



2020-2021 General Fund Budget



April 20, 2020

Bethlehem Area School District
2020-21 Budget
At A Glance
April 20, 2020

	2018-19	2019-20	2020-21 Budget		Dollar	Percentage
	Actual	Budget	Dec 2019	Apr 2020	Change	Change
<u>Revenues:</u>						
Local	\$202,599,266	\$201,230,415	\$209,942,050	\$206,870,944	\$5,640,529	2.80%
State	\$73,505,762	\$77,600,725	\$81,595,640	\$79,594,142	\$1,993,417	2.57%
Other	\$87,616	\$4,843,488	\$2,082,500	\$2,082,500	(\$2,760,988)	-57.00%
Federal	\$8,856,736	\$7,536,701	\$6,812,906	\$6,768,937	(\$767,764)	-10.19%
Total Revenue	\$285,049,380	\$291,211,329	\$300,433,096	\$295,316,523	\$4,105,194	1.41%
<u>Expenditures:</u>						
Instruction	\$126,560,444	\$128,164,830	\$138,940,018	\$133,027,547	\$4,862,717	3.79%
Support Services	\$60,925,401	\$65,324,261	\$71,218,583	\$68,550,348	\$3,226,087	4.94%
Non-Instr Svcs	\$3,069,672	\$3,045,055	\$3,233,849	\$3,232,014	\$186,959	6.14%
Facilities	\$156,579	\$44,000	\$0	\$0	(\$44,000)	-100.00%
Debt Svc/Transfers	\$24,997,201	\$26,484,308	\$26,327,848	\$26,027,848	(\$456,460)	-1.72%
BASD	\$215,709,297	\$223,062,454	\$239,720,298	\$230,837,757	\$7,775,303	3.49%
PSERS	\$34,181,947	\$37,397,653	\$39,170,029	\$38,918,896	\$1,521,243	4.07%
ARTER SCHOOLS	\$29,388,403	\$30,751,222	\$32,384,766	\$32,234,766	\$1,483,544	4.82%
Total Expenditures	\$279,279,647	\$291,211,329	\$311,275,093	\$301,991,419	\$10,780,090	3.70%
Revenue/Expenditure GAP (R/E-GAP)						
			\$10,841,997	\$6,674,896	2.29%	
		Less PSERS	\$1,772,376	\$1,521,243	0.52%	
		Less Charter Schools	\$1,633,544	\$1,483,544	0.51%	
		Net Operational Gap	\$7,436,077	\$3,670,109	1.26%	

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	\$4,906,989
PSERS	\$1,521,243
Charter Schools	\$1,483,544
Student Tuition	\$1,329,935
Academic Initiatives	(\$149,624)
General Operations	(\$2,417,191)
Net Deficit Remaining	\$6,674,896

2020-21 GENERAL FUND BUDGET

Expenditure Summary by Functional Area

April 20, 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	\$132,830,999	\$3,326,790	2.57%	43.99%
1200	Special Education	\$40,641,962	\$41,131,626	\$45,018,363	\$3,886,737	9.45%	14.91%
1300	Vocational Education	\$7,990,381	\$8,154,241	\$8,087,527	(\$66,714)	-0.82%	2.68%
1400	Other Instructional Programs	\$1,364,717	\$2,236,962	\$1,955,208	(\$281,754)	-12.60%	0.65%
1500	Non Public Programs	\$163,575	\$195,704	\$263,961	\$68,257	34.88%	0.09%
1600	Community College	\$2,440,376	\$2,432,053	\$2,440,633	\$8,580	0.35%	0.81%
1800	Pre-Kindergarten Programs	\$839,485	\$829,167	\$877,700	\$48,533	5.85%	0.29%
Total Instruction		\$179,375,683	\$184,483,962	\$191,474,391	\$6,990,429	3.79%	63.40%
2100	Student Services	\$10,257,623	\$10,839,930	\$11,828,840	\$988,910	9.12%	3.92%
2200	Support Services Instructional St	\$8,868,358	\$10,837,646	\$10,352,159	(\$485,487)	-4.48%	3.43%
2300	Administrative Services	\$12,931,128	\$12,910,902	\$13,525,711	\$614,809	4.76%	4.48%
2400	Medical Services	\$2,698,838	\$2,674,479	\$2,881,308	\$206,829	7.73%	0.95%
2500	Fiscal Services	\$1,931,209	\$1,967,188	\$2,487,939	\$520,751	26.47%	0.82%
2600	Operation & Maintenance Svcs	\$18,376,343	\$20,222,036	\$20,141,436	(\$80,600)	-0.40%	6.67%
2700	Pupil Transportation	\$9,170,664	\$9,036,844	\$10,848,371	\$1,811,527	20.05%	3.59%
2800	Support Services Central	\$6,822,912	\$7,968,527	\$8,486,181	\$517,654	6.50%	2.81%
2900	IU Services	\$120,259	\$122,693	\$127,279	\$4,586	3.74%	0.04%
Total Support Services		\$71,177,334	\$76,580,245	\$80,679,224	\$4,098,979	5.35%	26.72%
3200	Student Activities	\$3,445,976	\$3,450,119	\$3,674,610	\$224,491	6.51%	1.22%
3300	Community Services	\$125,826	\$168,020	\$134,746	(\$33,274)	-19.80%	0.04%
3400	Scholarships & Awards	\$449	\$675	\$600	(\$75)	-11.11%	0.00%
Total Non Instructional		\$3,572,251	\$3,618,814	\$3,809,956	\$191,142	5.28%	1.26%
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	\$3,000,000	(\$1,417,966)	-32.10%	0.99%

