

LEA Name: Bethlehem Area SD

Class: 2


AUN Number: 120481002

County: Northampton

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2012 - 06/30/2013

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/18/2012



President of the Board - Original Signature Required
Vice

6-18-2012

Date



Secretary of the Board - Original Signature Required

6-18-12

Date



Chief School Administrator - Original Signature Required

6/18/12

Date

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Contact Person

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Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	0
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	15,418,727
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	15,418,727
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	152,373,874
7000 Revenue from State Sources	54,764,375
8000 Revenue from Federal Sources	5,337,891
9000 Other Financing Sources	32,500
Total Estimated Revenues And Other Financing Sources	212,508,640
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 227,927,367

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
	1100 Regular Programs - Elementary/Secondary	92,768,278	
	1200 Special Programs - Elementary/Secondary	24,319,950	
	1300 Vocational Education	8,697,037	
	1400 Other Instructional Programs - Elementary/Secondary	1,946,680	
	1500 Nonpublic School Programs	38,000	
	1600 Adult Education Programs	6,815	
	1700 Higher Education Programs	2,168,556	
	1800 Pre-Kindergarten	638,131	
	Total 1000 Instruction	130,583,447	
2000	Support Services		
	2100 Support Services - Pupil Personnel	8,076,817	
	2200 Support Services - Instructional Staff	5,346,640	
	2300 Support Services - Administration	9,639,586	
	2400 Support Services - Pupil Health	1,881,969	
	2500 Support Services - Business	1,623,489	
	2600 Operation & Maintenance of Plant Services	17,486,699	
	2700 Student Transportation Services	6,401,577	
	2800 Support Services - Central	2,636,612	
	2900 Other Support Services	100,303	
	Total 2000 Support Services	53,193,692	
3000	Operation of Non-instructional Services		
	3100 Food Services	0	
	3200 Student Activities	2,014,165	
	3300 Community Services	230,702	
	3400 Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	2,244,867	
4000	Facilities Acquisition, Construction and Improvement Services		
	4000 Facilities Acquisition, Construction and Improvement Services	3,443	
	Total 4000 Facilities Acquisition, Construction and Improvement	3,443	
	Total Estimated Expenditures		186,025,449
5000	Other Expenditures and Financing Uses		
	5100 Debt Service	23,483,191	
	5200 Interfund Transfers - Out	0	
	5300 Transfers Involving Component Units	0	
	5900 Budgetary Reserve	3,000,000	
	Total Other Financing Uses		26,483,191
	Total Estimated Expenditures and Other Financing Uses		212,508,640
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		212,508,640
	Ending Committed, Assigned and Unassigned Fund Balance		15,418,727
	Total Appropriations and Ending Fund Balances		227,927,367

Act 1 Index (current): 2.1%

Calculation Method: Rate Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes: \$124,792,663

Amount of Tax Relief for Homestead Exclusions + \$4,719,990

Total Approx. Tax Revenue: \$129,512,653

Approx. Tax Levy for Tax Rate Calculation: \$140,125,595

	Lehigh	Northampton	Total
2011-12 Data			
a. Assessed Value	\$516,199,850	\$2,393,073,100	\$2,909,272,950
b. Real Estate Mills	44.9200	44.9200	44.9200
I. 2012-13 Data			
c. 2010 STEB Market Value	\$1,375,825,813	\$6,405,415,182	\$7,781,240,995
d. Assessed Value	\$512,694,500	\$2,463,003,000	\$2,975,697,500
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2011-12 Calculations			
f. 2011-12 Tax Levy (a * b)	\$23,187,697	\$107,496,844	\$130,684,541
2012-13 Calculations			
g. Percent of Total Market Value			100.00000%
h. Rebalanced 2011-12 Tax Levy (f Total * g)			\$130,684,541
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	44.9200	44.9200	44.9200
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.00190%	92.19652%	92.16211%
k. Tax Levy Needed (Approx. Tax Levy * g)			\$140,125,595
l. 2012-13 Real Estate Tax Rate (k / d * 1000)	47.0900	47.0900	47.0900
m. Tax Levy Generated by Mills (l / 1000 * d)	\$24,142,784	\$115,982,811	\$140,125,595
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$135,405,605
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$124,792,663

Act 1 Index (current): 2.1%

Calculation Method: Rate Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes: \$124,792,663

