

Bethlehem Area School District
Budget Workshop
March 25, 2024



2024-2025 General Fund Budget Workshop



Bethlehem Area School District
2024-25 Budget Workshop

Budget at a Glance

Revenues

	2022-23 Actual	2023-24 Budget	2024-25 Budget	Dollar Change	% Change
Local	227,157,551	222,004,566	223,104,930	1,100,364	0%
State	95,278,567	103,081,591	111,678,989	8,597,398	8%
Federal	14,479,288	7,178,922	7,263,521	84,599	1%
Other	250,122	7,091,217	80,000	(7,011,217)	-99%
Total Revenue	337,165,529	339,356,296	342,127,440	2,771,144	1%
 <u>Expenditures</u>					
Instruction	205,065,807	213,435,728	221,104,000	7,668,272	4%
Support Services	88,414,306	94,694,552	99,624,252	4,929,700	5%
Non-instructional	4,273,113	4,720,907	4,294,399	(426,508)	-9%
Facilities/ Construction	65,349	35,100	48,000	12,900	
Other Expenditures	23,770,689	26,471,819	28,876,966	2,405,147	9%
Total Expenditures	321,589,264	339,358,106	353,947,617	14,589,511	4%
PSERS	41,929,942	43,783,111	45,521,320	1,738,209	4%
Charter Schools	34,555,365	37,567,203	40,630,969	3,063,766	8%

Projected Revenue	342,127,440	
Projected Expense	353,947,617	
GAP	(11,820,177)	-3.5%

Bethlehem Area School District
2024-25 Budget Workshop

Expenditure Summary by Function Area

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.

	2022-23 Actual	2023-24 Budget	2024-25 Budget	Variance	% Change	% of Budget
1100 Instruction - Regular Programs	142,930,361	148,902,866	148,081,391	(821,475)	-1%	42%
1200 Instructional Special Programs Vocational Education	48,950,637	51,508,736	58,469,634	6,960,898	14%	17%
1300 Programs	7,016,786	6,943,128	7,054,048	110,920	2%	2%
1400 Other Instruction Programs	2,178,574	1,914,585	3,264,448	1,349,863	71%	1%
1500 Nonpublic School Programs Adult Education Programs	228,858	243,671	197,836	(45,835)	-19%	0%
1600 (Community Colleges) Higher Education Programs for	2,522,681	2,595,394	2,633,345	37,951	1%	1%
1700 Secondary Students	15,757	70,000	80,000	10,000	14%	0%
1800 Pre-kindergarten Programs	1,222,153	1,257,348	1,323,298	65,950	5%	0%
Total Instruction	205,065,807	213,435,728	221,104,000	7,668,272	4%	62%
2100 Pupil Personnel Services	14,590,415	13,586,264	14,401,904	815,640	6%	4%
2200 Instructional Staff Services	10,072,095	10,846,315	11,439,340	593,025	5%	3%
2300 Administration Services	14,946,041	14,995,894	16,077,450	1,081,556	7%	5%
2400 Pupil Health Services	3,147,276	3,527,154	3,556,412	29,258	1%	1%
2500 Business Services Operation & Maintenance	2,440,903	2,739,486	2,865,377	125,891	5%	1%
2600 Services	22,043,473	23,191,580	24,036,733	845,153	4%	7%
2700 Transportation Services	12,420,042	15,263,782	16,562,571	1,298,789	9%	5%
2800 Central Support Services Support Services -	8,613,271	10,398,127	10,540,235	142,108	1%	3%
2900 Intermediate Unit	140,789	145,950	144,230	(1,720)	-1%	0%
Total Support Services	88,414,306	94,694,552	99,624,252	4,929,700	5%	28%

Bethlehem Area School District
2024-25 Budget Workshop

		2022-23 Actual	2023-24 Budget	2024-25 Budget	Variance	% Change	% of Budget
3200	Student Activities	3,921,718	4,432,238	4,126,083	(306,155)	-7%	1%
3300	Community Services	350,657	288,669	168,316	(120,353)	-42%	0%
3400	Scholarships & Awards	738	-	-	-	0%	0%
<u>Total Non-Instructional</u>		4,273,113	4,720,907	4,294,399	(426,508)	-9%	1%
4200	Existing Site Improvement Services	-	-	-	-	0%	0%
4400	Architecture and Engineering Services	7,560	35,100	48,000	12,900	37%	0%
4600	Existing Building Improvement Services	57,789	-	-	-	0%	0%
<u>Total Building Acquisition & Construction</u>		65,349	35,100	48,000	12,900	37%	0%
<u>Total Expenditure</u>		<u>297,818,575</u>	<u>312,886,287</u>	<u>325,070,651</u>	<u>12,184,364</u>	<u>4%</u>	<u>92%</u>
Other Financing Uses							
5100	Debt Services	23,741,491	23,971,819	25,846,427	1,874,608	8%	7%
5400	Fund Transfer	29,198	-	30,539	30,539	0%	0%
5900	Budget Reserve	-	2,500,000	3,000,000	500,000	20%	1%
<u>Total Other Financing Uses</u>		23,770,689	26,471,819	28,876,966	2,405,147	9%	8%
<u>Total Expenditures & Other Financing Use</u>		<u>321,589,264</u>	<u>339,358,106</u>	<u>353,947,617</u>	<u>14,589,511</u>	<u>4%</u>	<u>100%</u>

Bethlehem Area School District
2024-25 Budget Workshop

Expenditures by Function Area – Expanded View

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.

	2022-23 Actual	2023-24 Budget	2024-25 Budget	Variance	% Change	% of Budget
<u>1000</u>	Instruction includes all those activities dealing directly with the interaction between teachers and students and related costs ¹ , which can be directly attributed to a program of instruction. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as web-based/ computerized, television, radio, telephone, and correspondence. Included here are the activities of aides or classroom assistance of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process.					
1100 - Regular Instruction						
1110 - REG INSTRUCTION	128,765,189	137,997,677	136,744,736	(1,252,941)	-0.9%	38.6%
1134 - FAMILY CONSUMER SCI	1,227,814	1,240,959	1,304,659	63,700	5.1%	0.4%
1135 - INDUSTRIAL ARTS	1,100,571	1,129,110	1,180,676	51,566	4.6%	0.3%
1136 - BUSINESS EDUCATION	3,872,986	2,978,194	3,137,216	159,022	5.3%	0.9%
1137 - Tech Ed	574,514	534,376	595,921	61,545	11.5%	0.2%
1190 - FEDERAL PGMS	7,389,287	5,022,550	5,118,183	95,633	1.9%	1.4%
1200 - Special Education						
1211 - LIFE SKILLS SUPPORT	2,638,791	2,357,775	2,912,796	555,021	23.5%	0.8%
1221 - DEAF/HEARING IMPAIRED	563,841	722,485	740,488	18,003	2.5%	0.2%
1224 - BLIND/VISUALLY IMPAIRED	85,139	36,805	36,980	175	0.5%	0.0%
1225 - SPEECH/LANGUAGE SUPPORT	2,859,237	1,698,534	1,745,664	47,130	2.8%	0.5%
1231 - EMOTIONAL SUPPT PUBLIC	5,773,020	6,475,322	7,029,219	553,897	8.6%	2.0%
1233 - AUTISTIC SUPPORT	5,000,941	6,034,360	6,086,300	51,940	0.9%	1.7%
1241 - LEARNING SUPPORT-PUBLIC	17,490,894	18,843,812	19,837,760	993,948	5.3%	5.6%
1243 - GIFTED SUPPORT	1,038,393	1,087,184	1,180,172	92,988	8.6%	0.3%
1260 - PHYSICAL SUPPORT	1,284,217	171,591	180,714	9,123	5.3%	0.1%
1270 - MULTI-HANDICAPPED SUPPT	590,910	1,061,010	1,037,120	(23,890)	-2.3%	0.3%
1280 - EARLY INTERVENTION	115,338	61,980	51,222	(10,758)	-17.4%	0.0%
1290 - OTHER SPECIAL EDUCATION	11,509,918	12,957,878	17,631,199	4,673,321	36.1%	5.0%