<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	\$26,027,848	(\$456,460)	-1.72%	8.62%
<u>Grand Total:</u>	\$279,279,048	\$291,211,329	\$301,991,419	\$10,780,090	3.70%	

2020-21 GENERAL FUND BUDGET

Expenditures by Functional Area - Expanded View

April 20, 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.

DESCRIPTION	18-19 ACTUAL	19-20 BUDGET	20-21 BUDGET	VARIANCE	% CHANGE	% of BUDGET
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	\$123,649,184	\$3,261,955	2.71%	40.94%
1134 Family & Consumer Science	\$906,524	\$918,753	\$1,034,619	\$115,866	12.61%	0.34%
1135 Industrial Arts	\$1,021,953	\$1,042,339	\$1,084,380	\$42,041	4.03%	0.36%
1136 Business Education	\$3,447,062	\$2,728,439	\$2,871,372	\$142,933	5.24%	0.95%
1137 Technology Education	\$501,014	\$460,688	\$504,642	\$43,954	9.54%	0.17%
1190 Fed Pgm Instr	\$4,397,615	\$3,966,761	\$3,686,802	(\$279,959)	-7.06%	1.22%
1100 Regular Instruction	\$125,935,188	\$129,504,209	\$132,830,999	\$3,326,790	2.57%	43.99%
1211 Life Skills Support	\$2,124,515	\$2,122,176	\$2,151,659	\$29,483	1.39%	0.71%
1221 Hearing Impaired	\$521,453	\$618,649	\$1,525,082	\$906,433	146.52%	0.51%
1224 Visually Impaired	\$55,630	\$60,917	\$454,859	\$393,942	646.69%	0.15%
1225 Speech & Language	\$1,981,777	\$2,066,169	\$1,718,965	(\$347,204)	-16.80%	0.57%
1231 Emotional Support	\$5,654,596	\$5,967,596	\$6,618,203	\$650,607	10.90%	2.19%
1233 Autistic Support	\$3,713,954	\$3,581,748	\$3,424,900	(\$156,848)	-4.38%	1.13%
1241 Learning Support	\$14,821,703	\$15,131,916	\$15,446,114	\$314,198	2.08%	5.11%
1243 Gifted Svcs	\$1,110,354	\$1,124,851	\$1,041,158	(\$83,693)	-7.44%	0.34%
1260 Physical Support	\$894,167	\$934,361	\$984,463	\$50,102	5.36%	0.33%
1270 Early Intervention	\$755,442	\$729,249	\$722,411	(\$6,838)	-0.94%	0.24%
1280 Early Intervention	\$50,224	\$90,406	\$89,319	(\$1,087)	-1.20%	0.03%
1290 Other Special Education	\$8,958,145	\$8,703,588	\$10,841,230	\$2,137,642	24.56%	3.59%
1200 Special Education	\$40,641,962	\$41,131,626	\$45,018,363	\$3,886,737	9.45%	14.91%
1390 Vocational Education	\$7,990,381	\$8,154,241	\$8,087,527	(\$66,714)	-0.82%	2.68%
1300 Vocational Education	\$7,990,381	\$8,154,241	\$8,087,527	(\$66,714)	-0.82%	2.68%
1420 Summer School	\$525,516	\$758,621	\$378,121	(\$380,500)	-50.16%	0.13%
1430 Homebound Education	\$146,304	\$190,324	\$267,799	\$77,475	40.71%	0.09%
1441 Court Placed Tuition	\$41,898	\$84,332	\$75,962	(\$8,370)	-9.93%	0.03%
1442 Alternative Education	\$461,398	\$779,541	\$751,628	(\$27,913)	-3.58%	0.25%
1450 After School Instr	\$189,601	\$424,144	\$481,698	\$57,554	13.57%	0.16%
1400 Other Instructional Programs	\$1,364,717	\$2,236,962	\$1,955,208	(\$281,754)	-12.60%	0.65%
1500 Non Public Pgms	\$163,575	\$195,704	\$263,961	\$68,257	34.88%	0.09%
1500 Non Public Programs	\$163,575	\$195,704	\$263,961	\$68,257	34.88%	0.09%