Amount of Tax Relief for Homestead Exclusions + \$4,719,990

Total Approx. Tax Revenue: \$129,512,653

Approx. Tax Levy for Tax Rate Calculation: \$140,125,595

	Lehigh	Northampton	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	45.8633	45.8633	45.8633
q. Mills In Excess of Index if (l > p), (l - p)	1.2267	1.2267	2.4534
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$23,513,862	\$112,961,445	\$136,475,307
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$628,922	\$3,021,366	\$3,650,288
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$578,620	\$2,785,594	\$3,364,214

Information Related to Property Tax Relief			
Assessed Value Exclusion per Homestead	\$3,780	\$3,780	
Number of Homestead/Farmstead Properties	20,983	5,496	26,479
V. Median Assessed Value of Homestead Properties			\$55,250

Act 1 Index (current): 2.1%

Calculation Method: Rate Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes: \$124,792,663

Amount of Tax Relief for Homestead Exclusions + \$4,719,990

Total Approx. Tax Revenue: \$129,512,653

Approx. Tax Levy for Tax Rate Calculation: \$140,125,595

Lehigh

Northampton

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,719,990	Lowering RE Tax Rate	\$0	\$4,719,990
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$4,719,990</u>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lehigh	512,694,500	47.0900	24,142,784			92.00190%	
Northampton	2,463,003,000	47.0900	115,982,811			92.19652%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	2,975,697,500		140,125,595	4,719,990	= 135,405,605	X 92.16211%	= 124,792,663

<u>6120 Per Capita Taxes, Section 679</u>	<u>Rate</u>	<u>Estimated Revenue</u>
	5.00	231,000

6140 Current Act 511 Taxes - Flat Rate Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	231,000	231,000
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$10.00	\$0.00	289,000	289,000
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			520,000	520,000

6150 Current Act 511 Taxes - Proportional Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	1.00%	0.00%	10,750,000	10,750,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	1,900,000	1,900,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	1.5	0	2,850,000	2,850,000
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			15,500,000	15,500,000

Total Act 511, Current Taxes

Act 511 Tax Limit	---	7,781,240,995	X	12	93,374,892
		Market Value		Mills	(511 Limit)

16,020,000

2012-2013 Final General Fund Budget (PDE-2028)

AUN: 120481002 Bethlehem Area SD

Printed 6/28/2012 12:51:44 AM v3.0

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	124,792,663
6112	Interim Real Estate Taxes	1,299,994
6113	Public Utility Realty Tax	186,753
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	217,469
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	231,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	520,000
6150	Current Act 511 Taxes - Proportional Assessments	15,500,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	5,866,000
6500	Earnings on Investments	200,000
6700	Revenues from District Activities	306,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,998,995
6910	Rentals	105,000
6920	Contributions and Donations From Private Sources / Capital Contributions	178,000
6940	Tuition from Patrons	500,000
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	472,000
REVENUE FROM LOCAL SOURCES		152,373,874

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	27,044,017
7140	Charter Schools	0
7160	Tuition for Orphans and Children Placed in Private Homes	365,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	32,000
7230	Alternative Education	0
7240	Driver Education - Student	0
7250	Migratory Children	2,000
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	6,584,843
7272	Early Intervention	0
7280	Adult Literacy	0
7291	Educational Assistance Program (Tutoring)	0
7292	Pre-K Counts	596,600
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	2,570,435
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,974,695
7330	Health Services (Medical, Dental, Nurse, Act 25)	365,000
7340	State Property Tax Reduction Allocation	4,719,990
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7502	Dual Enrollment Grants	0
7503	Project 720 / High School Reform	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	1,150,000
7810	State Share of Social Security and Medicare Taxes	3,524,431
7820	State Share of Retirement Contributions	5,835,364
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		54,764,375

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	30,000
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	3,101,843
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	702,259
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	268,493
8517	NCLB, Title IV - 21st Century Schools	585,000
8518	NCLB, Title V - Promotg. Informed Parental Choice & Innov. Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	150,000
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8799	ARRA - Miscellaneous	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	445,296
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	55,000
REVENUE FROM FEDERAL SOURCES		5,337,891

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	22,500
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9900	Other Financing Sources Not Listed in the 9000 Series	10,000
OTHER FINANCING SOURCES		32,500
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		212,508,640