Bethlehem Area School District
2024-25 Budget Workshop

	2022-23 Actual	2023-24 Budget	2024-25 Budget	Variance	% Change	% of Budget
1300 - Vocational Education						
1390 - OTHER VO ED PROGRAMS	7,016,786	6,943,128	7,054,048	110,920	1.6%	2.0%
1400 - Other Instructional Programs						
1420 - SUMMER SCHOOL	572,776	491,599	599,613	108,014	22.0%	0.2%
1430 - HOMEBOUND INSTRUCTION	121,325	262,991	167,549	(95,442)	-36.3%	0.0%
1441 - ADJUDICATED COURT PLACE	14,251	120,000	0	(120,000)	-100.0%	0.0%
1442 - ALTERNATIVE EDU PROGRAM	1,037,777	678,372	1,469,179	790,807	116.6%	0.4%
1450 - INST PGMS OUTSIDE SD	430,772	361,323	1,027,807	666,484	184.5%	0.3%
1490 - ADDTL OTHER INST PGM	1,674	300	300	-	0.0%	0.0%
1500 - Non-Public Programs						
1500 - NONPUBLIC SCHOOL PGMS	228,858	243,671	197,836	(45,835)	-18.8%	0.1%
1600 - Community College						
1693 - COMMUNITY COLLEGE	2,522,681	2,595,394	2,633,345	37,951	1.5%	0.7%
1700 - Dual Enrollment						
1700 - DUAL ENROLLMENT	15,757	70,000	80,000	10,000	14.3%	0.0%
1800 - Pre-Kindergarten Programs						
1801 - PRE-K INSTRUCTION	1,178,831	1,213,027	1,213,101	74	0.0%	0.3%
1802 - PRE-K NON-INST SUPPORT	42,113	42,821	107,097	64,276	150.1%	0.0%
1805 - PRE-K FOOD SERVICES	-	-	-	-	0.0%	0.0%
1806 - PRE-K PROF DEV	1,209	1,500	3,100	1,600	106.7%	0.0%
<u>Total Instruction</u>	205,065,807	213,435,728	221,104,000	7,668,272	3.6%	62.5%

Bethlehem Area School District
2024-25 Budget Workshop

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<u>2000</u>	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 for the fulfillment of the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves					
2100 - Student Services						
2111 - STUDENT SVCS SPVR	367,506	127,353	136,222	8,869	7.0%	0.0%
2119 - STUDENT SVCS SUPPORT	713,992	682,812	935,419	252,607	37.0%	0.3%
2120 - GUIDANCE SERVICES	7,938,960	8,309,073	8,086,385	(222,688)	-2.7%	2.3%
2130 - ATTENDANCE SERVICES	365,620	317,905	348,884	30,979	9.7%	0.1%
2140 - PSYCHOLOGICAL SERVICES	1,728,406	1,813,302	1,737,952	(75,350)	-4.2%	0.5%
2160 - SOCIAL WORK SERVICES	3,047,537	1,838,688	2,671,594	832,906	45.3%	0.8%
2170 - STUDENT ACCT SERVICES	428,394	497,131	485,448	(11,683)	-2.4%	0.1%
2200 - Support Services Instructional Staff						
2220 - TECH SUPPORT SERVICES	112,246	195,666	199,060	3,394	1.7%	0.1%
2230 - EDUC TV SERVICES	145,144	147,221	150,329	3,108	2.1%	0.0%
2240 - COMPUTER-ASSIST INSTRUC	1,089,737	1,132,626	1,130,225	(2,401)	-0.2%	0.3%
2250 - LIBRARY SERVICES	2,314,994	2,356,192	2,467,460	111,268	4.7%	0.7%
2260 - CURRICULUM & INSTRUCTN	1,829,740	2,348,985	2,574,193	225,208	9.6%	0.7%
2269 - SPECIAL ED SUPERVISOR	1,307,031	1,353,258	1,410,202	56,944	4.2%	0.4%
2271 - INST STAFF DEV-CERT	3,529,379	3,585,552	3,108,533	(477,019)	-13.3%	0.9%
2272 - INST STAFF DEV-NON-CERT	66,700	221,533	213,915	(7,618)	-3.4%	0.1%
2280 - NONPUBLIC SUPPORT SVC	-	-	2,900	2,900	0.0%	0.0%
2290 - OTHER INSTRUC STAFF SVC	-	450	1,150	700	155.6%	0.0%
2300 - Administrative Services						
2310 - BOARD SERVICES	135,277	116,866	130,831	13,965	11.9%	0.0%
2320 - BOARD TREASURER	-	200	250	50	25.0%	0.0%
2330 - TAX ASSESS & COLLECTION	1,731,239	1,472,384	1,653,196	180,812	12.3%	0.5%
2340 - STAFF NEGOTIATIONS	1,908	-	-	-	0.0%	0.0%
2350 - LEGAL SERVICES	546,804	595,968	688,000	92,032	15.4%	0.2%
2360 - SUPERINTENDENT OFFICE	826,772	632,995	627,906	(5,089)	-0.8%	0.2%
2370 - COMMUNITY RELATIONS SVC	129,439	170,180	198,635	28,455	16.7%	0.1%
2380 - PRINCIPAL OFFICE	11,493,670	11,916,042	12,681,898	765,856	6.4%	3.6%

Bethlehem Area School District
2024-25 Budget Workshop

	2022-23 Actual	2023-24 Budget	2024-25 Budget	Variance	% Change	% of Budget
2390 - Other Admin Svcs	80,931	91,259	96,734	5,475	6.0%	0.0%
2400 - Medical Services						
2419 - HEALTH SUPERVISION OTHR	246,144	172,498	187,490	14,992	8.7%	0.1%
2420 - MEDICAL SERVICES	3,387	3,000	3,000	-	0.0%	0.0%
2430 - DENTAL SERVICES	3,100	7,500	7,500	-	0.0%	0.0%
2440 - NURSING SERVICES	2,755,034	3,151,502	3,154,647	3,145	0.1%	0.9%
2450 - NONPUBLIC HEALTH SVC	132,545	182,654	178,775	(3,879)	-2.1%	0.1%
2490 - OTHER HEALTH SERVICES	7,066	10,000	25,000	15,000	150.0%	0.0%
2500 - Fiscal Services						
2511 - FISCAL SUPERVISION	559,852	671,867	689,495	17,628	2.6%	0.2%
2512 - BUDGETING SERVICES	-	119,396	123,781	4,385	3.7%	0.0%
2513 - RECEIVE & DISBURSE FUND	462,152	646,308	675,313	29,005	4.5%	0.2%
2514 - PAYROLL SERVICES	295,571	318,878	334,882	16,004	5.0%	0.1%
2515 - FINANCIAL ACCTG SVCS	404,575	386,368	406,040	19,672	5.1%	0.1%
2516 - INTERNAL AUDITING SVC	2,578	-	-	-	0.0%	0.0%
2519 - OTHER FISCAL SERVICES	206,809	208,904	218,322	9,418	4.5%	0.1%
2520 - PURCHASING SERVICES	108,383	28,745	31,243	2,498	8.7%	0.0%
2530 - WAREHOUSE/DISTRIBUTION	218,961	218,386	233,413	15,027	6.9%	0.1%
2540 - PRINT/PUB/ DUPLICATING	180,138	140,634	152,888	12,254	8.7%	0.0%
2590 - OTHER SUPP SVC-BUSINESS	1,885	-	-	-	0.0%	0.0%
2600 - Operations & Maintenance						
2601 - 2601	-	-	-	-	0.0%	0.0%
2603 - 2603	-	-	-	-	0.0%	0.0%
2605 - 2605	-	-	-	-	0.0%	0.0%
2611 - OP/MAINT SUPERVISOR	341,774	327,122	356,022	28,900	8.8%	0.1%
2619 - OPER & MAINT ADMIN	782,411	469,737	767,610	297,873	63.4%	0.2%
2620 - OP/MAINT PLANT SVCS	17,675,015	19,712,483	20,248,262	535,779	2.7%	5.7%
2630 - GROUNDS SVCS	925,744	939,276	1,047,881	108,605	11.6%	0.3%
2650 - VEHICLE OPER & MAINT	430,898	286,579	233,387	(53,192)	-18.6%	0.1%
2660 - SECURITY SERVICES	1,887,631	1,456,383	1,383,571	(72,812)	-5.0%	0.4%
2700 - Pupil Transportation						

