

Bethlehem Area School District
Budget Workshop
March 24, 2025



2025-2026 General Fund Budget Workshop



Bethlehem Area School District
2025-26 Budget Workshop

Budget at a Glance

Revenues

	2023-24 Actual	2024-25 Budget	2025-26 Budget Workshop	Dollar Change	% Change
Local	232,505,735	229,313,176	240,714,200	11,401,024	5%
State	104,169,506	109,901,788	117,858,101	7,956,313	7%
Federal	7,591,230	7,492,361	7,471,236	(21,125)	0%
Other	1,998,242	6,566,933	880,000	(5,686,933)	-87%
Total Revenue	346,264,712	353,274,258	366,923,537	13,649,279	4%
<u>Expenditures</u>					
Instruction	210,698,215	220,956,006	239,303,230	18,347,224	8%
Support Services	92,201,452	99,105,848	103,591,622	4,485,774	5%
Non-instructional Facilities/	4,608,542	4,281,089	4,482,152	201,063	5%
Construction	155,013	48,000	0	(48,000)	-100%
Other Expenditures	34,134,842	28,883,315	29,480,481	597,166	2%
Total Expenditures	341,798,065	353,274,258	376,857,485	23,583,227	7%
PSERS	42,367,080	45,103,447	47,620,477	2,517,030	6%
Charter Schools	37,944,409	40,819,692	46,511,243	5,691,551	14%

Projected Revenue	366,923,537
General Fund Appropriation	0
Projected Expense	376,857,485
GAP	(9,933,948) -2.7%

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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.

	2023-24 Actual	2024-25 Budget	2025-26 Budget	Variance	% Change	% of Budget
1100 Instruction - Regular Programs	143,773,789	147,964,645	159,574,627	11,609,982	8%	42%
1200 Instructional Special Programs	52,773,445	58,460,033	64,514,633	6,054,600	10%	17%
1300 Vocational Education Programs	6,943,128	7,054,048	7,235,536	181,488	3%	2%
1400 Other Instruction Programs	3,088,600	3,182,525	3,393,428	210,903	7%	1%
1500 Nonpublic School Programs	213,732	222,428	251,009	28,581	13%	0%
1600 Adult Education Programs (Community Colleges)	2,597,122	2,633,345	2,746,488	113,143	4%	1%
1700 Higher Education Programs for Secondary Students	13,324	80,000	80,000	-	0%	0%
1800 Pre-kindergarten Programs	1,295,074	1,358,982	1,507,509	148,527	11%	0%
Total Instruction	210,698,215	220,956,006	239,303,230	18,347,224	8%	63%
2100 Pupil Personnel Services	14,104,748	14,428,644	16,179,491	1,750,847	12%	4%
2200 Instructional Staff Services	10,293,333	11,207,834	10,845,102	(362,732)	-3%	3%
2300 Administration Services	15,665,538	16,783,952	17,042,863	258,911	2%	5%
2400 Pupil Health Services	3,372,967	3,632,947	3,543,724	(89,223)	-2%	1%
2500 Business Services	2,341,902	2,888,900	2,996,227	107,327	4%	1%
2600 Operation & Maintenance	22,443,508	24,040,030	26,035,068	1,995,038	8%	7%
2700 Transportation Services	14,177,660	15,564,457	16,393,378	828,921	5%	4%
2800 Central Support Services	9,657,690	10,414,854	10,406,524	(8,330)	0%	3%
2900 Support Services	144,107	144,230	149,245	5,015	3%	0%
Total Support Services	92,201,452	99,105,848	103,591,622	4,485,774	5%	

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	2023-24 Actual	2024-25 Budget	2025-26 Budget	Variance	% Change	% of Budget
3200 Student Activities	4,257,284	4,111,179	4,294,611	183,432	4%	1%
3300 Community Services	351,009	169,910	187,541	17,631	10%	0%
3400 Scholarships & Awards	250	-	-	-	0%	0%
<u>Total Non-Instructional</u>	4,608,542	4,281,089	4,482,152	201,063	5%	1%
4200 Existing Site Improvement Services	39,542	-	-	-	-	0%
4400 Architecture and Engineering Services	-	-	-	-	-	0%
4600 Existing Building Improvement Services	115,471	48,000	-	(48,000)	-100%	0%
<u>Total Building & Construction</u>	155,013	48,000	-	(48,000)	-100%	0.0%
<u>Total Expenditure</u>	307,663,223	324,390,943	347,377,004	22,986,061	7%	92%
Other Financing Uses						
5100 Debt Services	24,078,296	25,852,776	26,480,481	627,705	2%	7%
5400 Fund Transfer	10,056,546	30,539	-	(30,539)	0%	0%
5900 Budget Reserve	-	3,000,000	3,000,000	0	0%	1%
<u>Total Other Financing Uses</u>	34,134,842	28,883,315	29,480,481	597,166	2%	8%
<u>Total Expenditures & Other Financing Use</u>	341,798,065	353,274,258	376,857,485	23,583,227	7%	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.

	2023-24 Actual	2024-25 Budget	2025-26 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	132,282,874	135,768,355	147,829,247	12,060,892	8.9%	39.2%
1134 - FAMILY CONSUMER SCI	1,250,300	1,311,474	1,424,220	112,746	8.6%	0.4%
1135 - INDUSTRIAL ARTS	1,144,602	1,187,160	1,305,674	118,514	10.0%	0.3%
1136 - BUSINESS EDUCATION	3,019,432	3,271,730	3,052,971	(218,759)	-6.7%	0.8%
1137 - Tech Ed	582,394	599,402	585,255	(14,147)	-2.4%	0.2%
1190 - FEDERAL PGMS	5,494,187	5,826,524	5,377,260	(449,264)	-7.7%	1.4%
1200 - Special Education						
1211 - LIFE SKILLS SUPPORT	2,633,026	2,897,727	2,999,766	102,039	3.5%	0.8%
1221 - DEAF/HEARING IMPAIRED	559,439	740,488	674,237	(66,251)	-8.9%	0.2%
1224 - BLIND/VISUALLY IMPAIRED	85,561	36,980	90,000	53,020	143.4%	0.0%
1225 - SPEECH/LANGUAGE SUPPORT	2,275,570	1,840,524	2,646,099	805,575	43.8%	0.7%
1231 - EMOTIONAL SUPPT PUBLIC	5,137,209	7,115,012	6,863,556	(251,456)	-3.5%	1.8%
1233 - AUTISTIC SUPPORT	6,616,090	6,086,300	6,183,394	97,094	1.6%	1.6%
1241 - LEARNING SUPPORT-PUBLIC	17,992,421	20,139,890	21,994,026	1,854,136	9.2%	5.8%
1243 - GIFTED SUPPORT	1,145,854	1,177,655	1,188,477	10,822	0.9%	0.3%
1260 - PHYSICAL SUPPORT	1,434,735	181,048	188,325	7,277	4.0%	0.0%
1270 - MULTI-HANDICAPPED SUPPT	897,136	1,039,389	1,059,271	19,882	1.9%	0.3%
1280 - EARLY INTERVENTION	97,786	74,030	84,623	10,593	14.3%	0.0%
1290 - OTHER SPECIAL EDUCATION	13,898,618	17,130,990	20,542,859	3,411,869	19.9%	5.5%