DESCRIPTION		18-19 ACTUAL	19-20 BUDGET	20-21 BUDGET	VARIANCE	% CHANGE	% of BUDGET
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%
1801	Pre-Kindergarten Instruction	\$797,901	\$788,337	\$833,766	\$45,429	5.76%	0.28%
1802	Pre-Kindergarten Admin	\$37,468	\$40,830	\$43,934	\$3,104	7.60%	0.01%
1806	Pre-Kindergarten Prof Development	\$4,115		\$0			
1800	Pre-Kindergarten Programs	\$839,485	\$829,167	\$877,700	\$48,533	5.85%	0.29%
Total Instruction		\$179,375,683	\$184,483,962	\$191,474,391	\$6,990,429	3.79%	63.40%
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	\$110,181	\$4,597	4.35%	0.04%
2119	Pupil Svcs	\$460,672	\$486,750	\$518,434	\$31,684	6.51%	0.17%
2120	Guidance	\$6,592,742	\$6,604,069	\$7,111,374	\$507,305	7.68%	2.35%
2130	Attendance	\$293,770	\$313,793	\$323,514	\$9,721	3.10%	0.11%
2140	Psychological Svcs	\$1,441,684	\$1,629,220	\$1,739,949	\$110,729	6.80%	0.58%
2160	Social Work Svcs	\$943,673	\$1,252,485	\$1,569,247	\$316,762	25.29%	0.52%
2170	Child Acctg	\$418,440	\$448,029	\$456,141	\$8,112	1.81%	0.15%
2100	Student Services	\$10,257,623	\$10,839,930	\$11,828,840	\$988,910	9.12%	3.92%
2220	Tech Support	\$145,289	\$177,028	\$183,578	\$6,550	3.70%	0.06%
2230	Educ Television	\$136,358	\$137,804	\$139,905	\$2,101	1.52%	0.05%
2240	Computer Asst. Instr	\$940,087	\$975,317	\$999,849	\$24,532	2.52%	0.33%
2250	Library	\$2,071,670	\$1,967,491	\$2,164,091	\$196,600	9.99%	0.72%
2260	Curriculum & Instr Svcs	\$1,209,375	\$1,227,267	\$1,589,669	\$362,402	29.53%	0.53%
2269	Special Education	\$1,185,028	\$1,229,488	\$1,249,301	\$19,813	1.61%	0.41%
2271	Staff Development-Certified	\$3,122,321	\$5,063,297	\$3,966,401	(\$1,096,896)	-21.66%	1.31%
2272	Staff Dev - Instr Non Cert	\$58,231	\$59,654	\$59,065	(\$589)	-0.99%	0.02%
2290	Other Instr Staff Svcs		\$300	\$300		0.00%	0.00%
2200	Support Services Instructional St	\$8,868,358	\$10,837,646	\$10,352,159	(\$485,487)	-4.48%	3.43%
2310	Board Svcs	\$123,004	\$141,285	\$150,398	\$9,113	6.45%	0.05%
2320	Board Treasurer	\$188	\$300	\$200	(\$100)	-33.33%	0.00%
2330	Tax Collection	\$1,520,653	\$1,217,930	\$1,695,964	\$478,034	39.25%	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	\$534,719	\$6,023	1.14%	0.18%
2370	Community Relations	\$121,178	\$128,455	\$133,461	\$5,006	3.90%	0.04%
2380	Principal's Office	\$10,094,202	\$10,237,145	\$10,352,388	\$115,243	1.13%	3.43%
2390	Graduation Activities	\$79,502	\$67,091	\$63,681	(\$3,410)	-5.08%	0.02%
2300	Administrative Services	\$12,931,128	\$12,910,902	\$13,525,711	\$614,809	4.76%	4.48%
2419	Nursing Supervisor	\$175,897	\$176,049	\$183,701	\$7,652	4.35%	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%

