

Bethlehem Area School District
Budget Workshop
March 27, 2023



2023-2024 General Fund Budget Workshop



Bethlehem Area School District
2023-24 Budget Workshop

Budget at a Glance

Revenues

| | 2021-22 Actual | 2022-23 Budget | 2023-24 Budget March 2023 | Dollar Change | % Change |
|----------------------|--------------------|--------------------|---------------------------|------------------|---------------|
| Local | 216,534,770 | 218,303,427 | 219,534,458 | 1,231,031 | 1% |
| State | 82,983,841 | 97,731,112 | 102,783,443 | 5,052,331 | 5% |
| Federal | 16,906,946 | 11,462,942 | 6,886,226 | (4,576,716) | -40% |
| Other | 1,009,167 | 2,105,000 | 80,000 | (2,025,000) | -96% |
| Total Revenue | 317,434,725 | 329,602,481 | 329,284,128 | (318,353) | -0.10% |

Expenditures

| | | | | | |
|---------------------------|--------------------|--------------------|--------------------|------------------|-----------|
| Instruction | 195,417,477 | 205,947,173 | 211,006,692 | 5,059,519 | 2% |
| Support Services | 80,238,695 | 88,019,066 | 94,136,627 | 6,117,561 | 7% |
| Non-instructional | 3,868,324 | 4,138,253 | 4,638,545 | 500,292 | 12% |
| Facilities/ Construction | 76,494 | 0 | 35,100 | 35,100 | |
| Other Expenditures | 31,928,816 | 31,497,989 | 26,206,745 | (5,291,244) | -17% |
| Total Expenditures | 311,529,806 | 329,602,481 | 336,023,709 | 6,421,228 | 2% |
| PSERS | 40,009,827 | 43,132,410 | 42,958,999 | (173,411) | -0.4% |
| Charter Schools | 34,144,535 | 34,928,013 | 37,567,203 | 2,639,190 | 7.6% |

| | | |
|-------------------|-------------|-----|
| Projected Revenue | 329,284,128 | |
| Projected Expense | 336,023,709 | |
| GAP | (6,739,581) | -2% |

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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.

| | 2021-22 Actual | 2022-23 Budget | 2023-24 Budget | Variance | % Change | % of Budget |
|---|-------------------|-------------------|-------------------|-----------|-------------|----------------|
| 1100 Instruction - Regular Programs | 135,939,457 | 144,929,859 | 147,139,708 | 2,209,849 | 2% | 44% |
| 1200 Instructional Special Programs Vocational Education | 46,268,361 | 47,344,425 | 50,835,997 | 3,491,572 | 7% | 15% |
| 1300 Programs | 7,367,381 | 7,016,786 | 6,943,128 | (73,658) | -1% | 2% |
| 1400 Other Instruction Programs | 2,048,333 | 2,695,564 | 1,900,316 | (795,248) | -30% | 1% |
| 1500 Nonpublic School Programs Adult Education Programs | 250,466 | 273,000 | 243,671 | (29,329) | -11% | 0% |
| 1600 (Community Colleges) Higher Education Programs for | 2,467,898 | 2,522,596 | 2,595,394 | 72,798 | 3% | 1% |
| 1700 Secondary Students | 12,666 | 20,000 | 70,000 | 50,000 | 250% | 0% |
| 1800 Pre-kindergarten Programs | 1,062,914 | 1,144,943 | 1,278,477 | 133,534 | 12% | 0% |
| Total Instruction | 195,417,477 | 205,947,173 | 211,006,692 | 5,059,519 | 2% | 63% |
| 2100 Pupil Personnel Services | 13,528,200 | 14,382,851 | 13,383,401 | (999,450) | -7% | 4% |
| 2200 Instructional Staff Services | 9,752,760 | 10,358,072 | 10,504,153 | 146,081 | 1% | 3% |
| 2300 Administration Services | 13,870,745 | 14,650,508 | 14,559,815 | (90,693) | -1% | 4% |
| 2400 Pupil Health Services | 3,132,404 | 2,999,905 | 3,380,746 | 380,841 | 13% | 1% |
| 2500 Business Services Operation & Maintenance | 2,124,325 | 2,520,899 | 2,428,213 | (92,686) | -4% | 1% |
| 2600 Services | 19,445,453 | 22,580,209 | 23,413,783 | 833,574 | 4% | 7% |
| 2700 Transportation Services | 9,558,211 | 11,161,196 | 14,909,333 | 3,748,137 | 34% | 4% |
| 2800 Central Support Services Support Services - | 8,693,593 | 9,224,513 | 11,411,234 | 2,186,721 | 24% | 3% |
| 2900 Intermediate Unit | 133,005 | 140,913 | 145,950 | 5,037 | 4% | 0% |
| Total Support Services | 80,238,695 | 88,019,066 | 94,136,627 | 6,117,561 | 7% | 28% |

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| | 2021-22 Actual | 2022-23 Budget | 2023-24 Budget | Variance | % Change | % of Budget |
|---|---------------------------|---------------------------|---------------------------|--------------------------|-------------|----------------|
| 3200 Student Activities | 3,665,580 | 3,932,233 | 4,476,011 | 543,778 | 14% | 1% |
| 3300 Community Services | 202,649 | 199,570 | 162,534 | (37,036) | -19% | 0% |
| 3400 Scholarships & Awards | 95 | 6,450 | 0 | (6,450) | -100% | 0% |
| <u>Total Non-Instructional</u> | 3,868,324 | 4,138,253 | 4,638,545 | 500,292 | 12% | 1% |
| Existing Site Improvement 4200 Services | 18,026 | 0 | 0 | 0 | | 0% |
| Architecture and Engineering 4400 Services | 0 | 0 | 35,100 | 35,100 | | 0% |
| Existing Building Improvement 4600 Services | 58,468 | 0 | 0 | 0 | | 0% |
| <u>Total Building Acquisition & Construction</u> | 76,494 | 0 | 35,100 | 35,100 | | 0% |
| <u>Total Expenditure</u> | <u>279,600,990</u> | <u>298,104,492</u> | <u>309,816,964</u> | <u>11,542,472</u> | 4% | 92% |
| Other Financing Uses | | | | | | |
| 5100 Debt Services | 24,428,816 | 23,661,504 | 23,706,745 | 45,241 | 0% | 7% |
| 5200 Fund Transfer | 7,500,000 | 4,535,370 | 0 | (4,535,370) | -100% | 0% |
| 5900 Budget Reserve | 0 | 3,301,115 | 2,500,000 | (801,115) | -24% | 1% |
| <u>Total Other Financing Uses</u> | 31,928,816 | 31,497,989 | 26,206,745 | (5,291,244) | -17% | 8% |
| <u>Total Expenditures & Other Financing Use</u> | <u>311,529,806</u> | <u>329,602,481</u> | <u>336,023,709</u> | <u>6,421,228</u> | 1.9% | 100% |

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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.

| | 2021-22 Actual | 2022-23 Budget | 2023-24 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 | 122,632,659 | 131,271,895 | 136,505,714 | 5,233,819 | 4.0% | 40.6% |
| 1134 - FAMILY CONSUMER SCI | 1,108,035 | 1,185,155 | 1,235,699 | 50,544 | 4.3% | 0.4% |
| 1135 - INDUSTRIAL ARTS | 955,057 | 989,246 | 1,005,331 | 16,085 | 1.6% | 0.3% |
| 1136 - BUSINESS EDUCATION | 3,133,809 | 4,191,549 | 2,965,157 | (1,226,392) | -29.3% | 0.9% |
| 1137 - Tech Ed | 724,206 | 957,718 | 532,022 | (425,696) | -44.4% | 0.2% |
| 1190 - FEDERAL PGMS | 7,385,691 | 6,334,296 | 4,895,784 | (1,438,512) | -22.7% | 1.5% |
| 1200 - Special Education | | | | | | |
| 1211 - LIFE SKILLS SUPPORT | 2,317,633 | 2,181,559 | 2,349,277 | 167,718 | 7.7% | 0.7% |
| 1221 - DEAF/HEARING IMPAIRED | 358,437 | 1,857,062 | 722,485 | (1,134,577) | -61.1% | 0.2% |
| 1224 - BLIND/VISUALLY IMPAIRED | 38,354 | 600,617 | 36,805 | (563,812) | -93.9% | 0.0% |
| 1225 - SPEECH/LANGUAGE SUPPORT | 1,623,585 | 1,715,840 | 1,691,367 | (24,473) | -1.4% | 0.5% |
| 1231 - EMOTIONAL SUPPT PUBLIC | 6,062,929 | 6,716,518 | 6,355,861 | (360,657) | -5.4% | 1.9% |
| 1233 - AUTISTIC SUPPORT | 5,789,188 | 3,818,247 | 6,034,360 | 2,216,113 | 58.0% | 1.8% |
| 1241 - LEARNING SUPPORT-PUBLIC | 16,906,972 | 16,690,535 | 18,318,443 | 1,627,908 | 9.8% | 5.5% |
| 1243 - GIFTED SUPPORT | 1,035,962 | 1,055,996 | 1,082,318 | 26,322 | 2.5% | 0.3% |
| 1260 - PHYSICAL SUPPORT | 96,111 | 1,172,116 | 168,037 | (1,004,079) | -85.7% | 0.1% |
| 1270 - MULTI-HANDICAPPED SUPPT | 1,041,584 | 680,672 | 1,060,071 | 379,399 | 55.7% | 0.3% |
| 1280 - EARLY INTERVENTION | 48,323 | 90,815 | 61,980 | (28,835) | -31.8% | 0.0% |