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	52,573,239
200	Personnel Services-Employee Benefits	28,045,992
300	Purchased Professional & Technical Services	45,248
400	Purchased Property Services	507,566
500	Other Purchased Services	9,761,266
600	Supplies	1,410,639
700	Property	388,328
800	Other Objects	36,000
	Total Regular Programs - Elementary/Secondary	92,768,278
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	10,382,562
200	Personnel Services-Employee Benefits	4,830,237
300	Purchased Professional & Technical Services	6,317,942
400	Purchased Property Services	5,592
500	Other Purchased Services	2,537,104
600	Supplies	191,113
700	Property	9,000
800	Other Objects	46,400
	Total Special Programs - Elementary/Secondary	24,319,950
1300	Vocational Education	
100	Personnel Services-Salaries	1,882,138
200	Personnel Services-Employee Benefits	721,519
300	Purchased Professional & Technical Services	3,522
400	Purchased Property Services	5,890,945
500	Other Purchased Services	170,711
600	Supplies	28,202
700	Property	0
800	Other Objects	0
	Total Vocational Education	8,697,037
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	794,484
200	Personnel Services-Employee Benefits	161,267
300	Purchased Professional & Technical Services	727,182
400	Purchased Property Services	0
500	Other Purchased Services	202,247
600	Supplies	35,500
700	Property	1,000
800	Other Objects	25,000
	Total Other Instructional Programs - Elementary/Secondary	1,946,680

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	38,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	38,000
1600	Adult Education Programs	
100	Personnel Services-Salaries	1,845
200	Personnel Services-Employee Benefits	370
300	Purchased Professional & Technical Services	1,900
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	2,700
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	6,815
1700	Higher Education Programs	
500	Other Purchased Services	2,168,556
600	Supplies	0
	Total Higher Education Programs	2,168,556
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	358,199
200	Personnel Services-Employee Benefits	208,907
300	Purchased Professional & Technical Services	30,000
400	Purchased Property Services	25,200
500	Other Purchased Services	5,000
600	Supplies	10,300
700	Property	0
800	Other Objects	525
	Total Pre-Kindergarten	638,131
Total Instruction		130,583,447

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	5,396,047
200	Personnel Services-Employee Benefits	2,358,160
300	Purchased Professional & Technical Services	101,500
400	Purchased Property Services	38,348
500	Other Purchased Services	3,975
600	Supplies	170,902
700	Property	0
800	Other Objects	7,885
	Total Support Services - Pupil Personnel	8,076,817
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	3,292,505
200	Personnel Services-Employee Benefits	1,389,810
300	Purchased Professional & Technical Services	181,165
400	Purchased Property Services	57,101
500	Other Purchased Services	44,060
600	Supplies	338,137
700	Property	33,097
800	Other Objects	10,765
	Total Support Services - Instructional Staff	5,346,640
2300	Support Services - Administration	
100	Personnel Services-Salaries	5,659,878
200	Personnel Services-Employee Benefits	2,272,912
300	Purchased Professional & Technical Services	1,223,400
400	Purchased Property Services	95,260
500	Other Purchased Services	224,593
600	Supplies	75,196
700	Property	4,200
800	Other Objects	84,147
	Total Support Services - Administration	9,639,586
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	1,197,818
200	Personnel Services-Employee Benefits	615,877
300	Purchased Professional & Technical Services	17,500
400	Purchased Property Services	4,594
500	Other Purchased Services	16,000
600	Supplies	26,180
700	Property	4,000
800	Other Objects	0
	Total Support Services - Pupil Health	1,881,969