<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>
2440 Nursing Svcs	\$2,224,233	\$2,187,300	\$2,395,935	\$208,635	9.54%	0.79%
2450 Non Public Nursing Svcs	\$283,153	\$273,130	\$277,672	\$4,542	1.66%	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	\$2,881,308	\$206,829	7.73%	0.95%
2511 Fiscal Services	\$370,279	\$386,876	\$587,507	\$200,631	51.86%	0.19%
2513 Rec/Disbursement of Funds	\$271,251	\$272,633	\$479,837	\$207,204	76.00%	0.16%
2514 Payroll Services	\$361,601	\$316,553	\$376,322	\$59,769	18.88%	0.12%
2515 Accounting Services	\$122,257	\$210,900	\$108,726	(\$102,174)	-48.45%	0.04%
2516 Internal Auditing Services	\$80,303	\$108,982	\$222,151	\$113,169	103.84%	0.07%
2519 Fiscal Services Other	\$142,201	\$148,501	\$152,634	\$4,133	2.78%	0.05%
2520 Purchasing Svcs	\$140,368	\$100,093	\$97,221	(\$2,872)	-2.87%	0.03%
2530 Warehouse & Distribution Svcs	\$143,191	\$121,495	\$206,626	\$85,131	70.07%	0.07%
2540 Printing Svcs	\$299,759	\$301,155	\$256,915	(\$44,240)	-14.69%	0.09%
2500 Fiscal Services	\$1,931,209	\$1,967,188	\$2,487,939	\$520,751	26.47%	0.82%
2611 Operations Spvr	\$320,868	\$283,072	\$299,731	\$16,659	5.89%	0.10%
2619 Maintenance Spvr	\$548,970	\$552,272	\$563,008	\$10,736	1.94%	0.19%
2620 Facility Svcs	\$15,341,830	\$16,921,403	\$17,000,992	\$79,589	0.47%	5.63%
2630 Grounds Svcs	\$1,029,326	\$1,000,997	\$997,630	(\$3,367)	-0.34%	0.33%
2640 Equipment Svcs-Maintenance	\$3,529		\$0			
2650 Vehicle Svcs	\$167,689	\$128,162	\$129,474	\$1,312	1.02%	0.04%
2660 Security Svcs	\$964,131	\$1,336,130	\$1,150,601	(\$185,529)	-13.89%	0.38%
2600 Operation & Maintenance Svcs	\$18,376,343	\$20,222,036	\$20,141,436	(\$80,600)	-0.40%	6.67%
2719 Pupil Transp Mgmt	\$441,198	\$745,847	\$950,316	\$204,469	27.41%	0.31%
2720 Pupil Transportation	\$4,307,512	\$5,415,872	\$6,928,138	\$1,512,266	27.92%	2.29%
2730 Crossing Guards	\$690,868	\$685,979	\$995,234	\$309,255	45.08%	0.33%
2740 Vehicle Maint Svcs	\$1,878,461	\$1,641,146	\$1,485,905	(\$155,241)	-9.46%	0.49%
2750 Non Public Transportation	\$1,852,624	\$548,000	\$488,778	(\$59,222)	-10.81%	0.16%
2700 Pupil Transportation	\$9,170,664	\$9,036,844	\$10,848,371	\$1,811,527	20.05%	3.59%
2818 Technology Svcs	\$2,933,430	\$3,628,601	\$3,793,901	\$165,300	4.56%	1.26%
2821 Information Technology	\$288,678	\$296,088	\$345,168	\$49,080	16.58%	0.11%
2823 Community Relations	\$216,169	\$201,680	\$256,746	\$55,066	27.30%	0.09%
2831 Personnel Svcs Supervisor	\$324,308	\$331,937	\$342,694	\$10,757	3.24%	0.11%
2832 Recruitment & Placement Svcs	\$162,078	\$169,495	\$219,361	\$49,866	29.42%	0.07%
2833 Staff Accounting Svcs	\$498,765	\$553,835	\$575,065	\$21,230	3.83%	0.19%
2834 Staff Dev-Non Instr Certified	\$331,670	\$353,511	\$396,273	\$42,762	12.10%	0.13%
2835 Staff Health Svcs	\$337,084	\$401,374	\$384,939	(\$16,435)	-4.09%	0.13%
2836 Staff Dev-Non Cert Non Instr	\$165,653	\$236,756	\$225,619	(\$11,137)	-4.70%	0.07%
2840 Data Processing	\$1,282,651	\$1,510,286	\$1,649,386	\$139,100	9.21%	0.55%
2850 State & Federal Liaison	\$282,425	\$284,964	\$297,029	\$12,065	4.23%	0.10%
2800 Support Services Central	\$6,822,912	\$7,968,527	\$8,486,181	\$517,654	6.50%	2.81%
2910 IU Services	\$120,259	\$122,693	\$127,279	\$4,586	3.74%	0.04%