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| | 2021-22 Actual | 2022-23 Budget | 2023-24 Budget | Variance | % Change | % of Budget |
|--|--------------------|--------------------|--------------------|------------------|-------------|----------------|
| 1290 - OTHER SPECIAL EDUCATION | 10,949,282 | 10,764,448 | 12,954,994 | 2,190,546 | 20.3% | 3.9% |
| 1300 - Vocational Education | | | | | | |
| 1390 - OTHER VO ED PROGRAMS | 7,367,381 | 7,016,786 | 6,943,128 | (73,658) | -1.0% | 2.1% |
| 1400 - Other Instructional Programs | | | | | | |
| 1420 - SUMMER SCHOOL | 944,299 | 991,741 | 491,598 | (500,143) | -50.4% | 0.1% |
| 1430 - HOMEBOUND INSTRUCTION | 158,035 | 222,019 | 262,990 | 40,971 | 18.5% | 0.1% |
| 1441 - ADJUDICATED COURT PLACE | 103,723 | 77,921 | 120,000 | 42,079 | 54.0% | 0.0% |
| 1442 - ALTERNATIVE EDU PROGRAM | 498,923 | 976,125 | 678,372 | (297,753) | -30.5% | 0.2% |
| 1450 - INST PGMS OUTSIDE SD | 342,847 | 427,758 | 347,056 | (80,702) | -18.9% | 0.1% |
| 1490 - ADDTL OTHER INST PGM | 504 | 0 | 300 | 300 | 0.0% | 0.0% |
| 1500 - Non-Public Programs | | | | | | |
| 1500 - NONPUBLIC SCHOOL PGMS | 250,466 | 273,000 | 243,671 | (29,329) | -10.7% | 0.1% |
| 1600 - Community College | | | | | | |
| 1693 - COMMUNITY COLLEGE | 2,467,898 | 2,522,596 | 2,595,394 | 72,798 | 2.9% | 0.8% |
| 1700 - Dual Enrollment | | | | | | |
| 1700 - DUAL ENROLLMENT | 12,666 | 20,000 | 70,000 | 50,000 | 250.0% | 0.0% |
| 1800 - Pre-Kindergarten Programs | | | | | | |
| 1801 - PRE-K INSTRUCTION | 1,014,375 | 1,065,800 | 1,208,835 | 143,035 | 13.4% | 0.4% |
| 1802 - PRE-K NON-INST SUPPORT | 43,857 | 67,643 | 68,142 | 499 | 0.7% | 0.0% |
| 1805 - PRE-K FOOD SERVICES | 226 | 0 | 0 | 0 | 0.0% | 0.0% |
| 1806 - PRE-K PROF DEV | 4,457 | 11,500 | 1,500 | (10,000) | -87.0% | 0.0% |
| <u>Total Instruction</u> | 195,417,477 | 205,947,173 | 211,006,692 | 5,059,519 | 1.8% | 62.8% |

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| | 2021-22 Actual | 2022-23 Budget | 2023-24 Budget | Variance | % Change | % of Budget |
|--|---|-------------------|-------------------|-------------|-------------|----------------|
| <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 | 114,332 | 117,196 | 123,133 | 5,937 | 5.1% | 0.0% |
| 2119 - STUDENT SVCS SUPPORT | 828,133 | 836,448 | 680,001 | (156,447) | -18.7% | 0.2% |
| 2120 - GUIDANCE SERVICES | 7,486,709 | 7,991,998 | 8,281,248 | 289,250 | 3.6% | 2.5% |
| 2130 - ATTENDANCE SERVICES | 363,746 | 313,734 | 316,577 | 2,843 | 0.9% | 0.1% |
| 2140 - PSYCHOLOGICAL SERVICES | 1,704,632 | 1,842,709 | 1,806,247 | (36,462) | -2.0% | 0.5% |
| 2160 - SOCIAL WORK SERVICES | 2,611,327 | 2,804,889 | 1,680,808 | (1,124,081) | -40.1% | 0.5% |
| 2170 - STUDENT ACCT SERVICES | 419,321 | 475,877 | 495,386 | 19,509 | 4.1% | 0.1% |
| 2200 - Support Services Instructional Staff | | | | | | |
| 2220 - TECH SUPPORT SERVICES | 112,267 | 195,819 | 195,665 | (154) | -0.1% | 0.1% |
| 2230 - EDUC TV SERVICES | 143,698 | 145,186 | 146,569 | 1,383 | 1.0% | 0.0% |
| 2240 - COMPUTER-ASSIST INSTRUC | 1,094,415 | 1,134,860 | 1,127,844 | (7,016) | -0.6% | 0.3% |
| 2250 - LIBRARY SERVICES | 2,144,621 | 2,235,531 | 2,346,750 | 111,219 | 5.0% | 0.7% |
| 2260 - CURRICULUM & INSTRUCTN | 1,388,194 | 1,672,861 | 2,013,074 | 340,213 | 20.3% | 0.6% |
| 2269 - SPECIAL ED SUPERVISOR | 1,274,763 | 1,310,316 | 1,343,737 | 33,421 | 2.6% | 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 | 65,423 | 77,497 | 221,531 | 144,034 | 185.9% | 0.1% |
| 2290 - OTHER INSTRUC STAFF SVC | 0 | 450 | 450 | 0 | 0.0% | 0.0% |
| 2300 - Administrative Services | | | | | | |
| 2310 - BOARD SERVICES | 129,530 | 195,462 | 106,274 | (89,188) | -45.6% | 0.0% |
| 2320 - BOARD TREASURER | 200 | 200 | 200 | 0 | 0.0% | 0.0% |
| 2330 - TAX ASSESS & COLLECTION | 1,565,161 | 1,705,371 | 1,471,370 | (234,001) | -13.7% | 0.4% |
| 2340 - STAFF NEGOTIATIONS | 0 | 2,500 | 0 | (2,500) | -100.0% | 0.0% |
| 2350 - LEGAL SERVICES | 482,012 | 637,600 | 595,968 | (41,632) | -6.5% | 0.2% |
| 2360 - SUPERINTENDENT OFFICE | 577,613 | 588,998 | 595,964 | 6,966 | 1.2% | 0.2% |
| 2370 - COMMUNITY RELATIONS SVC | 121,809 | 165,060 | 169,444 | 4,384 | 2.7% | 0.1% |
| 2380 - PRINCIPAL OFFICE | 10,882,153 | 11,277,614 | 11,529,337 | 251,723 | 2.2% | 3.4% |

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| | 2021-22 Actual | 2022-23 Budget | 2023-24 Budget | Variance | % Change | % of Budget |
|--|-------------------|-------------------|-------------------|-----------|-------------|----------------|
| 2390 - Other Admin Svcs | 112,266 | 77,703 | 91,259 | 13,556 | 17.4% | 0.0% |
| 2400 - Medical Services | | | | | | |
| 2419 - HEALTH SUPERVISION OTHR | 160,447 | 170,395 | 171,736 | 1,341 | 0.8% | 0.1% |
| 2420 - MEDICAL SERVICES | 2,090 | 4,000 | 3,000 | (1,000) | -25.0% | 0.0% |
| 2430 - DENTAL SERVICES | 6,510 | 7,000 | 7,500 | 500 | 7.1% | 0.0% |
| 2440 - NURSING SERVICES | 2,698,451 | 2,564,001 | 3,035,916 | 471,915 | 18.4% | 0.9% |
| 2450 - NONPUBLIC HEALTH SVC | 237,283 | 233,509 | 152,594 | (80,915) | -34.7% | 0.0% |
| 2490 - OTHER HEALTH SERVICES | 27,623 | 21,000 | 10,000 | (11,000) | -52.4% | 0.0% |
| 2500 - Fiscal Services | | | | | | |
| 2511 - FISCAL SUPERVISION | 403,596 | 421,117 | 370,111 | (51,006) | -12.1% | 0.1% |
| 2512 - BUDGETING SERVICES | 0 | 0 | 118,881 | 118,881 | | 0.0% |
| 2513 - RECEIVE & DISBURSE FUND | 410,986 | 563,331 | 643,602 | 80,271 | 14.2% | 0.2% |
| 2514 - PAYROLL SERVICES | 281,902 | 321,543 | 317,560 | (3,983) | -1.2% | 0.1% |
| 2515 - FINANCIAL ACCTG SVCS | 179,359 | 118,452 | 384,703 | 266,251 | 224.8% | 0.1% |
| 2516 - INTERNAL AUDITING SVC | 173,674 | 223,547 | 0 | (223,547) | -100.0% | 0.0% |
| 2519 - OTHER FISCAL SERVICES | 269,827 | 391,930 | 207,950 | (183,980) | -46.9% | 0.1% |
| 2520 - PURCHASING SERVICES | 77,666 | 119,392 | 28,665 | (90,727) | -76.0% | 0.0% |
| 2530 - WAREHOUSE/DISTRIBUTION | 203,887 | 214,547 | 216,577 | 2,030 | 0.9% | 0.1% |
| 2540 - PRINT/PUB/ DUPLICATING | 123,428 | 147,040 | 140,164 | (6,876) | -4.7% | 0.0% |
| 2600 - Operations & Maintenance | | | | | | |
| 2601 - 2601 | 3,905 | 0 | 0 | 0 | | 0.0% |
| 2603 - 2603 | 1 | 0 | 0 | 0 | | 0.0% |
| 2605 - 2605 | 433 | 0 | 0 | 0 | | 0.0% |
| 2611 - OP/MAINT SUPERVISOR | 308,469 | 322,497 | 325,586 | 3,089 | 1.0% | 0.1% |
| 2619 - OPER & MAINT ADMIN | 446,859 | 581,105 | 467,732 | (113,373) | -19.5% | 0.1% |
| 2620 - OP/MAINT PLANT SVCS | 16,222,266 | 18,301,637 | 19,679,787 | 1,378,150 | 7.5% | 5.9% |
| 2630 - GROUNDS SVCS | 1,134,983 | 861,843 | 935,666 | 73,823 | 8.6% | 0.3% |
| 2650 - VEHICLE OPER & MAINT | 272,056 | 343,227 | 327,650 | (15,577) | -4.5% | 0.1% |
| 2660 - SECURITY SERVICES | 1,056,480 | 2,169,900 | 1,677,360 | (492,540) | -22.7% | 0.5% |
| 2700 - Pupil Transportation | | | | | | |