Bethlehem Area School District
2024-25 Budget Workshop

	2022-23 Actual	2023-24 Budget	2024-25 Budget	Variance	% Change	% of Budget
2711 – TRANSPORTATION SPVR						
2719 - TRANSPORTATION ADMIN	302	-	-	-	0.0%	0.0%
2720 - VEHICLE OPERATION SVC	1,257,682	1,160,011	1,232,539	72,528	6.3%	0.3%
2730 - MONITORING SERVICES	8,192,827	9,865,076	10,008,287	143,211	1.5%	2.8%
2740 - VEHICLE SVC & MAINT	1,114,535	1,537,702	1,989,337	451,635	29.4%	0.6%
2750 - NONPUBLIC TRANS	1,854,696	2,700,993	3,332,408	631,415	23.4%	0.9%
2800 - Support Services Central	-	-	-	-	0.0%	0.0%
2818 - SYSTEM-WIDE TECH SVC						
2821 - INFO TECH SUPERVISOR	3,049,990	4,560,680	4,135,310	(425,370)	-9.3%	1.2%
2823 - PUBLIC INFORMATION SVC	363,572	365,535	1,103,114	737,579	201.8%	0.3%
2831 - PERSONNEL SUPERVISOR	171,761	161,928	246,287	84,359	52.1%	0.1%
2832 - Recruitment & Placement	544,812	414,775	403,749	(11,026)	-2.7%	0.1%
2833 - STAFF ACCOUNTING SVCS	244,248	261,251	231,100	(30,151)	-11.5%	0.1%
2834 - STAFF DEV - NON-INST-CE	764,807	782,087	827,737	45,650	5.8%	0.2%
2835 - STAFF HEALTH SERVICES	664,424	522,780	363,631	(159,149)	-30.4%	0.1%
2836 - STAFF DEV NON-INST/NON	363,350	420,132	472,413	52,281	12.4%	0.1%
2840 - DATA PROCESSING SVCS	422,922	424,028	536,476	112,448	26.5%	0.2%
2850 - STATE & FED AGENCY SVCS	1,636,405	2,082,283	1,702,712	(379,571)	-18.2%	0.5%
2900 - Other Support Services - IU services						
2910 - SUPPT SVCS	140,789	145,950	144,230	(1,720)	-1.2%	0.0%
Total Support Services	88,414,306	94,694,552	99,624,252	4,929,700	5.2%	28.1%
3000	Activities concerned with providing non-instructional services to students, staff or the community					
3200 - Student Activities						
3210 - STUDENT ACTIVITIES	661,630	974,715	663,776	(310,939)	-31.9%	0.2%
3250 - SCHOOL ATHLETICS	3,260,088	3,457,523	3,462,307	4,784	0.1%	1.0%
3300 - Community Services						
3300 - COMMUNITY SERVICES	350,557	284,669	168,316	(116,353)	-40.9%	0.0%
3350 - WELFARE ACTIVITIES	100	4,000	-	(4,000)	-100.0%	0.0%
3400 - SCHOLARSHIPS AND AWARDS						
3400 - SCHOLARSHIPS AND AWARDS	738	-	-	-	0.0%	0.0%

Bethlehem Area School District
2024-25 Budget Workshop

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<u>Total Non-Instructional</u>	4,273,113	4,720,907	4,294,399	(426,508)	-9.0%	1.2%
<u>4000</u>	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.					
4400 - ARCH & ENGINEER IMPROVE					0.0%	0.0%
4400 - ARCH & ENGINEER IMPROVE	7,560	35,100	48,000	12,900	36.8%	0.0%
4600 - EXISTING BLDG IMPROVE					0.0%	0.0%
4600 - EXISTING BLDG IMPROVE	57,789	-	-	-	0.0%	0.0%
Total Facilities and Construction	65,349	35,100	48,000	12,900	36.8%	0.0%
<u>5000</u>	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					
5100 - Debt Services						
5110 - DEBT SERVICE	23,247,623	23,235,112	25,141,919	1,906,807	8.2%	7.1%
5130 - REFUND PRIOR YR REV	82,040	50,000	70,000	20,000	0.0%	0.0%
5140 - LEASES AND RIGHT TO USE ARRANGEMENTS	411,828	686,707	634,508	(52,199)	-7.6%	0.2%
5400 – INTRAFUND TRANSFER OUT						
5400 – INTRAFUND TRANSFER OUT	29,198	-	30,539	30,539	0.0%	0.0%
5900 - BUDGETARY RESERVE						
5900 - BUDGETARY RESERVE	-	2,500,000	3,000,000	500,000	20.0%	0.8%
Total Debt & Transfer	23,770,689	26,471,819	28,876,966	2,405,147	9.1%	8.2%
<u>Grand Total</u>	321,589,264	339,358,106	353,947,617	14,589,511	4.3%	100%

Bethlehem Area School District
2024-25 Budget Workshop

Sources of Revenue

This is a summary of anticipated revenue by revenue source: Local revenue is the amount of money produced within the boundaries of the LEA and available to the LEA for its use; and monies collected by a political subdivision, i.e., county, borough, etc. between the LEA and the State. State revenue originates from Commonwealth of PA appropriations and directly disbursed to the recipient. Federal revenue originates from the Federal government.

	2022-23 Actual	2023-24 Budget	2024-25 Budget	Variance	% Change	% of Budget
Local Revenue						
6111 - CURRENT REAL ESTATE TAX	(180,636,30)	(180,490,602)	(181,439,890)	(949,288)	0.53%	53.03%
6112 - INTERIM REAL EXTATE TAX	(2,118,066)	(879,997)	(1,000,000)	(120,003)	13.64%	0.29%
6113 - PUBLIC UTILITY REALTY	(200,035)	(200,000)	(200,000)	0	0.00%	0.06%
6114 - PAY IN LIEU -ST/LOCAL	(1,061,516)	(1,463,500)	(600,000)	863,500	-59.00%	0.18%
6120 - CURRENT PER CAP 679	(257,908)	(254,217)	(256,759)	(2,542)	1.00%	0.08%
6141 - CURR ACT 511 PC FLAT	(257,908)	(254,217)	(256,759)	(2,542)	1.00%	0.08%
6143 - CURRENT 511 - LST	(357,344)	(359,100)	(362,691)	(3,591)	1.00%	0.11%
6151 - CURRENT ACT 511 EIT	(19,208,729)	(18,928,984)	(19,784,991)	(856,007)	4.52%	5.78%
6153 - CURR ACT 511 REAL EST	(4,174,262)	(4,000,000)	(3,500,000)	-	0.00%	1.02%
6157 - CURRENT 511 MERCANTILE	(5,176,482)	(4,136,000)	(4,536,000)	(400,000)	9.67%	1.33%
6411 - DELINQUENT REAL ESTATE	(2,821,679)	(3,800,000)	(3,500,000)	300,000	-7.89%	1.02%
6420 - DELINQUENT PC SECT 679	(276,790)	(300,000)	(300,000)	-	0.00%	0.09%
6457 - DEL ACT 511 MERC TAXES	(866,939)	(500,000)	(500,000)	-	0.00%	0.15%
6510 - INTEREST ON INVESTMENTS	(5,358,847)	(2,500,000)	(3,000,000)	(500,000)	20.00%	0.88%
6530 - GAINS OR LOSSES ON SALE	-	-	-	-	0.00%	0.00%
6710 - ADMISSIONS	(113,873)	(110,000)	(110,000)	-	0.00%	0.03%
6740 - FEES	(56,915)	(38,000)	(38,000)	-	0.00%	0.01%
6750 - DISTRICT ACTIVITY-SPECI	(5,478)	(3,900)	(2,500)	-	0.00%	0.00%
6832 - FED PASS THRU IDEA	(2,119,788)	(2,116,299)	(2,266,840)	(150,541)	7.11%	0.66%
6833 - ARP IDEA Pass Thru	(462,695)	-	-	-	0.00%	0.00%
6910 - LEASE RENTAL INCOME	(56,728)	-	-	-	0.00%	0.00%
6920 - CONTRIBUTION & DONATION	(386,922)	(260,000)	(300,000)	-	0.00%	0.09%
6942 - SUMMER SCHOOL TUITION	(558,819)	(721,000)	(547,000)	174,000	-24.13%	0.16%
6944 - RECEIPTS OTHER LEAs IN	(900)	-	-	-	0.00%	0.00%