DESCRIPTION	18-19 ACTUAL	19-20 BUDGET	20-21 BUDGET	VARIANCE	% CHANGE	% of BUDGET
2900 IU Services	\$120,259	\$122,693	\$127,279	\$4,586	3.74%	0.04%
Total Support Services	\$71,177,334	\$76,580,245	\$80,679,224	\$4,098,979	5.35%	26.72%
3000 Non Instructional: Activities concerned with providing non-instructional services to students, staff or the community.						
3210 Student Activities	\$588,728	\$682,690	\$568,665	(\$114,025)	-16.70%	0.19%
3250 Athletics	\$2,857,248	\$2,767,429	\$3,105,945	\$338,516	12.23%	1.03%
3200 Student Activities	\$3,445,976	\$3,450,119	\$3,674,610	\$224,491	6.51%	1.22%
3300 Comm Svcs/Crossing Guards	\$89,788	\$168,020	\$134,746	(\$33,274)	-19.80%	0.04%
3350 Welfare Activities	\$36,039		\$0			
3300 Community Services	\$125,826	\$168,020	\$134,746	(\$33,274)	-19.80%	0.04%
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	\$3,809,956	\$191,142	5.28%	1.26%
4000 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.						
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 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.						
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%	
5200 Fund Transfers-Athletic & Capital	\$4,000,000	\$148,000	\$0	(\$148,000)	-100.00%	
5900 Budgetary Reserve		\$4,417,966	\$3,000,000	(\$1,417,966)	-32.10%	0.99%
5900 Budgetary Reserve		\$4,417,966	\$3,000,000	(\$1,417,966)	-32.10%	0.99%

<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	\$26,027,848	(\$456,460)	-1.72%	8.62%
<u>Grand Total:</u>	\$279,279,048	\$291,211,329	\$301,991,419	\$10,780,090	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.

April 20, 2020

DESCRIPTION	18-19 ACTUAL	19-20 BUDGET	20-21 BUDGET	VARIANCE	% CHANGE	% of BUDGET
<u>Local Revenue</u>						
6111 Current Real Estate Taxes	\$166,598,430	\$168,648,493	\$170,165,688	\$1,517,195	0.90%	57.62%
6112 Interim Real Estate Taxes	\$3,507,482	\$2,507,469	\$3,200,000	\$692,531	27.62%	1.08%
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%	0.11%
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	\$14,176,397	(\$552,061)	-3.75%	4.80%
6153 Real Estate Transfer Tax	\$3,945,651	\$3,250,000	\$4,341,157	\$1,091,157	33.57%	1.47%
6157 Mercantile Tax	\$3,970,193	\$4,000,000	\$3,800,000	(\$200,000)	-5.00%	1.29%
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%	1.69%
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	\$900,000	(\$1,300,000)	-59.09%	0.30%
6590 Other Invest Earnings			\$0			0.00%
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	\$1,997,748	(\$3,383)	-0.17%	0.68%
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	\$512,000	(\$146,001)	-22.19%	0.17%
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	\$206,870,944	\$5,640,529	2.80%	70.05%
<u>State Revenue</u>						
7110 Basic Educ Funding	\$32,610,551	\$33,717,867	\$33,972,264	\$254,397	0.75%	11.50%
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	\$8,010,287	\$224,968	2.89%	2.71%
7292 Pre-K Counts	\$822,202	\$850,000	\$875,000	\$25,000	2.94%	0.30%

								% of
DESCRIPTION		18-19 ACTUAL	19-20 BUDGET	20-21 BUDGET	VARIANCE	% CHANGE	BUDGET	
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	\$1,678,404	\$102,671	6.52%		0.57%
7312	Transportation Subsidy NP	\$1,048,740	\$993,000	\$1,050,000	\$57,000	5.74%		0.36%
7320	Rental/Sinking Fund Reimb	\$1,657,411	\$1,608,580	\$1,704,593	\$96,013	5.97%		0.58%
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	\$4,752,634		0.00%		1.61%
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		\$40,000	\$40,000			0.01%
7505	Ready to Learn Grant	\$1,797,733	\$1,797,733	\$1,797,733		0.00%		0.61%
7599	DCED Grants	\$145,658	\$1,117,454	\$1,145,658	\$28,204	2.52%		0.39%
7810	State Share Social Security	\$3,657,201	\$4,001,485	\$4,142,309	\$140,824	3.52%		1.40%
7820	State Share Retirement	\$17,048,496	\$18,688,456	\$19,464,860	\$776,404	4.15%		6.59%
Total State Revenue		\$73,505,762	\$77,600,725	\$79,594,142	\$1,993,417	2.57%		26.95%
<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	\$4,560,827	(\$743,468)	-14.02%		1.54%
8515	NCLB Title II	\$509,747	\$587,609	\$577,218	(\$10,391)	-1.77%		0.20%
8516	NCLB Title III	\$203,895	\$195,623	\$201,571	\$5,948	3.04%		0.07%
8517	NCLB Title IV	\$169,643	\$298,593	\$240,140	(\$58,453)	-19.58%		0.08%
8580	Child Care And Development Block	\$164,581	\$164,581	\$164,581		0.00%		0.06%
8810	ACCESS Reimbursement	\$2,040,358	\$850,000	\$850,000		0.00%		0.29%
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	\$6,768,937	(\$767,764)	-10.19%		2.29%
<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%		0.68%
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%		0.71%
<u>Grand Total:</u>		\$285,049,379	\$291,211,329	\$295,316,523	\$4,105,194	1.41%		

