

Bethlehem Area School District
Budget Workshop
March 30, 2026



BETHLEHEM
AREA SCHOOL DISTRICT

2026-2027 General Fund Budget Workshop



Bethlehem Area School District
2026-27 Budget Workshop

Budget at a Glance

Revenues

	2024-25 Actual	2025-26 Budget	2026-27 Budget Workshop	Dollar Change	% Change
Local	239,387,694	240,839,899	250,423,302	9,583,403	4%
State	113,524,357	118,318,379	124,935,133	6,616,754	6%
Federal	6,675,314	7,471,236	6,946,923	(524,313)	-7%
Other	1,056,151	889,117	889,117	-	0%

Total Revenue

Expenditures

Total Revenue	360,643,516	367,518,631	383,194,475	15,675,844	4%
Instruction	223,578,427	236,953,853	252,033,085	15,079,232	6%
Support Services	96,745,291	102,288,719	107,579,120	5,290,401	5%
Non-instructional	4,708,215	4,319,954	4,478,962	159,008	4%
Facilities/ Construction	60,405	-	571,617	571,617	0%
Other Expenditures	24,987,367	29,681,825	30,277,616	595,791	2%
Total Expenditures	350,079,705	373,244,351	394,940,400	21,696,049	6%
PSERS	45,107,388	46,968,741	48,131,090	1,162,349	2%
Charter Schools	42,271,250	46,511,243	50,006,169	3,494,926	8%

Projected Revenue	383,194,475
General Fund Appropriation	-
Projected Expense	394,940,400
GAP	(11,745,925) -3.1%

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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.

	2024-25 Actual	2025-26 Budget	2026-27 Budget	Variance	% Change	% of Budget
1100 Instruction - Regular Programs	151,204,906	157,423,440	166,803,337	9,379,897	6%	42%
1200 Instructional Special Programs	58,230,554	64,344,761	69,554,526	5,209,765	8%	18%
1300 Vocational Education Programs	7,204,844	7,295,153	8,080,718	785,565	11%	2%
1400 Other Instruction Programs	2,621,931	3,393,431	2,843,235	(550,196)	-16%	1%
1500 Nonpublic School Programs	243,135	251,009	159,580	(91,429)	-36%	0%
1600 Adult Education Programs (Community Colleges)	2,633,345	2,746,488	2,926,227	179,739	7%	1%
1700 Higher Education Programs for Secondary Students	20,141	45,000	45,000	-	0%	0%
1800 Pre-kindergarten Programs	1,419,570	1,454,571	1,620,462	165,891	11%	0%
Total Instruction	223,578,427	236,953,853	252,033,085	15,079,232	6%	64%
2100 Pupil Personnel Services	15,335,229	16,179,491	16,471,323	291,832	2%	4%
2200 Instructional Staff Services	10,169,538	10,629,094	10,872,338	243,244	2%	3%
2300 Administration Services	16,110,508	16,945,104	17,159,031	213,927	1%	4%
2400 Pupil Health Services	3,615,397	3,402,272	3,621,229	218,957	6%	1%
2500 Business Services	2,756,675	2,930,575	3,020,128	89,553	3%	1%
2600 Operation & Maintenance	24,473,442	25,809,045	27,245,175	1,436,130	6%	7%
2700 Transportation Services	14,428,073	15,881,957	18,539,223	2,657,266	17%	5%
2800 Central Support Services	9,703,138	10,361,936	10,505,824	143,888	1%	3%
2900 Support Services	153,292	149,245	144,849	(4,396)	-3%	0%
Total Support Services	96,745,291	102,288,719	107,579,120	5,290,401	5%	27%

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		2024-25 Actual	2025-26 Budget	2026-27 Budget	Variance	% Change	% of Budget
3200	Student Activities	4,443,231	4,132,413	4,274,733	142,320	3%	1%
3300	Community Services	264,985	187,541	204,229	16,688	9%	0%
3400	Scholarships & Awards	-	-	-	-	0%	0%
<u>Total Non-Instructional</u>		4,708,215	4,319,954	4,478,962	159,008	4%	1%
4200	Existing Site Improvement Services	8,816	-	233,617	233,617	0%	0%
4300	Architecture and Engineering Services	2,300	-	-	-	0%	0%
4600	Existing Building Improvement Services	49,290	-	338,000	338,000	0%	0%
<u>Total Building & Construction</u>		60,405	-	571,617	571,617	0%	0%
<u>Total Expenditure</u>		325,092,339	343,562,526	364,662,784	21,100,258	6%	92%
Other Financing Uses							
5100	Debt Services	24,850,833	26,481,825	27,877,616	1,395,791	5%	7%
		-	2,000,000				
5400	Fund Transfer	136,534	-	-	-	0%	0%
5900	Budget Reserve	-	1,200,000	2,400,000	1,200,000	100%	1%
<u>Total Other Financing Uses</u>		24,987,367	29,681,825	30,277,616	595,791	2%	8%
<u>Total Expenditures & Other Financing Use</u>		350,079,705	373,244,351	394,940,400	21,696,049	6%	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.

	2024-25 Actual	2025-26 Budget	2026-27 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	139,919,383	145,453,174	154,719,611	9,266,437	6.4%	39.2%
1134 - FAMILY CONSUMER SCI	1,306,570	1,424,220	1,507,409	83,189	5.8%	0.4%
1135 - INDUSTRIAL ARTS	1,247,385	1,305,674	1,376,649	70,975	5.4%	0.3%
1136 - BUSINESS EDUCATION	3,165,194	3,052,971	3,193,893	140,922	4.6%	0.8%
1137 - Tech Ed	612,516	585,255	691,256	106,001	18.1%	0.2%
1190 - FEDERAL PGMS	4,953,858	5,602,146	5,314,519	(287,627)	-5.1%	1.3%
1200 - Special Education						
1211 - LIFE SKILLS SUPPORT	2,596,171	2,970,158	4,112,927	1,142,769	38.5%	1.0%
1221 - DEAF/HEARING IMPAIRED	616,658	674,237	687,000	12,763	1.9%	0.2%
1224 - BLIND/VISUALLY IMPAIRED	119,359	90,000	124,000	34,000	37.8%	0.0%
1225 - SPEECH/LANGUAGE SUPPORT	2,505,663	2,646,099	2,766,678	120,579	4.6%	0.7%
1231 - EMOTIONAL SUPPT PUBLIC	7,348,813	6,863,568	8,229,001	1,365,433	19.9%	2.1%
1233 - AUTISTIC SUPPORT	5,865,458	6,183,394	6,088,916	(94,478)	-1.5%	1.5%
1241 - LEARNING SUPPORT-PUBLIC	19,267,035	21,853,750	21,111,919	(741,831)	-3.4%	5.3%
1243 - GIFTED SUPPORT	1,169,066	1,188,477	1,298,018	109,541	9.2%	0.3%
1260 - PHYSICAL SUPPORT	1,553,076	188,325	1,616,387	1,428,062	758.3%	0.4%
1270 - MULTI-HANDICAPPED SUPPT	1,192,736	1,059,271	1,330,744	271,473	25.6%	0.3%
1280 - EARLY INTERVENTION	66,676	84,623	88,250	3,627	4.3%	0.0%
1290 - OTHER SPECIAL EDUCATION	15,929,843	20,542,859	22,100,686	1,557,827	7.6%	5.6%