Bethlehem Area School District
2024-25 Budget Workshop

	2022-23 Actual	2023-24 Budget	2024-25 Budget	Variance	% Change	% of Budget
6970 - SVC PROVIDED OTHER FUND	(318,642)	(300,000)	(300,000)	-	0.00%	0.09%
6981 - ADVERTISING	(3,500)	(3,750)	(3,500)	-	0.00%	0.00%
6991 - REFUNDS OF PRIOR YR EXP	(92,376)	(150,000)	(100,000)	-	0.00%	0.03%
6999 - OTHER REV	(207,867)	(235,000)	(200,000)	-	0.00%	0.06%
<u>Total Local Revenue</u>	(227,157,551)	(222,004,566)	(223,104,930)	(1,100,364)	0.50%	65.21%
<u>State Revenue</u>						
7111 - BASIC EDUCATION	(42,833,264)	(51,242,666)	(59,242,348)	(7,999,682)	15.61%	17.32%
7112 - BEF-SOCIAL SECURITY REIMB	(4,226,948)	(4,718,941)	-	4,718,941	-100.00%	0.00%
7120 – GENERAL OPER SUBSIDY	(3,803,691)	-	-	-	-	-
7160 - TUITION ORPHANS & CHILD	(648,834)	(500,000)	(500,000)	-	0.00%	0.15%
7250 - MIGRATORY CHILDREN	(360)	-	-	-	-	0.00%
7271 - SPECIAL ED SCHOOL AGED	(9,159,627)	(9,902,900)	(9,759,804)	143,096	-1.44%	2.85%
7292 - PRE-K COUNTS	(1,200,000)	(1,200,000)	(1,200,000)	0	0.00%	0.35%
7311 - TRANSPORTATION	(1,349,391)	(1,880,142)	(1,994,661)	(114,519)	6.09%	0.58%
7312 - TRANSPORTATION NP	(833,910)	(1,253,985)	(1,039,500)	214,485	-17.10%	0.30%
7320 - RENT & SINK FUND PYMT	(1,455,668)	(1,456,669)	(1,553,918)	(97,249)	6.68%	0.45%
7330 - HEALTH SERVICES	(302,357)	(321,000)	(300,000)	-	0.00%	0.09%
7340 - PA PROPERTY TAX REDUCTION	(5,994,131)	(5,996,915)	(5,996,915)	-	0.00%	1.75%
7360 - SAFE SCHOOLS	-	(70,542)	(250,000)	(179,458)	-	0.07%
7361 - SCHOOL SAFETY	-	(193,539)	-	193,539	-100.00%	0.00%
7362 –SCHOOL MENTAL HEALTH & SFTY	(265,884)	-	-	-	-	-
7505 - READY TO LEARN BLOCK GRANT	(1,797,733)	(1,797,733)	(1,797,733)	-	0.00%	0.53%
7599 - OTH STATE REV	(414,649)	(655,173)	(124,095)	531,078	-81.06%	0.04%
7810 – STATE SHARE OF SS & MED	-	-	(5,159,355)	(5,159,355)	0.00%	1.51%
7820 - STATE SHARE RETIRE CONT	(20,992,119)	(21,891,386)	(22,760,660)	(869,274)	3.97%	6.65%
<u>Total State Revenue</u>	(95,278,567)	(103,081,591)	(111,678,989)	(8,597,398)	8.34%	32.64%
<u>Federal Revenue</u>						
8110 - PAYMENTS FED IMPACTED	(78,112)	(60,000)	(60,000)	-	0.00%	0.02%
8514 - NCLB - TITLE I	(4,636,103)	(4,798,756)	(4,806,757)	(8,001)	0.17%	1.40%

Bethlehem Area School District
2024-25 Budget Workshop

	2022-23 Actual	2023-24 Budget	2024-25 Budget	Variance	% Change	% of Budget
8515 - NCLB - TITLE II	(510,102)	(485,915)	(485,915)	-	0.00%	0.14%
8516 - NCLB - TITLE III	(239,122)	(195,769)	(215,281)	(19,512)	9.97%	0.06%
8517 - NCLB - TITLE IV-21ST CE	(356,052)	(317,803)	(585,803)	(268,000)	84.33%	0.17%
8580 - FAMILY CENTER GRANT	(124,095)	(164,581)	(201,765)	-	0.00%	0.06%
8690 - OTH RESTRICT FED GRANT	-	(32,730)	-	-	0.00%	0.00%
8741 - CARES Funding	(3,952)	-	-	-	0.00%	0.00%
8742 - CARES GEER SPECIAL ED	(27,686)	-	-	-	0.00%	0.00%
8743 - ESSER II	(1,993,945)	-	-	-	0.00%	0.00%
8744 - ARP ESSER III	(4,267,996)	-	-	-	0.00%	0.00%
8747 - ARP ECF EMERG CONNECTIVITY FUND	(8,426)	-	-	-	0.00%	0.00%
8751 - ARP ESSER LEARNING LOSS	(430,155)	-	-	-	0.00%	0.00%
8752 - ARP ESSER SUMMER PGMS	(9,655)	-	-	-	0.00%	0.00%
8753 - ARP ESSER AFTERSCHOOL PGMS	(85,425)	-	-	-	0.00%	0.00%
8754 - ARP HOMELESS HCY	(17,971)	(70,500)	-	-	0.00%	0.00%
8755 - ARP ESSER ATSI	(275,302)	(144,868)	-	-	0.00%	0.00%
8810 - SCHL BASED ACCESS PGM	(1,310,515)	(800,000)	(800,000)	-	0.00%	0.23%
8820 - ACCESS RMTS	(104,673)	(108,000)	(108,000)	-	0.00%	0.03%
Total Federal Revenue	(14,479,288)	(7,178,922)	(7,263,521)	(84,599)	1.18%	2.12%
Other Revenue						
9220 - Proceeds from Leases	(79,146)	-	-	-	0.00%	0.00%
9330 - CAPITAL PROJECT TRANS	(25,355)	-	-	-	0.00%	0.00%
9400 - SALE OF FIXED ASSETS	(99,727)	(80,000)	(80,000)	-	0.00%	0.02%
9800 – INTRAFUND TRANSFER IN	(29,198)	-	-	-	0.00%	0.00%
9910 - OTH FIN SOURCES	-	(7,011,217)	-	7,011,217	-100.00%	0.00%
9990 - INSURANCE RECOVERIES	(16,696)	-	-	-	0.00%	0.00%
Total Other Revenue	(250,122)	(7,091,217)	(80,000)	7,011,217	-98.87%	0.02%
Grand Total	(337,165,529)	(339,356,296)	(342,127,440)	(2,771,144)	0.82%	100%

Bethlehem Area School District
2024-25 Budget Workshop

Expenditures by Major Category

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.

