

LEA Name: Bethlehem Area SD

Class: 2

AUN Number: 120481002

County: Northampton

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

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 1/23/2012

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Stacy M. Gober
Contact Person

(610) 861-0500

60201

Telephone

Extension

sgober@beth.k12.pa.us

E-mail Address

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	15,404,622
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	15,404,622
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	159,958,471
7000 Revenue from State Sources	49,876,888
8000 Revenue from Federal Sources	4,987,595
9000 Other Financing Sources	32,500
Total Estimated Revenues And Other Financing Sources	214,855,454
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 230,260,076

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	92,799,956	
1200	Special Programs - Elementary/Secondary	24,163,337	
1300	Vocational Education	8,451,590	
1400	Other Instructional Programs - Elementary/Secondary	1,891,817	
1500	Nonpublic School Programs	20,000	
1600	Adult Education Programs	6,815	
1700	Higher Education Programs	2,174,556	
1800	Pre-Kindergarten	637,831	
	Total 1000 Instruction	130,145,902	
2000	Support Services		
2100	Support Services - Pupil Personnel	7,868,455	
2200	Support Services - Instructional Staff	5,448,704	
2300	Support Services - Administration	9,598,246	
2400	Support Services - Pupil Health	1,870,439	
2500	Support Services - Business	1,623,489	
2600	Operation & Maintenance of Plant Services	16,778,333	
2700	Student Transportation Services	6,590,062	
2800	Support Services - Central	2,681,215	
2900	Other Support Services	100,303	
	Total 2000 Support Services	52,559,246	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,946,215	
3300	Community Services	702	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	1,946,917	
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		184,655,508
5000	Other Expenditures and Financing Uses		
5100	Debt Service	23,182,034	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	4,017,912	
5900	Budgetary Reserve	3,000,000	
	Total Other Financing Uses		30,199,946
	Total Estimated Expenditures and Other Financing Uses		214,855,454
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		214,855,454
	Ending Committed, Assigned and Unassigned Fund Balance		15,404,622
	Total Appropriations and Ending Fund Balances		230,260,076

Act 1 Index (current): 2.1%

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

Approx. Tax Revenue from RE Taxes: \$132,444,254

Amount of Tax Relief for Homestead Exclusions + \$0

Total Approx. Tax Revenue: \$132,444,254

Approx. Tax Levy for Tax Rate Calculation: \$137,733,209

	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	\$510,650,300	\$2,438,037,537	\$2,948,687,837
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	96.16000%	96.16000%	96.16000%
k. Tax Levy Needed (Approx. Tax Levy * g)			\$137,733,209
l. 2012-13 Real Estate Tax Rate (k / d * 1000)	46.7100	46.7100	46.7100
m. Tax Levy Generated by Mills (l / 1000 * d)	\$23,852,476	\$113,880,733	\$137,733,209
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$137,733,209
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$132,444,254

Act 1 Index (current): 2.1%

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

Approx. Tax Revenue from RE Taxes: \$132,444,254

Amount of Tax Relief for Homestead Exclusions + \$0

Total Approx. Tax Revenue: \$132,444,254

Approx. Tax Levy for Tax Rate Calculation: \$137,733,209

	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)	0.8467	0.8467	1.6934
r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$23,420,108	\$111,816,447	\$135,236,555
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)	\$432,368	\$2,064,286	\$2,496,654
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$415,765	\$1,985,017	\$2,400,782

Information Related to Property Tax Relief			
Assessed Value Exclusion per Homestead	\$0	\$0	
Number of Homestead/Farmstead Properties	0	0	0
V. Median Assessed Value of Homestead Properties			\$0

Act 1 Index (current): 2.1%

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

Approx. Tax Revenue from RE Taxes: \$132,444,254

Amount of Tax Relief for Homestead Exclusions + \$0

Total Approx. Tax Revenue: \$132,444,254

Approx. Tax Levy for Tax Rate Calculation: \$137,733,209

Lehigh

Northampton

Total

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

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

AUN: 120481002 Bethlehem Area SD

Printed 1/11/2012 5:49:07 PM v1.0

LOCAL EDUCATION AGENCY TAX DATA (TAXD)

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

Page D-1

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Lehigh	510,650,300	46.7100	23,852,476			96.16000%	
Northampton	2,438,037,537	46.7100	113,880,733			96.16000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	2,948,687,837		137,733,209	- 0	= 137,733,209 X	96.16000%	= 132,444,254

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

6140 Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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)

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

AUN: 120481002 Bethlehem Area SD

Printed 1/11/2012 5:48:55 PM v1.0

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-1

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	132,444,254
6112	Interim Real Estate Taxes	1,300,000
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	296,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,980,522
6910	Rentals	105,000
6920	Contributions and Donations From Private Sources / Capital Contributions	196,473
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	415,000
	REVENUE FROM LOCAL SOURCES	159,958,471