2020-21 GENERAL FUND BUDGET

Expenditures by Major Category

April 20, 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	\$78,696,082	\$3,238,340	4.29%	26.06%
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	\$3,600,901	\$386,194	12.01%	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	\$4,721,142	\$151,003	3.30%	1.56%
Salaries	\$102,563,495	\$107,770,758	\$112,677,747	\$4,906,989	4.55%	37.31%

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	\$479,874	(\$25,211)	-4.99%	0.16%
220 Social Security	\$7,670,929	\$8,331,986	\$8,610,135	\$278,149	3.34%	2.85%
230 Retirement	\$34,181,947	\$37,397,653	\$38,918,896	\$1,521,243	4.07%	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	\$1,485,623	\$31,202	2.15%	0.49%
270 Health Insurance	\$25,203,100	\$22,476,455	\$24,623,076	\$2,146,621	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	\$76,001,922	\$3,475,618	4.79%	25.17%

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	\$16,440,207	(\$1,459,701)	-8.15%	5.44%

<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>
330 Prof Services	\$1,758,690	\$1,655,211	\$2,021,585	\$366,374	22.13%	0.67%
340 Technical Services	\$141,165	\$60,725	\$97,725	\$37,000	60.93%	0.03%
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	\$23,423,286	\$1,375,015	6.24%	7.76%

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	\$458,989	\$27,681	6.42%	0.15%
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	\$2,603,066	(\$111,637)	-4.11%	0.86%

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	\$1,853,957	\$627,745	51.19%	0.61%
520 Insurance	\$921,089	\$996,000	\$1,049,021	\$53,021	5.32%	0.35%
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	\$43,854,545	\$1,338,829	3.15%	14.52%
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	\$47,704,552	\$1,825,862	3.98%	15.80%

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	\$3,201,536	\$97,460	3.14%	1.06%
620 Energy	\$2,604,035	\$3,191,253	\$2,762,742	(\$428,511)	-13.43%	0.91%
630 Food	\$72,980	\$44,045	\$52,570	\$8,525	19.36%	0.02%
640 Books & Textbooks	\$562,436	\$543,727	\$539,487	(\$4,240)	-0.78%	0.18%
650 Tech Supplies & Fees	\$6,274,874	\$5,081,502	\$5,594,130	\$512,628	10.09%	1.85%
Books & Materials	\$12,310,762	\$11,964,603	\$12,150,465	\$185,862	1.55%	4.02%

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

<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>
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.						
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<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>
810 Dues & Fees	\$103,358	\$117,835	\$164,359	\$46,524	39.48%	0.05%
820 Claims & Judgements		\$75,000	\$50,000	(\$25,000)	-33.33%	0.02%
830 Debt Interest	\$11,207,701	\$11,569,431	\$11,014,941	(\$554,490)	-4.79%	3.65%
840 Contingency		\$4,417,966	\$3,000,000	(\$1,417,966)	-32.10%	0.99%
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	\$145,114	\$13,181	9.99%	0.05%
Other Expenditures	\$11,576,946	\$16,562,165	\$14,554,414	(\$2,007,751)	-12.12%	4.82%

900: Outlays from current funds to retire principal of debt service, bonds and loans and District lease-purchase agreements.						
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<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>
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	\$301,991,419	\$10,780,090	3.70%	

