

BHASD 2018-19 Summary of All Funds

	General Fund	Capital Projects Fund	Total Governmental
Revenue			
Local Sources	\$ 21,312,396	\$ -	\$ 21,312,396
State Sources	9,836,976	-	9,836,976
Federal Sources	280,000	-	280,000
Other Sources	2,000	-	
Total Revenue	31,431,372	-	31,431,372
Expenditures			
Salaries	13,079,448	-	13,079,448
Benefits	7,725,517	-	7,725,517
Purchased Prof. Services	1,997,010	-	1,997,010
Purchased Property			
Services	1,080,975	-	1,080,975
Other Purchased Services	3,247,007	-	3,247,007
Supplies and Books	1,666,640	-	1,666,640
Property and Equipment	174,600	-	174,600
Other Objects	564,791	-	564,791
Other Uses of Funds	3,095,000	-	3,095,000
Total Expenditures	32,630,988	-	32,630,988
Excess of Revenue Over (Under) Expenditures	(1,199,616)	-	(1,199,616)
Other Financing Sources	-	-	-
Net Change in Fund Balance	(1,199,616)	-	(1,199,616)
Fund Balance July 1, 2018	7,574,854	-	7,574,854
Fund Balance June 30, 2019	\$ 6,375,238	\$ -	\$ 6,375,238

BHASD 2018-19 General Fund Summary

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Budget 2018-2019
Fund Balance July 1, 20XX	\$ 8,332,338	\$ 9,808,509	\$ 9,865,329	\$ 9,426,019	\$ 7,574,854
Revenue					
Local Sources	20,736,911	20,857,594	20,823,167	21,309,242	21,312,396
State Sources	8,539,995	9,006,062	9,492,734	9,717,633	9,836,976
Federal Sources	363,664	318,354	319,363	295,000	280,000
Other Sources	15,729	5,598	15,920	2,000	2,000
Total Revenue	29,656,299	30,187,608	30,651,184	31,323,875	31,431,372
Expenditures					
Salaries	12,069,999	11,968,670	12,222,756	12,649,294	13,079,448
Benefits	5,733,274	6,177,104	6,917,470	7,584,565	7,725,517
Purchased Prof. Services	1,472,085	1,604,579	1,615,806	1,927,970	1,997,010
Purchased Prop. Services	818,087	928,918	886,458	1,036,250	1,080,975
Other Purchased Services	3,212,658	3,320,980	3,079,423	3,355,695	3,247,007
Supplies and Books	1,237,737	1,242,469	1,306,867	1,459,115	1,666,640
Property and Equipment	195,505	376,287	503,620	75,000	174,600
Other Objects	840,783	761,547	481,093	626,551	564,791
Other Uses of Funds	2,600,000	2,720,000	2,867,633	2,975,000	3,095,000
Total Expenditures	28,180,128	29,100,554	\$ 29,881,127	\$ 31,689,440	\$ 32,630,988
Excess of Revenue Over (Under) Expenditures	1,476,171	1,087,054	770,058	(365,565)	(1,199,616)
Fund Transfers	-	(1,030,234)	(1,209,367)	(1,485,600)	-
Net Change in Fund Balance	1,476,171	56,820	(439,310)	(1,851,165)	(1,199,616)
Fund Balance June 30, 20XX	\$ 9,808,509	\$ 9,865,329	\$ 9,426,019	\$ 7,574,854	\$ 6,375,238