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| | 2021-22 Actual | 2022-23 Budget | 2023-24 Budget | Variance | % Change | % of Budget |
|--|--|-------------------|-------------------|-----------|-------------|----------------|
| 2719 - TRANSPORTATION ADMIN | 1,008,097 | 1,074,160 | 1,156,124 | 81,964 | 7.6% | 0.3% |
| 2720 - VEHICLE OPERATION SVC | 6,039,790 | 7,075,192 | 9,341,020 | 2,265,828 | 32.0% | 2.8% |
| 2730 - MONITORING SERVICES | 889,405 | 958,465 | 1,697,232 | 738,767 | 77.1% | 0.5% |
| 2740 - VEHICLE SVC & MAINT | 1,620,909 | 2,053,199 | 2,714,957 | 661,758 | 32.2% | 0.8% |
| 2750 - NONPUBLIC TRANS | 10 | 180 | 0 | (180) | -100.0% | 0.0% |
| 2800 - Support Services Central | | | | | | |
| 2818 - SYSTEM-WIDE TECH SVC | 3,902,401 | 3,399,198 | 4,512,127 | 1,112,929 | 32.7% | 1.3% |
| 2821 - INFO TECH SUPERVISOR | 320,532 | 331,838 | 363,924 | 32,086 | 9.7% | 0.1% |
| 2823 - PUBLIC INFORMATION SVC | 211,438 | 180,658 | 161,724 | (18,934) | -10.5% | 0.0% |
| 2831 - PERSONNEL SUPERVISOR | 365,141 | 402,021 | 407,111 | 5,090 | 1.3% | 0.1% |
| 2832 - Recruitment & Placement | 232,212 | 276,068 | 260,426 | (15,642) | -5.7% | 0.1% |
| 2833 - STAFF ACCOUNTING SVCS | 675,442 | 849,420 | 779,264 | (70,156) | -8.3% | 0.2% |
| 2834 - STAFF DEV - NON-INST-CE | 391,299 | 692,540 | 522,780 | (169,760) | -24.5% | 0.2% |
| 2835 - STAFF HEALTH SERVICES | 342,767 | 308,341 | 202,098 | (106,243) | -34.5% | 0.1% |
| 2836 - STAFF DEV NON-INST/NON | 510,256 | 563,448 | 424,025 | (139,423) | -24.7% | 0.1% |
| 2840 - DATA PROCESSING SVCS | 1,432,939 | 1,813,620 | 3,376,943 | 1,563,323 | 86.2% | 1.0% |
| 2850 - STATE & FED AGENCY SVCS | 309,166 | 407,361 | 400,810 | (6,551) | -1.6% | 0.1% |
| 2900 - Other Support Services - IU services | | | | | | |
| 2910 - SUPPT SVCS | 133,005 | 140,913 | 145,950 | 5,037 | 3.6% | 0.0% |
| Total Support Services | 80,238,695 | 88,019,066 | 94,136,627 | 6,117,561 | 7.0% | 28% |
| 3000 | Activities concerned with providing non-instructional services to students, staff or the community | | | | | |
| 3200 - Student Activities | | | | | | |
| 3210 - STUDENT ACTIVITIES | 665,682 | 905,955 | 966,787 | 60,832 | 6.7% | 0.3% |
| 3250 - SCHOOL ATHLETICS | 2,999,898 | 3,026,278 | 3,509,223 | 482,945 | 16.0% | 1.0% |
| 3300 - Community Services | | | | | | |
| 3300 - COMMUNITY SERVICES | 198,069 | 199,495 | 158,534 | (40,961) | -20.5% | 0.0% |
| 3350 - WELFARE ACTIVITIES | 4,580 | 75 | 4,000 | 3,925 | 5233% | 0.0% |
| 3400 - SCHOLARSHIPS AND AWARDS | | | | | | |
| 3400 - SCHOLARSHIPS AND AWARDS | 95 | 6,450 | 0 | (6,450) | -100.0% | 0.0% |

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| | 2021-22 Actual | 2022-23 Budget | 2023-24 Budget | Variance | % Change | % of Budget |
|---|---|-------------------|-------------------|-------------|-------------|----------------|
| Total Non-Instructional | 3,868,324 | 4,138,253 | 4,638,545 | 500,292 | 12.1% | 1.4% |
| <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. | | | | | |
| 4200 - EXISTING SITE IMPROVE | | | | | | |
| 4200 - EXISTING SITE IMPROVE | 18,026 | 0 | 0 | 0 | | 0.0% |
| 4400 - ARCH & ENGINEER IMPROVE | | | | | | |
| 4400 - ARCH & ENGINEER IMPROVE | 0 | 0 | 35,100 | 35,100 | | 0.0% |
| 4600 - EXISTING BLDG IMPROVE | | | | | | |
| 4600 - EXISTING BLDG IMPROVE | 58,468 | 0 | 0 | 0 | | 0.0% |
| Total Facilities and Construction | 76,494 | 0 | 35,100 | 35,100 | | 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 | 24,020,518 | 23,217,500 | 23,235,109 | 17,609 | 0.1% | 6.9% |
| 5130 - REFUND PRIOR YR REV | 8,890 | 0 | 50,000 | 50,000 | 0.0% | 0.0% |
| 5140 - LEASES AND RIGHT TO USE ARRANGEMENTS | 399,408 | 444,004 | 421,637 | (22,367) | -5.0% | 0.1% |
| 5200 - Fund Transfers - Athletic & capital | | | | | | |
| 5230 - CAPITAL PROJ TRANSFERS | 7,500,000 | 4,535,370 | 0 | (4,535,370) | -100.0% | 0.0% |
| 5900 - BUDGETARY RESERVE | | | | | | |
| 5900 - BUDGETARY RESERVE | 0 | 3,301,115 | 2,500,000 | (801,115) | -24.3% | 0.7% |
| Total Debt & Transfer | 31,928,816 | 31,497,989 | 26,206,745 | (5,291,244) | -16.8% | 7.8% |
| <u>Grand Total</u> | 311,529,806 | 329,602,481 | 336,023,709 | 6,421,228 | 1.9% | 100.0% |

Bethlehem Area School District
2023-24 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.

| | 2021-22 Actual | 2022-23 Budget | 2023-24 Budget | Variance | % Change | % of Budget |
|--------------------------------|-------------------|-------------------|-------------------|-----------|----------|----------------|
| Local Revenue | | | | | | |
| 6111 - CURRENT REAL ESTATE TAX | 178,715,462 | 179,278,411 | 180,531,495 | 1,253,084 | 0.70% | 55% |
| 6112 - INTERIM REAL EXTATE TAX | 1,925,306 | 1,099,996 | 879,997 | (219,999) | -20.00% | 0% |
| 6113 - PUBLIC UTILITY REALTY | 193,428 | 193,500 | 200,000 | 6,500 | 3.36% | 0% |
| 6114 - PAY IN LIEU -ST/LOCAL | 441,859 | 450,000 | 463,500 | 13,500 | 3.00% | 0% |
| 6120 - CURRENT PER CAP 679 | 251,760 | 251,700 | 254,217 | 2,517 | 1.00% | 0% |
| 6141 - CURR ACT 511 PC FLAT | 251,760 | 251,700 | 254,217 | 2,517 | 1.00% | 0% |
| 6143 - CURRENT 511 - LST | 345,649 | 342,000 | 359,100 | 17,100 | 5.00% | 0% |
| 6151 - CURRENT ACT 511 EIT | 17,630,272 | 18,027,604 | 18,928,984 | 901,380 | 5.00% | 6% |
| 6153 - CURR ACT 511 REAL EST | 4,318,181 | 4,000,000 | 4,000,000 | 0 | 0.00% | 1% |
| 6157 - CURRENT 511 MERCANTILE | 4,266,370 | 4,700,000 | 4,136,000 | (564,000) | -12.00% | 1% |
| 6411 - DELINQUENT REAL ESTATE | 3,540,256 | 4,432,000 | 3,800,000 | (632,000) | -14.26% | 1% |
| 6420 - DELINQUENT PC SECT 679 | 348,422 | 282,000 | 300,000 | 18,000 | 6.38% | 0% |
| 6457 - DEL ACT 511 MERC TAXES | 449,510 | 500,000 | 500,000 | 0 | 0.00% | 0% |
| 6510 - INTEREST ON INVESTMENTS | 142,036 | 85,000 | 1,000,000 | 915,000 | 1076.47% | 0% |
| 6530 - GAINS OR LOSSES ON SALE | 0 | 75,000 | 0 | (75,000) | -100.00% | 0% |
| 6710 - ADMISSIONS | 100,465 | 110,000 | 110,000 | 0 | 0.00% | 0% |
| 6740 - FEES | 33,881 | 41,000 | 38,000 | (3,000) | -7.32% | 0% |
| 6750 - DISTRICT ACTIVITY-SPECI | 5,769 | 3,900 | 3,900 | 0 | 0.00% | 0% |
| 6832 - FED PASS THRU IDEA | 2,065,863 | 2,077,866 | 2,105,298 | 27,432 | 1.32% | 1% |
| 6833 - ARP IDEA Pass Thru | 86,220 | 0 | 0 | 0 | | 0% |
| 6910 - LEASE RENTAL INCOME | 315,665 | 260,000 | 260,000 | 0 | 0.00% | 0% |
| 6920 - CONTRIBUTION & DONATION | 489,639 | 813,000 | 721,000 | (92,000) | -11.32% | 0% |
| 6942 - SUMMER SCHOOL TUITION | 550 | 0 | 0 | 0 | | 0% |
| 6944 - RECEIPTS OTHER LEAs IN | 326,137 | 340,000 | 300,000 | (40,000) | -11.76% | 0% |
| 6970 - SVC PROVIDED OTHER FUND | 0 | 300,000 | 0 | (300,000) | -100.00% | 0% |