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	2023-24 Actual	2024-25 Budget	2025-26 Budget	Variance	% Change	% of Budget
1300 - Vocational Education						
1390 - OTHER VO ED PROGRAMS	6,943,128	7,054,048	7,235,536	181,488	2.6%	1.9%
1400 - Other Instructional Programs						
1420 - SUMMER SCHOOL	675,157	548,962	517,023	(31,939)	-5.8%	0.1%
1430 - HOMEBOUND INSTRUCTION	141,566	167,549	135,904	(31,645)	-18.9%	0.0%
1441 - ADJUDICATED COURT PLACE	543	-	-	-	0.0%	0.0%
1442 - ALTERNATIVE EDU PROGRAM	1,799,238	1,469,179	1,735,000	265,821	18.1%	0.5%
1450 - INST PGMS OUTSIDE SD	471,284	996,535	1,005,101	8,566	0.9%	0.3%
1490 - ADDTL OTHER INST PGM	812	300	400	100	0.0%	0.0%
1500 - Non-Public Programs						
1500 - NONPUBLIC SCHOOL PGMS	213,732	222,428	251,009	28,581	12.8%	0.1%
1600 - Community College						
1693 - COMMUNITY COLLEGE	2,595,393	2,633,345	2,746,488	113,143	4.3%	0.7%
1700 - Dual Enrollment						
1700 - DUAL ENROLLMENT	13,324	80,000	80,000	-	0.0%	0.0%
1800 - Pre-Kindergarten Programs						
1801 - PRE-K INSTRUCTION	1,202,563	1,221,597	1,394,739	173,142	14.2%	0.4%
1802 - PRE-K NON-INST SUPPORT	91,994	134,285	111,070	(23,215)	-17.3%	0.0%
1806 - PRE-K PROF DEV	517	3,100	1,700	(1,400)	-45.2%	0.0%
Total Instruction	210,698,215	220,956,006	239,303,230	18,347,224	8.3%	63.5%
2000	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	135,328	136,725	142,933	6,208	4.5%	0.0%
2119 - STUDENT SVCS SUPPORT	907,307	932,931	922,968	(9,963)	-1.1%	0.2%
2120 - GUIDANCE SERVICES	8,050,537	8,049,021	8,789,680	740,659	9.2%	2.3%
2130 - ATTENDANCE SERVICES	381,238	352,505	374,968	22,463	6.4%	0.1%
2140 - PSYCHOLOGICAL SERVICES	1,643,996	1,346,067	1,989,896	643,829	47.8%	0.5%
2160 - SOCIAL WORK SERVICES	2,564,755	3,121,872	3,414,677	292,805	9.4%	0.9%
2170 - STUDENT ACCT SERVICES	421,587	489,523	544,369	54,846	11.2%	0.1%

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	2023-24 Actual	2024-25 Budget	2025-26 Budget	Variance	% Change	% of Budget
2200 - Support Services Instructional Staff						
2220 - TECH SUPPORT SERVICES	111,972	199,060	201,537	2,477	1.2%	0.1%
2230 - EDUC TV SERVICES	147,235	151,175	157,228	6,053	4.0%	0.0%
2240 - COMPUTER-ASSIST INSTRUC	1,135,977	1,136,290	1,179,588	43,298	3.8%	0.3%
2250 - LIBRARY SERVICES	2,385,642	2,319,846	2,381,074	61,228	2.6%	0.6%
2260 - CURRICULUM & INSTRUCTN	2,002,120	2,464,464	2,625,967	161,503	6.6%	0.7%
2269 - SPECIAL ED SUPERVISOR	1,345,450	1,412,124	1,497,435	85,311	6.0%	0.4%
2271 - INST STAFF DEV-CERT	3,084,629	3,314,381	2,651,632	(662,749)	-20.0%	0.7%
2272 - INST STAFF DEV-NON-CERT	78,481	206,444	147,863	(58,581)	-28.4%	0.0%
2280 - NONPUBLIC SUPPORT SVC	1,828	2,900	2,428	(472)	-16.3%	0.0%
2290 - OTHER INSTRUC STAFF SVC	-	1,150	350	(800)	-69.6%	0.0%
2300 - Administrative Services						
2310 - BOARD SERVICES	118,316	125,657	138,158	12,501	9.9%	0.0%
2320 - BOARD TREASURER	-	250	500	250	100.0%	0.0%
2330 - TAX ASSESS & COLLECTION	2,065,925	1,651,324	1,772,576	121,252	7.3%	0.5%
2340 - STAFF NEGOTIATIONS	-	-	10,000	10,000	-	0.0%
2350 - LEGAL SERVICES	583,576	688,000	788,388	100,388	14.6%	0.2%
2360 - SUPERINTENDENT OFFICE	752,591	631,125	669,873	38,748	6.1%	0.2%
2370 - COMMUNITY RELATIONS SVC	147,911	200,341	211,125	10,784	5.4%	0.1%
2380 - PRINCIPAL OFFICE	11,897,987	13,390,521	13,355,493	(35,028)	-0.3%	3.5%
2390 - Other Admin Svcs	99,233	96,734	96,750	16	0.0%	0.0%
2400 - Medical Services						
2419 - HEALTH SUPERVISION OTHR	179,082	188,406	195,007	6,601	3.5%	0.1%
2420 - MEDICAL SERVICES	9,110	3,000	8,000	5,000	166.7%	0.0%
2430 - DENTAL SERVICES	3,159	7,500	6,000	(1,500)	-20.0%	0.0%
2440 - NURSING SERVICES	2,999,317	3,229,031	3,225,583	(3,448)	-0.1%	0.9%
2450 - NONPUBLIC HEALTH SVC	172,698	180,010	94,134	(85,876)	-47.7%	0.0%
2490 - OTHER HEALTH SERVICES	9,601	25,000	15,000	(10,000)	-40.0%	0.0%
2500 - Fiscal Services						
2511 - FISCAL SUPERVISION	387,779	708,455	472,283	(236,172)	-33.3%	0.1%
2512 - BUDGETING SERVICES	-	124,675	-	(124,675)	-100.0%	0.0%

