
800	Other Expenditures	\$1,470	\$1,495	\$1,855	\$1,795	\$2,490	\$695	38.72%	0.00%
2400	Medical Services	\$2,463,599	\$2,562,327	\$2,698,838	\$2,674,479	\$2,877,843	\$203,364	7.60%	0.95%
2500	Fiscal Services								
100	Salaries	\$1,009,204	\$974,691	\$1,015,915	\$1,042,781	\$1,381,918	\$339,137	32.52%	0.46%
200	Benefits	\$706,475	\$730,081	\$719,869	\$721,159	\$935,776	\$214,617	29.76%	0.31%
300	Prof & Tech Svcs	\$9,500	\$19,935	\$1,200		\$0	\$0		
400	Purch Property Svcs	\$242,534	\$224,103	\$138,644	\$138,198	\$93,007	(\$45,191)	-32.70%	0.03%
500	Other Purchased Svcs	\$24,036	\$19,242	\$27,869	\$41,350	\$34,575	(\$6,775)	-16.38%	0.01%
600	Books & Materials	\$3,763	\$22,473	\$26,701	\$18,950	\$26,150	\$7,200	37.99%	0.01%
700	Equipment					\$0	\$0		
800	Other Expenditures	\$4,515	\$2,122	\$1,012	\$4,750	\$13,585	\$8,835	186.00%	0.00%
2500	Fiscal Services	\$2,000,028	\$1,992,647	\$1,931,209	\$1,967,188	\$2,485,011	\$517,823	26.32%	0.82%

<u>DESCRIPTION</u>		<u>16-17 ACTUAL</u>	<u>17-18 ACTUAL</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2600	Operation & Maintenance Svcs								
100	Salaries	\$6,733,724	\$7,043,845	\$7,113,319	\$7,886,442	\$7,984,364	\$97,922	1.24%	2.64%
200	Benefits	\$5,051,439	\$5,330,085	\$5,346,299	\$5,601,990	\$5,702,563	\$100,573	1.80%	1.89%
300	Prof & Tech Svcs	\$391,312	\$429,538	\$431,978	\$498,125	\$603,390	\$105,265	21.13%	0.20%
400	Purch Property Svcs	\$1,376,919	\$1,359,275	\$1,352,824	\$1,853,533	\$1,496,093	(\$357,440)	-19.28%	0.50%
500	Other Purchased Svcs	\$571,143	\$519,065	\$522,451	\$555,170	\$595,200	\$40,030	7.21%	0.20%
600	Books & Materials	\$3,344,033	\$3,258,891	\$3,464,684	\$3,626,411	\$4,189,767	\$563,356	15.53%	1.39%
700	Equipment	\$458,951	\$147,906	\$141,053	\$195,000	\$245,000	\$50,000	25.64%	0.08%
800	Other Expenditures	\$6,303	\$12,225	\$3,735	\$5,365	\$7,665	\$2,300	42.87%	0.00%
2600	Operation & Maintenance Svcs	\$17,933,824	\$18,100,828	\$18,376,343	\$20,222,036	\$20,824,042	\$602,006	2.98%	6.90%
2700	Pupil Transportation								
100	Salaries	\$3,163,687	\$3,254,333	\$3,217,520	\$3,605,390	\$4,406,655	\$801,265	22.22%	1.46%
200	Benefits	\$2,149,635	\$2,241,127	\$2,249,848	\$2,426,339	\$3,023,728	\$597,389	24.62%	1.00%
300	Prof & Tech Svcs	\$26,116	\$10,988	\$30,154	\$215,000	\$208,200	(\$6,800)	-3.16%	0.07%
400	Purch Property Svcs	\$123,987	\$178,071	\$178,920	\$138,648	\$187,079	\$48,431	34.93%	0.06%
500	Other Purchased Svcs	\$1,452,422	\$1,499,925	\$1,597,810	\$1,613,914	\$2,038,447	\$424,533	26.30%	0.67%
600	Books & Materials	\$668,883	\$684,471	\$751,121	\$853,179	\$974,353	\$121,174	14.20%	0.32%
700	Equipment			\$1,143,232	\$184,134	\$0	(\$184,134)	-100.00%	
800	Other Expenditures	\$1,826	\$2,254	\$2,059	\$240	\$640	\$400	166.67%	0.00%