BHASD 2018-19 General Fund Revenue Detail

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Budget 2018-2019
6000 - Revenue from Local Sources					
6111 - Current Real Estate Taxes	\$ 17,519,015	\$ 17,580,200	\$ 17,713,196	\$ 18,031,374	\$ 18,032,427
6112 - Interim Real Estate Taxes	52,128	53,379	8,010	50,000	30,000
6113 - Public Utility Realty Tax	24,328	23,372	22,708	23,000	23,000
6114 - Payments in Lieu of Taxes	169	169	169	168	169
6120 - Per Capita Taxes	34,871	34,289	33,909	35,500	35,000
6140 - Current Act 511 Taxes - Flat	53,650	52,322	51,853	54,000	53,500
6150 - Current Act 511 Taxes - Proportional	1,850,102	1,850,965	1,914,255	1,900,000	1,930,000
6400 - Delinquent Taxes Levied	708,255	747,842	562,690	730,000	704,000
6500 - Earnings on Investments	59,529	52,018	70,530	60,000	75,000
6700 - Revenue from Student Activ.	94,942	100,151	78,678	88,000	80,300
6830 - Federal Pass Through	263,102	261,034	266,443	250,000	260,000
6910 - Rentals	45,376	54,721	48,740	50,000	50,000
6920 - Donations	3,574	22,267	24,347	7,200	10,000
6940 - Tuitions	9,550	5,556	4,082	5,000	4,000
6999 - All Other Local Revenues	18,319	19,310	23,556	25,000	25,000
Total from Local Sources	20,736,910	20,857,595	20,823,167	21,309,242	21,312,396
7000 - Revenue from State Sources					
7110 - Basic Education Funding	3,932,994	4,005,057	4,101,054	4,149,458	4,170,000
7160 - Tuition Reimbursement	27,741	7,373	7,519	20,000	7,500
7271 - Special Education Funding	1,013,772	1,032,383	1,059,068	1,067,536	1,090,000
7310 - Transportation	627,246	613,909	713,592	630,000	715,000
7320 - Rental Payments	287,422	288,576	279,568	290,000	246,136
7330 - Health Services	28,625	27,415	26,670	28,000	26,500
7340 - State Property Tax Red. Alloc.	787,573	788,786	790,335	788,717	789,000
7501 - PA Accountability Grant	163,502	205,220	205,220	205,220	205,220
7810 - Social Security Payment Rev.	428,314	447,515	443,264	482,067	492,650
7820 - Retirement Payment Rev.	1,242,806	1,589,828	1,866,441	2,056,635	2,094,970
Total from State Sources	8,539,995	9,006,062	9,492,734	9,717,633	9,836,976
8000 - Revenue from Federal Sources					
8514 - NCLB, Title I	198,951	191,757	221,897	225,000	220,000
8515 - NCLB, Title II	68,172	67,902	66,958	70,000	50,000
8517 - NCLB, Title IV	-	-	-	-	10,000
8810 - Medical Access Reimb.	96,126	58,195	-	-	-
8820 - Medical Access Admin Reimb.	415	501	30,508	-	-
Total from Federal Sources	363,664	318,355	319,363	295,000	280,000
9000 - Other Financing Sources	15,729	5,598	15,920	2,000	2,000
Grand Total Revenue	\$ 29,656,298	\$ 30,187,609	\$ 30,651,184	\$ 31,323,875	\$ 31,431,372

BHASD 2018-19 General Fund Expenditure Detail

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Budget 2018-2019
1100 - Regular Programs					
100 - Salaries	\$ 6,795,478	\$ 6,734,771	\$ 6,932,034	\$ 7,190,361	\$ 7,495,321
200 - Benefits	3,209,028	3,510,238	3,939,846	4,307,758	4,495,876
300 - Purchased Prof. Services	161,184	263,627	293,366	335,000	333,250
400 - Purchased Property Services	302,700	341,879	281,560	253,700	256,950
500 - Other Purchased Services	346,935	397,633	293,918	323,350	370,643
600 - Supplies and Books	419,107	388,179	430,878	423,090	444,758
700 - Property and Equipment	29,300	85,129	48,917	-	52,600
800 - Other Objects	6,738	4,361	4,085	1,268	2,493
Total Regular Programs	11,270,470	11,725,817	12,224,604	12,834,527	13,451,891
1200 - Special and Gifted Education					
100 - Salaries	1,780,111	1,689,091	1,642,085	1,683,961	1,754,231
200 - Benefits	888,405	887,503	925,422	1,029,414	1,023,036
300 - Purchased Prof. Services	818,412	820,617	759,880	906,500	830,050
400 - Purchased Property Services	-	389	-	-	-
500 - Other Purchased Services	590,191	631,920	498,846	688,800	566,500
600 - Supplies and Books	26,981	46,850	26,027	33,800	123,518
700 - Property and Equipment	1,151	1,345	-	-	-
800 - Other Objects	390	373	924	-	-
Total Special Education	4,105,641	4,078,088	3,853,184	4,342,475	4,297,335
1300 - Vocational Education					
500 - Other Purchased Services	695,690	692,379	699,283	680,335	599,323
Total Vocational Education	695,690	692,379	699,283	680,335	599,323
1400 - Other Instructional Programs					
100 - Salaries	125	3,263	1,219	10,500	8,000
200 - Benefits	38	1,106	481	4,317	3,360
300 - Purchased Prof. Services	5,639	1,800	3,075	4,000	500
500 - Other Purchased Services	3,213	-	-	3,000	-
600 - Supplies and Books	-	-	-	-	-
Total Other Instructional Programs	9,015	6,169	4,775	21,817	11,860
1500 - Nonpublic Programs					
300 - Purchased Prof. Services	-	737	-	4,500	4,500
Total Nonpublic Programs	-	737	-	4,500	4,500
2100 - Pupil Personnel					
100 - Salaries	601,385	646,392	675,487	701,452	671,129
200 - Benefits	263,657	293,339	356,565	391,118	378,488
300 - Purchased Prof. Services	10,627	18,380	16,065	12,400	13,000
400 - Purchased Property Services	-	-	2,285	5,000	5,000
500 - Other Purchased Services	2,281	2,152	2,005	2,100	1,500
600 - Supplies and Books	34,183	33,285	37,960	59,840	64,700
800 - Other Objects	324	444	464	420	520
Total Pupil Personnel	912,457	993,992	1,090,831	1,172,330	1,134,337