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	2023-24 Actual	2024-25 Budget	2025-26 Budget	Variance	% Change	% of Budget
2513 - RECEIVE & DISBURSE FUND	465,674	673,563	795,206	121,643	18.1%	0.2%
2514 - PAYROLL SERVICES	312,149	334,222	353,664	19,442	5.8%	0.1%
2515 - FINANCIAL ACCTG SVCS	463,876	408,764	430,962	22,198	5.4%	0.1%
2516 - INTERNAL AUDITING SVC	-	-	-	-	0.0%	0.0%
2519 - OTHER FISCAL SERVICES	215,100	219,346	490,318	270,972	123.5%	0.1%
2520 - PURCHASING SERVICES	98,211	31,384	34,117	2,733	8.7%	0.0%
2530 - WAREHOUSE/DISTRIBUTION	220,745	234,798	250,208	15,410	6.6%	0.1%
2540 - PRINT/PUB/ DUPLICATING	172,779	153,693	169,469	15,776	10.3%	0.0%
2590 – OTHER SUPP SVC-BUSINESS	5,590	-	-	-	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	297,016	327,122	356,022	28,900	8.8%	0.1%
2619 - OPER & MAINT ADMIN	456,881	469,737	767,610	297,873	63.4%	0.2%
2620 - OP/MAINT PLANT SVCS	18,500,286	19,712,483	20,248,262	535,779	2.7%	5.7%
2630 - GROUNDS SVCS						
2640 - EQUIP CARE & UPKEEP	1,080,780	939,276	1,047,881	108,605	11.6%	0.3%
2650 - VEHICLE OPER & MAINT	335,257	286,579	233,387	(53,192)	-18.6%	0.1%
2660 - SECURITY SERVICES	1,770,713	1,456,383	1,383,571	(72,812)	-5.0%	0.4%
2700 - Pupil Transportation						
2711 – TRANSPORTATION SPVR	740	-	-	-	0.0%	0.0%
2719 - TRANSPORTATION ADMIN	1,168,356	1,221,662	1,247,154	25,492	2.1%	0.3%
2720 - VEHICLE OPERATION SVC	8,020,489	9,854,913	10,455,742	600,829	6.1%	2.8%
2730 - MONITORING SERVICES	1,268,533	1,472,546	1,794,623	322,077	21.9%	0.5%
2740 - VEHICLE SVC & MAINT	3,167,667	3,015,336	2,895,859	(119,477)	-4.0%	0.8%
2750 - NONPUBLIC TRANS	551,876	-	-	-	0.0%	0.0%
2800 - Support Services Central						
2818 - SYSTEM-WIDE TECH SVC	4,194,423	4,147,736	4,388,201	240,465	5.8%	1.2%
2821 - INFO TECH SUPERVISOR	371,778	1,064,822	975,048	(89,774)	-8.4%	0.3%
2823 - PUBLIC INFORMATION SVC	176,058	244,869	216,113	(28,756)	-11.7%	0.1%

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	2023-24 Actual	2024-25 Budget	2025-26 Budget	Variance	% Change	% of Budget
2831 - PERSONNEL SUPERVISOR	520,265	405,644	420,062	14,418	3.6%	0.1%
2832 - Recruitment & Placement	286,844	232,046	250,563	18,517	8.0%	0.1%
2833 - STAFF ACCOUNTING SVCS	791,347	828,688	917,033	88,345	10.7%	0.2%
2834 - STAFF DEV - NON-INST-CE	526,470	358,357	258,145	(100,212)	-28.0%	0.1%
2835 - STAFF HEALTH SERVICES	427,817	473,304	489,381	16,077	3.4%	0.1%
2836 - STAFF DEV NON-INST/NON	417,230	532,936	399,446	(133,490)	-25.0%	0.1%
2840 - DATA PROCESSING SVCS	1,546,130	1,712,080	1,662,938	(49,142)	-2.9%	0.4%
2850 - STATE & FED AGENCY SVCS	320,746	414,372	429,594	15,222	3.7%	0.1%
2900 - Other Support Services - IU services						
2910 - SUPPT SVCS	144,107	144,230	149,245	5,015	3.5%	0.0%
Total Support Services	92,201,452	99,105,848	103,591,622	4,485,774	4.5%	27.5%
3000	Activities concerned with providing non-instructional services to students, staff or the community					
3200 - Student Activities						
3210 - STUDENT ACTIVITIES	935,074	652,286	811,750	159,464	24.4%	0.2%
3250 - SCHOOL ATHLETICS	3,322,210	3,458,893	3,482,861	23,968	0.7%	0.9%
3300 - Community Services						
3300 - COMMUNITY SERVICES	350,043	169,910	187,541	17,631	10.4%	0.0%
3350 - WELFARE ACTIVITIES	966	-	-	-	0.0%	0.0%
3400 - SCHOLARSHIPS AND AWARDS						
3400 - SCHOLARSHIPS AND AWARDS	250	-	-	-	0.0%	0.0%
Total Non-Instructional	4,608,542	4,281,089	4,482,152	201,063	4.7%	1.2%
4000	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	-	48,000	-	(48,000)	-100.0%	0.0%
4600 - EXISTING BLDG IMPROVE					0.0%	0.0%
4600 - EXISTING BLDG IMPROVE	115,471	-	-	-	0.0%	0.0%
Total Facilities and Construction	155,013	48,000	-	(48,000)	-100.0%	0.0%

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	2023-24 Actual	2024-25 Budget	2025-26 Budget	Variance	% Change	% of Budget
<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	23,282,757	25,141,920	25,411,406	269,486	1.1%	6.7%
5130 - REFUND PRIOR YR REV	366,109	70,000	100,000	30,000	0.0%	0.0%
5140 - LEASES AND RIGHT TO USE ARRANGEMENTS	429,430	640,856	969,075	328,219	51.2%	0.3%
5400 – INTRAFUND TRANSFER OUT						
5400 – INTRAFUND TRANSFER OUT	56,546	30,539	-	(30,539)	0.0%	0.0%
5900 - BUDGETARY RESERVE						
5900 - BUDGETARY RESERVE	-	3,000,000	3,000,000	-	0.0%	0.8%
Total Debt & Transfer	34,134,842	28,883,315	29,480,481	597,166	2.1%	7.8%
<u>Grand Total</u>	341,798,065	353,274,258	376,857,485	23,583,227	6.7%	100%

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.

	2023-24 Actual	2024-25 Budget	2025-26 Budget	Variance	% Change	% of Budget
<u>Local Revenue</u>						
6111 - CURRENT REAL ESTATE TAX	(181,215,483)	(187,573,136)	(197,465,070)	(9,891,934)	5.27%	53.82%
6112 - INTERIM REAL EXTATE TAX	(1,957,505)	(1,000,000)	(1,000,000)	-	0.00%	0.27%
6113 - PUBLIC UTILITY REALTY	(189,675)	(200,000)	(200,000)	-	0.00%	0.05%
6114 - PAY IN LIEU -ST/LOCAL	(2,352,229)	(600,000)	(600,000)	-	0.00%	0.16%
6120 - CURRENT PER CAP 679	(253,131)	(256,759)	(256,759)	-	0.00%	0.07%
6141 - CURR ACT 511 PC FLAT	(253,131)	(256,759)	(256,759)	-	0.00%	0.07%