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	2024-25 Actual	2025-26 Budget	2026-27 Budget	Variance	% Change	% of Budget
1300 - Vocational Education						
1380- TRADE AND INDUSTRIAL ED	-	59,617	110,000	50,383	84.5%	0.0%
1390 - OTHER VO ED PROGRAMS	7,204,844	7,235,536	7,970,718	735,182	10.2%	2.0%
1400 - Other Instructional Programs						
1420 - SUMMER SCHOOL	551,951	517,023	313,187	(203,836)	-39.4%	0.1%
1430 - HOMEBOUND INSTRUCTION	169,709	135,904	200,073	64,169	47.2%	0.1%
1441 - ADJUDICATED COURT PLACE	-	-	-	-	0.0%	0.0%
1442 - ALTERNATIVE EDU PROGRAM	1,207,705	1,735,000	1,355,000	(380,000)	-21.9%	0.3%
1450 - INST PGMS OUTSIDE SD	690,691	1,005,104	973,625	(31,479)	-3.1%	0.2%
1490 - ADDTL OTHER INST PGM	1,875	400	1,350	950	0.0%	0.0%
1500 - Non-Public Programs						
1500 - NONPUBLIC SCHOOL PGMS	243,135	251,009	159,580	(91,429)	-36.4%	0.0%
1600 - Community College						
1693 - COMMUNITY COLLEGE	2,633,345	2,746,488	2,926,227	179,739	6.5%	0.7%
1699 OTHER ADULT PROGRAM	-	-	-	-	0.0%	0.0%
1700 - Dual Enrollment						
1700 - DUAL ENROLLMENT	20,141	45,000	45,000	-	0.0%	0.0%
1800 - Pre-Kindergarten Programs						
1801 - PRE-K INSTRUCTION	1,317,241	1,394,739	1,491,670	96,931	6.9%	0.4%
1802 - PRE-K NON-INST SUPPORT	100,505	58,132	128,292	70,160	120.7%	0.0%
1805 - PRE-K FOOD SERVICES	207	-	-	-	0.0%	0.0%
1806 - PRE-K PROF DEV	1,616	1,700	500	(1,200)	-70.6%	0.0%
Total Instruction	223,578,427	236,953,853	252,033,085	15,079,232	6.4%	63.8%
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	201,441	142,933	142,012	(921)	-0.6%	0.0%
2119 - STUDENT SVCS SUPPORT	1,054,566	922,968	948,338	25,370	2.7%	0.2%
2120 - GUIDANCE SERVICES	8,441,249	8,789,680	9,201,113	411,433	4.7%	2.3%
2130 - ATTENDANCE SERVICES	417,791	374,968	395,783	20,815	5.6%	0.1%

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2140 - PSYCHOLOGICAL SERVICES	1,951,246	1,989,896	2,332,549	342,653	17.2%	0.6%
2160 - SOCIAL WORK SERVICES	2,747,373	3,414,677	2,817,563	(597,114)	-17.5%	0.7%
2170 - STUDENT ACCT SERVICES	521,561	544,369	633,965	89,596	16.5%	0.2%
2200 - Support Services Instructional Staff						
2220 - TECH SUPPORT SERVICES	105,788	201,537	159,180	(42,357)	-21.0%	0.0%
2230 - EDUC TV SERVICES	155,915	157,228	165,451	8,223	5.2%	0.0%
2240 - COMPUTER-ASSIST INSTRUC	1,153,964	1,179,588	906,285	(273,303)	-23.2%	0.2%
2250 - LIBRARY SERVICES	2,340,824	2,381,074	2,689,973	308,899	13.0%	0.7%
2260 - CURRICULUM & INSTRUCTN	2,280,801	2,420,001	2,752,795	332,794	13.8%	0.7%
2269 - SPECIAL ED SUPERVISOR	1,494,642	1,497,435	1,560,947	63,512	4.2%	0.4%
2271 - INST STAFF DEV-CERT	2,608,030	2,641,590	2,548,887	(92,703)	-3.5%	0.6%
2272 - INST STAFF DEV-NON-CERT	27,248	147,863	86,092	(61,771)	-41.8%	0.0%
2280 - NONPUBLIC SUPPORT SVC	2,326	2,428	2,428	-	0.0%	0.0%
2290 - OTHER INSTRUC STAFF SVC	-	350	300	(50)	-14.3%	0.0%
2300 - Administrative Services						
2310 - BOARD SERVICES	139,400	138,603	178,788	40,185	29.0%	0.0%
2320 - BOARD TREASURER	-	500	500	-	0.0%	0.0%
2330 - TAX ASSESS & COLLECTION	2,005,273	1,772,576	1,870,279	97,703	5.5%	0.5%
2340 - STAFF NEGOTIATIONS	-	10,000	10,000	-	0.0%	0.0%
2350 - LEGAL SERVICES	578,922	788,388	827,500	39,112	5.0%	0.2%
2360 - SUPERINTENDENT OFFICE	764,317	534,331	560,555	26,224	4.9%	0.1%
2370 - COMMUNITY RELATIONS SVC	191,097	211,125	387,745	176,620	83.7%	0.1%
2380 - PRINCIPAL OFFICE	12,336,600	13,392,081	13,246,124	(145,957)	-1.1%	3.4%
2390 - Other Admin Svcs	94,899	97,500	77,540	(19,960)	-20.5%	0.0%
2400 - Medical Services						
2419 - HEALTH SUPERVISION OTHR	199,133	195,007	202,898	7,891	4.0%	0.1%
2420 - MEDICAL SERVICES	8,910	8,000	10,000	2,000	25.0%	0.0%
2430 - DENTAL SERVICES	2,524	6,000	4,250	(1,750)	-29.2%	0.0%
2440 - NURSING SERVICES	3,293,470	3,091,206	3,331,626	240,420	7.8%	0.8%
2450 - NONPUBLIC HEALTH SVC	92,699	87,059	66,455	(20,604)	-23.7%	0.0%
2490 - OTHER HEALTH SERVICES	18,661	15,000	6,000	(9,000)	-60.0%	0.0%

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	2024-25 Actual	2025-26 Budget	2026-27 Budget	Variance	% Change	% of Budget
2500 - Fiscal Services						
2511 - FISCAL SUPERVISION	592,043	472,283	493,836	21,553	4.6%	0.1%
2512 - BUDGETING SERVICES	-	-	-	-	0.0%	0.0%
2513 - RECEIVE & DISBURSE FUND	619,220	729,554	776,390	46,836	6.4%	0.2%
2514 - PAYROLL SERVICES	342,648	353,664	377,840	24,176	6.8%	0.1%
2515 - FINANCIAL ACCTG SVCS	452,214	430,962	447,709	16,747	3.9%	0.1%
2516 - INTERNAL AUDITING SVC	-	-	-	-	0.0%	0.0%
2519 - OTHER FISCAL SERVICES	217,538	490,318	438,143	(52,175)	-10.6%	0.1%
2520 - PURCHASING SERVICES	106,762	34,117	35,332	1,215	3.6%	0.0%
2530 - WAREHOUSE/DISTRIBUTION	243,201	250,208	267,396	17,188	6.9%	0.1%
2540 - PRINT/PUB/ DUPLICATING	182,333	169,469	180,982	11,513	6.8%	0.0%
2590 – OTHER SUPP SVC-BUSINESS	715	-	2,500	2,500	0.0%	0.0%
2600 - Operations & Maintenance						
2601 - 2601	-	-	-	-		0.0%
2603 - 2603	-	-	-	-		0.0%
2605 - 2605	-	-	-	-		0.0%
2611 - OP/MAINT SUPERVISOR	314,888	369,689	385,307	15,618	4.2%	0.1%
2619 - OPER & MAINT ADMIN	642,571	776,681	691,040	(85,641)	-11.0%	0.2%
2620 - OP/MAINT PLANT SVCS	20,293,411	21,544,387	23,003,464	1,459,077	6.8%	5.8%
2630 - GROUNDS SVCS	1,277,937	1,160,620	1,318,976	158,356	13.6%	0.3%
2640 - EQUIP CARE & UPKEEP						
2650 - VEHICLE OPER & MAINT	-	-	-	-	0.0%	0.0%
2660 - SECURITY SERVICES	327,484	304,166	302,517	(1,649)	-0.5%	0.1%
2700 - Pupil Transportation						
2711 – TRANSPORTATION SPVR	576	-	2,000	2,000	0.0%	0.0%
2719 - TRANSPORTATION ADMIN	1,242,670	1,097,690	1,143,062	45,372	4.1%	0.3%
2720 - VEHICLE OPERATION SVC	8,013,866	10,137,521	10,996,038	858,517	8.5%	2.8%
2730 - MONITORING SERVICES	1,615,426	1,815,801	2,042,504	226,703	12.5%	0.5%
2740 - VEHICLE SVC & MAINT	3,025,124	2,830,945	4,355,619	1,524,674	53.9%	1.1%
2750 - NONPUBLIC TRANS	530,410	-	-	-	0.0%	0.0%