Bethlehem Area School District
2023-24 Budget Workshop

| | 2021-22 Actual | 2022-23 Budget | 2023-24 Budget | Variance | % Change | % of Budget |
|-----------------------------------|--------------------|--------------------|--------------------|------------------|--------------|----------------|
| 6981 - ADVERTISING | 5,169 | 3,750 | 3,750 | 0 | 0.00% | 0% |
| 6991 - REFUNDS OF PRIOR YR EXP | 75,700 | 150,000 | 150,000 | 0 | 0.00% | 0% |
| 6999 - OTHER REV | 209,441 | 235,000 | 235,000 | 0 | 0.00% | 0% |
| <u>Total Local Revenue</u> | 216,534,770 | 218,303,427 | 219,534,458 | 1,231,031 | 0.56% | 67% |
| <u>State Revenue</u> | | | | | | |
| 7111 - BASIC EDUCATION | 37,681,610 | 46,650,384 | 51,242,666 | 4,592,282 | 9.84% | 16% |
| 7112 - BEF-SOCIAL SECURITY REIMB | 4,078,779 | 4,674,651 | 4,835,465 | 160,814 | 3.44% | 1% |
| 7160 - TUITION ORPHANS & CHILD | 421,790 | 500,000 | 500,000 | 0 | 0.00% | 0% |
| 7250 - MIGRATORY CHILDREN | 680 | 0 | 0 | 0 | | 0% |
| 7271 - SPECIAL ED SCHOOL AGED | 8,360,655 | 9,159,975 | 9,902,899 | 742,924 | 8.11% | 3% |
| 7292 - PRE-K COUNTS | 1,044,270 | 1,050,000 | 1,200,000 | 150,000 | 14.29% | 0% |
| 7311 - TRANSPORTATION | 1,691,208 | 1,825,381 | 1,880,142 | 54,761 | 3.00% | 1% |
| 7312 - TRANSPORTATION NP | 728,805 | 1,217,461 | 1,253,985 | 36,524 | 3.00% | 0% |
| 7320 - RENT & SINK FUND PYMT | 1,661,120 | 1,815,597 | 1,456,669 | (358,928) | -19.77% | 0% |
| 7330 - HEALTH SERVICES | 304,382 | 321,000 | 321,000 | 0 | 0.00% | 0% |
| 7340 - PA PROPERTY TAX REDUCTION | 4,761,078 | 5,994,131 | 5,994,131 | 0 | 0.00% | 2% |
| 7360 - SAFE SCHOOLS | 0 | 0 | 70,542 | 70,542 | | 0% |
| 7361 - SCHOOL SAFETY | 182,905 | 655,356 | 193,539 | (461,817) | -70.47% | 0% |
| 7505 - READY TO LEARN BLOCK GRANT | 1,797,733 | 1,797,733 | 1,797,733 | 0 | 0.00% | 1% |
| 7599 - OTH STATE REV | 186,144 | 1,395,658 | 655,173 | (740,485) | -53.06% | 0% |
| 7820 - STATE SHARE RETIRE CONT | 20,082,682 | 20,673,785 | 21,479,500 | 805,715 | 3.90% | 7% |
| <u>Total State Revenue</u> | 82,983,841 | 97,731,112 | 102,783,443 | 5,052,331 | 5.17% | 31% |
| <u>Federal Revenue</u> | | | | | | |
| 8110 - PAYMENTS FED IMPACTED | 53,918 | 60,000 | 60,000 | 0 | 0.00% | 0% |
| 8514 - NCLB - TITLE I | 4,575,728 | 4,870,911 | 4,479,444 | (391,467) | -8.04% | 1% |
| 8515 - NCLB - TITLE II | 504,249 | 563,885 | 512,165 | (51,720) | -9.17% | 0% |
| 8516 - NCLB - TITLE III | 182,257 | 205,825 | 195,769 | (10,056) | -4.89% | 0% |
| 8517 - NCLB - TITLE IV-21ST CE | 267,484 | 342,384 | 318,169 | (24,215) | -7.07% | 0% |

Bethlehem Area School District
2023-24 Budget Workshop

| | 2021-22 Actual | 2022-23 Budget | 2023-24 Budget | Variance | % Change | % of Budget |
|---|-------------------|-------------------|-------------------|---------------|------------|----------------|
| 8580 - FAMILY CENTER GRANT | 124,095 | 164,581 | 164,581 | 0 | 0.00% | 0% |
| 8690 - OTH RESTRICT FED GRANT | 0 | 0 | 32,730 | 32,730 | | 0% |
| 8741 - CARES Funding | 23,845 | 0 | 0 | 0 | | 0% |
| 8742 - CARES GEER SPECIAL ED | 289,837 | 55,707 | 0 | (55,707) | -100.00% | 0% |
| 8743 - ESSER II | 3,385,814 | 728,899 | 0 | (728,899) | -100.00% | 0% |
| 8744 - ARP ESSER III | 4,338,778 | 1,889,487 | 0 | (1,889,487) | -100.00% | 0% |
| 8746 - ARP IDEA FUNDING | 0 | 481,597 | 0 | (481,597) | -100.00% | 0% |
| 8747 - ARP ECF EMERG CONNECTIVITY FUND | 254,000 | 0 | 0 | 0 | | 0% |
| 8751 - ARP ESSER LEARNING LOSS | 1,155,471 | 849,207 | 0 | (849,207) | -100.00% | 0% |
| 8752 - ARP ESSER SUMMER PGMS | 347,190 | 1,227 | 0 | (1,227) | -100.00% | 0% |
| 8753 - ARP ESSER AFTERSCHOOL PGMS | 271,420 | 291,232 | 0 | (291,232) | -100.00% | 0% |
| 8754 - ARP HOMELESS HCY | 3,789 | 50,000 | 70,500 | 20,500 | 41.00% | 0% |
| 8755 - ARP ESSER ATSI | 0 | 0 | 144,868 | 144,868 | | 0% |
| 8810 - SCHL BASED ACCESS PGM | 959,409 | 800,000 | 800,000 | 0 | 0.00% | 0% |
| 8820 - ACCESS RMTS | 169,663 | 108,000 | 108,000 | 0 | 0.00% | 0% |
| <u>Total Federal Revenue</u> | 16,906,946 | 11,462,942 | 6,886,226 | (4,576,716) | -39.93% | 2% |
| Other Revenue | | | | | | |
| 9220 - Proceeds from Leases | 928,580 | 0 | 0 | 0 | | 0% |
| 9400 - SALE OF FIXED ASSETS | 80,587 | 80,000 | 80,000 | 0 | 0.00% | 0% |
| 9910 - OTH FIN SOURCES | 0 | 2,000,000 | 0 | (2,000,000) | -100.00% | 0% |
| 9990 - INSURANCE RECOVERIES | 0 | 25,000 | 0 | (25,000) | -100.00% | 0% |
| <u>Total Other Revenue</u> | 1,009,167 | 2,105,000 | 80,000 | (2,025,000) | -96.20% | 0% |
| Grand Total | 317,434,725 | 329,602,481 | 329,284,128 | (318,353) | -0.10% | 100% |

Bethlehem Area School District
2023-24 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 | 2021-22 Actual | 2022-23 Budget | 2023-24 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 | 8,197,971 | 8,628,945 | 8,967,102 | 338,157 | 3.9% | 2.7% |
| 120 - Prof Salaries | 80,010,332 | 84,809,437 | 86,649,098 | 1,839,661 | 2.2% | 25.8% |
| 130 - Salaries Supplemental | 4,117,813 | 4,181,561 | 3,991,711 | (189,850) | -4.5% | 1.2% |
| 140 - Salaries Tech | 1,357,024 | 1,463,631 | 1,676,239 | 212,608 | 14.5% | 0.5% |
| 150 - Clerical Salaries | 4,896,951 | 5,333,298 | 5,398,134 | 64,836 | 1.2% | 1.6% |
| 160 - Technical Salaries | 2,347,389 | 2,648,098 | 2,741,008 | 92,910 | 3.5% | 0.8% |
| 170 - Bus Drivers | 3,540,572 | 3,568,733 | 4,384,176 | 815,443 | 22.8% | 1.3% |
| 180 - Custodian | 6,039,637 | 6,706,208 | 7,122,793 | 416,585 | 6.2% | 2.1% |
| 190 - Instructional Assistant | 4,875,960 | 5,340,473 | 5,684,080 | 343,607 | 6.4% | 1.7% |
| Salaries | 115,383,649 | 122,680,384 | 126,614,340 | 3,933,956 | 3.2% | 37.7% |
| 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 | 511,059 | 530,880 | 339,795 | (191,085) | -36.0% | 0.1% |
| 220 - Social Security | 8,624,213 | 9,362,781 | 9,670,929 | 308,148 | 3.3% | 2.9% |
| 230 - Retirement | 40,009,827 | 43,132,410 | 42,958,999 | (173,411) | -0.4% | 12.8% |
| 240 - Tuition Reimbursement | 809,624 | 850,000 | 841,650 | (8,350) | -1.0% | 0.3% |
| 250 - Unemployment | 24,260 | 0 | 0 | 0 | | 0.0% |
| 260 - Workers Comp | 938,341 | 882,423 | 931,582.56 | 49,160 | 5.6% | 0.3% |
| 270 - Health Insurance | 24,540,273 | 25,070,035 | 25,314,203 | 244,168 | 1.0% | 7.5% |
| 280 - Retiree Health Insurance | 673,756 | 510,000 | 360,000.00 | (150,000) | -29.4% | 0.1% |
| 290 - Other Medical Benefits | 273,576 | 295,620 | 0 | (295,620) | -100.0% | 0.0% |
| Benefits | 76,404,929 | 80,634,149 | 80,417,158 | (216,991) | -0.3% | 23.9% |