Bethlehem Area School District
2025-26 Budget Workshop

	2023-24 Actual	2024-25 Budget	2025-26 Budget	Variance	% Change	% of Budget
6143 - CURRENT 511 - LST	(358,438)	(362,691)	(362,691)	-	0.00%	0.10%
6151 - CURRENT ACT 511 EIT	(19,810,128)	(19,784,991)	(19,984,991)	(200,000)	1.01%	5.45%
6153 - CURR ACT 511 REAL EST	(3,696,288)	(3,500,000)	(3,500,000)	-	0.00%	0.95%
6157 - CURRENT 511 MERCANTILE	(5,462,167)	(4,536,000)	(4,936,000)	(400,000)	8.82%	1.35%
6411 - DELINQUENT REAL ESTATE	(3,578,820)	(3,500,000)	(3,500,000)	-	0.00%	0.95%
6420 - DELINQUENT PC SECT 679	(271,474)	(300,000)	(300,000)	-	0.00%	0.08%
6457 - DEL ACT 511 MERC TAXES	(869,454)	(500,000)	(500,000)	-	0.00%	0.14%
6510 - INTEREST ON INVESTMENTS	(7,934,030)	(3,000,000)	(3,850,000)	(850,000)	28.33%	1.05%
6530 - GAINS OR LOSSES ON SALE	-	-	-	-	0.00%	0.00%
6710 - ADMISSIONS	(98,497)	(110,000)	(110,000)	-	0.00%	0.03%
6740 - FEES	(52,936)	(38,000)	(74,000)	(36,000)	94.74%	0.02%
6750 - DISTRICT ACTIVITY-SPECI	(5,300)	(2,500)	(2,500)	-	0.00%	0.00%
6832 - FED PASS THRU IDEA	(2,266,840)	(2,266,840)	(2,247,379)	19,461	-0.86%	0.61%
6833 - ARP IDEA Pass Thru	(44,317)	-	-	-	0.00%	0.00%
6890 - OTHER REV FROM INTERMED	(104,100)	-	-	-	0.00%	0.00%
6920 - CONTRIBUTION & DONATION	(535,506)	(622,000)	(631,500)	(9,500)	1.53%	0.17%
6942 - SUMMER SCHOOL TUITION	(37,140)	-	-	-	0.00%	0.00%
6944 - RECEIPTS OTHER LEAs IN	(287,018)	(300,000)	(300,000)	-	0.00%	0.08%
6970 - SVC PROVIDED OTHER FUND	-	-	-	-	0.00%	0.00%
6981 - ADVERTISING	(500)	(3,500)	(3,500)	-	0.00%	0.00%
6991 - REFUNDS OF PRIOR YR EXP	(210,355)	(100,000)	(100,000)	-	0.00%	0.03%
6999 - OTHER REV	(229,974)	(200,000)	(200,000)	-	0.00%	0.05%
<u>Total Local Revenue</u>	(232,505,735)	(229,313,176)	(240,714,200)	(11,401,024)	4.97%	65.60%
<u>State Revenue</u>						
7111 - BASIC EDUCATION	(52,041,018)	(56,842,904)	(56,007,489)	835,415	-1.47%	15.26%
7112 - BEF-SOCIAL SECURITY REIMB	-	-	-	-	0.00%	0.00%
7120 – GENERAL OPER SUBSIDY	-	-	-	-	0.00%	0.00%
7160 - TUITION ORPHANS & CHILD	(627,673)	(500,000)	(500,000)	-	0.00%	0.14%
7250 - MIGRATORY CHILDREN	(920)	-	-	-	0.00%	0.00%

Bethlehem Area School District
2025-26 Budget Workshop

	2023-24 Actual	2024-25 Budget	2025-26 Budget	Variance	% Change	% of Budget
7271 - SPECIAL ED SCHOOL AGED	(9,428,940)	(9,650,102)	(10,352,947)	(702,845)	7.28%	2.82%
7292 - PRE-K COUNTS	(1,192,978)	(1,200,000)	(1,260,000)	(60,000)	5.00%	0.34%
7311 - TRANSPORTATION	(1,564,001)	(1,994,661)	(1,564,002)	430,659	-21.59%	0.43%
7312 - TRANSPORTATION NP	(832,370)	(1,039,500)	(832,370)	207,130	-19.93%	0.23%
7320 - RENT & SINK FUND PYMT	(1,692,196)	(1,553,918)	(1,535,112)	18,806	-1.21%	0.42%
7330 - HEALTH SERVICES	(306,865)	(300,000)	(300,000)	-	0.00%	0.08%
7340 - PA PROPERTY TAX REDUCTION	(5,996,915)	(7,214,649)	(7,214,649)	-	0.00%	1.97%
7360 - SAFE SCHOOLS	-	-	-	-	0.00%	0.00%
7361 - SCHOOL SAFETY	-	-	(200,355)	(200,355)	0.00%	0.05%
7362 –SCHOOL MENTAL HEALTH & SFTY	(539,472)	-	-	-	0.00%	0.00%
7505 and 7531 - READY TO LEARN BLOCK GRANT	(2,797,733)	(1,797,733)	(1,797,733)	-	0.00%	0.49%
7532 - RTL Adequacy	-	-	(6,751,971)	(6,751,971)	0%	1.84%
7599 - OTH STATE REV	(1,402,056)	(124,095)	(145,658)	(21,563)	17.38%	0.04%
7810 – STATE SHARE OF SS & MED	(4,507,464)	(5,132,502)	(5,409,190)	(276,688)	5.39%	1.47%
7820 - STATE SHARE RETIRE CONT	(21,238,904)	(22,551,724)	(23,986,625)	(1,434,901)	6.36%	6.54%
<u>Total State Revenue</u>	(104,169,50)	(109,901,788)	(117,858,101)	(7,956,313)	7.24%	32.12%
<u>Federal Revenue</u>						
8110 - PAYMENTS FED IMPACTED	(157,407)	(60,000)	(60,000)	-	0.00%	0.02%
8514 - NCLB - TITLE I	(4,945,320)	(4,741,686)	(4,824,459)	(82,773)	1.75%	1.31%
8515 - NCLB - TITLE II	(472,259)	(530,382)	(530,382)	-	0.00%	0.14%
8516 - NCLB - TITLE III	(189,607)	(208,244)	(208,244)	-	0.00%	0.06%
8517 - NCLB - TITLE IV-21ST CE	(422,047)	(592,284)	(592,284)	-	0.00%	0.16%
8580 - FAMILY CENTER GRANT	(124,095)	(201,765)	(180,202)	21,563	-10.69%	0.05%
8690 - OTH RESTRICT FED GRANT	-	-	-	-	0.00%	0.00%
8742 - CARES GEER SPECIAL ED	-	-	-	-	0.00%	0.00%
8743 - ESSER II	(26,706)	-	-	-	0.00%	0.00%
8744 - ARP ESSER III	(15,371)	-	-	-	0.00%	0.00%
8751 - ARP ESSER LEARNING LOSS	(198,601)	(250,000)	(167,665)	82,335	-32.93%	0.05%
8754 - ARP HOMELESS HCY	(167,263)	-	-	-	0.00%	0.00%

Bethlehem Area School District
2025-26 Budget Workshop

	2023-24 Actual	2024-25 Budget	2025-26 Budget	Variance	% Change	% of Budget
8755 - ARP ESSER ATSI	(80,665)	-	-	-	0.00%	0.00%
8810 - SCHL BASED ACCESS PGM	(757,473)	(800,000)	(800,000)	-	0.00%	0.22%
8820 - ACCESS RMTS	(34,418)	(108,000)	(108,000)	-	0.00%	0.03%
<u>Total Federal Revenue</u>	(7,591,230)	(7,492,361)	(7,471,236)	21,125	-0.28%	2.04%
Other Revenue						
9220 - Proceeds from Leases	(1,818,533)	-	-	0	0.00%	0.00%
9331 - Food Service TRANS			(800,000)		0.00%	0.22%
9400 - SALE OF FIXED ASSETS	(123,162)	(80,000)	(80,000)	0	0.00%	0.02%
9800 – INTRAFUND TRANSFER IN	(56,546)	0	-	0	0.00%	0.00%
9910 - OTH FIN SOURCES	-	(6,486,933)	-	6,486,933	-100.00%	0.00%
9990 - INSURANCE RECOVERIES		0	-	0	0.00%	0.00%
<u>Total Other Revenue</u>	(1,998,242)	(6,566,933)	(880,000)	5,686,933	-86.60%	0.24%
Grand Total	(346,264,712)	(353,274,258)	(366,923,537)	(13,649,279)	3.86%	100.00%