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	2024-25 Actual	2025-26 Budget	2026-27 Budget	Variance	% Change	% of Budget
2800 - Support Services Central	-	-	-	-	0.0%	0.0%
2818 - SYSTEM-WIDE TECH SVC	3,588,577	4,384,613	4,348,955	(35,658)	-0.8%	1.1%
2821 - INFO TECH SUPERVISOR	390,225	975,048	1,076,708	101,660	10.4%	0.3%
2823 - PUBLIC INFORMATION SVC	223,044	195,113	114,280	(80,833)	-41.4%	0.0%
2831 - PERSONNEL SUPERVISOR	1,070,559	-	-	-	0.0%	0.0%
2832 - Recruitment & Placement	442,112	420,062	437,661	17,599	4.2%	0.1%
2833 - STAFF ACCOUNTING SVCS	261,178	250,563	273,853	23,290	9.3%	0.1%
2834 - STAFF DEV - NON-INST-CE	852,917	917,033	1,053,085	136,052	14.8%	0.3%
2835 - STAFF HEALTH SERVICES	260,293	238,145	234,195	(3,950)	-1.7%	0.1%
2836 - STAFF DEV NON-INST/NON	384,287	489,381	506,662	17,281	3.5%	0.1%
2840 - DATA PROCESSING SVCS	306,900	399,446	190,070	(209,376)	-52.4%	0.0%
2850 - STATE & FED AGENCY SVCS	1,501,046	1,662,938	1,834,332	171,394	10.3%	0.5%
2900 - Other Support Services - IU services						
2910 - SUPPT SVCS	153,292	149,245	144,849	(4,396)	-2.9%	0.0%
<u>Total Support Services</u>	96,745,291	102,288,719	107,579,120	5,290,401	5.2%	27.2%
<u>3000</u>	Activities concerned with providing non-instructional services to students, staff or the community					
3200 - Student Activities						
3210 - STUDENT ACTIVITIES	785,692	721,750	848,071	126,321	17.5%	0.2%
3250 - SCHOOL ATHLETICS	3,657,539	3,410,663	3,426,662	15,999	0.5%	0.9%
3300 - Community Services						
3300 - COMMUNITY SERVICES	264,985	187,541	204,229	16,688	8.9%	0.1%
3350 - WELFARE ACTIVITIES	-	-	-	-	0.0%	0.0%
3400 - SCHOLARSHIPS AND AWARDS						
3400 - SCHOLARSHIPS AND AWARDS	-	-	-	-	0.0%	0.0%
<u>Total Non-Instructional</u>	4,708,215	4,319,954	4,478,962	159,008	3.7%	1.1%

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	2024-25 Actual	2025-26 Budget	2026-27 Budget	Variance	% Change	% of Budget
<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					0.0%	0.0%
4200 – EXISTING SITE IMPROVE	8,816	-	233,617	233,617	0.0%	0.1%
4300 – ARCH & ENGINEER New					0.0%	0.0%
4300 – ARCH & ENGINEER New	2,300	-	-	-	0.0%	0.0%
4600 - EXISTING BLDG IMPROVE					0.0%	0.0%
4600 - EXISTING BLDG IMPROVE	49,290	-	338,000	338,000	0.0%	0.1%
Total Facilities and Construction	60,405	-	571,617	571,617	0.0%	0.1%
<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	24,158,004	25,410,656	26,842,395	1,431,739	5.6%	6.8%
5130 - REFUND PRIOR YR REV	10,716	100,000	65,000	(35,000)	0.0%	0.0%
5140 - LEASES AND RIGHT TO USE ARRANGEMENTS	682,113	971,169	970,221	(948)	-0.1%	0.2%
5200 – INTERFUND TRANSFER OUT – Athletic & Capital						
5230 – CAPITAL PROJ TRANSFERS		2,000,000	-	(2,000,000)	0.0%	0.0%
5400 – INTRAFUND TRANSFER OUT						
5400 – INTRAFUND TRANSFER OUT	136,534	-	-	-	0.0%	0.0%
5900 - BUDGETARY RESERVE						
5900 - BUDGETARY RESERVE	-	1,200,000	2,400,000	1,200,000	100.0%	0.6%
Total Debt & Transfer	24,987,367	29,681,825	30,277,616	595,791	2.0%	7.7%
<u>Grand Total</u>	350,079,705	373,244,351	394,940,400	21,696,049	5.8%	100%

Bethlehem Area School District
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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.

	2024-25 Actual	2025-26 Budget	2026-27 Budget	Variance	% Change	% of Budget
Local Revenue						
6111 - CURRENT REAL ESTATE TAX	(186,525,670)	(197,590,769)	(205,316,845)	(7,726,076)	3.91%	53.58%
6112 - INTERIM REAL EXTATE TAX	(3,056,398)	(1,000,000)	(1,500,000)	(500,000)	50.00%	0.39%
6113 - PUBLIC UTILITY REALTY	(205,857)	(200,000)	(200,000)	-	0.00%	0.05%
6114 - PAY IN LIEU -ST/LOCAL	(1,396,325)	(600,000)	(600,000)	-	0.00%	0.16%
6120 - CURRENT PER CAP 679	(253,819)	(256,759)	(256,759)	-	0.00%	0.07%
6141 - CURR ACT 511 PC FLAT	(253,818)	(256,759)	(256,759)	-	0.00%	0.07%
6143 - CURRENT 511 - LST	(362,964)	(362,691)	(362,691)	-	0.00%	0.09%
6151 - CURRENT ACT 511 EIT	(20,308,551)	(19,984,991)	(20,384,691)	(399,700)	2.00%	5.32%
6153 - CURR ACT 511 REAL EST	(3,587,824)	(3,500,000)	(3,500,000)	-	0.00%	0.91%
6157 - CURRENT 511 MERCANTILE	(5,548,647)	(4,936,000)	(4,936,000)	-	0.00%	1.29%
6411 - DELINQUENT REAL ESTATE	(4,390,907)	(3,500,000)	(3,500,000)	-	0.00%	0.91%
6420 - DELINQUENT PC SECT 679	(287,325)	(300,000)	(300,000)	-	0.00%	0.08%
6457 - DEL ACT 511 MERC TAXES	(1,017,039)	(500,000)	(750,000)	(250,000)	50.00%	0.20%
6510 - INTEREST ON INVESTMENTS	(7,794,101)	(3,850,000)	(4,650,000)	(800,000)	20.78%	1.21%
6530 - GAINS OR LOSSES ON SALE	-	-	-	-	0.00%	0.00%
6710 - ADMISSIONS	(121,687)	(110,000)	(110,000)	-	0.00%	0.03%
6740 - FEES	(70,011)	(74,000)	(51,000)	23,000	-31.08%	0.01%
6750 - DISTRICT ACTIVITY-SPECI	(1,050)	(2,500)	(2,500)	-	0.00%	0.00%
6832 - FED PASS THRU IDEA	(2,257,379)	(2,247,379)	(2,196,728)	50,651	-2.25%	0.57%
6833 - ARP IDEA Pass Thru	-	-	-	-	0.00%	
6890 - OTHER REV FROM INTERMED	(104,100)	-	-	-	0.00%	0.00%
6810 – LEASE RENTAL INCOME	(437,139)	(333,051)	(327,829)	5,222	-1.57%	0.09%
6920 - CONTRIBUTION & DONATION	(750,151)	(631,500)	(661,500)	(30,000)	4.75%	0.17%
6942 - SUMMER SCHOOL TUITION	(1,700)	-	-	-	0.00%	0.00%

