



BETHLEHEM
AREA SCHOOL DISTRICT

2019-2020
General Fund
Budget
Workshop



March 27, 2019

**Bethlehem Area School District
2019-20 Budget
At A Glance**

March 27, 2019

	2017-18 Actual	2018-19 Budget	2019-20 Budget Feb 2019	2019-20 Budget Mar 2019	Dollar Change	Percentage Change
<u>Revenues:</u>						
Local	\$191,890,871	\$197,197,793	\$199,735,584	\$201,169,299	\$3,971,506	2.01%
State	\$71,397,549	\$73,798,564	\$76,299,415	\$76,205,923	\$2,407,359	3.26%
Other	\$85,133	\$5,065,000	\$2,030,000	\$2,030,000	(\$3,035,000)	-59.92%
Federal	\$5,298,274	\$5,281,785	\$6,991,217	\$6,991,217	\$1,709,432	32.36%
Total Revenue	\$268,671,827	\$281,343,142	\$285,056,216	\$286,396,439	\$5,053,297	1.80%
<u>Expenditures:</u>						
Instruction	\$123,060,363	\$125,385,479	\$129,380,919	\$126,836,021	\$1,450,542	1.16%
Support Services	\$56,542,348	\$61,474,820	\$65,719,013	\$64,869,324	\$3,394,504	5.52%
Non-Instr Svcs	\$2,871,754	\$2,723,469	\$3,047,305	\$3,047,305	\$323,836	11.89%
Facilities	\$157,444	\$265,000	\$44,000	\$44,000	(\$221,000)	-83.40%
Debt Svc/Transfers	\$24,360,477	\$26,822,196	\$25,745,998	\$25,745,998	(\$1,076,198)	-4.01%
BASD	\$206,992,386	\$216,670,964	\$223,937,235	\$220,542,648	\$3,871,684	1.79%
PSERS	\$32,365,908	\$34,913,703	\$37,367,054	\$37,212,633	\$2,298,930	6.58%
CHARTER SCHOOLS	\$27,102,014	\$29,758,475	\$30,751,222	\$30,751,222	\$992,747	3.34%
Total Expenditures	\$266,460,308	\$281,343,142	\$292,055,511	\$288,506,503	\$7,163,361	2.55%
Revenue/Expenditure GAP (R/E-GAP)			\$6,999,295	\$2,110,064	0.75%	
Less PSERS			\$2,453,351	\$2,298,930	0.82%	
Less Charter Schools			\$992,747	\$992,747	0.35%	
Net Operational Gap			\$3,553,197	(\$1,181,613)	-0.42%	

However, BASD cannot raise tax millage above the Act 1 Index plus approved exceptions.

The primary cost drivers impacting the deficit above include several high dollar mandated costs or programs that often overshadow our success and the outstanding commitment of the entire BASD community including the board, administration, staff, parents and students in the achievements of our school district. The impact of these few areas presents a very difficult challenge in maintaining a fiscally conservative operational approach while still providing exciting, creative and inspiring educational opportunities for our students.

2019-20 Budget Cost Drivers

Salaries	\$2,986,788
PSERS	\$2,298,930
Charter Schools	\$992,747
Academic Initiative	\$229,710
General Operation	(\$4,398,111)
Net Deficit Remaining	\$2,110,064

2019-20 GENERAL FUND BUDGET

Expenditure Summary by Functional Area

March 27, 2019

The Function describes the activities for which a service or material is acquired. The functions of an LEA are classified into five broad areas: 1) Instruction, 2) Support Services, 3) Operation of Non-instructional Services, 4) Facilities Acquisition, Construction and Improvement Services, and 5) Other Financing Uses. Functions consist of activities, which have somewhat the same general operational objectives. For example, the subfunctions (the first major subdivision of a function), of the function Support Services consist of such areas as transportation, pupil personnel services, administration, etc. The function for Instruction is broken down by program (e.g., regular, special, vocational, etc.). Construction of the functional coding structure beyond the subfunction classification is based on the principle that the classification of activities should be combinable, comparable, relatable and mutually exclusive.