Description	2022-23 Actual	2023-24 Budget	2024-25 Budget	Variance	% Change	% of Budget
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.					
110 - Admin Salaries	8,878,641	9,438,003	10,074,683	636,680	6.7%	2.8%
120 - Prof Salaries	82,555,641	88,096,045	91,543,807	3,447,762	3.9%	25.9%
130 - Salaries Supplemental	4,573,057	4,155,206	4,965,187	809,981	19.5%	1.4%
140 - Salaries Tech	1,504,858	1,676,240	1,774,304	98,064	5.9%	0.5%
150 - Clerical Salaries	5,211,706	5,314,887	5,533,447	218,560	4.1%	1.6%
160 - Technical Salaries	2,485,080	2,753,222	2,748,996	(4,226)	-0.2%	0.8%
170 - Bus Drivers	3,831,847	4,584,074	5,048,052	463,978	10.1%	1.4%
180 - Custodian	6,277,328	7,069,118	7,859,824	790,706	11.2%	2.2%
190 - Instructional Assistant	4,938,449	5,959,090	6,306,234	347,144	5.8%	1.8%
Salaries	120,256,607	129,045,885	135,854,534	6,808,649	5.3%	38.4%
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.					
210 - Group Insurance	513,645	319,632	363,494	43,862	13.7%	0.1%
220 - Social Security	8,984,983	9,859,144	10,318,709	459,565	4.7%	2.9%
230 - Retirement	41,929,942	43,783,111	45,521,320	1,738,209	4.0%	12.9%
240 - Tuition Reimbursement	992,427	841,650	950,000	108,350	12.9%	0.3%
250 - Unemployment	-	-	-	-	0.0%	0.0%
260 - Workers Comp	854,427	933,981	937,846	3,865	0.4%	0.3%
270 - Health Insurance	28,793,526	26,285,183	26,976,587	691,404	2.6%	7.6%
280 - Retiree Health Insurance	695,526	595,000	654,445	59,445	10.0%	0.2%
290 - Other Medical Benefits	298,226	381,000	388,000	7,000	1.8%	0.1%
Benefits	83,062,702	82,998,701	86,110,401	3,111,700	3.7%	24.3%

Bethlehem Area School District
2024-25 Budget Workshop

Description	2022-23 Actual	2023-24 Budget	2024-25 Budget	Variance	% Change	% of Budget
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.					
310 - Tax Coll Commissions	841,120	715,653	837,987	122,334	17.1%	0.2%
320 - Prof Education Services	17,934,157	18,161,191	18,710,065	548,874	3.0%	5.3%
330 - Prof Services	2,969,687	2,876,974	2,831,252	(45,722)	-1.6%	0.8%
340 - Tech Services	132,068	133,742	144,139	10,397	7.8%	0.0%
350 - Security Services	636,501	500,000	522,350	22,350	4.5%	0.1%
360 - Prof Education Services	2,568,783	2,284,388	1,937,269	(347,119)	-15.2%	0.5%
Prof & Tech Svcs	25,082,315	24,671,948	24,983,062	311,114	1.3%	7.1%
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.					
410 - Cleaning Services	438,248	434,963	500,250	65,287	15.0%	0.1%
420 - Utilities - Water / Sewage	473,502	463,148	480,000	16,852	3.6%	0.1%
430 - Repairs & Maintenance	1,747,760	2,747,665	2,456,811	(290,854)	-10.6%	0.7%
440 - Lease Rentals	58,038	490,766	469,258	(21,508)	-4.4%	0.1%
450 - Construction Services	149,283	430,000	375,000	(55,000)	-12.8%	0.1%
460 - Extermination Services	17,021	17,200	16,980	(220)	-1.3%	0.0%
Purchased Property Svcs	2,883,851	4,583,742	4,298,299	(285,443)	-6.2%	1.2%
500	Amounts paid for services rendered by organizations or personnel, other than Professional and Technical Services and Purchased Property Services.					
510 - Contracted Transportation	3,249,590	2,906,775	2,181,750	(725,025)	-24.9%	0.6%
520 - Insurance	1,040,676	1,185,325	1,299,476	114,151	9.6%	0.4%
530 - Communication	264,695	257,198	225,003	(32,195)	-12.5%	0.1%
540 - Advertising	40,539	49,358	52,650	3,292	6.7%	0.0%
550 - Printing Services	55,455	103,359	111,208	7,849	7.6%	0.0%
560 - Student Tuition	45,968,467	49,063,225	52,305,862	3,242,637	6.6%	14.8%
580 - Travel	120,918	222,623	239,235	16,612	7.5%	0.1%
590 - Other Purchased Services	333,311	402,593	385,580	(17,013)	-4.2%	0.1%
Other Purchased Svcs	51,073,652	54,190,456	56,800,764	2,610,308	4.8%	16.0%

Bethlehem Area School District
2024-25 Budget Workshop

Description	2022-23 Actual	2023-24 Budget	2024-25 Budget	Variance	% Change	% of Budget
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.						
610 - General Supplies	3,607,230	3,274,798	3,820,587	545,789	16.7%	1.1%
620 - Energy	2,797,827	3,909,270	3,973,145	63,875	1.6%	1.1%
630 - Food	101,722	77,763	79,494	1,731	2.2%	0.0%
640 - Books	858,476	1,218,611	741,470	(477,141)	-39.2%	0.2%
650 - Tech Supplies	6,400,974	6,932,386	5,975,362	(957,024)	-13.8%	1.7%
Supplies	13,766,229	15,412,828	14,590,058	(822,770)	-5.3%	4.1%
700 Expenditures for the acquisition of fixed/capital assets including land, buildings, and equipment.						
730 – Leases – GASB 87 & 96	80,846	358,155	-	(358,155)	-100.0%	0.0%
750 - Equipment Original	757,070	619,715	578,100	(41,615)	-6.7%	0.2%
760 - Equipment Replacement	454,244	1,404,500	1,912,759	508,259	36.2%	0.5%
790 - Other Property	-	-	-	-	0.0%	0.0%
Equipment	1,292,160	2,382,370	2,490,859	108,489	4.6%	0.7%
800 Expenditures for membership dues, bond interest payments and judgments.						
810 - Dues & Fees	126,601	152,557	152,477	(80)	-0.1%	0.0%
820 - Claims & Judgements	9,000	40,000	65,000	25,000	62.5%	0.0%
830 - Debt Interest	9,643,849	8,945,112	8,981,139	36,027	0.4%	2.5%
840 - Contingency	-	2,500,000	3,000,000	500,000	20.0%	0.8%
860 - Donations	1,000	-	-	-	0.0%	0.0%
880 - Refund of Prior Yr Receipts	82,040	50,000	70,000	20,000	40.0%	0.0%
890 - Student Fees - Instruction	264,459	94,507	99,485	4,978	5.3%	0.0%
Other Expenses	10,126,948	11,782,176	12,368,101	585,925	5.0%	3.5%
900 Outlays from current funds to retire principal of debt service, bonds and loans and District lease purchase agreements.						
910 - Debt Principal	14,015,602	14,290,000	16,421,000	2,131,000	14.9%	4.6%
930 - Fund Transfer	29,198	-	30,539	30,539	0.0%	0.0%
Debt Pmts & Transfers	14,044,800	14,290,000	16,451,539	2,161,539	15.1%	4.6%
Grand Total	321,589,264	339,358,106	353,947,617	14,589,511	4.3%	100%