BETHLEHEM AREA SCHOOL DISTRICT

2020-2021
GENERAL FUND
BUDGET

SUPPORTING
EXPENDITURE DETAIL



APRIL 20, 2020

2020-21 GENERAL FUND BUDGET

Expenditure Detail

April 20, 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	\$62,009,928	\$2,419,169	4.06%	20.53%
200	Benefits	\$36,435,821	\$37,603,843	\$38,266,594	\$39,300,498	\$40,775,459	\$1,474,961	3.75%	13.50%
300	Prof & Tech Svcs	\$1,549,474	\$2,205,283	\$1,929,150	\$1,981,880	\$2,021,641	\$39,761	2.01%	0.67%
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	\$5,050,841	\$44,994	0.90%	1.67%
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	\$132,830,999	\$3,326,790	2.57%	43.99%
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	\$9,342,315	\$359,101	4.00%	3.09%
300	Prof & Tech Svcs	\$9,578,302	\$9,519,609	\$10,428,390	\$10,932,150	\$12,316,592	\$1,384,442	12.66%	4.08%
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	\$45,018,363	\$3,886,737	9.45%	14.91%
1300 Vocational Education									
500	Other Purchased Svcs	\$7,286,372	\$7,621,169	\$7,990,381	\$8,154,241	\$8,087,527	(\$66,714)	-0.82%	2.68%
1300	Vocational Education	\$7,286,372	\$7,621,169	\$7,990,381	\$8,154,241	\$8,087,527	(\$66,714)	-0.82%	2.68%
1400 Other Instructional Programs									

DESCRIPTION		16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 BUDGET	20-21 BUDGET	VARIANCE	% CHANGE	% of BUDGET
100	Salaries	\$400,329	\$450,219	\$454,418	\$773,368	\$634,600	(\$138,768)	-17.94%	0.21%
200	Benefits	\$154,138	\$184,866	\$190,833	\$333,770	\$275,090	(\$58,680)	-17.58%	0.09%
300	Prof & Tech Svcs	\$446,419	\$328,806	\$417,202	\$831,896	\$747,466	(\$84,430)	-10.15%	0.25%
500	Other Purchased Svcs	\$252,010	\$272,109	\$282,329	\$284,003	\$281,300	(\$2,703)	-0.95%	0.09%
600	Books & Materials	\$16,544	\$16,627	\$19,186	\$12,275	\$8,252	(\$4,023)	-32.77%	0.00%
800	Other Expenditures	\$806	\$1,485	\$750	\$1,650	\$8,500	\$6,850	415.15%	0.00%
1400	Other Instructional Programs	\$1,270,246	\$1,254,112	\$1,364,717	\$2,236,962	\$1,955,208	(\$281,754)	-12.60%	0.65%
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	\$181,832	(\$7,493)	-3.96%	0.06%
500	Other Purchased Svcs					\$0	\$0		
600	Books & Materials		\$3,898	\$39,476	\$6,379	\$80,000	\$73,621	1154.12%	0.03%
1500	Non Public Programs	\$71,821	\$175,919	\$163,575	\$195,704	\$263,961	\$68,257	34.88%	0.09%
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%
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	\$376,110	\$37,288	11.01%	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		
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	\$877,700	\$48,533	5.85%	0.29%

DESCRIPTION		16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 BUDGET	20-21 BUDGET	VARIANCE	% CHANGE	% of BUDGET
Total 1000's Instruction		\$162,773,478	\$172,507,171	\$179,375,683	\$184,483,962	\$191,474,391	\$6,990,429	3.79%	63.40%
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	\$4,075,433	\$255,727	6.69%	1.35%
300	Prof & Tech Svcs	\$249,334	\$397,740	\$511,602	\$870,824	\$1,247,002	\$376,178	43.20%	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	\$11,828,840	\$988,910	9.12%	3.92%
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	\$2,869,853	\$107,088	3.88%	0.95%
300	Prof & Tech Svcs	\$1,306,925	\$1,540,851	\$2,382,583	\$4,217,189	\$3,311,395	(\$905,794)	-21.48%	1.10%
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	\$431,285	\$27,657	6.85%	0.14%
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	\$10,352,159	(\$485,487)	-4.48%	3.43%
2300 Administrative Services									
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	\$4,229,453	\$162,142	3.99%	1.40%
300	Prof & Tech Svcs	\$1,250,058	\$1,709,805	\$1,731,560	\$1,511,900	\$1,987,243	\$475,343	31.44%	0.66%
400	Purch Property Svcs	\$139,671	\$135,355	\$132,318	\$83,551	\$82,441	(\$1,110)	-1.33%	0.03%
500	Other Purchased Svcs	\$136,280	\$114,604	\$146,139	\$190,209	\$212,253	\$22,044	11.59%	0.07%