DESCRIPTION	17-18 ACTUAL	18-19 BUDGET	19-20 BUDGET	VARIANCE	% CHANGE	% of BUDGET
1100 Regular Instruction	\$122,292,226	\$128,038,730	\$128,386,266	\$347,536	0.27%	44.50%
1200 Special Education	\$38,075,102	\$38,175,483	\$40,792,482	\$2,616,999	6.86%	14.14%
1300 Vocational Education	\$7,621,169	\$7,993,928	\$8,154,241	\$160,313	2.01%	2.83%
1400 Other Instructional Programs	\$1,254,153	\$1,727,895	\$2,230,469	\$502,574	29.09%	0.77%
1500 Non Public Programs	\$175,919	\$70,500	\$195,704	\$125,204	177.59%	0.07%
1600 Community College	\$2,426,880	\$2,440,376	\$2,432,053	(\$8,323)	-0.34%	0.84%
1800 Pre-Kindergarten Programs	\$661,762	\$660,159	\$818,680	\$158,521	24.01%	0.28%
Total Instruction	\$172,507,211	\$179,107,071	\$183,009,895	\$3,902,824	2.18%	63.43%
2100 Student Services	\$9,718,408	\$10,000,555	\$10,698,548	\$697,993	6.98%	3.71%
2200 Support Services Instructional S	\$7,231,005	\$8,959,590	\$10,598,851	\$1,639,261	18.30%	3.67%
2300 Administrative Services	\$12,509,759	\$12,602,387	\$12,912,102	\$309,715	2.46%	4.48%
2400 Medical Services	\$2,562,327	\$2,624,310	\$2,646,136	\$21,826	0.83%	0.92%
2500 Fiscal Services	\$1,992,647	\$2,237,914	\$2,087,188	(\$150,726)	-6.74%	0.72%
2600 Operation & Maintenance Svcs	\$18,100,828	\$19,131,237	\$20,519,786	\$1,388,549	7.26%	7.11%
2700 Pupil Transportation	\$7,871,169	\$8,678,347	\$8,599,908	(\$78,439)	-0.90%	2.98%
2800 Support Services Central	\$5,998,189	\$7,543,548	\$7,900,334	\$356,786	4.73%	2.74%
2900 IU Services	\$111,073	\$112,917	\$122,693	\$9,776	8.66%	0.04%
Total Support Services	\$66,095,404	\$71,890,805	\$76,085,546	\$4,194,741	5.83%	26.37%
3200 Student Activities	\$3,182,932	\$3,189,416	\$3,452,369	\$262,953	8.24%	1.20%
3300 Community Services	\$170,142	\$68,254	\$168,020	\$99,766	146.17%	0.06%
3400 Scholarships & Awards	\$664	\$400	\$675	\$275	68.75%	0.00%
Total Non Instructional	\$3,353,738	\$3,258,070	\$3,621,064	\$362,994	11.14%	1.26%
4200 Existing Site Improvement	\$23,100	\$135,000		(\$135,000)	-100.00%	
4400 Arch & Eng-Improvements	\$11,690		\$44,000	\$44,000		0.02%
4500 Bldg Acq & Construction New	\$1,224					
4600 Bldg Improvement	\$121,430	\$130,000		(\$130,000)	-100.00%	
Total Facilities Construction & Improvement	\$157,444	\$265,000	\$44,000	(\$221,000)	-83.40%	0.02%
5100 Debt Service	\$21,610,477	\$21,979,770	\$23,597,998	\$1,618,228	7.36%	8.18%
5200 Fund Transfers-Athletic & Capit	\$2,750,000		\$148,000	\$148,000		0.05%
5900 Budgetary Reserve		\$4,842,426	\$2,000,000	(\$2,842,426)	-58.70%	0.69%

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
Total Debt & Transfers	\$24,360,477	\$26,822,196	\$25,745,998	(\$1,076,198)	-4.01%	8.92%
<u>Grand Total:</u>	\$266,474,274	\$281,343,142	\$288,506,503	\$7,163,361	2.55%	

2019-20 GENERAL FUND BUDGET

Expenditures by Functional Area - Expanded View

March 27, 2019

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.