Bethlehem Area School District
2024-25 Budget Workshop

BETHLEHEM AREA SCHOOL DISTRICT

2024-2025 GENERAL FUND BUDGET WORKSHOP

SUPPORTING EXPENDITURE DETAIL



Bethlehem Area School District
2024-25 Budget Workshop

	2019 -20 Actual	2020 - 21 Actual	2021 - 22 Actual	2022 -23 Actual	2023 - 24 Budget	2024 - 25 Budget	Variance	% Change	% of Budget
1100 - Regular Instruction									
100 - Salaries	59,018,362	60,623,904	62,898,456	64,790,379	69,417,318	71,016,310	1,598,992	2.3%	20.1%
200 - Benefits	37,653,678	39,378,782	40,454,016	43,600,207	43,410,885	44,227,261	816,376	1.9%	12.5%
300 - Prof & Tech Svcs	1,929,835	1,967,505	2,829,770	3,783,466	2,951,253	2,267,590	(683,663)	-23.2%	0.6%
400 - Purchased Property Svcs	724,830	677,794	250,551	160,387	99,523	75,814	(23,709)	-23.8%	0.0%
500 - Other Purchased Svcs	21,807,976	24,067,322	24,414,092	23,972,404	26,626,805	25,072,009	(1,554,796)	-5.8%	7.1%
600 - General Supplies	5,164,955	4,529,613	3,669,280	6,404,958	6,357,907	5,395,197	(962,710)	-15.1%	1.5%
700 - Equipment	51,855	19,381	1,393,498	176,625	38,215	25,500	(12,715)	-33.3%	0.0%
800 - Other Expenditures	7,519	20,047	29,795	41,936	960	1,710	750	78.1%	0.0%
Total	126,359,010	131,284,349	135,939,457	142,930,361	148,902,866	148,081,391	(821,475)	-0.6%	41.8%
1200 - Special Education									
100 - Salaries	12,299,924	12,788,654	13,194,845	13,896,932	15,094,719	16,405,650	1,310,931	8.7%	4.6%
200 - Benefits	8,810,296	9,395,276	9,586,089	10,594,788	10,540,089	11,231,443	691,354	6.6%	3.2%
300 - Prof & Tech Svcs	10,556,134	11,232,410	11,985,948	12,115,790	13,134,880	13,479,651	344,771	2.6%	3.8%
400 - Purchased Property Svcs	3,939	5,229	10,556	510	2,500	2,000	(500)	-20.0%	0.0%
500 - Other Purchased Svcs	9,454,458	10,843,062	11,128,301	12,207,744	12,513,848	17,172,210	4,658,362	37.2%	4.9%
600 - General Supplies	79,816	110,659	360,598	126,934	212,200	172,680	(39,520)	-18.6%	0.0%
700 - Equipment	6,950	-	-	5,423	0	0	0	0.0%	0.0%
800 - Other Expenditures	1,978	1,743	2,024	2,517	10,500	6,000	(4,500)	-42.9%	0.0%
Total	41,213,495	44,377,034	46,268,361	48,950,637	51,508,736	58,469,634	6,960,898	13.5%	16.5%
1300 - Vocational Education									
500 - Other Purchased Svcs	8,153,558	7,936,717	7,367,381	7,016,786	6,943,128	7,054,048	110,920	1.6%	2.0%
600 - General Supplies	-	-	-	-	-	-	-	0.0%	0.0%
Total	8,153,558	7,936,717	7,367,381	7,016,786	6,943,128	7,054,048	110,920	1.6%	2.0%

Bethlehem Area School District
2024-25 Budget Workshop

	2019 -20 Actual	2020 - 21 Actual	2021 - 22 Actual	2022 -23 Actual	2023 - 24 Budget	2024 - 25 Budget	Variance	% Change	% of Budget
1400 - Other Instructional Programs									
100 - Salaries	356,898	273,916	768,487	552,961	556,450	907,400	350,950	63.1%	0.3%
200 - Benefits	153,174	118,282	322,302	235,468	243,843	258,598	14,755	6.1%	0.1%
300 - Prof & Tech Svcs	455,491	565,861	570,679	1,022,352	754,572	1,366,680	612,108	81.1%	0.4%
500 - Other Purchased Svcs	175,677	264,901	311,935	298,817	347,600	321,000	(26,600)	-7.7%	0.1%
600 - General Supplies	12,930	14,457	17,688	66,491	9,120	407,770	398,650	4371.2%	0.1%
800 - Other Expenditures	4,765	1,901	57,243	2,484	3,000	3,000	-	0.0%	0.0%
Total	1,158,934	1,239,319	2,048,333	2,178,574	1,914,585	3,264,448	1,349,863	70.5%	0.9%
1500 – Non-Public Programs									
100 - Salaries	1,822	-	-	-	-	-	-	0.0%	0.0%
200 - Benefits	779	-	-	-	-	-	-	0.0%	0.0%
300 - Prof & Tech Svcs	129,651	207,697	184,703	179,689	196,754	156,224	(40,530)	-20.6%	0.0%
400 - Purchased Property Svcs	-	-	869	3,468	-	-	-	0.0%	0.0%
600 - General Supplies	15,714	108,656	55,004	45,702	46,917	41,612	(5,305)	-11.3%	0.0%
700 - Equipment	-	-	9,890	-	-	-	-	0.0%	0.0%
Total	147,967	316,352	250,466	228,858	243,671	197,836	(45,835)	-18.8%	0.1%
1600 - Community College									
500 - Other Purchased Svcs	2,432,053	2,440,633	2,467,898	2,522,596	2,595,394	2,633,345	37,951	1.5%	0.7%
Total	2,432,053	2,440,633	2,467,898	2,522,681	2,595,394	2,633,345	37,951	1.5%	0.7%
1700 - Dual Enrollment									
100 - Salaries	-	37	-	-	-	-	-	-	0.0%
200 - Benefits	-	16	-	-	-	-	-	-	0.0%
500 - Other Purchased Svcs	-	21,623	12,666	15,757	70,000	80,000	10,000	14.3%	0.0%
Total	-	21,675	12,666	15,757	70,000	80,000	10,000	63.5%	0.0%