Bethlehem Area School District
2025-26 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	2023-24 Actual	2024-25 Budget	2025-26 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	9,148,868	10,252,221	10,107,482	(144,739)	-1.4%	2.7%
120 - Prof Salaries	85,547,702	90,736,425	94,648,482	3,912,057	4.3%	25.1%
130 - Salaries Supplemental	4,849,247	4,965,175	4,889,800	(75,375)	-1.5%	1.3%
140 - Salaries Tech	1,683,095	1,776,304	1,757,488	(18,816)	-1.1%	0.5%
150 - Clerical Salaries	5,145,511	5,572,762	5,935,063	362,301	6.5%	1.6%
160 - Technical Salaries	2,523,325	2,688,422	2,993,427	305,005	11.3%	0.8%
170 - Bus Drivers	4,380,957	5,068,007	5,200,074	132,067	2.6%	1.4%
180 - Custodian	6,794,600	7,635,714	7,958,400	322,686	4.2%	2.1%
190 - Instructional Assistant	5,384,810	6,308,732	7,210,683	901,951	14.3%	1.9%
Salaries	125,458,116	135,003,762	140,700,899	5,697,137	4.2%	37.3%
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	532,094	541,568	593,505	51,937	9.6%	0.2%
220 - Social Security	9,403,620	10,265,004	10,750,627	485,623	4.7%	2.9%
230 - Retirement	42,367,080	45,103,447	47,620,477	2,517,030	5.6%	12.6%
240 - Tuition Reimbursement	1,030,370	950,000	1,025,000	75,000	7.9%	0.3%
250 - Unemployment	13,090	-	-	-	0.0%	0.0%
260 - Workers Comp	796,226	840,422	873,504	33,082	3.9%	0.2%
270 - Health Insurance	25,674,654	27,872,729	33,949,721	6,076,992	21.8%	9.0%
280 - Retiree Health Insurance	733,920	654,445	727,068	72,623	11.1%	0.2%
290 - Other Medical Benefits	341,931	388,000	399,112	11,112	2.9%	0.1%
Benefits	80,892,986	86,615,615	95,939,014	9,323,399	10.8%	25.5%

Bethlehem Area School District
2025-26 Budget Workshop

Description	2023-24 Actual	2024-25 Budget	2025-26 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	1,005,122	837,987	890,287	52,300	6.2%	0.2%
320 - Prof Education Services	17,709,514	18,759,365	19,623,414	864,049	4.6%	5.2%
330 - Prof Services	3,748,351	2,973,471	3,190,652	217,181	7.3%	0.8%
340 - Tech Services	67,996	144,139	170,180	26,041	18.1%	0.0%
350 - Security Services	577,291	522,350	597,782	75,432	14.4%	0.2%
360 - Prof Education Services	2,374,924	1,967,269	1,135,774	(831,495)	-42.3%	0.3%
Prof & Tech Svcs	25,483,197	25,204,581	25,608,089	403,508	1.6%	6.8%
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	536,608	440,250	490,800	50,550	11.5%	0.1%
420 - Utilities - Water / Sewage	479,188	480,000	450,000	(30,000)	-6.3%	0.1%
430 - Repairs & Maintenance	1,755,794	2,312,768	2,945,026	632,258	27.3%	0.8%
440 - Lease Rentals	96,766	475,606	480,475	4,869	1.0%	0.1%
450 - Construction Services	79,564	375,000	355,000	(20,000)	-5.3%	0.1%
460 - Extermination Services	18,685	16,980	17,800	820	4.8%	0.0%
Purchased Property Svcs	2,966,605	4,100,604	4,739,101	638,497	15.6%	1.3%
500	Amounts paid for services rendered by organizations or personnel, other than Professional and Technical Services and Purchased Property Services.					
510 - Contracted Transportation	2,097,383	2,181,750	1,717,000	(464,750)	-21.3%	0.5%
520 - Insurance	1,196,901	1,296,424	1,458,836	162,412	12.5%	0.4%
530 - Communication	232,220	225,003	220,626	(4,377)	-1.9%	0.1%
540 - Advertising	44,126	52,650	52,000	(650)	-1.2%	0.0%
550 - Printing Services	57,919	111,208	76,945	(34,263)	-30.8%	0.0%
560 - Student Tuition	49,379,550	52,494,585	58,800,767	6,306,182	12.0%	15.6%
580 - Travel	158,908	223,896	226,475	2,579	1.2%	0.1%
590 - Other Purchased Services	326,888	385,580	341,995	(43,585)	-11.3%	0.1%
Other Purchased Svcs	53,493,894	56,971,096	62,894,644	5,923,548	10.4%	16.7%

Bethlehem Area School District
2025-26 Budget Workshop

Description	2023-24 Actual	2024-25 Budget	2025-26 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	3,511,480	3,847,812	3,879,028	31,216	0.8%	1.0%
620 - Energy	3,479,727	3,773,145	3,981,254	208,109	5.5%	1.1%
630 - Food	101,975	80,288	92,850	12,562	15.6%	0.0%
640 - Books	1,190,049	732,450	1,300,583	568,133	77.6%	0.3%
650 - Tech Supplies	6,470,276	6,079,405	6,515,544	436,139	7.2%	1.7%
Supplies	14,753,508	14,513,100	15,769,259	1,256,159	8.7%	4.2%
700 Expenditures for the acquisition of fixed/capital assets including land, buildings, and equipment.						
730 - Leases - GASB 87 & 96	1,897,116	-	-	0	#DIV/0!	0.0%
750 - Equipment Original	1,503,224	493,100	515,000	21,900	4.4%	0.1%
760 - Equipment Replacement	870,921	1,552,759	1,208,943	(343,816)	-22.1%	0.3%
790 - Other Property	-	-	-	0	0.0%	0.0%
Equipment	4,271,261	2,045,859	1,723,943	(321,916)	-15.7%	0.5%
800 Expenditures for membership dues, bond interest payments and judgments.						
810 - Dues & Fees	135,016	152,477	149,054	(3,423)	-2.2%	0.0%
820 - Claims & Judgements	14,943	65,000	75,000	10,000	15.4%	0.0%
830 - Debt Interest	9,030,699	8,981,140	9,170,656	189,516	2.1%	2.4%
840 - Contingency	-	3,000,000	3,000,000	-	0.0%	0.8%
860 - Donations	-	-	-	-	0.0%	0.0%
880 - Refund of Prior Yr. Receipts	366,109	70,000	100,000	30,000	42.9%	0.0%
890 - Student Fees - Instruction	193,697	99,485	152,826	53,341	53.6%	0.0%
Other Expenses	9,740,465	12,368,102	12,647,536	279,434	2.3%	3.4%
900 Outlays from current funds to retire principal of debt service, bonds and loans and District lease purchase agreements.						
910 - Debt Principal	14,681,488	16,421,000	16,835,000	414,000	2.5%	4.5%
930 - Fund Transfer	10,056,546	30,539	-	(30,539)	0.0%	0.0%
Debt Pmts & Transfers	24,738,034	16,451,539	16,835,000	383,461	2.3%	4.5%
Grand Total	341,798,065	353,274,258	376,857,485	23,583,227	6.7%	100%