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
1000 <i>Instruction: Instruction includes all those activities dealing directly with the interaction between teachers and students and related costs, which can be directly attributed to a program of instruction. Included here are the activities of aides or classroom assistance of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process.</i>						
1110 Regular Instruction	\$114,134,410	\$119,463,544	\$119,487,419	\$23,875	0.02%	41.42%
1134 Family & Consumer Science	\$924,573	\$949,810	\$902,673	(\$47,137)	-4.96%	0.31%
1135 Industrial Arts	\$1,054,727	\$1,025,650	\$1,024,001	(\$1,649)	-0.16%	0.35%
1136 Business Education	\$2,537,434	\$2,591,099	\$2,678,923	\$87,824	3.39%	0.93%
1137 Technology Education	\$628,526	\$117,485	\$452,161	\$334,676	284.87%	0.16%
1190 Fed Pgm Instr	\$3,012,556	\$3,891,142	\$3,841,089	(\$50,053)	-1.29%	1.33%
1100 Regular Instruction	\$122,292,226	\$128,038,730	\$128,386,266	\$347,536	0.27%	44.50%
1211 Life Skills Support	\$2,280,625	\$2,520,164	\$2,099,755	(\$420,409)	-16.68%	0.73%
1221 Hearing Impaired	\$580,258	\$448,464	\$618,649	\$170,185	37.95%	0.21%
1224 Visually Impaired	\$49,645	\$403,814	\$60,917	(\$342,897)	-84.91%	0.02%
1225 Speech & Language	\$1,922,569	\$1,484,347	\$2,037,266	\$552,919	37.25%	0.71%
1231 Emotional Support	\$5,368,469	\$3,359,751	\$5,923,437	\$2,563,686	76.31%	2.05%
1233 Autistic Support	\$3,114,899	\$2,939,882	\$3,581,748	\$641,866	21.83%	1.24%
1241 Learning Support	\$14,606,484	\$15,349,696	\$14,923,425	(\$426,271)	-2.78%	5.17%
1243 Gifted Svcs	\$1,025,962	\$1,033,043	\$1,104,122	\$71,079	6.88%	0.38%
1260 Physical Support	\$824,985	\$845,870	\$933,314	\$87,444	10.34%	0.32%
1270 Early Intervention	\$687,814	\$759,297	\$726,777	(\$32,520)	-4.28%	0.25%
1280 Early Intervention	\$79,999	\$47,660	\$90,406	\$42,746	89.69%	0.03%
1290 Other Special Education	\$7,533,392	\$8,983,495	\$8,692,666	(\$290,829)	-3.24%	3.01%
1200 Special Education	\$38,075,102	\$38,175,483	\$40,792,482	\$2,616,999	6.86%	14.14%
1390 Vocational Education	\$7,621,169	\$7,993,928	\$8,154,241	\$160,313	2.01%	2.83%
1300 Vocational Education	\$7,621,169	\$7,993,928	\$8,154,241	\$160,313	2.01%	2.83%
1420 Summer School	\$440,208	\$220,059	\$751,828	\$531,769	241.65%	0.26%
1430 Homebound Education	\$213,604	\$264,617	\$190,324	(\$74,293)	-28.08%	0.07%
1441 Court Placed Tuition	\$52,632	\$209,290	\$84,332	(\$124,958)	-59.71%	0.03%
1442 Alternative Education	\$436,371	\$819,343	\$779,541	(\$39,802)	-4.86%	0.27%
1450 After School Instr	\$111,297	\$214,386	\$424,144	\$209,758	97.84%	0.15%
1490 Other Instructional Pgms	\$40	\$200	\$300	\$100	50.00%	0.00%
1400 Other Instructional Programs	\$1,254,153	\$1,727,895	\$2,230,469	\$502,574	29.09%	0.77%
1500 Non Public Pgms	\$175,919	\$70,500	\$195,704	\$125,204	177.59%	0.07%