Bethlehem Area School District
2024-25 Budget Workshop

	2019 -20 Actual	2020 - 21 Actual	2021 - 22 Actual	2022 -23 Actual	2023 - 24 Budget	2024 - 25 Budget	Variance	% Change	% of Budget
1800 - Pre-Kindergarten Programs									
100 - Salaries	466,631	482,541	577,515	613,728	618,608	682,884	64,276	10.4%	0.2%
200 - Benefits	359,800	375,188	429,762	461,931	463,290	483,064	19,774	4.3%	0.1%
300 - Prof & Tech Svcs	7,596	8,355	7,888	121,845	103,750	127,400	23,650	22.8%	0.0%
400 - Purchased Property Svcs	264	10,300	594	-	-	-	-	0.0%	0.0%
500 - Other Purchased Svcs	297	38	62	1,212	500	1,850	1,350	270.0%	0.0%
600 - General Supplies	27,355	41,037	45,576	20,620	65,200	25,100	(40,100)	-61.5%	0.0%
800 - Other Expenditures	1,056	-	1,517	2,817	6,000	3,000	(3,000)	-50.0%	0.0%
Total	862,999	917,459	1,062,914	1,222,153	1,257,348	1,323,298	65,950	5.2%	0.4%
2100 - Student Services									
100 – Salaries	5,917,034	6,190,298	7,279,769	7,696,047	7,204,830	7,803,318	598,488	8.3%	2.2%
200 - Benefits	3,793,007	4,010,377	4,645,766	5,115,564	4,504,956	4,784,467	279,511	6.2%	1.4%
300 - Prof & Tech Svcs	937,106	1,019,824	1,402,806	1,571,585	1,675,086	1,642,892	(32,194)	-1.9%	0.5%
400 - Purchased Property Svcs	28,848	27,595	4,631	568	2,900	-	(2,900)	-100.0%	0.0%
500 - Other Purchased Svcs	10,560	5,646	7,199	9,054	21,300	26,550	5,250	24.6%	0.0%
600 - General Supplies	91,223	87,631	115,597	115,375	111,098	76,022	(35,076)	-31.6%	0.0%
700 - Equipment	5,351	-	-	-	-	-	-	0.0%	0.0%
800 - Other Expenditures	69,189	55,689	72,433	82,221	66,094	68,655	2,561	3.9%	0.0%
Total	10,852,318	11,397,059	13,528,200	14,590,415	13,586,264	14,401,904	815,640	6.0%	4.1%
2200 - Support Services Instructional Staff									
100 - Salaries	3,478,282	3,572,572	3,625,746	3,991,617	4,640,072	5,042,560	402,488	8.7%	1.4%
200 - Benefits	2,832,952	2,852,129	3,020,194	3,413,665	3,462,808	3,671,778	208,970	6.0%	1.0%
300 - Prof & Tech Svcs	3,200,385	2,879,472	2,606,964	2,098,695	2,062,853	2,048,343	(14,510)	-0.7%	0.6%
400 - Purchased Property Svcs	23,215	22,319	998	1,041	-	-	-	0.0%	0.0%
500 - Other Purchased Svcs	29,508	4,944	7,493	18,298	70,896	67,447	(3,449)	-4.9%	0.0%
600 - General Supplies	450,239	358,224	479,467	534,046	590,615	591,202	587	0.1%	0.2%
700 - Equipment	-	-	-	-	1,000	-	(1,000)	-100.0%	0.0%
800 - Other Expenditures	12,188	10,762	11,899	14,734	18,071	18,010	(61)	-0.3%	0.0%
Total	10,026,769	9,700,421	9,752,760	10,072,095	10,846,315	11,439,340	593,025	5.5%	3.2%

Bethlehem Area School District
2024-25 Budget Workshop

	2019 -20 Actual	2020 - 21 Actual	2021 - 22 Actual	2022 -23 Actual	2023 - 24 Budget	2024 - 25 Budget	Variance	% Change	% of Budget
2300 - Administrative Services									
100 - Salaries	6,632,720	6,771,730	7,055,965	7,634,726	7,845,681	8,465,539	619,858	7.9%	2.4%
200 - Benefits	4,109,204	4,211,463	4,521,532	4,821,074	4,752,479	5,082,085	329,606	6.9%	1.4%
300 - Prof & Tech Svcs	1,557,890	1,405,367	1,817,023	2,034,031	1,740,690	1,980,187	239,497	13.8%	0.6%
400 - Purchased Property Svcs	66,729	125,191	36,230	3,937	38,500	36,750	(1,750)	-4.5%	0.0%
500 - Other Purchased Svcs	151,889	159,216	174,615	172,259	191,333	205,888	14,555	7.6%	0.1%
600 - General Supplies	195,733	120,882	172,114	163,708	307,686	158,881	(148,805)	-48.4%	0.0%
700 - Equipment	-	7,547	-	27,013	-	-	-	0.0%	0.0%
800 - Other Expenditures	124,045	118,737	93,267	89,292	119,525	148,120	28,595	23.9%	0.0%
Total	12,838,209	12,920,134	13,870,745	14,946,041	14,995,894	16,077,450	1,081,556	7.2%	4.5%
2400 - Medical Services									
100 - Salaries	1,562,386	1,574,566	1,737,137	1,717,845	1,976,461	1,983,128	6,667	0.3%	0.6%
200 - Benefits	1,131,853	1,126,615	1,203,842	1,300,101	1,324,549	1,312,636	(11,913)	-0.9%	0.4%
300 - Prof & Tech Svcs	13,242	71,884	113,074	71,629	154,000	169,502	15,502	10.1%	0.0%
400 - Purchased Property Svcs	2,517	949	3,145	1,160	2,000	2,500	500	25.0%	0.0%
500 - Other Purchased Svcs	3,532	4,001	3,087	3,399	7,504	7,466	(38)	-0.5%	0.0%
600 - General Supplies	23,970	23,862	70,161	51,277	60,640	79,180	18,540	30.6%	0.0%
800 - Other Expenditures	1,855	1,900	1,958	1,865	2,000	2,000	0	0.0%	0.0%
Total	2,739,355	2,803,777	3,132,404	3,147,276	3,527,154	3,556,412	29,258	0.8%	1.0%
2500 - Fiscal Services									
100 - Salaries	1,206,528	1,287,846	1,260,857	1,356,187	1,461,117	1,543,871	82,754	5.7%	0.4%
200 - Benefits	811,437	865,650	817,749	930,771	1,222,238	1,266,253	44,015	3.6%	0.4%
300 - Prof & Tech Svcs	-	-	-	59,630	-	-	-	0.0%	0.0%
400 - Purchased Property Svcs	93,455	93,969	84	14,106	9,514	-	(9,514)	-100.0%	0.0%
500 - Other Purchased Svcs	13,967	11,045	12,006	13,714	17,547	16,583	(964)	-5.5%	0.0%
600 - General Supplies	30,314	23,164	16,856	40,996	22,760	32,970	10,210	44.9%	0.0%
700 - Equipment	-	-	-	22,658	-	-	-	0.0%	0.0%
800 - Other Expenditures	1,355	3,063	16,773	2,842	6,310	5,700	(610)	-9.7%	0.0%
Total	2,157,057	2,284,737	2,124,325	2,440,903	2,739,486	2,865,377	125,891	4.6%	0.8%

Bethlehem Area School District
2024-25 Budget Workshop

	2019 -20 Actual	2020 - 21 Actual	2021 - 22 Actual	2022 -23 Actual	2023 - 24 Budget	2024 - 25 Budget	Variance	% Change	% of Budget
2600 - Operations & Maintenance									
100 - Salaries	7,158,659	7,402,031	7,758,006	7,913,405	8,659,177	9,476,881	817,704	9.4%	2.7%
200 - Benefits	5,110,867	5,305,489	5,497,178	5,970,603	5,964,631	6,164,162	199,531	3.3%	1.7%
300 - Prof & Tech Svcs	447,962	464,145	328,794	751,994	577,095	610,688	33,593	5.8%	0.2%
400 - Purchased Property Svcs	1,484,563	1,433,726	1,835,494	1,955,941	2,369,062	2,295,419	(73,643)	-3.1%	0.6%
500 - Other Purchased Svcs	528,199	590,079	632,089	708,088	837,042	914,723	77,681	9.3%	0.3%
600 - General Supplies	3,273,898	3,314,111	3,284,973	3,888,761	4,509,648	4,312,350	(197,298)	-4.4%	1.2%
700 - Equipment	74,460	110,479	106,484	852,709	265,000	253,100	(11,900)	-4.5%	0.1%
800 - Other Expenditures	16,215	5,336	2,435	1,973	9,925	9,410	(515)	-5.2%	0.0%
Total	18,094,823	18,625,397	19,445,453	22,043,473	23,191,580	24,036,733	845,153	3.6%	6.8%
2700 - Pupil Transportation									
100 - Salaries	3,716,220	3,338,543	4,015,559	4,419,182	5,820,605	6,418,360	597,755	10.3%	1.8%
200 - Benefits	2,467,111	2,429,101	2,706,088	2,962,574	3,637,520	4,070,526	433,006	11.9%	1.2%
300 - Prof & Tech Svcs	224,809	215,128	223,527	237,933	235,234	273,000	37,766	16.1%	0.1%
400 - Purchased Property Svcs	111,573	123,419	184,628	261,089	202,243	258,250	56,007	27.7%	0.1%
500 - Other Purchased Svcs	1,557,634	1,585,003	1,649,130	3,525,236	2,837,015	2,525,218	(311,797)	-11.0%	0.7%
600 - General Supplies	715,589	383,042	776,479	934,228	1,017,962	1,065,497	47,535	4.7%	0.3%
700 - Equipment	196,634	-	-	78,895	1,510,000	1,950,000	440,000	29.1%	0.6%
800 - Other Expenditures	2,586	2,438	2,799	904	3,203	1,720	(1,483)	-46.3%	0.0%
Total	8,992,155	8,076,674	9,558,211	12,420,042	15,263,782	16,562,571	1,298,789	8.5%	4.7%
2800 - Support Services Central									
100 - Salaries	2,939,562	3,175,592	3,455,312	3,649,777	3,801,777	4,041,060	239,283	6.3%	1.1%
200 - Benefits	2,132,376	2,283,431	2,425,831	2,750,126	2,625,286	2,704,426	79,140	3.0%	0.8%
300 - Prof & Tech Svcs	324,699	460,743	515,430	730,818	709,987	515,836	(194,151)	-27.3%	0.1%
400 - Purchased Property Svcs	340,297	326,956	485,675	392,806	1,384,748	1,154,508	(230,240)	-16.6%	0.3%
500 - Other Purchased Svcs	191,836	140,126	179,616	195,375	327,946	327,906	(40)	0.0%	0.1%
600 - General Supplies	1,374,084	870,879	1,165,125	890,153	1,472,532	1,788,549	316,017	21.5%	0.5%