Bethlehem Area School District
2023-24 Budget Workshop

| Description | 2021-22 Actual | 2022-23 Budget | 2023-24 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 | 683,036 | 649,050 | 715,653 | 66,603 | 10.3% | 0.2% |
| 320 - Prof Education Services | 16,890,228 | 17,909,806 | 18,264,561 | 354,755 | 2.0% | 5.5% |
| 330 - Prof Services | 2,039,909 | 2,816,379 | 2,878,128 | 61,749 | 2.2% | 0.9% |
| 340 - Tech Services | 139,053 | 109,529 | 133,742 | 24,213 | 22.1% | 0.0% |
| 350 - Security Services | 269,406 | 248,817 | 500,000 | 251,183 | 101.0% | 0.1% |
| 360 - Prof Education Services | 2,929,015 | 3,002,570 | 2,294,812 | (707,759) | -23.6% | 0.7% |
| Prof & Tech Svcs | 22,950,648 | 24,736,151 | 24,786,896 | 50,745 | 0.2% | 7.4% |
| 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 | 444,674 | 381,487 | 434,963 | 53,476 | 14.0% | 0.1% |
| 420 - Utilities - Water / Sewage | 458,309 | 444,225 | 463,148 | 18,923 | 4.3% | 0.1% |
| 430 - Repairs & Maintenance | 1,701,503 | 1,550,688 | 2,847,662 | 1,296,974 | 83.6% | 0.8% |
| 440 - Lease Rentals | 62,368 | 514,147 | 513,850 | (297) | -0.1% | 0.2% |
| 450 - Construction Services | 180,016 | 450,000 | 630,000 | 180,000 | 40.0% | 0.2% |
| 460 - Extermination Services | 15,375 | 16,000 | 17,200 | 1,200 | 7.5% | 0.0% |
| Purchased Property Svcs | 2,862,244 | 3,356,547 | 4,906,823 | 1,550,276 | 46.2% | 1.5% |
| 500 | Amounts paid for services rendered by organizations or personnel, other than Professional and Technical Services and Purchased Property Services. | | | | | |
| 510 - Contracted Transportation | 1,629,281 | 2,005,969 | 2,906,773 | 900,804 | 44.9% | 0.9% |
| 520 - Insurance | 1,001,984 | 1,007,535 | 1,128,939 | 121,404 | 12.0% | 0.3% |
| 530 - Communication | 323,514 | 335,064 | 257,198 | (77,866) | -23.2% | 0.1% |
| 540 - Advertising | 41,922 | 60,350 | 49,357 | (10,993) | -18.2% | 0.0% |
| 550 - Printing Services | 48,185 | 103,585 | 103,359 | (226) | -0.2% | 0.0% |
| 560 - Student Tuition | 45,585,976 | 45,728,060 | 49,063,225 | 3,335,165 | 7.3% | 14.6% |
| 580 - Travel | 65,823 | 204,872 | 222,622 | 17,750 | 8.7% | 0.1% |
| 590 - Other Purchased Services | 291,921 | 365,813 | 402,592 | 36,779 | 10.1% | 0.1% |
| Other Purchased Svcs | 48,988,605 | 49,811,248 | 54,134,064 | 4,322,816 | 8.7% | 16.1% |

Bethlehem Area School District
2023-24 Budget Workshop

| Description | 2021-22 Actual | 2022-23 Budget | 2023-24 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 | 2,512,606 | 3,549,237 | 3,284,786 | (264,451) | -7.5% | 1.0% |
| 620 - Energy | 2,641,146 | 3,079,747 | 4,200,519 | 1,120,772 | 36.4% | 1.3% |
| 630 - Food | 63,222 | 54,166 | 78,256 | 24,090 | 44.5% | 0.0% |
| 640 - Books | 1,099,762 | 689,892 | 1,233,610 | 543,718 | 78.8% | 0.4% |
| 650 - Tech Supplies | 4,283,732 | 7,695,750 | 8,270,873 | 575,123 | 7.5% | 2.5% |
| Supplies | 10,600,467 | 15,068,792 | 17,068,043 | 1,999,251 | 13.3% | 5.1% |
| 700 Expenditures for the acquisition of fixed/capital assets including land, buildings, and equipment. | | | | | | |
| 750 - Equipment Original | 255,951 | 613,824 | 619,714 | 5,890 | 1.0% | 0.2% |
| 760 - Equipment Replacement | 889,681 | 1,163,188 | 1,404,500 | 241,312 | 20.7% | 0.4% |
| 790 - Other Property | 928,580 | 0 | 0 | 0 | | 0.0% |
| Equipment | 2,074,211 | 1,777,012 | 2,024,214 | 247,202 | 13.9% | 0.6% |
| 800 Expenditures for membership dues, bond interest payments and judgments. | | | | | | |
| 810 - Dues & Fees | 118,322 | 229,195 | 152,555 | (76,640) | -33.4% | 0.0% |
| 820 - Claims & Judgements | 35,500 | 90,000 | 40,000 | (50,000) | -55.6% | 0.0% |
| 830 - Debt Interest | 9,842,730 | 9,612,500 | 8,945,109 | (667,391) | -6.9% | 2.7% |
| 840 - Contingency | 0 | 3,301,115 | 2,500,000 | (801,115) | -24.3% | 0.7% |
| 860 - Donations | 541 | 0 | 0 | 0 | | |
| 880 - Refund of Prior Yr Receipts | 8,890 | 0 | 50,000 | 50,000 | | |
| 890 - Student Fees - Instruction | 181,872 | 165,018 | 94,507 | (70,511) | -42.7% | 0.0% |
| Other Expenses | 10,187,855 | 13,397,828 | 11,782,171 | (1,615,657) | -12.1% | 3.5% |
| 900 Outlays from current funds to retire principal of debt service, bonds and loans and District lease purchase agreements. | | | | | | |
| 910 - Debt Principal | 14,577,196 | 13,605,000 | 14,290,000 | 685,000 | 5.0% | 4.3% |
| 930 - Fund Transfer | 7,500,000 | 4,535,370 | 0 | (4,535,370) | -100.0% | 0.0% |
| Debt Pmts & Transfers | 22,077,196 | 18,140,370 | 14,290,000 | (3,850,370) | -21.2% | 4.3% |
| Grand Total | 311,529,806 | 329,602,481 | 336,023,709 | 6,421,228 | 1.9% | 100.0% |