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
7320 Rental/Sinking Fund Reimb	\$1,535,494	\$1,630,136	\$1,608,580	(\$21,556)	-1.32%	0.56%
7330 Medical & Dental Svcs	\$327,021	\$333,340	\$330,000	(\$3,340)	-1.00%	0.12%
7340 Homestead Prop Tax Relief	\$4,744,398	\$4,744,370	\$4,744,370		0.00%	1.66%
7360 Safe Schools	\$12,643	\$25,000	\$25,000		0.00%	0.01%
7505 Ready to Learn Grant	\$1,797,733	\$1,797,733	\$1,797,733		0.00%	0.63%
7599 DCED Grants	\$117,454	\$1,117,454	\$1,117,454		0.00%	0.39%
7810 State Share Social Security	\$3,612,607	\$3,990,350	\$3,977,560	(\$12,790)	-0.32%	1.39%
7820 State Share Retirement	\$16,336,289	\$16,754,436	\$18,595,944	\$1,841,508	10.99%	6.49%
Total State Revenue	\$71,397,549	\$73,798,564	\$76,205,923	\$2,407,359	3.26%	26.61%
<u>Federal Revenue</u>						
8110 Pmts Federally Impacted Areas PL	\$49,269	\$51,000	\$51,000		0.00%	0.02%
8310 Payments Federally Impacted Areas			\$0			0.00%
8514 Title 1 Reading First	\$3,357,104	\$3,625,231	\$4,764,192	\$1,138,961	31.42%	1.66%
8515 NCLB Title II	\$562,888	\$635,867	\$612,944	(\$22,923)	-3.60%	0.21%
8516 NCLB Title III	\$194,930	\$220,106	\$199,647	(\$20,459)	-9.30%	0.07%
8517 NCLB Title IV	\$76,397		\$263,853	\$263,853		0.09%
8580 Child Care And Development Block	\$164,581	\$164,581	\$164,581		0.00%	0.06%
8810 ACCESS Reimbursement	\$833,289	\$500,000	\$850,000	\$350,000	70.00%	0.30%
8820 ACCESS Health-Related Transp &	\$59,815	\$85,000	\$85,000		0.00%	0.03%
Total Federal Revenue	\$5,298,274	\$5,281,785	\$6,991,217	\$1,709,432	32.36%	2.44%
<u>Other Revenue</u>						
9400 Sale Of Equipment	\$72,643	\$60,000	\$25,000	(\$35,000)	-58.33%	0.01%
9910 Fund Balance Revenue		\$5,000,000	\$2,000,000	(\$3,000,000)	-60.00%	0.70%
9990 Insurance Recoveries	\$12,490	\$5,000	\$5,000		0.00%	0.00%
Total Other Revenue	\$85,133	\$5,065,000	\$2,030,000	(\$3,035,000)	-59.92%	0.71%
<u>Grand Total:</u>	\$268,671,827	\$281,343,142	\$286,396,439	\$5,053,297	1.80%	

2019-20 GENERAL FUND BUDGET

Expenditures by Major Category

March 27, 2019

The Object view categorizes the service or commodity bought. This dimension identifies nine (9) major object categories: Personnel Services – Salaries, (2) Personnel Services – Employee Benefits, (3) Purchased Professional and Technical Services, (4) Purchased Property Services, (5) Other Purchased Services, (6) Supplies, (7) Property, (8) Other Objects, (9) Other Financing Uses.

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
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100: Gross salaries paid to employees of the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
110 Salaries-Admin	\$6,880,765	\$7,379,743	\$7,502,122	\$122,379	1.66%	2.60%
120 Salaries-Prof	\$71,067,635	\$72,479,596	\$73,882,364	\$1,402,768	1.94%	25.61%
130 Salaries-Supplemental	\$2,834,774	\$2,927,223	\$3,195,315	\$268,092	9.16%	1.11%
140 Salaries-Tech	\$862,856	\$904,682	\$1,086,500	\$181,818	20.10%	0.38%
150 Salaries-Clerical	\$4,026,529	\$4,092,622	\$4,465,833	\$373,211	9.12%	1.55%
160 Salaries-Technical	\$2,336,925	\$2,205,512	\$2,378,174	\$172,662	7.83%	0.82%
170 Salaries-Bus Drivers	\$2,890,852	\$3,108,645	\$3,214,707	\$106,062	3.41%	1.11%
180 Salaries-Custodian	\$5,171,916	\$5,567,864	\$5,880,835	\$312,971	5.62%	2.04%
190 Salaries-Instr Asst	\$3,944,418	\$4,480,785	\$4,527,610	\$46,825	1.05%	1.57%
Salaries	\$100,016,669	\$103,146,672	\$106,133,460	\$2,986,788	2.90%	36.79%