2700	Pupil Transportation	\$7,586,556	\$7,871,169	\$9,170,664	\$9,036,844	\$10,839,102	\$1,802,258	19.94%	3.59%
2800	Support Services Central								
100	Salaries	\$2,357,089	\$2,485,194	\$2,584,337	\$2,900,093	\$3,038,613	\$138,520	4.78%	1.01%
200	Benefits	\$1,921,578	\$2,030,883	\$2,053,287	\$2,278,939	\$2,374,951	\$96,012	4.21%	0.79%
300	Prof & Tech Svcs	\$424,026	\$376,544	\$457,958	\$418,954	\$443,925	\$24,971	5.96%	0.15%
400	Purch Property Svcs	\$195,694	\$234,774	\$342,025	\$198,110	\$392,449	\$194,339	98.10%	0.13%
500	Other Purchased Svcs	\$168,795	\$279,180	\$219,709	\$312,000	\$170,966	(\$141,034)	-45.20%	0.06%
600	Books & Materials	\$516,025	\$540,661	\$769,954	\$1,194,100	\$1,486,618	\$292,518	24.50%	0.49%
700	Equipment	\$73,204	\$48,001	\$389,536	\$660,000	\$529,300	(\$130,700)	-19.80%	0.18%
800	Other Expenditures	\$3,161	\$2,950	\$5,324	\$4,831	\$4,216	(\$615)	-12.73%	0.00%

<u>DESCRIPTION</u>		<u>16-17 ACTUAL</u>	<u>17-18 ACTUAL</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
2800	Support Services Central	\$5,659,572	\$5,998,189	\$6,822,130	\$7,967,027	\$8,441,038	\$474,011	5.95%	2.80%
2900	IU Services								
500	Other Purchased Svcs	\$112,985	\$110,170	\$119,355	\$121,743	\$126,329	\$4,586	3.77%	0.04%
800	Other Expenditures	\$903	\$903	\$903	\$950	\$950	\$0	0.00%	0.00%
2900	IU Services	\$113,888	\$111,073	\$120,259	\$122,693	\$127,279	\$4,586	3.74%	0.04%
Total 2000's Support Services		\$63,970,216	\$66,095,404	\$71,177,334	\$76,579,945	\$81,107,175	\$4,527,230	5.91%	26.86%
3200	Student Activities								
100	Salaries	\$1,502,332	\$1,595,732	\$1,617,502	\$1,655,422	\$1,675,144	\$19,722	1.19%	0.55%
200	Benefits	\$618,069	\$686,111	\$702,450	\$795,818	\$787,605	(\$8,213)	-1.03%	0.26%
300		\$174,002	\$177,852	\$187,251	\$190,378	\$195,382	\$5,004	2.63%	0.06%
400	Purch Property Svcs	\$35,899	\$91,909	\$29,956	\$39,904	\$44,573	\$4,669	11.70%	0.01%
500	Other Purchased Svcs	\$217,193	\$221,436	\$333,267	\$293,610	\$404,551	\$110,941	37.79%	0.13%
600	Books & Materials	\$247,591	\$275,876	\$260,004	\$227,052	\$250,935	\$23,883	10.52%	0.08%
700	Equipment	\$129,780	\$113,951	\$291,118	\$210,000	\$220,000	\$10,000	4.76%	0.07%
800	Other Expenditures	\$19,757	\$20,065	\$24,427	\$37,935	\$23,363	(\$14,572)	-38.41%	0.01%
3200	Student Activities	\$2,944,623	\$3,182,932	\$3,445,976	\$3,450,119	\$3,601,553	\$151,434	4.39%	1.19%
3300	Community Services								
100	Salaries	\$9,770	\$15,664	\$11,895	\$17,425	\$17,473	\$48	0.28%	0.01%
200	Benefits	\$3,756	\$6,430	\$5,001	\$7,545	\$6,449	(\$1,096)	-14.53%	0.00%
300	Prof & Tech Svcs	\$73,848	\$46,390	\$34,450	\$116,450	\$115,650	(\$800)	-0.69%	0.04%
400	Purch Property Svcs	\$250	\$613			\$0	\$0		
500	Other Purchased Svcs		\$211	\$27		\$0	\$0		