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	745,960
200	Personnel Services-Employee Benefits	345,112
300	Purchased Professional & Technical Services	149,000
400	Purchased Property Services	194,417
500	Other Purchased Services	95,000
600	Supplies	49,000
700	Property	10,000
800	Other Objects	35,000
	Total Support Services - Business	1,623,489
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	6,368,929
200	Personnel Services-Employee Benefits	3,330,452
300	Purchased Professional & Technical Services	417,541
400	Purchased Property Services	4,673,552
500	Other Purchased Services	428,300
600	Supplies	2,103,410
700	Property	162,615
800	Other Objects	1,900
	Total Operation & Maintenance of Plant Services	17,486,699
2700	Student Transportation Services	
100	Personnel Services-Salaries	2,891,777
200	Personnel Services-Employee Benefits	1,505,316
300	Purchased Professional & Technical Services	15,000
400	Purchased Property Services	75,806
500	Other Purchased Services	1,012,015
600	Supplies	900,425
700	Property	0
800	Other Objects	1,238
	Total Student Transportation Services	6,401,577
2800	Support Services - Central	
100	Personnel Services-Salaries	1,048,416
200	Personnel Services-Employee Benefits	473,298
300	Purchased Professional & Technical Services	191,092
400	Purchased Property Services	217,740
500	Other Purchased Services	656,397
600	Supplies	17,800
700	Property	30,444
800	Other Objects	1,425
	Total Support Services - Central	2,636,612

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	100,303
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	100,303
	Total Support Services	53,193,692
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	1,245,011
200	Personnel Services-Employee Benefits	272,301
300	Purchased Professional & Technical Services	163,700
400	Purchased Property Services	17,100
500	Other Purchased Services	99,950
600	Supplies	161,455
700	Property	16,739
800	Other Objects	37,909
	Total Student Activities	2,014,165

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	702
500	Other Purchased Services	230,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	230,702
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	Total Operation of Non-instructional Services	2,244,867
4000	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	3,443
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	Total Facilities Acquisition, Construction and Improvement Services	3,443
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	13,323,802
900	Other Uses of Funds	10,159,389
	Total Debt Service	23,483,191
5200	Interfund Transfers - Out	
900	Other Uses of Funds	0
	Total Interfund Transfers - Out	0

2012-2013 Final General Fund Budget (PDE-2028)

AUN: 120481002 Bethlehem Area SD

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
5300	Transfers Involving Component Units		
900	Other Uses of Funds	0	
	Total Transfers Involving Component Units	0	
5900	Budgetary Reserve		
800	Other Objects	3,000,000	
	Total Budgetary Reserve	3,000,000	
	Total Other Expenditures and Financing Uses		26,483,191
	TOTAL EXPENDITURES		212,508,640

	<u>06/30/2012 Estimate</u>	<u>06/30/2013 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	19,200,000	18,000,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	830,000	100,000
Capital Projects Fund – Other	0	0
Debt Service Fund	300,000	50,000
Enterprise Fund (Food Service, Child Care)	700,000	600,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	682,000	600,000
Agency Fund	0	0
Total Cash and Short-Term Investments	21,712,000	19,350,000
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	21,712,000	19,350,000

	<u>06/30/2012 Estimate</u>	<u>06/30/2013 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	5,300,000	5,400,000
Bonds Payable	289,150,000	279,520,000
Lease-Purchase Obligations	1,627,700	3,047,686
Accumulated Compensated Absences	6,100,000	6,200,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	302,177,700	294,167,686
<u>SHORT-TERM PAYABLES</u>		
General Fund	4,400,000	3,700,000
Other Funds	800,000	100,000
TOTAL SHORT-TERM PAYABLES	5,200,000	3,800,000
TOTAL INDEBTEDNESS	<u>307,377,700</u>	<u>297,967,686</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Fund balance is maintained for sound financial management and cashflow purposes.</i>	15,418,727
Total Ending Fund Balance - Committed, Assigned, and Unassigned		15,418,727
5900	Budgetary Reserve <i>Explanation: Budgetary Reserve is held for unanticipated expenditures that arise during the fiscal year.</i>	3,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		18,418,727
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation <i>Explanation: Reserve for Inventory and Prepaid Expenses</i>		336,693

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2012-2013 GENERAL FUND BUDGET

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(10/2010)

SCHOOL DISTRICT NAME Bethlehem Area SD	COUNTY NAME Northampton	AUN 120481002
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2012-2013 (compared to 2011-2012)? Yes
No

If yes, see information below, taken from the 2012-2013 General Fund Budget.

Total Budgeted Expenditures	\$212,508,640.00
Ending Unassigned Fund Balance	\$15,418,727.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.3%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes
No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2012

RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION
 BUREAU OF BUDGET AND FISCAL MANAGEMENT
 DIVISION OF SUBSIDY DATA AND ADMINISTRATION
 333 MARKET STREET
 HARRISBURG, PA 17126-0333