Bethlehem Area School District
2025-26 Budget Workshop

BETHLEHEM AREA SCHOOL DISTRICT

2025-2026 GENERAL FUND BUDGET WORKSHOP

SUPPORTING EXPENDITURE DETAIL



Bethlehem Area School District
2025-26 Budget Workshop

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Variance	% Change	% of Budget
1100 - Regular Instruction									
100 - Salaries	60,623,904	62,898,456	64,790,379	66,654,914	70,303,323	73,420,661	3,117,338	4.4%	19.5%
200 - Benefits	39,378,782	40,454,016	43,600,207	41,901,476	44,131,522	48,619,225	4,487,703	10.2%	12.9%
300 - Prof & Tech Svcs	1,967,505	2,829,770	3,783,466	2,320,984	2,302,590	2,589,821	287,231	12.5%	0.7%
400 - Purchased Property Svcs	677,794	250,551	160,387	45,593	75,814	63,154	(12,660)	-16.7%	0.0%
500 - Other Purchased Svcs	24,067,322	24,414,092	23,972,404	25,476,563	25,748,009	28,222,753	2,474,744	9.6%	7.5%
600 - General Supplies	4,529,613	3,669,280	6,404,958	5,489,225	5,376,177	6,604,062	1,227,885	22.8%	1.8%
700 - Equipment	19,381	1,393,498	176,625	1,836,017	25,500	2,700	(22,800)	-89.4%	0.0%
800 - Other Expenditures	20,047	29,795	41,936	49,017	1,710	52,251	50,541	2955.6%	0.0%
Total	131,284,349	135,939,457	142,930,361	143,773,789	147,964,645	159,574,627	11,609,982	7.8%	42.3%
1200 - Special Education									
100 - Salaries	12,788,654	13,194,845	13,896,932	15,088,364	16,580,007	17,602,937	1,022,930	6.2%	4.7%
200 - Benefits	9,395,276	9,586,089	10,594,788	10,459,223	11,534,762	12,884,781	1,350,019	11.7%	3.4%
300 - Prof & Tech Svcs	11,232,410	11,985,948	12,115,790	13,144,877	13,479,651	13,741,414	261,763	1.9%	3.6%
400 - Purchased Property Svcs	5,229	10,556	510	1,030	2,000	2,000	-	0.0%	0.0%
500 - Other Purchased Svcs	10,843,062	11,128,301	12,207,744	13,938,786	16,684,933	20,057,233	3,372,300	20.2%	5.3%
600 - General Supplies	110,659	360,598	126,934	138,128	172,680	221,268	48,588	28.1%	0.1%
700 - Equipment	-	-	5,423	-	-	-	-	0.0%	0.0%
800 - Other Expenditures	1,743	2,024	2,517	3,037	6,000	5,000	(1,000)	-16.7%	0.0%
Total	44,377,034	46,268,361	48,950,637	52,773,445	58,460,033	64,514,633	6,054,600	10.4%	17.1%
1300 - Vocational Education									
500 - Other Purchased Svcs	7,936,717	7,367,381	7,016,786	6,943,128	7,054,048	7,235,536	181,488	2.6%	1.9%
600 - General Supplies	-	-	-	-	-	-	-	0.0%	0.0%
Total	7,936,717	7,367,381	7,016,786	6,943,128	7,054,048	7,235,536	181,488	2.6%	1.9%

Bethlehem Area School District
2025-26 Budget Workshop

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Variance	% Change	% of Budget
1400 - Other Instructional Programs									
100 - Salaries	273,916	768,487	552,961	635,436	829,900	809,503	(20,397)	-2.5%	0.2%
200 - Benefits	118,282	322,302	235,468	264,253	254,175	347,730	93,555	36.8%	0.1%
300 - Prof & Tech Svcs	565,861	570,679	1,022,352	1,704,704	1,366,680	1,503,041	136,361	10.0%	0.4%
500 - Other Purchased Svcs	264,901	311,935	298,817	454,178	321,000	511,000	190,000	59.2%	0.1%
600 - General Supplies	14,457	17,688	66,491	25,142	407,770	219,154	(188,616)	-46.3%	0.1%
800 - Other Expenditures	1,901	57,243	2,484	4,887	3,000	3,000	-	0.0%	0.0%
Total	1,239,319	2,048,333	2,178,574	3,088,600	3,182,525	3,393,428	210,903	6.6%	0.9%
1500 – Non-Public Programs									
100 - Salaries	-	-	-	-	-	-	-	0.0%	0.0%
200 - Benefits	-	-	-	-	-	-	-	0.0%	0.0%
300 - Prof & Tech Svcs	207,697	184,703	179,689	153,603	169,524	185,005	15,481	9.1%	0.0%
400 - Purchased Property Svcs	-	869	3,468	-	-	-	-	0.0%	0.0%
600 - General Supplies	108,656	55,004	45,702	60,129	52,904	66,004	13,100	24.8%	0.0%
700 - Equipment	-	9,890	-	-	-	-	-	0.0%	0.0%
Total	316,352	250,466	228,858	213,732	222,428	251,009	28,581	12.8%	0.1%
1600 - Community College									
500 - Other Purchased Svcs	2,440,633	2,467,898	2,522,596	2,595,393	2,633,345	2,746,488	113,143	4.3%	0.7%
Total	2,440,633	2,467,898	2,522,681	2,597,122	2,633,345	2,746,488	113,143	4.3%	0.7%
1700 - Dual Enrollment									
100 - Salaries	37	-	-	883	-	-	-	-	0.0%
200 - Benefits	16	-	-	372	-	-	-	-	0.0%
500 - Other Purchased Svcs	21,623	12,666	15,757	12,070	80,000	80,000	-	0.0%	0.0%
Total	21,675	12,666	15,757	13,324	80,000	80,000	-	0.0%	0.0%