Bethlehem Area School District
2023-24 Budget Workshop

BETHLEHEM AREA SCHOOL DISTRICT

2023-2024 GENERAL FUND BUDGET WORKSHOP

SUPPORTING EXPENDITURE DETAIL



Bethlehem Area School District
2023-24 Budget Workshop

| | 2018 -19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 -22 Actual | 2022 - 23 Budget | 2023 - 24 Budget | Variance | % Change | % of Budget |
|--|--------------------|---------------------|---------------------|--------------------|---------------------|---------------------|------------------|--------------|----------------|
| 1100 - Regular Instruction | | | | | | | | | |
| 100 - Salaries | 57,120,532 | 59,018,362 | 60,623,904 | 62,898,456 | 66,797,944 | 68,006,725 | 1,208,781 | 1.8% | 20.2% |
| 200 - Benefits | 38,266,594 | 37,653,678 | 39,378,782 | 40,454,016 | 42,785,707 | 42,806,831 | 21,124 | 0.0% | 12.7% |
| 300 - Prof & Tech Svcs | 1,929,150 | 1,929,835 | 1,967,505 | 2,829,770 | 2,898,315 | 3,177,253 | 278,938 | 9.6% | 0.9% |
| 400 - Purchased Property Svcs | 825,243 | 724,830 | 677,794 | 250,551 | 185,462 | 99,523 | (85,939) | -46.3% | 0.0% |
| 500 - Other Purchased Svcs | 21,401,610 | 21,807,976 | 24,067,322 | 24,414,092 | 25,473,641 | 26,626,805 | 1,153,164 | 4.5% | 7.9% |
| 600 - General Supplies | 6,190,370 | 5,164,955 | 4,529,613 | 3,669,280 | 6,753,446 | 6,383,398 | (370,048) | -5.5% | 1.9% |
| 700 - Equipment | 153,263 | 51,855 | 19,381 | 1,393,498 | 11,449 | 38,214 | 26,765 | 233.8% | 0.0% |
| 800 - Other Expenditures | 48,427 | 7,519 | 20,047 | 29,795 | 23,895 | 960 | (22,935) | -96.0% | 0.0% |
| Total | 125,935,188 | 126,359,010 | 131,284,349 | 135,939,457 | 144,929,859 | 147,139,708 | 2,209,849 | 1.5% | 43.8% |
| 1200 - Special Education | | | | | | | | | |
| 100 - Salaries | 11,843,047 | 12,299,924 | 12,788,654 | 13,194,845 | 14,002,157 | 14,797,199 | 795,042 | 5.7% | 4.4% |
| 200 - Benefits | 9,023,179 | 8,810,296 | 9,395,276 | 9,586,089 | 10,062,523 | 10,164,870 | 102,347 | 1.0% | 3.0% |
| 300 - Prof & Tech Svcs | 10,428,390 | 10,556,134 | 11,232,410 | 11,985,948 | 12,571,929 | 13,134,880 | 562,951 | 4.5% | 3.9% |
| 400 - Purchased Property Svcs | 16,910 | 3,939 | 5,229 | 10,556 | 2,000 | 2,500 | 500 | 25.0% | 0.0% |
| 500 - Other Purchased Svcs | 9,205,541 | 9,454,458 | 10,843,062 | 11,128,301 | 10,544,675 | 12,513,848 | 1,969,173 | 18.7% | 3.7% |
| 600 - General Supplies | 111,738 | 79,816 | 110,659 | 360,598 | 129,068 | 212,200 | 83,132 | 64.4% | 0.1% |
| 700 - Equipment | 11,602 | 6,950 | - | - | 5,423 | - | (5,423) | -100.0% | 0.0% |
| 800 - Other Expenditures | 1,555 | 1,978 | 1,743 | 2,024 | 26,650 | 10,500 | (16,150) | -60.6% | 0.0% |
| Total | 40,641,962 | 41,213,495 | 44,377,034 | 46,268,361 | 47,344,425 | 50,835,997 | 3,491,572 | 7.4% | 15.1% |
| 1300 - Vocational Education | | | | | | | | | |
| 500 - Other Purchased Svcs | 7,990,381 | 8,153,558 | 7,936,717 | 7,367,381 | 7,016,786 | 6,943,128 | (73,658) | -1.0% | 2.1% |
| 600 - General Supplies | - | - | - | - | - | - | - | - | - |
| Total | 7,990,381 | 8,153,558 | 7,936,717 | 7,367,381 | 7,016,786 | 6,943,128 | (73,658) | -1.0% | 2.1% |
| 1400 - Other Instructional Programs | | | | | | | | | |
| 100 - Salaries | 454,418 | 356,898 | 273,916 | 768,487 | 732,275 | 546,450 | (185,825) | -25.4% | 0.2% |
| 200 - Benefits | 190,833 | 153,174 | 118,282 | 322,302 | 313,475 | 239,574 | (73,901) | -23.6% | 0.1% |

Bethlehem Area School District
2023-24 Budget Workshop

| | 2018 -19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 -22 Actual | 2022 - 23 Budget | 2023 - 24 Budget | Variance | % Change | % of Budget |
|---|--------------------|---------------------|---------------------|--------------------|---------------------|---------------------|------------------|---------------|----------------|
| 300 - Prof & Tech Svcs | 417,202 | 455,491 | 565,861 | 570,679 | 1,241,113 | 754,572 | (486,541) | -39.2% | 0.2% |
| 500 - Other Purchased Svcs | 282,329 | 175,677 | 264,901 | 311,935 | 277,400 | 347,600 | 70,200 | 25.3% | 0.1% |
| 600 - General Supplies | 19,186 | 12,930 | 14,457 | 17,688 | 99,195 | 9,120 | (90,075) | -90.8% | 0.0% |
| 800 - Other Expenditures | 750 | 4,765 | 1,901 | 57,243 | 32,106 | 3,000 | (29,106) | -90.7% | 0.0% |
| Total | 1,364,717 | 1,158,934 | 1,239,319 | 2,048,333 | 2,695,564 | 1,900,316 | (795,248) | -29.5% | 0.6% |
| 1500 – Non-Public Programs | | | | | | | | | |
| 100 - Salaries | - | 1,822 | - | - | - | - | - | - | 0.0% |
| 200 - Benefits | - | 779 | - | - | - | - | - | - | 0.0% |
| 300 - Prof & Tech Svcs | 124,099 | 129,651 | 207,697 | 184,703 | 195,000 | 196,754 | 1,754 | 0.9% | 0.1% |
| 400 - Purchased Property Svcs | - | - | - | 869 | - | - | - | - | 0.0% |
| 600 - General Supplies | 39,476 | 15,714 | 108,656 | 55,004 | 78,000 | 46,917 | (31,083) | -39.9% | 0.0% |
| 700 - Equipment | - | - | - | 9,890 | - | - | - | - | 0.0% |
| Total | 163,575 | 147,967 | 316,352 | 250,466 | 273,000 | 243,671 | (29,329) | -10.7% | 0.1% |
| 1600 - Community College | | | | | | | | | |
| 500 - Other Purchased Svcs | 2,440,376 | 2,432,053 | 2,440,633 | 2,467,898 | 2,522,596 | 2,595,394 | 72,798 | 2.9% | 0.8% |
| Total | 2,440,376 | 2,432,053 | 2,440,633 | 2,467,898 | 2,522,596 | 2,595,394 | 72,798 | 2.9% | 0.8% |
| 1700 - Dual Enrollment | | | | | | | | | |
| 100 - Salaries | - | - | 37 | - | - | - | - | - | 0.0% |
| 200 - Benefits | - | - | 16 | - | - | - | - | - | 0.0% |
| 500 - Other Purchased Svcs | - | - | 21,623 | 12,666 | 20,000 | 70,000 | 50,000 | 250.0% | 0.0% |
| Total | - | - | 21,675 | 12,666 | 20,000 | 70,000 | 50,000 | 250.0% | 0.0% |
| 1800 - Pre-Kindergarten Programs | | | | | | | | | |
| 100 - Salaries | 449,346 | 466,631 | 482,541 | 577,515 | 619,934 | 636,632 | 16,698 | 2.7% | 0.2% |
| 200 - Benefits | 326,956 | 359,800 | 375,188 | 429,762 | 452,169 | 466,396 | 14,227 | 3.1% | 0.1% |

Bethlehem Area School District
2023-24 Budget Workshop

| | 2018 -19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 -22 Actual | 2022 - 23 Budget | 2023 - 24 Budget | Variance | % Change | % of Budget |
|--|--------------------|---------------------|---------------------|--------------------|---------------------|---------------------|------------------|--------------|----------------|
| 300 - Prof & Tech Svcs | 8,517 | 7,596 | 8,355 | 7,888 | 44,600 | 103,750 | 59,150 | 132.6% | 0.0% |
| 400 - Purchased Property Svcs | 649 | 264 | 10,300 | 594 | - | - | - | | 0.0% |
| 500 - Other Purchased Svcs | 821 | 297 | 38 | 62 | 1,000 | 500 | (500) | -50.0% | 0.0% |
| 600 - General Supplies | 51,329 | 27,355 | 41,037 | 45,576 | 24,240 | 65,200 | 40,960 | 169.0% | 0.0% |
| 800 - Other Expenditures | 1,868 | 1,056 | - | 1,517 | 3,000 | 6,000 | 3,000 | 100.0% | 0.0% |
| Total | 839,485 | 862,999 | 917,459 | 1,062,914 | 1,144,943 | 1,278,477 | 133,534 | 11.7% | 0.4% |
| 2100 - Student Services | | | | | | | | | |
| 100 - Salaries | 5,706,852 | 5,917,034 | 6,190,298 | 7,279,769 | 7,696,463 | 7,120,967 | (575,496) | -7.5% | 2.1% |
| 200 - Benefits | 3,824,139 | 3,793,007 | 4,010,377 | 4,645,766 | 4,988,364 | 4,385,959 | (602,405) | -12.1% | 1.3% |
| 300 - Prof & Tech Svcs | 511,602 | 937,106 | 1,019,824 | 1,402,806 | 1,426,628 | 1,675,082 | 248,454 | 17.4% | 0.5% |
| 400 - Purchased Property Svcs | 33,794 | 28,848 | 27,595 | 4,631 | 1,700 | 2,900 | 1,200 | 70.6% | 0.0% |
| 500 - Other Purchased Svcs | 12,327 | 10,560 | 5,646 | 7,199 | 20,600 | 21,300 | 700 | 3.4% | 0.0% |
| 600 - General Supplies | 88,849 | 91,223 | 87,631 | 115,597 | 149,312 | 111,098 | (38,214) | -25.6% | 0.0% |
| 700 - Equipment | - | 5,351 | - | - | - | - | - | | 0.0% |
| 800 - Other Expenditures | 80,060 | 69,189 | 55,689 | 72,433 | 99,784 | 66,094 | (33,690) | -33.8% | 0.0% |
| Total | 10,257,623 | 10,852,318 | 11,397,059 | 13,528,200 | 14,382,851 | 13,383,401 | (999,450) | -6.9% | 4.0% |
| 2200 - Support Services Instructional Staff | | | | | | | | | |
| 100 - Salaries | 3,378,388 | 3,478,282 | 3,572,572 | 3,625,746 | 3,975,560 | 4,429,407 | 453,847 | 11.4% | 1.3% |
| 200 - Benefits | 2,662,073 | 2,832,952 | 2,852,129 | 3,020,194 | 3,057,574 | 3,308,738 | 251,164 | 8.2% | 1.0% |
| 300 - Prof & Tech Svcs | 2,382,583 | 3,200,385 | 2,879,472 | 2,606,964 | 2,588,111 | 2,078,433 | (509,679) | -19.7% | 0.6% |
| 400 - Purchased Property Svcs | 21,529 | 23,215 | 22,319 | 998 | 592 | - | (592) | -100.0% | 0.0% |
| 500 - Other Purchased Svcs | 63,363 | 29,508 | 4,944 | 7,493 | 56,579 | 70,896 | 14,317 | 25.3% | 0.0% |
| 600 - General Supplies | 354,272 | 450,239 | 358,224 | 479,467 | 649,046 | 597,610 | (51,436) | -7.9% | 0.2% |
| 700 - Equipment | - | - | - | - | 3,000 | 1,000 | (2,000) | -66.7% | 0.0% |
| 800 - Other Expenditures | 5,650 | 12,188 | 10,762 | 11,899 | 27,610 | 18,070 | (9,540) | -34.6% | 0.0% |
| Total | 8,867,858 | 10,026,769 | 9,700,421 | 9,752,760 | 10,358,072 | 10,504,153 | 146,081 | 1.4% | 3.1% |