200: Amounts paid by the district on behalf of employees; these amounts are not included in gross salary, but are in addition to that amount. Such payments are fringe benefit payments; and, while not paid directly to employees are part of the personnel cost.

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
210 Group Insurance	\$484,023	\$491,063	\$504,350	\$13,287	2.71%	0.17%
220 Social Security	\$7,487,791	\$7,979,003	\$8,290,709	\$311,706	3.91%	2.87%
230 Retirement	\$32,365,908	\$34,913,703	\$37,212,633	\$2,298,930	6.58%	12.90%
240 Tuition Reimb	\$772,037	\$843,000	\$823,000	(\$20,000)	-2.37%	0.29%
250 Unemployment	\$18,342	\$110,000	\$10,000	(\$100,000)	-90.91%	0.00%
260 Workers Comp	\$1,036,561	\$1,222,814	\$1,449,034	\$226,220	18.50%	0.50%
270 Health Insurance	\$25,760,888	\$25,034,809	\$22,459,895	(\$2,574,914)	-10.29%	7.78%
280 Retiree Health Insurance	\$1,101,285	\$1,385,220	\$1,239,120	(\$146,100)	-10.55%	0.43%
290 Other Medical Benefits	\$165,684	\$289,549	\$288,584	(\$965)	-0.33%	0.10%
Benefits	\$69,192,520	\$72,269,161	\$72,277,325	\$8,164	0.01%	25.05%

300: Services that by their nature require persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, tax collectors etc

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
310 Tax Coll Commissions	\$524,666	\$568,050	\$568,250	\$200	0.04%	0.20%
320 Prof Education Svcs	\$14,279,351	\$15,114,449	\$18,194,810	\$3,080,361	20.38%	6.31%

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
330 Prof Services	\$1,729,241	\$1,513,033	\$1,482,591	(\$30,442)	-2.01%	0.51%
340 Technical Services	\$111,671	\$80,600	\$60,725	(\$19,875)	-24.66%	0.02%
350 Security Services	\$375,820	\$428,687	\$434,580	\$5,893	1.37%	0.15%
360 Prof Education Svcs		\$479,638	\$1,043,597	\$563,959	117.58%	0.36%
Prof & Tech Svcs	\$17,020,750	\$18,184,457	\$21,784,553	\$3,600,096	19.80%	7.55%

400: Services purchased to operate, repair, maintain and rent property owned and/or used by the district. These services are performed by persons other than district employees.

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
410 Cleaning Services	\$261,070	\$271,000	\$268,306	(\$2,694)	-0.99%	0.09%
420 Utilities	\$334,440	\$325,000	\$327,000	\$2,000	0.62%	0.11%
430 Repairs & Maint	\$1,108,713	\$1,324,337	\$1,078,169	(\$246,168)	-18.59%	0.37%
440 Lease Rentals	\$763,202	\$749,712	\$751,308	\$1,596	0.21%	0.26%
450 Construction Svcs	\$232,137	\$375,000	\$595,000	\$220,000	58.67%	0.21%
460 Extermination Svcs	\$14,194	\$16,000	\$14,920	(\$1,080)	-6.75%	0.01%
Purch Property Svcs	\$2,713,756	\$3,061,049	\$3,034,703	(\$26,346)	-0.86%	1.05%

500: Amounts paid for services rendered by organizations or personnel, other than Professional and Technical Services and Purchased Property Services.