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	2024-25 Actual	2025-26 Budget	2026-27 Budget	Variance	% Change	% of Budget
6944 - RECEIPTS OTHER LEAs IN	(274,443)	(300,000)	(300,000)	-	0.00%	0.08%
6970 - SVC PROVIDED OTHER FUND	-	-	-	-	0.00%	0.00%
6981 - ADVERTISING	(2,000)	(3,500)	-	3,500	-100.00%	0.00%
6991 - REFUNDS OF PRIOR YR EXP	(64,274)	(100,000)	(60,000)	40,000	-40.00%	0.02%
6999 - OTHER REV	(184,884)	(200,000)	(200,000)	-	0.00%	0.05%
<u>Total Local Revenue</u>	(239,387,694)	(240,839,899)	(250,423,302)	(9,583,403)	3.98%	65.35%
<u>State Revenue</u>						
7111 - BASIC EDUCATION	(55,329,288)	(56,007,489)	(56,656,025)	(648,536)	1.16%	14.79%
7112 - BEF-SOCIAL SECURITY REIMB	-	-	-	-	0.00%	0.00%
7140 – CHARTER SCHOOLS	-	-	-	-	0.00%	0.00%
7120 – GENERAL OPER SUBSIDY	(733,047)	-	-	-	0.00%	0.00%
7160 - TUITION ORPHANS & CHILD	(665,473)	(500,000)	(600,000)	(100,000)	20.00%	0.16%
7250 - MIGRATORY CHILDREN	-	-	-	-	0.00%	0.00%
7271 - SPECIAL ED SCHOOL AGED	(10,222,776)	(10,352,947)	(10,557,049)	(204,102)	1.97%	2.76%
7292 - PRE-K COUNTS	(1,040,000)	(1,260,000)	(1,290,000)	(30,000)	2.38%	0.34%
7311 - TRANSPORTATION	(1,617,432)	(1,564,002)	(1,564,002)	-	0.00%	0.41%
7312 - TRANSPORTATION NP	(808,885)	(832,370)	(832,370)	-	0.00%	0.22%
7320 - RENT & SINK FUND PYMT	(1,519,870)	(1,535,112)	(1,573,726)	(38,614)	2.52%	0.41%
7330 - HEALTH SERVICES	(299,779)	(300,000)	(300,000)	-	0.00%	0.08%
7340 - PA PROPERTY TAX REDUCTION	(7,214,649)	(8,275,448)	(8,275,448)	-	0.00%	2.16%
7360 - SAFE SCHOOLS	-	-	-	-	0.00%	0.00%
7361 - SCHOOL SAFETY	(22,500)	-	-	-	0.00%	0.00%
7362 –SCHOOL MENTAL HEALTH & SFTY	(147,498)	(200,355)	(377,738)	(177,383)	88.53%	0.10%
7505 and 7531 RTL BLOCK GRANT	(1,797,733)	(1,797,733)	(10,801,424)	(9,003,691)	500.84%	2.82%
7532 - RTL Adequacy	(4,501,971)	(6,751,971)	(2,250,000)	4,501,971	-66.68%	0.59%
7599 - OTH STATE REV	(446,190)	(145,658)	(296,822)	(151,164)	103.78%	0.08%
7810 – STATE SHARE OF SS & MED	(4,774,194)	(5,310,924)	(5,494,984)	(184,060)	3.47%	1.43%
7820 - STATE SHARE RETIRE CONT	(22,383,072)	(23,484,370)	(24,065,545)	(581,175)	2.47%	6.28%
<u>Total State Revenue</u>	(113,524,357)	(118,318,379)	(124,935,133)	(6,616,754)	5.59%	32.60%

Bethlehem Area School District
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	2024-25 Actual	2025-26 Budget	2026-27 Budget	Variance	% Change	% of Budget
Federal Revenue						
8110 - PAYMENTS FED IMPACTED	(81,521)	(60,000)	(75,000)	(15,000)	25.00%	0.02%
8514 - NCLB - TITLE I	(4,598,143)	(4,824,459)	(4,586,770)	237,689	-4.93%	1.20%
8515 - NCLB - TITLE II	(549,057)	(530,382)	(452,530)	77,852	-14.68%	0.12%
8516 - NCLB - TITLE III	(234,294)	(208,244)	(208,244)	0	0.00%	0.05%
8517 - NCLB - TITLE IV-21ST CE	(306,433)	(592,284)	(592,284)	0	0.00%	0.15%
8580 - FAMILY CENTER GRANT	(124,095)	(180,202)	(124,095)	56,107	-31.14%	0.03%
8690 - OTH RESTRICT FED GRANT	-	-	-	-	0.00%	0.00%
8741 – CARES Funding	-	-	-	-	0.00%	0.00%
8742 - CARES GEER SPECIAL ED	-	-	-	-	0.00%	0.00%
8743 - ESSER II	-	-	-	-	0.00%	0.00%
8744 - ARP ESSER III	(24,833)	-	-	-	0.00%	0.00%
8746 – ARP IDEA FUNDING	-	-	-	-	0.00%	0.00%
8747 – ARPECF EMERG CONNECTIVE FUND	-	-	-	-	0.00%	0.00%
8749 – PCCD COVID SCH SAFETY GRANT	-	-	-	-	0.00%	0.00%
8751 - ARP ESSER LEARNING LOSS	-	(167,665)	-	167,665	-100.00%	0.00%
8752 – ARP ESSER SUMMER PRMS	-	-	-	-	0.00%	0.00%
8753 – ARP ESSER AFTERSCHOOL PGMS	-	-	-	-	0.00%	0.00%
8754 - ARP HOMELESS HCY	-	-	-	-	0.00%	0.00%
8755 - ARP ESSER ATSI	-	-	-	-	0.00%	0.00%
8810 - SCHL BASED ACCESS PGM	(586,756)	(800,000)	(800,000)	-	0.00%	0.21%
8820 - ACCESS RMTS	(170,181)	(108,000)	(108,000)	-	0.00%	0.03%
<u>Total Federal Revenue</u>	(6,675,314)	(7,471,236)	(6,946,923)	524,313	-7.02%	1.81%
Other Revenue						
9220 - Proceeds from Leases	(1,026,177)	-	-	-	0.00%	0.00%
9310 – GENERAL FUND TRANS	-	-	-	-	0.00%	0.00%
9330 – CAPITAL PROJECT TRANS	-	-	-	-	0.00%	0.00%
9351 – FOOD SERVICE TRANS	-	(809,117)	(809,117)	-	0.00%	0.21%
9331 - Food Service TRANS	(29,592)	(80,000)	(80,000)	-	0.00%	0.02%