Bethlehem Area School District
2023-24 Budget Workshop

| | 2018 -19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 -22 Actual | 2022 - 23 Budget | 2023 - 24 Budget | Variance | % Change | % of Budget |
|---------------------------------------|--------------------|---------------------|---------------------|--------------------|---------------------|---------------------|-----------------|--------------|----------------|
| 2300 - Administrative Services | | | | | | | | | |
| 100 - Salaries | 6,549,645 | 6,632,720 | 6,771,730 | 7,055,965 | 7,367,666 | 7,658,691 | 291,025 | 4.0% | 2.3% |
| 200 - Benefits | 4,167,826 | 4,109,204 | 4,211,463 | 4,521,532 | 4,693,688 | 4,513,987 | (179,701) | -3.8% | 1.3% |
| 300 - Prof & Tech Svcs | 1,732,342 | 1,557,890 | 1,405,367 | 1,817,023 | 2,028,351 | 1,740,689 | (287,662) | -14.2% | 0.5% |
| 400 - Purchased Property Svcs | 132,318 | 66,729 | 125,191 | 36,230 | 28,200 | 38,500 | 10,300 | 36.5% | 0.0% |
| 500 - Other Purchased Svcs | 146,139 | 151,889 | 159,216 | 174,615 | 180,783 | 180,741 | (42) | 0.0% | 0.1% |
| 600 - General Supplies | 114,307 | 195,733 | 120,882 | 172,114 | 149,618 | 307,682 | 158,064 | 105.6% | 0.1% |
| 700 - Equipment | 23,872 | - | 7,547 | - | 30,752 | - | (30,752) | -100.0% | 0.0% |
| 800 - Other Expenditures | 65,460 | 124,045 | 118,737 | 93,267 | 171,450 | 119,525 | (51,925) | -30.3% | 0.0% |
| Total | 12,931,910 | 12,838,209 | 12,920,134 | 13,870,745 | 14,650,508 | 14,559,815 | (90,693) | -0.6% | 4.3% |
| 2400 - Medical Services | | | | | | | | | |
| 100 - Salaries | 1,500,780 | 1,562,386 | 1,574,566 | 1,737,137 | 1,700,568 | 1,882,796 | 182,228 | 10.7% | 0.6% |
| 200 - Benefits | 1,134,766 | 1,131,853 | 1,126,615 | 1,203,842 | 1,225,731 | 1,271,806 | 46,075 | 3.8% | 0.4% |
| 300 - Prof & Tech Svcs | 23,485 | 13,242 | 71,884 | 113,074 | 19,000 | 154,000 | 135,000 | 710.5% | 0.0% |
| 400 - Purchased Property Svcs | 2,869 | 2,517 | 949 | 3,145 | 2,050 | 2,000 | (50) | -2.4% | 0.0% |
| 500 - Other Purchased Svcs | 4,651 | 3,532 | 4,001 | 3,087 | 7,376 | 7,504 | 128 | 1.7% | 0.0% |
| 600 - General Supplies | 30,433 | 23,970 | 23,862 | 70,161 | 41,885 | 60,640 | 18,755 | 44.8% | 0.0% |
| 800 - Other Expenditures | 1,855 | 1,855 | 1,900 | 1,958 | 3,295 | 2,000 | (1,295) | -39.3% | 0.0% |
| Total | 2,698,838 | 2,739,355 | 2,803,777 | 3,132,404 | 2,999,905 | 3,380,746 | 380,841 | 12.7% | 1.0% |
| 2500 - Fiscal Services | | | | | | | | | |
| 100 - Salaries | 1,015,915 | 1,206,528 | 1,287,846 | 1,260,857 | 1,414,055 | 1,460,490 | 46,435 | 3.3% | 0.4% |
| 200 - Benefits | 719,869 | 811,437 | 865,650 | 817,749 | 910,950 | 911,593 | 643 | 0.1% | 0.3% |
| 300 - Prof & Tech Svcs | 1,200 | - | - | - | 57,745 | - | (57,745) | -100.0% | 0.0% |
| 400 - Purchased Property Svcs | 138,644 | 93,455 | 93,969 | 84 | 7,543 | 9,514 | 1,971 | 26.1% | 0.0% |
| 500 - Other Purchased Svcs | 27,869 | 13,967 | 11,045 | 12,006 | 28,891 | 17,547 | (11,344) | -39.3% | 0.0% |
| 600 - General Supplies | 26,701 | 30,314 | 23,164 | 16,856 | 58,095 | 22,760 | (35,335) | -60.8% | 0.0% |
| 700 - Equipment | - | - | - | - | - | - | - | - | 0.0% |
| 800 - Other Expenditures | 1,012 | 1,355 | 3,063 | 16,773 | 43,620 | 6,310 | (37,310) | -85.5% | 0.0% |
| Total | 1,931,209 | 2,157,057 | 2,284,737 | 2,124,325 | 2,520,899 | 2,428,213 | (92,686) | -3.7% | 0.7% |

Bethlehem Area School District
2023-24 Budget Workshop

| | 2018 -19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 -22 Actual | 2022 - 23 Budget | 2023 - 24 Budget | Variance | % Change | % of Budget |
|--|--------------------|---------------------|---------------------|--------------------|---------------------|---------------------|------------------|--------------|----------------|
| 2600 - Operations & Maintenance | | | | | | | | | |
| 100 - Salaries | 7,113,319 | 7,158,659 | 7,402,031 | 7,758,006 | 8,676,060 | 8,598,406 | (77,654) | -0.9% | 2.6% |
| 200 - Benefits | 5,346,299 | 5,110,867 | 5,305,489 | 5,497,178 | 5,962,860 | 5,834,113 | (128,747) | -2.2% | 1.7% |
| 300 - Prof & Tech Svcs | 431,978 | 447,962 | 464,145 | 328,794 | 312,070 | 577,095 | 265,025 | 84.9% | 0.2% |
| 400 - Purchased Property Svcs | 1,352,824 | 1,484,563 | 1,433,726 | 1,835,494 | 2,042,969 | 2,669,062 | 626,093 | 30.6% | 0.8% |
| 500 - Other Purchased Svcs | 522,451 | 528,199 | 590,079 | 632,089 | 652,864 | 719,284 | 66,420 | 10.2% | 0.2% |
| 600 - General Supplies | 3,464,684 | 3,273,898 | 3,314,111 | 3,284,973 | 4,004,584 | 4,740,898 | 736,314 | 18.4% | 1.4% |
| 700 - Equipment | 141,053 | 74,460 | 110,479 | 106,484 | 910,727 | 265,000 | (645,727) | -70.9% | 0.1% |
| 800 - Other Expenditures | 3,735 | 16,215 | 5,336 | 2,435 | 18,075 | 9,925 | (8,150) | -45.1% | 0.0% |
| Total | 18,376,343 | 18,094,823 | 18,625,397 | 19,445,453 | 22,580,209 | 23,413,783 | 833,574 | 3.7% | 7.0% |
| 2700 - Pupil Transportation | | | | | | | | | |
| 100 - Salaries | 3,217,520 | 3,716,220 | 3,338,543 | 4,015,559 | 4,144,055 | 5,725,768 | 1,581,713 | 38.2% | 1.7% |
| 200 - Benefits | 2,249,848 | 2,467,111 | 2,429,101 | 2,706,088 | 2,685,635 | 3,296,954 | 611,319 | 22.8% | 1.0% |
| 300 - Prof & Tech Svcs | 30,154 | 224,809 | 215,128 | 223,527 | 250,371 | 235,233 | (15,138) | -6.0% | 0.1% |
| 400 - Purchased Property Svcs | 178,920 | 111,573 | 123,419 | 184,628 | 143,781 | 202,240 | 58,459 | 40.7% | 0.1% |
| 500 - Other Purchased Svcs | 1,597,810 | 1,557,634 | 1,585,003 | 1,649,130 | 2,188,014 | 2,857,979 | 669,965 | 30.6% | 0.9% |
| 600 - General Supplies | 751,121 | 715,589 | 383,042 | 776,479 | 1,148,133 | 1,077,956 | (70,177) | -6.1% | 0.3% |
| 700 - Equipment | 1,143,232 | 196,634 | - | - | 599,273 | 1,510,000 | 910,727 | 152.0% | 0.4% |
| 800 - Other Expenditures | 2,059 | 2,586 | 2,438 | 2,799 | 1,934 | 3,202 | 1,268 | 65.6% | 0.0% |
| Total | 9,170,664 | 8,992,155 | 8,076,674 | 9,558,211 | 11,161,196 | 14,909,333 | 3,748,137 | 33.6% | 4.4% |
| 2800 - Support Services Central | | | | | | | | | |
| 100 - Salaries | 2,584,337 | 2,939,562 | 3,175,592 | 3,455,312 | 3,700,031 | 3,796,215 | 96,184 | 2.6% | 1.1% |
| 200 - Benefits | 2,053,287 | 2,132,376 | 2,283,431 | 2,425,831 | 2,659,733 | 2,380,323 | (279,410) | -10.5% | 0.7% |
| 300 - Prof & Tech Svcs | 457,958 | 324,699 | 460,743 | 515,430 | 807,533 | 709,987 | (97,546) | -12.1% | 0.2% |
| 400 - Purchased Property Svcs | 342,025 | 340,297 | 326,956 | 485,675 | 413,254 | 1,384,748 | 971,494 | 235.1% | 0.4% |
| 500 - Other Purchased Svcs | 219,709 | 191,836 | 140,126 | 179,616 | 299,741 | 332,580 | 32,839 | 11.0% | 0.1% |
| 600 - General Supplies | 769,954 | 1,374,084 | 870,879 | 1,165,125 | 1,339,699 | 2,801,529 | 1,461,830 | 109.1% | 0.8% |