Bethlehem Area School District
2025-26 Budget Workshop

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Variance	% Change	% of Budget
1800 - Pre-Kindergarten Programs									
100 - Salaries	482,541	577,515	613,728	654,518	701,797	756,152	54,355	7.7%	0.2%
200 - Benefits	375,188	429,762	461,931	482,175	499,835	581,457	81,622	16.3%	0.2%
300 - Prof & Tech Svcs	8,355	7,888	121,845	129,012	127,400	137,200	9,800	7.7%	0.0%
400 - Purchased Property Svcs	10,300	594	-	-	-	-	-	0.0%	0.0%
500 - Other Purchased Svcs	38	62	1,212	440	1,850	500	(1,350)	-73.0%	0.0%
600 - General Supplies	41,037	45,576	20,620	24,164	25,100	27,800	2,700	10.8%	0.0%
800 - Other Expenditures	-	1,517	2,817	4,767	3,000	4,400	1,400	46.7%	0.0%
Total	917,459	1,062,914	1,222,153	1,295,074	1,358,982	1,507,509	148,527	10.9%	0.4%
2100 - Student Services									
100 – Salaries	6,190,298	7,279,769	7,696,047	7,707,475	7,705,280	8,304,339	599,059	7.8%	2.2%
200 - Benefits	4,010,377	4,645,766	5,115,564	4,773,095	4,759,245	5,512,970	753,725	15.8%	1.5%
300 - Prof & Tech Svcs	1,019,824	1,402,806	1,571,585	1,437,309	1,792,892	2,186,842	393,950	22.0%	0.6%
400 - Purchased Property Svcs	27,595	4,631	568	585	-	-	-	0.0%	0.0%
500 - Other Purchased Svcs	5,646	7,199	9,054	11,785	26,550	14,433	(12,117)	-45.6%	0.0%
600 - General Supplies	87,631	115,597	115,375	82,418	76,022	89,397	13,375	17.6%	0.0%
700 - Equipment	-	-	-	-	-	-	-	0.0%	0.0%
800 - Other Expenditures	55,689	72,433	82,221	92,082	68,655	71,510	2,855	4.2%	0.0%
Total	11,397,059	13,528,200	14,590,415	14,104,748	14,428,644	16,179,491	1,750,847	12.1%	4.3%
2200 - Support Services Instructional Staff									
100 - Salaries	3,572,572	3,625,746	3,991,617	4,314,152	4,860,931	5,047,020	186,089	3.8%	1.3%
200 - Benefits	2,852,129	3,020,194	3,413,665	3,475,332	3,605,207	3,995,537	390,330	10.8%	1.1%
300 - Prof & Tech Svcs	2,879,472	2,606,964	2,098,695	1,993,326	2,071,562	1,191,295	(880,267)	-42.5%	0.3%
400 - Purchased Property Svcs	22,319	998	1,041	1,230	-	-	-	0.0%	0.0%
500 - Other Purchased Svcs	4,944	7,493	18,298	28,025	60,922	60,966	44	0.1%	0.0%
600 - General Supplies	358,224	479,467	534,046	468,076	591,202	533,669	(57,533)	-9.7%	0.1%
700 - Equipment	-	-	-	-	-	-	-	0.0%	0.0%
800 - Other Expenditures	10,762	11,899	14,734	13,191	18,010	16,615	(1,395)	-7.7%	0.0%
Total	9,700,421	9,752,760	10,072,095	10,293,333	11,207,834	10,845,102	(362,732)	-3.2%	2.9%

Bethlehem Area School District
2025-26 Budget Workshop

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Variance	% Change	% of Budget
2300 - Administrative Services									
100 - Salaries	6,771,730	7,055,965	7,634,726	7,732,202	8,865,403	8,797,692	(67,711)	-0.8%	2.3%
200 - Benefits	4,211,463	4,521,532	4,821,074	4,848,832	5,393,897	5,487,400	93,503	1.7%	1.5%
300 - Prof & Tech Svcs	1,405,367	1,817,023	2,034,031	2,410,305	1,980,187	2,201,175	220,988	11.2%	0.6%
400 - Purchased Property Svcs	125,191	36,230	3,937	26,876	36,750	41,050	4,300	11.7%	0.0%
500 - Other Purchased Svcs	159,216	174,615	172,259	190,809	200,714	204,064	3,350	1.7%	0.1%
600 - General Supplies	120,882	172,114	163,708	360,257	158,881	156,267	(2,614)	-1.6%	0.0%
700 - Equipment	7,547	-	27,013	-	-	-	-	0.0%	0.0%
800 - Other Expenditures	118,737	93,267	89,292	96,257	148,120	155,215	7,095	4.8%	0.0%
Total	12,920,134	13,870,745	14,946,041	15,665,538	16,783,952	17,042,863	258,911	1.5%	4.5%
2400 - Medical Services									
100 - Salaries	1,574,566	1,737,137	1,717,845	1,856,412	2,021,027	1,907,342	(113,685)	-5.6%	0.5%
200 - Benefits	1,126,615	1,203,842	1,300,101	1,279,416	1,351,272	1,379,289	28,017	2.1%	0.4%
300 - Prof & Tech Svcs	71,884	113,074	71,629	183,710	169,502	148,185	(21,317)	-12.6%	0.0%
400 - Purchased Property Svcs	949	3,145	1,160	1,577	2,500	3,500	1,000	40.0%	0.0%
500 - Other Purchased Svcs	4,001	3,087	3,399	1,970	7,466	6,133	(1,333)	-17.9%	0.0%
600 - General Supplies	23,862	70,161	51,277	48,018	79,180	96,775	17,595	22.2%	0.0%
800 - Other Expenditures	1,900	1,958	1,865	1,865	2,000	2,500	500	25.0%	0.0%
Total	2,803,777	3,132,404	3,147,276	3,372,967	3,632,947	3,543,724	(89,223)	-2.5%	0.9%
2500 - Fiscal Services									
100 - Salaries	1,287,846	1,260,857	1,356,187	1,376,903	1,537,607	1,586,077	48,470	3.2%	0.4%
200 - Benefits	865,650	817,749	930,771	881,157	1,296,040	1,347,647	51,607	4.0%	0.4%
300 - Prof & Tech Svcs	-	-	59,630	5,590	-	-	-	0.0%	0.0%
400 - Purchased Property Svcs	93,969	84	14,106	4,673	-	-	-	0.0%	0.0%
500 - Other Purchased Svcs	11,045	12,006	13,714	15,719	16,583	18,933	2,350	14.2%	0.0%
600 - General Supplies	23,164	16,856	40,996	36,107	32,970	37,320	4,350	13.2%	0.0%
700 - Equipment	-	-	22,658	16,639	-	-	-	0.0%	0.0%
800 - Other Expenditures	3,063	16,773	2,842	5,114	5,700	6,250	550	9.6%	0.0%
Total	2,284,737	2,124,325	2,440,903	2,341,902	2,888,900	2,996,227	107,327	3.7%	0.8%

Bethlehem Area School District
2025-26 Budget Workshop

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Variance	% Change	% of Budget
2600 - Operations & Maintenance									
100 - Salaries	7,402,031	7,758,006	7,913,405	8,387,753	9,538,527	9,999,784	461,257	4.8%	2.7%
200 - Benefits	5,305,489	5,497,178	5,970,603	5,685,690	6,263,431	7,025,511	762,080	12.2%	1.9%
300 - Prof & Tech Svcs	464,145	328,794	751,994	623,318	610,688	698,180	87,492	14.3%	0.2%
400 - Purchased Property Svcs	1,433,726	1,835,494	1,955,941	1,967,401	2,235,419	2,458,110	222,691	10.0%	0.7%
500 - Other Purchased Svcs	590,079	632,089	708,088	855,620	891,972	994,628	102,656	11.5%	0.3%
600 - General Supplies	3,314,111	3,284,973	3,888,761	4,713,609	4,237,483	4,552,160	314,677	7.4%	1.2%
700 - Equipment	110,479	106,484	852,709	207,134	253,100	295,000	41,900	16.6%	0.1%
800 - Other Expenditures	5,336	2,435	1,973	2,982	9,410	11,695	2,285	24.3%	0.0%
Total	18,625,397	19,445,453	22,043,473	22,443,508	24,040,030	26,035,068	1,995,038	8.3%	6.9%
2700 - Pupil Transportation									
100 - Salaries	3,338,543	4,015,559	4,419,182	5,073,523	6,026,085	6,463,664	437,579	7.3%	1.7%
200 - Benefits	2,429,101	2,706,088	2,962,574	3,262,466	3,971,566	4,899,083	927,517	23.4%	1.3%
300 - Prof & Tech Svcs	215,128	223,527	237,933	254,830	273,000	278,200	5,200	1.9%	0.1%
400 - Purchased Property Svcs	123,419	184,628	261,089	154,902	258,250	308,500	50,250	19.5%	0.1%
500 - Other Purchased Svcs	1,585,003	1,649,130	3,525,236	2,451,364	2,553,339	2,163,684	(389,655)	-15.3%	0.6%
600 - General Supplies	383,042	776,479	934,228	959,465	965,497	1,013,497	48,000	5.0%	0.3%
700 - Equipment	-	-	78,895	2,019,081	1,515,000	1,265,000	(250,000)	-16.5%	0.3%
800 - Other Expenditures	2,438	2,799	904	2,028	1,720	1,750	30	1.7%	0.0%
Total	8,076,674	9,558,211	12,420,042	14,177,660	15,564,457	16,393,378	828,921	5.3%	4.4%
2800 - Support Services Central									
100 - Salaries	3,175,592	3,455,312	3,649,777	3,809,249	3,968,925	3,790,875	(178,050)	-4.5%	1.0%
200 - Benefits	2,283,431	2,425,831	2,750,126	2,643,355	2,703,242	2,863,703	160,461	5.9%	0.8%
300 - Prof & Tech Svcs	460,743	515,430	730,818	627,662	515,836	438,644	(77,192)	-15.0%	0.1%
400 - Purchased Property Svcs	326,956	485,675	392,806	649,085	1,010,465	1,396,776	386,311	38.2%	0.4%
500 - Other Purchased Svcs	140,126	179,616	195,375	225,580	315,844	282,941	(32,903)	-10.4%	0.1%
600 - General Supplies	870,879	1,165,125	890,153	1,617,246	1,892,592	1,625,698	(266,894)	-14.1%	0.4%