		<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>
<u>DESCRIPTION</u>									
600	Books & Materials	\$81,388	\$100,959	\$114,307	\$330,418	\$109,538	(\$220,880)	-66.85%	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	\$130,049	\$13,055	11.16%	0.04%
2300	Administrative Services	\$11,591,435	\$12,509,799	\$12,931,128	\$12,910,902	\$13,525,711	\$614,809	4.76%	4.48%
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	\$1,189,122	\$100,694	9.25%	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	\$2,881,308	\$206,829	7.73%	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	\$938,704	\$217,545	30.17%	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	\$2,487,939	\$520,751	26.47%	0.82%
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	\$5,719,467	\$117,477	2.10%	1.89%
300	Prof & Tech Svcs	\$391,312	\$429,538	\$431,978	\$498,125	\$603,390	\$105,265	21.13%	0.20%

DESCRIPTION		16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 BUDGET	20-21 BUDGET	VARIANCE	% CHANGE	% of BUDGET
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	\$567,118	\$11,948	2.15%	0.19%
600	Books & Materials	\$3,344,033	\$3,258,891	\$3,464,684	\$3,626,411	\$3,518,339	(\$108,072)	-2.98%	1.17%
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	\$20,141,436	(\$80,600)	-0.40%	6.67%
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	\$3,032,997	\$606,658	25.00%	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%	0.68%
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	\$10,848,371	\$1,811,527	20.05%	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	\$2,381,380	\$102,441	4.50%	0.79%
300	Prof & Tech Svcs	\$424,026	\$376,544	\$458,740	\$420,454	\$467,925	\$47,471	11.29%	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	\$184,460	(\$127,540)	-40.88%	0.06%
600	Books & Materials	\$516,025	\$540,661	\$769,954	\$1,194,100	\$1,487,618	\$293,518	24.58%	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	\$4,436	(\$395)	-8.18%	0.00%
2800	Support Services Central	\$5,659,572	\$5,998,189	\$6,822,912	\$7,968,527	\$8,486,181	\$517,654	6.50%	2.81%
2900	IU Services								
500	Other Purchased Svcs	\$112,985	\$110,170	\$119,355	\$121,743	\$126,329	\$4,586	3.77%	0.04%

DESCRIPTION		16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 BUDGET	20-21 BUDGET	VARIANCE	% CHANGE	% of BUDGET
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		\$63,970,552	\$66,095,445	\$71,177,334	\$76,580,245	\$80,679,224	\$4,098,979	5.35%	26.72%
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	\$791,138	(\$4,680)	-0.59%	0.26%
300	Prof & Tech Svcs	\$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	\$473,575	\$179,965	61.29%	0.16%
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	\$23,863	(\$14,072)	-37.10%	0.01%
3200	Student Activities	\$2,944,623	\$3,182,932	\$3,445,976	\$3,450,119	\$3,674,610	\$224,491	6.51%	1.22%
3300	Community Services								
100	Salaries	\$9,770	\$15,664	\$11,895	\$17,425	\$10,973	(\$6,452)	-37.03%	0.00%
200	Benefits	\$3,756	\$6,430	\$5,001	\$7,545	\$4,772	(\$2,773)	-36.75%	0.00%
300	Prof & Tech Svcs	\$73,848	\$46,390	\$34,450	\$116,450	\$111,200	(\$5,250)	-4.51%	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	\$7,801	(\$18,699)	-70.56%	0.00%
800	Other Expenditures		\$57,014	\$36,564	\$100	\$0	(\$100)	-100.00%	
3300	Community Services	\$106,037	\$170,142	\$125,826	\$168,020	\$134,746	(\$33,274)	-19.80%	0.04%
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%

						% of		
DESCRIPTION	16-17 ACTUAL	17-18 ACTUAL	18-19 ACTUAL	19-20 BUDGET	20-21 BUDGET	VARIANCE	% CHANGE	BUDGET
Total 3000's Non Instructional	\$3,051,273	\$3,353,738	\$3,572,251	\$3,618,814	\$3,809,956	\$191,142	5.28%	1.26%
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					
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%

								<u>% of</u>
<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>BUDGET</u>
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	\$3,000,000	(\$1,417,966)	-32.10%	0.99%
5900 Budgetary Reserve				\$4,417,966	\$3,000,000	(\$1,417,966)	-32.10%	0.99%
Total 5000's Debt & Transfers	\$28,494,013	\$24,360,477	\$24,997,201	\$26,484,308	\$26,027,848	(\$456,460)	-1.72%	8.62%
<u>Grand Total:</u>	\$258,309,657	\$266,474,274	\$279,280,147	\$291,211,329	\$301,991,419	\$10,780,090	3.70%	