600	Books & Materials	\$18,413	\$43,821	\$37,889	\$26,500	\$38,712	\$12,212	46.08%	0.01%
800	Other Expenditures		\$57,014	\$36,564	\$100	\$100	\$0	0.00%	0.00%
3300	Community Services	\$106,037	\$170,142	\$125,826	\$168,020	\$178,384	\$10,364	6.17%	0.06%

<u>DESCRIPTION</u>		<u>16-17 ACTUAL</u>	<u>17-18 ACTUAL</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
3400	Scholarships & Awards								
600	Books & Materials	\$612	\$664	\$449	\$675	\$600	(\$75)	-11.11%	0.00%
3400	Scholarships & Awards	\$612	\$664	\$449	\$675	\$600	(\$75)	-11.11%	0.00%
Total 3000's Non Instructional		\$3,051,273	\$3,353,738	\$3,572,251	\$3,618,814	\$3,780,537	\$161,723	4.47%	1.25%
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	\$44,000	\$0	(\$44,000)	-100.00%	
800	Other Expenditures		\$40			\$0	\$0		
4400	Arch & Eng-Improvements		\$11,690	\$111,963	\$44,000		(\$44,000)	-100.00%	
4500	Bldg Acq & Construction New								
300	Prof & Tech Svcs	\$822				\$0	\$0		
700	Equipment	\$1,401				\$0	\$0		
800	Other Expenditures	\$1,099	\$1,224	\$1,099		\$0	\$0		
4500	Bldg Acq & Construction New	\$3,322	\$1,224	\$1,099					
4600	Bldg Improvement								
300	Prof & Tech Svcs		\$28,223	\$22,572		\$0	\$0		
400	Purch Property Svcs		\$93,208	\$10,356		\$0	\$0		
800	Other Expenditures	\$17,018				\$0	\$0		
4600	Bldg Improvement	\$17,018	\$121,430	\$32,928					

<u>DESCRIPTION</u>	<u>16-17 ACTUAL</u>	<u>17-18 ACTUAL</u>	<u>18-19 ACTUAL</u>	<u>19-20 BUDGET</u>	<u>20-21 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
Total 4000's Facilities Construction &	\$20,340	\$157,444	\$157,678	\$44,000		(\$44,000)	-100.00%	
5100 Debt Service								
800 Other Expenditures	\$13,145,138	\$12,182,337	\$11,296,199	\$11,819,431	\$11,194,941	(\$624,490)	-5.28%	3.71%
900 Debt Pmts & Transfers	\$10,259,462	\$9,428,140	\$9,701,002	\$10,098,911	\$11,832,907	\$1,733,996	17.17%	3.92%
5100 Debt Service	\$23,404,600	\$21,610,477	\$20,997,201	\$21,918,342	\$23,027,848	\$1,109,506	5.06%	7.63%
5200 Fund Transfers-Athletic & Capital Reserve								
900 Debt Pmts & Transfers	\$5,089,413	\$2,750,000	\$4,000,000	\$148,000	\$0	(\$148,000)	-100.00%	
5200 Fund Transfers-Athletic & Capital Reserve	\$5,089,413	\$2,750,000	\$4,000,000	\$148,000		(\$148,000)	-100.00%	
5300 Transfers to Self Insurance								
900 Debt Pmts & Transfers					\$0	\$0		
5300 Transfers to Self Insurance								
5900 Budgetary Reserve								
800 Other Expenditures				\$4,417,966	\$4,339,680	(\$78,286)	-1.77%	1.44%
5900 Budgetary Reserve				\$4,417,966	\$4,339,680	(\$78,286)	-1.77%	1.44%
Total 5000's Debt & Transfers	\$28,494,013	\$24,360,477	\$24,997,201	\$26,484,308	\$27,367,528	\$883,220	3.33%	9.06%
Grand Total:	\$258,309,657	\$266,474,274	\$279,280,147	\$291,211,329	\$301,993,643	\$10,782,314	3.70%	