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
510 Contracted Transportation	\$1,167,908	\$1,186,099	\$1,226,212	\$40,113	3.38%	0.43%
520 Insurance	\$848,432	\$920,238	\$996,000	\$75,762	8.23%	0.35%
530 Communications	\$283,944	\$476,789	\$317,401	(\$159,388)	-33.43%	0.11%
540 Advertising	\$17,755	\$22,500	\$20,500	(\$2,000)	-8.89%	0.01%
550 Printing Svcs	\$93,978	\$144,933	\$139,523	(\$5,410)	-3.73%	0.05%
560 Student Tuition	\$38,233,945	\$41,610,979	\$42,525,716	\$914,737	2.20%	14.74%
580 Travel	\$114,429	\$319,541	\$290,917	(\$28,624)	-8.96%	0.10%
590 Other Purch Svcs	\$328,530	\$333,417	\$383,693	\$50,276	15.08%	0.13%
Other Purchased Svcs	\$41,088,921	\$45,014,496	\$45,899,962	\$885,466	1.97%	15.91%

600: Expenditures for all operational supplies, including freight and handling. Consumable teaching and office items and other supplies necessary for instruction and/or administration are included in this category.

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
610 General Supplies	\$2,426,259	\$2,452,097	\$2,979,896	\$527,799	21.52%	1.03%
620 Energy	\$2,561,170	\$3,108,984	\$3,357,294	\$248,310	7.99%	1.16%
630 Food	\$72,645	\$31,270	\$44,045	\$12,775	40.85%	0.02%
640 Books & Textbooks	\$844,550	\$926,180	\$528,207	(\$397,973)	-42.97%	0.18%
650 Tech Supplies & Fees	\$5,479,514	\$4,877,793	\$5,081,502	\$203,709	4.18%	1.76%
Books & Materials	\$11,384,138	\$11,396,324	\$11,990,944	\$594,620	5.22%	4.16%

DESCRIPTION 17-18 ACTUAL 18-19 BUDGET 19-20 BUDGET VARIANCE % CHANGE % of BUDGET

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

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
750 Equip Orig & Additional	\$104,150	\$233,000	\$263,290	\$30,290	13.00%	0.09%
760 Equipment Replacement	\$244,127	\$930,450	\$1,051,500	\$121,050	13.01%	0.36%
Equipment	\$348,277	\$1,163,450	\$1,314,790	\$151,340	13.01%	0.46%

800: Expenditures for membership dues, bond interest payments and judgments.

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
810 Dues & Fees	\$112,634	\$97,899	\$117,835	\$19,936	20.36%	0.04%
820 Claims & Judgements	\$54,500	\$75,000	\$75,000		0.00%	0.03%
830 Debt Interest	\$12,167,939	\$12,069,274	\$12,864,339	\$795,065	6.59%	4.46%
840 Contingency		\$4,842,426	\$2,000,000	(\$2,842,426)	-58.70%	0.69%
880 Refund Prior Yr Receipts	\$14,398	\$250,000	\$250,000		0.00%	0.09%
890 Student Fees for Instructio	\$181,632	\$112,438	\$131,933	\$19,495	17.34%	0.05%
Other Expenditures	\$12,531,103	\$17,447,037	\$15,439,107	(\$2,007,930)	-11.51%	5.35%

900: Outlays from current funds to retire principal of debt service, bonds and loans and District lease-purchase agreements.

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
910 Debt Principal	\$9,428,140	\$9,660,496	\$10,483,659	\$823,163	8.52%	3.63%
930 Fund Transfers	\$2,750,000		\$148,000	\$148,000		0.05%
Debt Pmts & Transfers	\$12,178,140	\$9,660,496	\$10,631,659	\$971,163	10.05%	3.69%

E00:

<u>DESCRIPTION</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
Grand Total:	\$266,474,274	\$281,343,142	\$288,506,503	\$7,163,361	2.55%	