Bethlehem Area School District
2025-26 Budget Workshop

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Variance	% Change	% of Budget
700 - Equipment	568,409	461,975	-	78,583	-	-	-	0.0%	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	130,496	132,178	139,963	143,280	143,280	148,295	5,015	3.5%	0.0%
800 - Other Expenditures	903	827	827	827	950	950	-	0.0%	0.0%
Total	131,399	133,005	140,789	144,107	144,230	149,245	5,015	3.5%	0.0%
3200 - Student Activities									
100 - Salaries	1,535,347	1,740,704	2,004,809	2,148,552	2,057,950	2,207,953	150,003	7.3%	0.6%
200 - Benefits	687,776	767,975	897,578	928,671	849,889	991,709	141,820	16.7%	0.3%
300 - Prof & Tech Svcs	95,258	172,348	168,585	192,565	195,410	197,653	2,243	1.1%	0.1%
400 - Purchased Property Svcs	88,709	47,170	92,306	112,324	99,550	91,936	(7,614)	-7.6%	0.0%
500 - Other Purchased Svcs	183,993	487,732	249,010	149,017	231,241	147,057	(84,184)	-36.4%	0.0%
600 - General Supplies	225,954	328,739	403,386	686,899	384,923	459,953	75,030	19.5%	0.1%
700 - Equipment	-	102,365	72,668	1,678	252,259	161,243	(91,016)	-36.1%	0.0%
800 - Other Expenditures	14,323	18,547	33,377	37,578	39,957	37,107	(2,850)	-7.1%	0.0%
Total	2,831,360	3,665,580	3,921,718	4,257,284	4,111,179	4,294,611	183,432	4.5%	1.1%
3300 - Community Services									
100 - Salaries	7,473	15,290	19,012	16,561	7,000	6,900	(100)	-1.4%	0.0%
200 - Benefits	3,218	6,608	8,252	6,963	1,532	2,972	1,440	94.0%	0.0%
300 - Prof & Tech Svcs	82,095	115,200	125,096	258,516	101,659	111,434	9,775	9.6%	0.0%
400 - Purchased Property Svcs	599	1,619	-	1,329	-	-	-	0.0%	0.0%
500 - Other Purchased Svcs	20	1,126	474	166	-	-	-	0.0%	0.0%
600 - General Supplies	33,600	42,716	78,771	44,376	59,719	66,235	6,516	10.9%	0.0%
800 - Other Expenditures	50,374	20,090	119,053	23,097	-	-	-	0.0%	0.0%
Total	177,379	202,649	350,657	351,009	169,910	187,541	17,631	10.4%	0.0%

Bethlehem Area School District
2025-26 Budget Workshop

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Variance	% Change	% of Budget
3400 - SCHOLARSHIPS AND AWARDS									
600 - General Supplies	396	95	738	250	-	-	-	0.0%	0.0%
Total	396	95	738	250	-	-	-	0.0%	0.0%
4200 - EXISTING SITE IMPROVE									
300 - Prof & Tech Svcs	-	18,026	-	39,542	-	-	-	0.0%	0.0%
400 - Purchased Property Svcs	-	-	-	-	-	-	-	0.0%	0.0%
Total	-	18,026	-	39,542	-	-	-	0.0%	0.0%
4400 - ARCH & ENGINEER IMPROVE									
300 - Prof & Tech Svcs	352,637	-	7,560	-	48,000	-	(48,000)	-100.0%	0.0%
Total	352,637	-	7,560	-	48,000	-	(48,000)	-100.0%	0.0%
4500 - Building Acq & Construction									
800 - Other Expenditures	-	-	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	-	-	0.0%
4600 - EXISTING BLDG IMPROVE									
300 - Prof & Tech Svcs	91,814	58,468	1,620	3,342	-	-	-	0.0%	0.0%
700- Equipment	97,265	-	56,169	112,129	-	-	-	0.0%	0.0%
Total	189,079	58,468	57,789	115,471	-	-	-	0.0%	0.0%
5100 - Debt Services									
400 - Purchased Property Svcs	-	-	-	-	379,856	374,075	(5,781)	-1.5%	0.1%
700 - Equipment	-	-	-	-	-	-	-	0.0%	0.0%
800 - Other Expenditures	10,833,159	9,851,620	9,725,889	9,396,809	9,051,920	9,271,406	219,486	2.4%	2.5%
900 - Debt Pmts & Transfers	11,832,348	14,577,196	14,015,602	14,681,488	16,421,000	16,835,000	414,000	2.5%	4.5%
Total	22,665,508	24,428,816	23,741,491	24,078,296	25,852,776	26,480,481	627,705	2.4%	7.0%

Bethlehem Area School District
2025-26 Budget Workshop

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Budget	Variance	% Change	% of Budget
5200 - Fund Transfers - Athletic & capital									
900 - Debt Pmts & Transfers	7,500,000	-	-	10,000,000	-	-	-	0.0%	0.0%
Total	7,500,000	-	-	10,000,000	-	-	-	0.0%	0.0%
5400 - Intrafund Transfer Out									
900 - Debt Pmts & Transfers		-	-	56,546	30,539	-	(30,539)	100.00%	0.00%
		-	-	56,546	30,539	-	(30,539)	100.00%	0.00%
5900 - BUDGETARY RESERVE									
800 - Other Expenditures	-	-	-	-	3,000,000	3,000,000	-	0.0%	0.8%
Total	-	-	-	-	3,000,000	3,000,000	-	0.0%	0.8%
 Grand Total	 291,521,695	 311,529,806	 321,589,264	 341,798,065	 353,274,258	 376,857,485	 23,583,227	 6.7%	 100%