Bethlehem Area School District
2023-24 Budget Workshop

| | 2018 -19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 -22 Actual | 2022 - 23 Budget | 2023 - 24 Budget | Variance | % Change | % of Budget |
|--|--------------------|---------------------|---------------------|--------------------|---------------------|---------------------|------------------|---------------|----------------|
| 700 - Equipment | 389,536 | 235,083 | 568,409 | 461,975 | - | - | - | #DIV/0! | 0.0% |
| 800 - Other Expenditures | 5,324 | 3,883 | 6,062 | 4,629 | 4,522 | 5,851 | 1,329 | 29.4% | 0.0% |
| Total | 6,822,130 | 7,541,820 | 7,832,199 | 8,693,593 | 9,224,513 | 11,411,234 | 2,186,721 | 23.7% | 3.4% |
| 2900 - Other Support Services - IU services | | | | | | | | | |
| 500 - Other Purchased Svcs | 119,355 | 125,078 | 130,496 | 132,178 | 139,963 | 145,000 | 5,037 | 3.6% | 0.0% |
| 800 - Other Expenditures | 903 | 903 | 903 | 827 | 950 | 950 | - | 0.0% | 0.0% |
| Total | 120,259 | 125,981 | 131,399 | 133,005 | 140,913 | 145,950 | 5,037 | 3.6% | 0.0% |
| 3200 - Student Activities | | | | | | | | | |
| 100 - Salaries | 1,617,502 | 1,646,054 | 1,535,347 | 1,740,704 | 1,840,716 | 1,943,694 | 102,978 | 5.6% | 0.6% |
| 200 - Benefits | 702,450 | 722,839 | 687,776 | 767,975 | 830,109 | 831,367 | 1,258 | 0.2% | 0.2% |
| 300 - Prof & Tech Svcs | 187,251 | 153,400 | 95,258 | 172,348 | 178,885 | 150,900 | (27,985) | -15.6% | 0.0% |
| 400 - Purchased Property Svcs | 29,956 | 55,597 | 88,709 | 47,170 | 84,992 | 74,200 | (10,792) | -12.7% | 0.0% |
| 500 - Other Purchased Svcs | 333,267 | 345,468 | 183,993 | 487,732 | 380,264 | 683,958 | 303,694 | 79.9% | 0.2% |
| 600 - General Supplies | 260,004 | 350,795 | 225,954 | 328,739 | 373,557 | 547,216 | 173,659 | 46.5% | 0.2% |
| 700 - Equipment | 291,118 | 186,793 | - | 102,365 | 216,388 | 210,000 | (6,388) | -3.0% | 0.1% |
| 800 - Other Expenditures | 24,427 | 29,391 | 14,323 | 18,547 | 27,322 | 34,675 | 7,353 | 26.9% | 0.0% |
| Total | 3,445,976 | 3,490,338 | 2,831,360 | 3,665,580 | 3,932,233 | 4,476,011 | 543,778 | 13.8% | 1.3% |
| 3300 - Community Services | | | | | | | | | |
| 100 - Salaries | 11,895 | 2,993 | 7,473 | 15,290 | 12,900 | 10,900 | (2,000) | -15.5% | 0.0% |
| 200 - Benefits | 5,001 | 1,265 | 3,218 | 6,608 | 5,631 | 4,647 | (984) | -17.5% | 0.0% |
| 300 - Prof & Tech Svcs | 34,450 | 109,910 | 82,095 | 115,200 | 116,500 | 63,168 | (53,332) | -45.8% | 0.0% |
| 400 - Purchased Property Svcs | - | - | 599 | 1,619 | - | - | - | - | 0.0% |
| 500 - Other Purchased Svcs | 27 | - | 20 | 1,126 | 75 | - | (75) | -100.0% | 0.0% |
| 600 - General Supplies | 37,889 | 43,084 | 33,600 | 42,716 | 64,464 | 83,819 | 19,355 | 30.0% | 0.0% |
| 800 - Other Expenditures | 36,564 | - | 50,374 | 20,090 | - | - | - | - | 0.0% |
| Total | 125,826 | 157,252 | 177,379 | 202,649 | 199,570 | 162,534 | (37,036) | -18.6% | 0.0% |

Bethlehem Area School District
2023-24 Budget Workshop

| | 2018 -19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 -22 Actual | 2022 - 23 Budget | 2023 - 24 Budget | Variance | % Change | % of Budget |
|---|--------------------|---------------------|---------------------|--------------------|---------------------|---------------------|-----------|-------------|----------------|
| 3400 - SCHOLARSHIPS AND AWARDS | | | | | | | | | |
| 600 - General Supplies | 449 | - | 396 | 95 | 6,450 | - | (6,450) | -100.0% | 0.0% |
| Total | 449 | - | 396 | 95 | 6,450 | - | (6,450) | -100.0% | 0.0% |
| 4200 - EXISTING SITE IMPROVE | | | | | | | | | |
| 300 - Prof & Tech Svcs | 2,888 | - | - | 18,026 | - | - | - | - | 0.0% |
| 400 - Purchased Property Svcs | 8,800 | - | - | - | - | - | - | - | 0.0% |
| Total | 11,688 | - | - | 18,026 | - | - | - | - | 0.0% |
| 4400 - ARCH & ENGINEER IMPROVE | | | | | | | | | |
| 300 - Prof & Tech Svcs | 111,963 | 19,376 | 352,637 | - | - | 35,100 | 35,100 | - | 0.0% |
| Total | 111,963 | 19,376 | 352,637 | - | - | 35,100 | 35,100 | - | 0.0% |
| 4500 - Building Acq & Construction | | | | | | | | | |
| 800 - Other Expenditures | 1,099 | 90 | - | - | - | - | - | - | 0.0% |
| Total | 1,099 | 90 | - | - | - | - | - | - | 0.0% |
| 4600 - EXISTING BLDG IMPROVE | | | | | | | | | |
| 300 - Prof & Tech Svcs | 22,572 | 44,709 | 91,814 | 58,468 | - | - | - | - | 0.0% |
| 400 - Purchased Property Svcs | 10,356 | 40,772 | 97,265 | - | - | - | - | - | 0.0% |
| Total | 32,928 | 85,481 | 189,079 | 58,468 | - | - | - | - | 0.0% |
| 5100 - Debt Services | | | | | | | | | |
| 400 - Purchased Property Svcs | - | - | - | - | 444,004 | 421,637 | (22,367) | -5.0% | 0.1% |
| 800 - Other Expenditures | 11,296,199 | 11,465,564 | 10,833,159 | 9,851,620 | 9,612,500 | 8,995,109 | (617,391) | -6.4% | 2.7% |
| 900 - Debt Pmts & Transfers | 9,701,002 | 10,120,328 | 11,832,348 | 14,577,196 | 13,605,000 | 14,290,000 | 685,000 | 5.0% | 4.3% |
| Total | 20,997,201 | 21,585,892 | 22,665,508 | 24,428,816 | 23,661,504 | 23,706,745 | 45,241 | 0.2% | 7.1% |

Bethlehem Area School District
2023-24 Budget Workshop

| | 2018 -19 Actual | 2019 - 20 Actual | 2020 - 21 Actual | 2021 -22 Actual | 2022 - 23 Budget | 2023 - 24 Budget | Variance | % Change | % of Budget |
|---|--------------------|---------------------|---------------------|--------------------|---------------------|---------------------|-------------|-------------|----------------|
| 5200 - Fund Transfers - Athletic & capital | | | | | | | | | |
| 900 - Debt Pmts & Transfers | 4,000,000 | 5,000,000 | 3,000,000 | 7,500,000 | 4,535,370 | - | (4,535,370) | -100.0% | 0.0% |
| Total | 4,000,000 | 5,000,000 | 3,000,000 | 7,500,000 | 4,535,370 | - | (4,535,370) | -100.0% | 0.0% |
| 5900 - BUDGETARY RESERVE | | | | | | | | | |
| 800 - Other Expenditures | - | - | - | - | 3,301,115 | 2,500,000 | (801,115) | -24.3% | 0.7% |
| Total | - | - | - | - | 3,301,115 | 2,500,000 | (801,115) | -24.3% | 0.7% |
| | | | | | | | | | |
| Grand Total | 279,279,647 | 284,034,933 | 291,521,695 | 311,529,806 | 329,602,481 | 336,023,709 | 6,421,228 | 1.9% | 100.0% |