BETHLEHEM AREA SCHOOL DISTRICT

2019–2020
GENERAL FUND
BUDGET
WORKSHOP

SUPPORTING
EXPENDITURE DETAIL



MARCH 27, 2019

<u>DESCRIPTION</u>	<u>15-16 ACTUAL</u>	<u>16-17 ACTUAL</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
3400 Scholarships & Awards								
600 Books & Materials	\$612	\$664	\$400	\$675	\$275	68.75%	0.00%	
3400 Scholarships & Awards	\$612	\$664	\$400	\$675	\$275	68.75%	0.00%	
Total 3000's Non Instructional	\$2,871,926	\$3,353,738	\$3,258,070	\$3,621,064	\$362,994	11.14%	1.26%	
4200 Existing Site Improvement								
300 Prof & Tech Svcs		\$23,100	\$65,000	\$0	(\$65,000)	-100.00%		
400 Purch Property Svcs			\$70,000	\$0	(\$70,000)	-100.00%		
4200 Existing Site Improvement		\$23,100	\$135,000		(\$135,000)	-100.00%		
4400 Arch & Eng-Improvements								
300 Prof & Tech Svcs	\$4,950	\$11,650	\$44,000	\$44,000	\$44,000	0.02%		
800 Other Expenditures		\$40	\$0	\$0	\$0			
4400 Arch & Eng-Improvements	\$4,950	\$11,690	\$44,000	\$44,000	\$44,000	0.02%		
4500 Bldg Acq & Construction New								
300 Prof & Tech Svcs	\$822		\$0	\$0	\$0			
700 Equipment	\$1,401		\$0	\$0	\$0			
800 Other Expenditures	\$1,099	\$1,224	\$0	\$0	\$0			
4500 Bldg Acq & Construction New	\$3,322	\$1,224						
4600 Bldg Improvement								
300 Prof & Tech Svcs		\$28,223	\$0	\$0	\$0			
400 Purch Property Svcs		\$93,208	\$130,000	\$0	(\$130,000)	-100.00%		
800 Other Expenditures		\$17,018	\$0	\$0	\$0			
4600 Bldg Improvement	\$17,018	\$121,430	\$130,000		(\$130,000)	-100.00%		

<u>DESCRIPTION</u>	<u>15-16 ACTUAL</u>	<u>16-17 ACTUAL</u>	<u>17-18 ACTUAL</u>	<u>18-19 BUDGET</u>	<u>19-20 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% of BUDGET</u>
Total 4000's Facilities Construction &	\$4,950	\$20,340	\$157,444	\$265,000	\$44,000	(\$221,000)	-83.40%	0.02%
5100 Debt Service								
800 Other Expenditures	\$12,026,997	\$13,145,138	\$12,182,337	\$12,319,274	\$13,114,339	\$795,065	6.45%	4.55%
900 Debt Pmts & Transfers	\$11,439,726	\$10,259,462	\$9,428,140	\$9,660,496	\$10,483,659	\$823,163	8.52%	3.63%
5100 Debt Service	\$23,466,723	\$23,404,600	\$21,610,477	\$21,979,770	\$23,597,998	\$1,618,228	7.36%	8.18%
5200 Fund Transfers-Athletic & Capital Reserve								
900 Debt Pmts & Transfers	\$3,656,500	\$5,089,413	\$2,750,000		\$148,000	\$148,000		0.05%
5200 Fund Transfers-Athletic & Capital Reserve	\$3,656,500	\$5,089,413	\$2,750,000		\$148,000	\$148,000		0.05%
5300 Transfers to Self Insurance								
900 Debt Pmts & Transfers	\$99,096				\$0	\$0		
5300 Transfers to Self Insurance	\$99,096							
5900 Budgetary Reserve								
800 Other Expenditures				\$4,842,426	\$2,000,000	(\$2,842,426)	-58.70%	0.69%
5900 Budgetary Reserve				\$4,842,426	\$2,000,000	(\$2,842,426)	-58.70%	0.69%
Total 5000's Debt & Transfers	\$27,222,320	\$28,494,013	\$24,360,477	\$26,822,196	\$25,745,998	(\$1,076,198)	-4.01%	8.92%
Grand Total:	\$244,817,045	\$258,309,657	\$266,474,274	\$281,343,142	\$288,506,503	\$7,163,361	2.55%	