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Budget 2018-2019
2200 - Instructional Support					
100 - Salaries	630,486	628,508	677,906	649,398	711,723
200 - Benefits	292,518	309,245	404,933	445,593	436,623
300 - Purchased Prof. Services	32,844	43,557	44,757	58,350	80,000
400 - Purchased Property Services	2,742	2,742	7,670	8,650	8,850
500 - Other Purchased Services	5,709	3,974	4,119	8,100	8,670
600 - Supplies and Books	54,935	65,995	94,082	70,753	77,254
700 - Property and Equipment	1,729	-	-	-	-
800 - Other Objects	1,621	378	520	2,645	2,005
Total Instructional Support	1,022,584	1,054,399	1,233,987	1,243,489	1,325,125
2300 - Administration Services					
100 - Salaries	730,500	715,952	765,991	819,018	843,178
200 - Benefits	351,900	371,363	422,896	459,267	475,755
300 - Purchased Prof. Services	92,432	101,326	77,952	106,700	110,000
400 - Purchased Property Services	9,667	12,966	15,094	22,725	22,470
500 - Other Purchased Services	51,106	56,578	62,898	74,050	74,520
600 - Supplies and Books	21,422	21,755	24,418	39,652	40,610
700 - Property and Equipment	-	-	-	-	-
800 - Other Objects	14,749	16,844	22,588	29,915	34,715
Total Administration Services	1,271,776	1,296,784	1,391,837	1,551,327	1,601,248
2400 - Pupil Health Services					
100 - Salaries	247,596	212,718	219,706	217,130	225,658
200 - Benefits	129,902	123,724	137,816	131,972	149,022
300 - Purchased Prof. Services	1,305	756	795	300	300
400 - Purchased Property Services	146	146	146	150	150
500 - Other Purchased Services	290	332	431	-	-
600 - Supplies and Books	2,793	4,510	3,055	4,450	2,900
700 - Property and Equipment	-	870	-	-	-
800 - Other Objects	280	155	160	330	295
Total Pupil Health Services	382,312	343,211	362,109	354,332	378,325
2500 - Business Services					
100 - Salaries	279,230	320,441	325,315	333,807	349,398
200 - Benefits	119,188	154,229	149,642	166,841	165,170
300 - Purchased Prof. Services	13,938	6,889	761	5,000	4,000
400 - Purchased Property Services	5,113	3,635	3,757	4,400	4,560
500 - Other Purchased Services	102	233	966	2,200	2,600
600 - Supplies and Books	32,993	33,983	36,842	38,450	42,350
700 - Property and Equipment	3,180	2,857	-	-	-
800 - Other Objects	7,513	11,449	7,666	5,200	6,500
Total Business Services	461,257	533,716	524,949	555,898	574,578