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	2024-25 Actual	2025-26 Budget	2026-27 Budget	Variance	% Change	% of Budget
9400 - SALE OF FIXED ASSETS	(1,026,177)	-	-	-	0.00%	0.00%
9710 – TRANS FROM COMP	(383)	-	-	-	0.00%	0.00%
9800 – INTRAFUND TRANSFER IN	(136,534)	-	-	-	0.00%	0.00%
9910 - OTH FIN SOURCES	-	-	-	-	0.00%	0.00%
9990 - INSURANCE RECOVERIES	-	-	-	-	0.00%	0.00%
<u>Total Other Revenue</u>	(1,056,151)	(889,117)	(889,117)	-	0.00%	0.23%
 Grand Total	 (360,643,516)	 (367,518,631)	 (383,194,475)	 (15,675,844)	 4.27%	 100.00%

Bethlehem Area School District
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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	2024-25 Actual	2025-26 Budget	2026-27 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	9,655,862	10,008,293	9,876,882	(131,411)	-1.3%	2.5%
120 - Prof Salaries	89,953,660	93,228,218	97,070,333	3,842,115	4.1%	24.6%
130 - Salaries Supplemental	5,125,027	4,790,379	4,821,631	31,252	0.7%	1.2%
140 - Salaries Tech	1,777,475	1,757,488	1,869,311	111,823	6.4%	0.5%
150 - Clerical Salaries	5,824,317	5,819,788	6,155,521	335,733	5.8%	1.6%
160 - Technical Salaries	3,068,598	2,993,427	3,068,678	75,251	2.5%	0.8%
170 - Bus Drivers	4,686,131	5,097,979	5,391,698	293,719	5.8%	1.4%
180 - Custodian	7,720,289	7,858,400	8,261,972	403,572	5.1%	2.1%
190 - Instructional Assistant	6,303,511	7,199,717	7,717,081	517,364	7.2%	2.0%
Salaries	134,114,871	138,753,689	144,233,107	5,479,418	3.9%	36.5%
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	503,330	574,975	351,405	(223,570)	-38.9%	0.1%
220 - Social Security	10,023,783	10,621,848	10,989,967	368,119	3.5%	2.8%
230 - Retirement	45,107,388	46,968,741	48,131,090	1,162,349	2.5%	12.2%
240 - Tuition Reimbursement	991,867	1,025,000	1,008,000	(17,000)	-1.7%	0.3%
250 - Unemployment	23,697	-	-	-	0.0%	0.0%
260 - Workers Comp	719,392	864,017	893,170	29,153	3.4%	0.2%
270 - Health Insurance	28,671,198	33,446,730	38,613,945	5,167,215	15.4%	9.8%
280 - Retiree Health Insurance	838,427	727,068	900,000	172,932	23.8%	0.2%
290 - Other Medical Benefits	301,996	399,112	388,500	(10,612)	-2.7%	0.1%
Benefits	87,181,078	94,627,491	101,276,077	6,648,586	7.0%	25.6%

Bethlehem Area School District
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Description	2024-25 Actual	2025-26 Budget	2026-27 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	878,880	890,287	966,000	75,713	8.5%	0.2%
320 - Prof Education Services	19,189,665	19,623,414	20,392,339	768,925	3.9%	5.2%
330 - Prof Services	3,108,059	3,190,652	2,942,485	(248,167)	-7.8%	0.7%
340 - Tech Services	154,794	170,180	246,384	76,204	44.8%	0.1%
350 - Security Services	602,397	597,782	597,556	(226)	0.0%	0.2%
360 - Prof Education Services	1,509,181	1,129,774	1,288,237	158,463	14.0%	0.3%
Prof & Tech Svcs	25,442,975	25,602,089	26,433,001	830,912	3.2%	6.7%
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	543,308	490,800	557,900	67,100	13.7%	0.1%
420 - Utilities - Water / Sewage	484,982	450,000	488,000	38,000	8.4%	0.1%
430 - Repairs & Maintenance	1,497,501	2,945,026	2,596,769	(348,257)	-11.8%	0.7%
440 - Lease Rentals	117,155	482,569	490,662	8,093	1.7%	0.1%
450 - Construction Services	196,230	355,000	703,000	348,000	98.0%	0.2%
460 - Extermination Services	18,921	17,800	18,560	760	4.3%	0.0%
Purchased Property Svcs	2,858,096	4,741,195	4,854,891	113,696	2.4%	1.2%
500	Amounts paid for services rendered by organizations or personnel, other than Professional and Technical Services and Purchased Property Services.					
510 - Contracted Transportation	1,396,526	1,617,000	1,866,500	249,500	15.4%	0.5%
520 - Insurance	1,284,575	1,419,584	1,580,400	160,816	11.3%	0.4%
530 - Communication	280,750	220,626	276,845	56,219	25.5%	0.1%
540 - Advertising	43,062	52,000	50,750	(1,250)	-2.4%	0.0%
550 - Printing Services	71,292	55,945	51,855	(4,090)	-7.3%	0.0%
560 - Student Tuition	54,644,641	58,765,767	63,641,614	4,875,847	8.3%	16.1%
580 - Travel	129,480	212,475	214,375	1,900	0.9%	0.1%
590 - Other Purchased Services	286,465	341,995	346,049	4,054	1.2%	0.1%
Other Purchased Svcs	58,136,792	62,685,392	68,028,388	5,342,996	8.5%	17.2%

Bethlehem Area School District
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Description	2024-25 Actual	2025-26 Budget	2026-27 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	3,632,998	3,764,028	4,076,373	312,345	8.3%	1.0%
620 - Energy	3,648,510	3,981,254	4,071,192	89,938	2.3%	1.0%
630 - Food	120,993	92,850	105,170	12,320	13.3%	0.0%
640 - Books	334,337	1,300,583	635,251	(665,332)	-51.2%	0.2%
650 - Tech Supplies	6,471,434	6,515,544	8,620,016	2,104,472	32.3%	2.2%
Supplies	14,208,272	15,654,259	17,508,002	1,853,743	11.8%	4.4%
700	Expenditures for the acquisition of fixed/capital assets including land, buildings, and equipment.					
730 - Leases - GASB 87 & 96	1,070,559	-	-	-	0.0%	0.0%
750 - Equipment Original	470,570	515,000	15,000	(500,000)	-97.1%	0.0%
760 - Equipment Replacement	1,165,116	982,700	2,311,000	1,328,300	135.2%	0.6%
790 - Other Property	-	-	-	-	0.0%	0.0%
Equipment	2,706,245	1,497,700	2,326,000	828,300	55.3%	0.6%
800	Expenditures for membership dues, bond interest payments and judgments.					
810 - Dues & Fees	147,664	149,054	151,924	2,870	1.9%	0.0%
820 - Claims & Judgements	10,184	75,000	95,000	20,000	26.7%	0.0%
830 - Debt Interest	7,247,699	9,170,656	9,782,395	611,739	6.7%	2.5%
840 - Contingency	-	1,200,000	2,400,000	1,200,000	100.0%	0.6%
860 - Donations	-	-	-	-	0.0%	0.0%
880 - Refund of Prior Yr. Receipts	10,716	100,000	65,000	(35,000)	-35.0%	0.0%
890 - Student Fees - Instruction	286,163	152,826	122,015	(30,811)	-20.2%	0.0%
Other Expenses	7,702,426	10,847,536	12,616,334	1,768,798	16.3%	3.2%
900	Outlays from current funds to retire principal of debt service, bonds and loans and District lease purchase agreements.					
910 - Debt Principal	17,592,417	16,835,000	17,664,600	829,600	4.9%	4.5%
930 - Fund Transfer	136,534	2,000,000	-	(2,000,000)	0.0%	0.0%
Debt Pmts & Transfers	17,728,951	18,835,000	17,664,600	(1,170,400)	-6.2%	4.5%
Grand Total	350,079,705	373,244,351	394,940,400	21,696,049	5.8%	100%