Bethlehem Area School District
2024-25 Budget Workshop

	2019 -20 Actual	2020 - 21 Actual	2021 - 22 Actual	2022 -23 Actual	2023 - 24 Budget	2024 - 25 Budget	Variance	% Change	% of Budget
700 - Equipment	235,083	568,409	461,975	-	70,000	0	(70,000)	-100.0%	0.0%
800 - Other Expenditures	3,883	6,062	4,629	4,218	5,851	7,950	2,099	35.9%	0.0%
Total	7,541,820	7,832,199	8,693,593	8,613,271	10,398,127	10,540,235	142,108	1.4%	3.0%
2900 - Other Support Services - IU services									
500 - Other Purchased Svcs	125,078	130,496	132,178	139,963	145,000	143,280	(1,720)	-1.2%	0.0%
800 - Other Expenditures	903	903	827	827	950	950	0	0.0%	0.0%
Total	125,981	131,399	133,005	140,789	145,950	144,230	(1,720)	-1.2%	0.0%
3200 - Student Activities									
100 - Salaries	1,646,054	1,535,347	1,740,704	2,004,809	1,938,170	2,060,573	122,403	6.3%	0.6%
200 - Benefits	722,839	687,776	767,975	897,578	841,478	852,170	10,692	1.3%	0.2%
300 - Prof & Tech Svcs	153,400	95,258	172,348	168,585	150,900	195,410	44,510	29.5%	0.1%
400 - Purchased Property Svcs	55,597	88,709	47,170	92,306	74,200	99,550	25,350	34.2%	0.0%
500 - Other Purchased Svcs	345,468	183,993	487,732	249,010	637,598	231,241	(406,357)	-63.7%	0.1%
600 - General Supplies	350,795	225,954	328,739	403,386	545,217	384,923	(160,294)	-29.4%	0.1%
700 - Equipment	186,793	-	102,365	72,668	210,000	262,259	52,259	24.9%	0.1%
800 - Other Expenditures	29,391	14,323	18,547	33,377	34,675	39,957	5,282	15.2%	0.0%
Total	3,490,338	2,831,360	3,665,580	3,921,718	4,432,238	4,126,083	(306,155)	-6.9%	1.2%
3300 - Community Services									
100 - Salaries	2,993	7,473	15,290	19,012	10,900	7,000	(3,900)	-35.8%	0.0%
200 - Benefits	1,265	3,218	6,608	8,252	4,649	1,532	(3,117)	-67.0%	0.0%
300 - Prof & Tech Svcs	109,910	82,095	115,200	125,096	189,794	101,659	(88,135)	-46.4%	0.0%
400 - Purchased Property Svcs	-	599	1,619	-	-	-	-	0.0%	0.0%
500 - Other Purchased Svcs	-	20	1,126	474	-	-	-	0.0%	0.0%
600 - General Supplies	43,084	33,600	42,716	78,771	83,326	58,125	(25,201)	-30.2%	0.0%
800 - Other Expenditures	-	50,374	20,090	119,053	-	-	-	0.0%	0.0%
Total	157,252	177,379	202,649	350,657	288,669	168,316	(120,353)	-41.7%	0.0%

Bethlehem Area School District
2024-25 Budget Workshop

	2019 -20 Actual	2020 - 21 Actual	2021 - 22 Actual	2022 -23 Actual	2023 - 24 Budget	2024 - 25 Budget	Variance	% Change	% of Budget
3400 - SCHOLARSHIPS AND AWARDS									
600 - General Supplies	-	396	95	738	-	-	-	0.0%	0.0%
Total	-	396	95	738	-	-	-	0.0%	0.0%
4200 - EXISTING SITE IMPROVE									
300 - Prof & Tech Svcs	-	-	18,026	-	-	-	-	0.0%	0.0%
400 - Purchased Property Svcs	-	-	-	-	-	-	-	0.0%	0.0%
Total	-	-	18,026	-	-	-	-	0.0%	0.0%
4400 - ARCH & ENGINEER IMPROVE									
300 - Prof & Tech Svcs	19,376	352,637	-	7,560	35,100	48,000	12,900	36.8%	0.0%
Total	19,376	352,637	-	7,560	35,100	48,000	12,900	36.8%	0.0%
4500 - Building Acq & Construction									
800 - Other Expenditures	90	-	-	-	-	-	-	0.0%	0.0%
Total	90	-	-	-	-	-	-	0.0%	0.0%
4600 - EXISTING BLDG IMPROVE									
300 - Prof & Tech Svcs	44,709	91,814	58,468	1,620	-	-	-	0.0%	0.0%
400 - Purchased Property Svcs	40,772	97,265	-	56,169	-	-	-	0.0%	0.0%
Total	85,481	189,079	58,468	57,789	-	-	-	0.0%	0.0%
5100 - Debt Services									
400 - Purchased Property Svcs	-	-	-	-	398,552	373,508	(25,044)	-6.3%	0.1%
700 - Equipment	-	-	-	-	288,155	-	(288,155)	-100.0%	0.0%
800 - Other Expenditures	11,465,564	10,833,159	9,851,620	9,725,889	8,995,112	9,051,919	56,807	0.6%	2.6%
900 - Debt Pmts & Transfers	10,120,328	11,832,348	14,577,196	14,015,602	14,290,000	16,421,000	2,131,000	14.9%	4.6%
Total	21,585,892	22,665,508	24,428,816	23,741,491	23,971,819	25,846,427	1,874,608	7.8%	7.3%

Bethlehem Area School District
2024-25 Budget Workshop

	2019 -20 Actual	2020 - 21 Actual	2021 - 22 Actual	2022 -23 Actual	2023 - 24 Budget	2024 - 25 Budget	Variance	% Change	% of Budget	
5200 - Fund Transfers - Athletic & capital										
900 - Debt Pmts & Transfers	5,000,000	3,000,000	7,500,000	-	-	-	-	0.0%	0.0%	
Total	5,000,000	3,000,000	7,500,000	-	-	-	-	0.0%	0.0%	
5400 - Intrafund Transfer Out										
900 - Debt Pmts & Transfers					29,198	-	30,539	30,539	0.0%	0.0%
					29,198	-	30,539	30,539	0.0%	0.0%
5900 - BUDGETARY RESERVE										
800 - Other Expenditures						2,500,000	3,000,000	500,000	20.0%	0.8%
Total						2,500,000	3,000,000	500,000	20.0%	0.8%
 Grand Total	 284,034,933	 291,521,695	 311,529,806	 321,589,264	 339,358,106	 353,947,617	 14,589,511	 4.3%	 100%	