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Budget 2018-2019
2600 - Operation and Maintenance					
100 - Salaries	632,029	634,801	612,577	649,032	625,257
200 - Benefits	340,407	359,013	388,448	436,213	397,952
300 - Purchased Prof. Services	12,469	34,183	83,094	112,910	211,000
400 - Purchased Property Services	418,574	479,161	480,909	646,950	688,335
500 - Other Purchased Services	86,851	91,726	82,558	89,760	93,860
600 - Supplies and Books	561,171	572,975	575,457	641,950	671,500
700 - Property and Equipment	60,460	87,212	127,765	-	72,000
800 - Other Objects	451	474	246	500	500
Total Operation and Maintenance	2,112,412	2,259,545	2,351,054	2,577,315	2,760,404
2700 - Transportation Services					
100 - Salaries	33,164	30,844	29,435	30,150	31,738
200 - Benefits	16,254	21,402	28,082	30,121	31,540
300 - Purchased Prof. Services	-	-	-	-	-
400 - Purchased Property Services	10	-	-	-	-
500 - Other Purchased Services	1,314,994	1,333,778	1,333,471	1,367,400	1,409,850
600 - Supplies and Books	7,915	2,490	3,734	8,150	5,150
700 - Property and Equipment	-	-	-	-	-
800 - Other Objects	230	125	125	150	150
Total Transportation	1,372,567	1,388,639	1,394,847	1,435,971	1,478,428
2800 - Support Services - Central					
100 - Salaries	73,998	79,635	62,595	43,862	47,051
200 - Benefits	29,651	43,556	45,733	39,902	29,741
300 - Purchased Prof. Services	207,234	219,630	254,913	270,600	307,400
400 - Purchased Property Services	50,232	50,232	50,232	55,000	55,000
500 - Other Purchased Services	46,597	40,004	27,550	40,550	44,650
600 - Supplies and Books	43,255	40,041	32,472	97,630	138,500
700 - Property and Equipment	1,060	4,200	-	-	-
800 - Other Objects	115	755	304	500	300
Total Support Services	452,142	478,053	473,799	548,044	622,642
2900 - Other Support Services					
500 - Other Purchased Services	22,887	23,311	23,445	24,000	25,000
Total Other Support Services	22,887	23,311	23,445	24,000	25,000
3200 - Student Activities					
100 - Salaries	265,898	272,256	278,406	320,623	316,764
200 - Benefits	92,329	102,386	117,607	142,049	138,954
300 - Purchased Prof. Services	89,180	77,689	77,647	99,710	91,010
400 - Purchased Property Services	28,903	37,768	44,807	39,675	39,660
500 - Other Purchased Services	45,812	46,961	49,934	52,050	49,891
600 - Supplies and Books	32,942	32,407	41,941	40,850	54,900
700 - Property and Equipment	12,185	-	-	13,175	-
800 - Other Objects	6,796	12,214	12,535	-	12,175
Total Student Activities	574,045	581,681	622,877	708,132	703,354

	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Budget 2017-2018	Budget 2018-2019
3300 - Community Services					
600 - Supplies and Books	40	-	-	500	500
800 - Other Objects	-	-	-	-	-
Total Community Services	40	-	-	500	500
4200 - Site Improvements					
300 - Purchased Prof. Services	26,821	2,696	3,500	-	-
700 - Property and Equipment	86,440	194,674	113,727	-	-
Total Site Improvements	113,261	197,370	117,227	-	-
4400 - Architecture/Eng. Services					
300 - Purchased Prof. Services	-	12,691	-	12,000	12,000
Total Arch./Eng. Services	-	12,691	-	12,000	12,000
4600 - Building Improvement					
700 - Property and Equipment	-	-	213,212	75,000	50,000
Total Building Improvement	-	-	213,212	75,000	50,000
5100 - Debt Service					
800 - Other Objects	801,572	713,972	431,476	372,448	305,138
900 - Other Uses of Funds	2,600,000	2,720,000	2,867,633	2,975,000	3,095,000
Total Debt Service	3,401,572	3,433,972	3,299,109	3,347,448	3,400,138
5200 - Fund Transfers					
900 - Other Uses of Funds	-	1,030,234	1,209,365	1,485,600	-
Total Fund Transfers	-	1,030,234	1,209,365	1,485,600	-
5900 - Budgetary Reserve					
800 - Other Objects	-	-	-	200,000	200,000
Total Budgetary Reserve	-	-	-	200,000	200,000
Grand Total Expenditures	\$ 28,180,128	\$ 30,130,788	\$ 31,090,494	\$ 33,175,040	\$ 32,630,988

BHASD 2018-19 Department Summary

<u>Department</u>	<u>Actual 2014-2015</u>	<u>Actual 2015-2016</u>	<u>Actual 2016-2017</u>	<u>Budget 2017-2018</u>	<u>Budget 2018-2019</u>
Athletics	537,551	535,885	567,114	641,319	639,351
Curriculum/Inst.	1,004,656	871,841	1,056,149	1,061,948	1,061,280
District Wide/Bus. Off.	6,736,549	7,894,608	7,832,694	8,286,173	6,884,078
Elementary	2,780,506	2,665,414	2,932,341	3,508,260	3,774,482
High	4,542,056	4,731,001	4,742,610	5,094,418	5,390,764
Intermediate	1,661,503	1,926,111	2,170,754	2,019,415	1,943,091
Maintenance	2,069,126	2,443,618	2,438,176	2,618,325	2,777,426
Middle	3,118,740	3,134,781	3,331,639	3,525,698	3,654,940
Special Ed.	4,586,978	4,553,936	4,513,038	4,955,543	4,937,068
Superintendent	305,355	324,619	348,646	397,491	407,308
Technology	661,392	738,311	844,336	671,025	765,750
Virtual Academy	175,716	310,663	312,998	395,425	395,450
Total Expenditures	28,180,128	30,130,788	31,090,494	33,175,040	32,630,988