Bethlehem Area School District
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BETHLEHEM AREA SCHOOL DISTRICT

2026-2027 GENERAL FUND BUDGET WORKSHOP

SUPPORTING EXPENDITURE DETAIL



Bethlehem Area School District
2026-27 Budget Workshop

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Variance	% Change	% of Budget
1100 - Regular Instruction									
100 - Salaries	62,898,456	64,790,379	66,654,914	70,332,493	72,283,416	75,701,428	3,418,012	4.73%	19.17%
200 - Benefits	40,454,016	43,600,207	41,901,476	44,662,225	47,720,283	51,131,074	3,410,791	7.15%	12.95%
300 - Prof & Tech Svcs	2,829,770	3,783,466	2,320,984	2,322,853	2,589,821	2,476,144	(113,677)	-4.39%	0.63%
400 - Purchased Property Svcs	250,551	160,387	45,593	55,708	63,154	57,878	(5,276)	-8.35%	0.01%
500 - Other Purchased Svcs	24,414,092	23,972,404	25,476,563	27,850,098	28,222,753	29,786,822	1,564,069	5.54%	7.54%
600 - General Supplies	3,669,280	6,404,958	5,489,225	5,856,606	6,489,062	7,611,271	1,122,209	17.29%	1.93%
700 - Equipment	1,393,498	176,625	1,836,017	57,525	2,700	-	(2,700)	100.00%	0.00%
800 - Other Expenditures	29,795	41,936	49,017	67,397	52,251	38,720	(13,531)	-25.90%	0.01%
Total	135,939,457	142,930,361	143,773,789	151,204,906	157,423,440	166,803,337	9,379,897	5.96%	42.24%
1200 - Special Education									
100 - Salaries	13,194,845	13,896,932	15,088,364	15,977,609	17,542,002	18,002,804	460,802	2.63%	4.56%
200 - Benefits	9,586,089	10,594,788	10,459,223	11,234,666	12,775,844	13,801,381	1,025,537	8.03%	3.49%
300 - Prof & Tech Svcs	11,985,948	12,115,790	13,144,877	14,289,324	13,741,414	15,066,080	1,324,666	9.64%	3.81%
400 - Purchased Property Svcs	10,556	510	1,030	782	2,000	1,050	(950)	-47.50%	0.00%
500 - Other Purchased Svcs	11,128,301	12,207,744	13,938,786	16,586,070	20,057,233	22,446,722	2,389,489	11.91%	5.68%
600 - General Supplies	360,598	126,934	138,128	138,761	221,268	232,359	11,091	5.01%	0.06%
700 - Equipment	-	5,423	-	-	-	-	-	0.00%	0.00%
800 - Other Expenditures	2,024	2,517	3,037	3,343	5,000	4,130	(870)	-17.40%	0.00%
Total	46,268,361	48,950,637	52,773,445	58,230,554	64,344,761	69,554,526	5,209,765	8.10%	17.61%
1300 - Vocational Education									
100- Salaries	-	-	-	-	35,893	42,479	6,586	18.35%	0.01%
200- Benefits	-	-	-	-	23,724	27,453	3,729	15.72%	0.01%
500 - Other Purchased Svcs	7,367,381	7,016,786	6,943,128	7,204,844	7,235,536	7,972,218	736,682	10.18%	2.02%
600 - General Supplies	-	-	-	-	-	38,568	38,568	0.00%	0.01%
Total	7,367,381	7,016,786	6,943,128	7,204,844	7,295,153	8,080,718	785,565	10.63%	2.05%

Bethlehem Area School District
2026-27 Budget Workshop

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Variance	% Change	% of Budget
1400 - Other Instructional Programs									
100 - Salaries	768,487	552,961	635,436	721,257	809,503	717,380	(92,123)	-11.38%	0.18%
200 - Benefits	322,302	235,468	264,253	300,978	347,733	269,928	(77,805)	-22.37%	0.07%
300 - Prof & Tech Svcs	570,679	1,022,352	1,704,704	1,128,162	1,503,041	1,099,031	(404,010)	-26.88%	0.28%
400- Purchased Prop Svcs	-	-	-	-	-	-	-	0.00%	0.00%
500 - Other Purchased Svcs	311,935	298,817	454,178	413,785	511,000	525,000	14,000	2.74%	0.13%
600 - General Supplies	17,688	66,491	25,142	48,144	219,154	228,896	9,742	4.45%	0.06%
800 - Other Expenditures	57,243	2,484	4,887	9,606	3,000	3,000	-	0.00%	0.00%
Total	2,048,333	2,178,574	3,088,600	2,621,931	3,393,431	2,843,235	(550,196)	-16.21%	0.9%
1500 – Non-Public Programs									
100 - Salaries	-	-	-	-	-	-	-	0.00%	0.0%
200 - Benefits	-	-	-	-	-	-	-	0.00%	0.0%
300 - Prof & Tech Svcs	184,703	179,689	153,603	190,942	185,005	105,778	(79,227)	-42.82%	0.03%
400 - Purchased Property Svcs	869	3,468	-	-	-	-	-	0.00%	0.00%
500- Other Purchased Svcs	-	-	-	-	-	-	-	0.00%	0.00%
600 - General Supplies	55,004	45,702	60,129	51,773	66,004	53,802	(12,202)	-18.49%	0.01%
700 - Equipment	-	-	-	-	-	-	-	0.00%	0.00%
800 – Other Expenditures	9,890	-	-	420	-	-	-	0.00%	0.0%
Total	250,466	228,858	213,732	243,135	251,009	159,580	(91,429)	-36.42%	0.04%
1600 - Community College									
100- Salaries	-	-	-	-	-	-	-	0.00%	0.00%
200 - Benefits	-	-	-	-	-	-	-	0.00%	0.00%
500 - Other Purchased Svcs	2,467,898	2,522,596	2,595,393	2,633,345	2,746,488	2,926,227	179,739	6.54%	0.74%
Total	2,467,898	2,522,681	2,597,122	2,633,345	2,746,488	2,926,227	179,739	6.54%	0.74%

Bethlehem Area School District
2026-27 Budget Workshop

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Variance	% Change	% of Budget
1700 - Dual Enrollment									
100 - Salaries	-	-	883	-	-	-	-	0.00%	0.00%
200 - Benefits	-	-	372	-	-	-	-	0.00%	0.00%
500 - Other Purchased Svcs	12,666	15,757	12,070	20,141	45,000	45,000	-	0.00%	0.01%
Total	12,666	15,757	13,324	20,141	45,000	45,000	-	0.00%	0.01%
1800 - Pre-Kindergarten Programs									
100 - Salaries	577,515	613,728	654,518	730,398	722,663	813,638	90,975	12.59%	0.21%
200 - Benefits	429,762	461,931	482,175	517,616	562,008	637,484	75,476	13.43%	0.16%
300 - Prof & Tech Svcs	7,888	121,845	129,012	117,108	137,200	138,000	800	0.58%	0.03%
400 - Purchased Property Svcs	594	-	-	-	-	-	-	0.00%	0.00%
500 - Other Purchased Svcs	62	1,212	440	612	500	600	100	20.00%	0.00%
600 - General Supplies	45,576	20,620	24,164	52,621	27,800	29,460	1,660	5.97%	0.01%
800 - Other Expenditures	1,517	2,817	4,767	1,216	4,400	1,280	(3,120)	-70.91%	0.00%
Total	1,062,914	1,222,153	1,295,074	1,419,570	1,454,571	1,620,462	165,891	11.40%	0.41%
2100 - Student Services									
100 - Salaries	7,279,769	7,696,047	7,707,475	8,199,111	8,304,339	8,587,033	282,694	3.40%	2.17%
200 - Benefits	4,645,766	5,115,564	4,773,095	5,118,356	5,512,970	5,787,699	274,729	4.98%	1.47%
300 - Prof & Tech Svcs	1,402,806	1,571,585	1,437,309	1,801,632	2,186,842	1,911,904	(274,938)	-12.57%	0.48%
400 - Purchased Property Svcs	4,631	568	585	119	-	-	-	0.00%	0.00%
500 - Other Purchased Svcs	7,199	9,054	11,785	14,825	14,433	15,700	1,267	8.78%	0.00%
600 - General Supplies	115,597	115,375	82,418	96,198	89,397	112,987	23,590	26.39%	0.03%
700 - Equipment	-	-	-	-	-	-	-	0.00%	0.00%
800 - Other Expenditures	72,433	82,221	92,082	104,988	71,510	56,000	(15,510)	-21.69%	0.01%
Total	13,528,200	14,590,415	14,104,748	15,335,229	16,179,491	16,471,323	291,832	1.80%	4.17%

Bethlehem Area School District
2026-27 Budget Workshop

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Variance	% Change	% of Budget
2200 - Support Services Instructional Staff									
100 - Salaries	3,625,746	3,991,617	4,314,152	4,684,461	4,811,565	4,995,957	184,392	3.83%	1.26%
200 - Benefits	3,020,194	3,413,665	3,475,332	3,621,903	4,014,984	4,037,640	22,656	0.56%	1.02%
300 - Prof & Tech Svcs	2,606,964	2,098,695	1,993,326	1,422,184	1,191,295	1,250,180	58,885	4.94%	0.32%
400 - Purchased Property Svcs	998	1,041	1,230	120	-	-	-	0.00%	0.00%
500 - Other Purchased Svcs	7,493	18,298	28,025	17,771	60,966	56,920	(4,046)	-6.64%	0.01%
600 - General Supplies	479,467	534,046	468,076	405,096	533,669	516,526	(17,143)	-3.21%	0.13%
700 - Equipment	-	-	-	-	-	-	-	0.00%	0.00%
800 - Other Expenditures	11,899	14,734	13,191	18,003	16,615	15,115	(1,500)	-9.03%	0.00%
Total	9,752,760	10,072,095	10,293,333	10,169,538	10,629,094	10,872,338	243,244	2.29%	2.75%
2300 - Administrative Services									
100 - Salaries	7,055,965	7,634,726	7,732,202	8,283,559	8,743,053	8,692,108	(50,945)	-0.58%	2.20%
200 - Benefits	4,521,532	4,821,074	4,848,832	5,042,488	5,443,085	5,591,674	148,589	2.73%	1.42%
300 - Prof & Tech Svcs	1,817,023	2,034,031	2,410,305	2,330,742	2,201,175	2,316,500	115,325	5.24%	0.59%
400 - Purchased Property Svcs	36,230	3,937	26,876	26,867	41,050	31,450	(9,600)	-23.39%	0.01%
500 - Other Purchased Svcs	174,615	172,259	190,809	196,317	204,509	223,511	19,002	9.29%	0.06%
600 - General Supplies	172,114	163,708	360,257	151,154	156,267	131,127	(25,140)	-16.09%	0.03%
700 - Equipment	-	27,013	-	-	-	-	-	0.00%	0.00%
800 - Other Expenditures	93,267	89,292	96,257	79,381	155,965	172,661	16,696	10.70%	0.04%
Total	13,870,745	14,946,041	15,665,538	16,110,508	16,945,104	17,159,031	213,927	1.26%	4.34%
2400 - Medical Services									
100 - Salaries	1,737,137	1,717,845	1,856,412	1,983,700	1,807,921	1,956,426	148,505	8.21%	0.50%
200 - Benefits	1,203,842	1,300,101	1,279,416	1,357,740	1,337,258	1,418,980	81,722	6.11%	0.36%
300 - Prof & Tech Svcs	113,074	71,629	183,710	144,807	148,185	133,185	(15,000)	-10.12%	0.03%
400 - Purchased Property Svcs	3,145	1,160	1,577	1,575	3,500	2,000	(1,500)	-42.86%	0.00%
500 - Other Purchased Svcs	3,087	3,399	1,970	2,326	6,133	5,100	(1,033)	-16.84%	0.00%
600 - General Supplies	70,161	51,277	48,018	123,874	96,775	103,038	6,263	6.47%	0.03%
800 - Other Expenditures	1,958	1,865	1,865	1,375	2,500	2,500	-	0.00%	0.00%
Total	3,132,404	3,147,276	3,372,967	3,615,397	3,402,272	3,621,229	218,957	6.44%	0.92%

Bethlehem Area School District
2026-27 Budget Workshop

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Variance	% Change	% of Budget
2500 - Fiscal Services									
100 - Salaries	1,260,857	1,356,187	1,376,903	1,530,152	1,525,441	1,569,130	43,689	2.86%	0.40%
200 - Benefits	817,749	930,771	881,157	1,179,126	1,342,631	1,370,857	28,226	2.10%	0.35%
300 - Prof & Tech Svcs	-	59,630	5,590	7,098	-	2,500	2,500	0.00%	0.00%
400 - Purchased Property Svcs	84	14,106	4,673	7,135	-	17,541	17,541	0.00%	0.00%
500 - Other Purchased Svcs	12,006	13,714	15,719	11,428	18,933	18,150	(783)	-4.14%	0.00%
600 - General Supplies	16,856	40,996	36,107	16,416	37,320	35,650	(1,670)	-4.47%	0.01%
700 - Equipment	-	22,658	16,639	-	-	-	-	0.00%	0.00%
800 - Other Expenditures	16,773	2,842	5,114	5,319	6,250	6,300	50	0.80%	0.00%
Total	2,124,325	2,440,903	2,341,902	2,756,675	2,930,575	3,020,128	89,553	3.06%	0.76%
2600 - Operations & Maintenance									
100 - Salaries	7,758,006	7,913,405	8,387,753	9,631,279	9,905,651	10,299,766	394,115	3.98%	2.61%
200 - Benefits	5,497,178	5,970,603	5,685,690	6,377,056	6,929,816	7,428,434	498,618	7.20%	1.88%
300 - Prof & Tech Svcs	328,794	751,994	623,318	688,446	698,180	706,880	8,700	1.25%	0.18%
400 - Purchased Property Svcs	1,835,494	1,955,941	1,967,401	2,240,263	2,458,110	2,484,095	25,985	1.06%	0.63%
500 - Other Purchased Svcs	632,089	708,088	855,620	891,757	958,433	1,054,546	96,113	10.03%	0.27%
600 - General Supplies	3,284,973	3,888,761	4,713,609	4,642,575	4,552,160	4,938,859	386,699	8.49%	1.25%
700 - Equipment	106,484	852,709	207,134	-	295,000	326,000	31,000	10.51%	0.08%
800 - Other Expenditures	2,435	1,973	2,982	2,067	11,695	6,595	(5,100)	-43.61%	0.00%
Total	19,445,453	22,043,473	22,443,508	24,473,442	25,809,045	27,245,175	1,436,130	5.56%	6.90%
2700 - Pupil Transportation									
100 - Salaries	4,015,559	4,419,182	5,073,523	5,838,216	6,256,514	6,736,195	479,681	7.67%	1.71%
200 - Benefits	2,706,088	2,962,574	3,262,466	4,051,963	4,759,726	5,726,267	966,541	20.31%	1.45%
300 - Prof & Tech Svcs	223,527	237,933	254,830	269,851	278,200	280,000	1,800	0.65%	0.07%
400 - Purchased Property Svcs	184,628	261,089	154,902	171,908	308,500	359,500	51,000	16.53%	0.09%
500 - Other Purchased Svcs	1,649,130	3,525,236	2,451,364	1,734,629	2,063,770	2,320,861	257,091	12.46%	0.59%
600 - General Supplies	776,479	934,228	959,465	894,374	1,013,497	1,115,500	102,003	10.06%	0.28%
700 - Equipment	-	78,895	2,019,081	1,465,023	1,200,000	2,000,000	800,000	66.67%	0.51%

Bethlehem Area School District
2026-27 Budget Workshop

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Variance	% Change	% of Budget
800 - Other Expenditures	2,799	904	2,028	2,110	1,750	900	(850)	-48.57%	0.00%
Total	9,558,211	12,420,042	14,177,660	14,428,073	15,881,957	18,539,223	2,657,266	16.73%	4.69%
2800 - Support Services Central									
100 - Salaries	3,455,312	3,649,777	3,809,249	3,885,487	3,790,875	3,855,959	65,084	1.72%	0.98%
200 - Benefits	2,425,831	2,750,126	2,643,355	2,712,019	2,863,703	3,039,908	176,205	6.15%	0.77%
300 - Prof & Tech Svcs	515,430	730,818	627,662	405,198	432,644	385,044	(47,600)	-11.00%	0.10%
400 - Purchased Property Svcs	485,675	392,806	649,085	185,190	1,396,776	1,105,417	(291,359)	-20.86%	0.28%
500 - Other Purchased Svcs	179,616	195,375	225,580	273,879	244,353	290,382	46,029	18.84%	0.07%
600 - General Supplies	1,165,125	890,153	1,617,246	1,162,090	1,625,698	1,809,036	183,338	11.28%	0.46%
700 - Equipment	461,975	-	78,583	1,070,559	-	-	-	0.00%	0.00%
800 - Other Expenditures	6,062	4,629	4,218	8,716	7,887	20,078	12,191	154.57%	0.01%
Total	7,832,199	8,693,593	8,613,271	9,703,138	10,361,936	10,505,824	143,888	1.39%	2.66%
2900 - Other Support Services - IU services									
500 - Other Purchased Svcs	132,178	139,963	143,280	138,224	148,295	143,849	(4,446)	-3.00%	0.04%
800 - Other Expenditures	827	827	827	15,068	950	1,000	50	5.26%	0.00%
Total	133,005	140,789	144,107	153,292	149,245	144,849	(4,396)	-2.95%	0.04%
3200 - Student Activities									
100 - Salaries	1,740,704	2,004,809	2,148,552	2,308,193	2,207,953	2,257,804	49,851	2.26%	0.57%
200 - Benefits	767,975	897,578	928,671	1,001,183	990,754	1,005,143	14,389	1.45%	0.25%
300 - Prof & Tech Svcs	172,348	168,585	192,565	195,315	197,653	205,824	8,171	4.13%	0.05%
400 - Purchased Property Svcs	47,170	92,306	112,324	137,814	91,936	92,339	403	0.44%	0.02%
500 - Other Purchased Svcs	487,732	249,010	149,017	146,641	147,057	196,780	49,723	33.81%	0.05%
600 - General Supplies	328,739	403,386	686,899	518,637	459,953	479,183	19,230	4.18%	0.12%
700 - Equipment	102,365	72,668	1,678	94,437	-	-	-	0.00%	0.00%
800 - Other Expenditures	18,547	33,377	37,578	41,010	37,107	37,660	553	1.49%	0.01%
Total	3,665,580	3,921,718	4,257,284	4,443,231	4,132,413	4,274,733	142,320	3.44%	1.08%

Bethlehem Area School District
2026-27 Budget Workshop

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Variance	% Change	% of Budget
3300 - Community Services									
100 - Salaries	15,290	19,012	16,561	8,958	6,900	5,000	(1,900)	-27.54%	0.00%
200 - Benefits	6,608	8,252	6,963	3,759	2,972	2,155	(817)	-27.49%	0.00%
300 - Prof & Tech Svcs	115,200	125,096	258,516	118,198	111,434	122,334	10,900	9.78%	0.03%
400 - Purchased Property Svcs	1,619	-	1,329	25	-	-	-	0.00%	0.00%
500 - Other Purchased Svcs	1,126	474	166	100	-	-	-	0.00%	0.00%
600 - General Supplies	42,716	78,771	44,376	49,953	66,235	71,740	5,505	8.31%	0.02%
800 - Other Expenditures	20,090	119,053	23,097	83,993	-	3,000	3,000	0.00%	0.00%
Total	202,649	350,657	351,009	264,985	187,541	204,229	16,688	8.90%	0.05%
3400 - SCHOLARSHIPS AND AWARDS									
600 - General Supplies	95	738	250	-	-	-	-	0.00%	0.00%
Total	95	738	250	-	-	-	-	0.00%	0.00%
4200 - EXISTING SITE IMPROVE									
300 - Prof & Tech Svcs	18,026	-	39,542	8,816	-	233,617	233,617	0.00%	0.06%
400 - Purchased Property Svcs	-	-	-	-	-	-	-	-	0.00%
Total	18,026	-	39,542	8,816	-	233,617	233,617	0.00%	0.00%
4300 – ARCH & ENGINEER – ORIGINAL									
300 - Prof & Tech Svcs	-	7,560	2,300	-	-	-	-	0.0%	0.00%
Total	-	7,560	2,300	-	-	-	-	0.0%	0.00%
4500 - Building Acq & Construction									
800 - Other Expenditures	-	-	-	-	-	-	-	-	0.0%
Total	-	-	-	-	-	-	-	-	0.0%

Bethlehem Area School District
2026-27 Budget Workshop

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Budget	2026-27 Budget	Variance	% Change	% of Budget
4600 - EXISTING BLDG IMPROVE									
400 – Purchases Property Svcs	58,468	1,620	3,342	30,590	-	338,000	338,000	0.0%	0.1%
700- Equipment	-	56,169	112,129	18,700	-	-	-	0.0%	0.0%
Total	58,468	57,789	115,471	49,290	-	338,000	-	0.0%	0.1%
5100 - Debt Services									
400 - Purchased Property Svcs	-	-	-	-	376,169	365,621	(10,548)	-2.80%	0.09%
700 - Equipment	-	-	-	-	-	-	-	0.00%	0.00%
800 - Other Expenditures	9,851,620	9,725,889	9,396,809	7,258,415	9,270,656	9,847,395	576,739	6.22%	2.49%
900 - Debt Pmts & Transfers	14,577,196	14,015,602	14,681,488	17,592,417	16,835,000	17,664,600	829,600	4.93%	4.47%
Total	24,428,816	23,741,491	24,078,296	24,850,833	26,481,825	27,877,616	1,395,791	5.27%	7.06%
5200 - Fund Transfers - Athletic & capital									
900 - Debt Pmts & Transfers	-	-	-	2,000,000	-	(2,000,000)	0.0%	0.0%	0.00%
Total	-	-	-	2,000,000	-	(2,000,000)	0.0%	0.0%	0.00%
5400 - Intrafund Transfer Out									
900 - Debt Pmts & Transfers	-	-	29,198	136,534	-	-	-	0.00%	0.00%
			-	29,198	-	-	-	0.00%	0.00%
5900 - BUDGETARY RESERVE									
800 - Other Expenditures	-	-	-	-	1,200,000	2,400,000	1,200,000	100.00%	0.61%
Total	-	-	-	-	1,200,000	2,400,000	1,200,000	100.00%	0.61%
Grand Total	311,529,806	321,589,264	341,798,065	350,079,705	373,244,351	394,940,400	21,696,049	5.81%	100%