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

AUN: 120481002 Bethlehem Area SD

Printed 1/11/2012 5:48:55 PM v1.0

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-2

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	27,035,855
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)	2,370,421
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,013,248
7330	Health Services (Medical, Dental, Nurse, Act 25)	365,000
7340	State Property Tax Reduction Allocation	0
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	3,579,145
7820	State Share of Retirement Contributions	5,782,776
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	49,876,888

<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)	95,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	55,000
REVENUE FROM FEDERAL SOURCES		4,987,595

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

AUN: 120481002 Bethlehem Area SD

Printed 1/11/2012 5:48:55 PM v1.0

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-4

<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		214,855,454

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	52,458,730
200	Personnel Services-Employee Benefits	28,020,463
300	Purchased Professional & Technical Services	66,248
400	Purchased Property Services	489,070
500	Other Purchased Services	9,679,124
600	Supplies	2,055,591
700	Property	30,730
800	Other Objects	0
	Total Regular Programs - Elementary/Secondary	92,799,956
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	6,260,442
400	Purchased Property Services	5,592
500	Other Purchased Services	2,536,804
600	Supplies	97,700
700	Property	9,000
800	Other Objects	41,000
	Total Special Programs - Elementary/Secondary	24,163,337
1300	Vocational Education	
100	Personnel Services-Salaries	1,882,138
200	Personnel Services-Employee Benefits	721,519
300	Purchased Professional & Technical Services	11,222
400	Purchased Property Services	5,712,711
500	Other Purchased Services	99,000
600	Supplies	25,000
700	Property	0
800	Other Objects	0
	Total Vocational Education	8,451,590
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	746,684
200	Personnel Services-Employee Benefits	158,704
300	Purchased Professional & Technical Services	727,182
400	Purchased Property Services	0
500	Other Purchased Services	199,247
600	Supplies	34,000
700	Property	1,000
800	Other Objects	25,000
	Total Other Instructional Programs - Elementary/Secondary	1,891,817

<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	20,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	20,000
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	6,000
	Total Higher Education Programs	2,174,556
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	10,000
700	Property	0
800	Other Objects	525
	Total Pre-Kindergarten	637,831
Total Instruction		130,145,902

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	5,224,076
200	Personnel Services-Employee Benefits	2,310,271
300	Purchased Professional & Technical Services	86,500
400	Purchased Property Services	38,348
500	Other Purchased Services	3,975
600	Supplies	163,900
700	Property	0
800	Other Objects	41,385
	Total Support Services - Pupil Personnel	7,868,455
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	3,359,623
200	Personnel Services-Employee Benefits	1,410,036
300	Purchased Professional & Technical Services	174,915
400	Purchased Property Services	57,101
500	Other Purchased Services	56,750
600	Supplies	367,527
700	Property	13,597
800	Other Objects	9,155
	Total Support Services - Instructional Staff	5,448,704
2300	Support Services - Administration	
100	Personnel Services-Salaries	5,659,878
200	Personnel Services-Employee Benefits	2,272,912
300	Purchased Professional & Technical Services	1,322,900
400	Purchased Property Services	84,460
500	Other Purchased Services	135,898
600	Supplies	49,820
700	Property	0
800	Other Objects	72,378
	Total Support Services - Administration	9,598,246
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	1,197,818
200	Personnel Services-Employee Benefits	615,877
300	Purchased Professional & Technical Services	15,000
400	Purchased Property Services	4,594
500	Other Purchased Services	16,000
600	Supplies	17,150
700	Property	4,000
800	Other Objects	0
	Total Support Services - Pupil Health	1,870,439

<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	387,731
400	Purchased Property Services	4,109,000
500	Other Purchased Services	427,050
600	Supplies	1,993,271
700	Property	160,000
800	Other Objects	1,900
	Total Operation & Maintenance of Plant Services	16,778,333
2700	Student Transportation Services	
100	Personnel Services-Salaries	2,900,777
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	1,191,500
600	Supplies	900,425
700	Property	0
800	Other Objects	1,238
	Total Student Transportation Services	6,590,062
2800	Support Services - Central	
100	Personnel Services-Salaries	1,039,416
200	Personnel Services-Employee Benefits	473,298
300	Purchased Professional & Technical Services	189,796
400	Purchased Property Services	304,164
500	Other Purchased Services	633,672
600	Supplies	16,900
700	Property	22,944
800	Other Objects	1,025
	Total Support Services - Central	2,681,215

<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	52,559,246
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	1,266,935
200	Personnel Services-Employee Benefits	268,916
300	Purchased Professional & Technical Services	157,163
400	Purchased Property Services	24,000
500	Other Purchased Services	94,950
600	Supplies	108,705
700	Property	2,700
800	Other Objects	22,846
	Total Student Activities	1,946,215

<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	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	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	1,946,917
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	13,407,645
900	Other Uses of Funds	9,774,389
	Total Debt Service	23,182,034
5200	Interfund Transfers - Out	
900	Other Uses of Funds	0
	Total Interfund Transfers - Out	0

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
5300	Transfers Involving Component Units		
900	Other Uses of Funds	4,017,912	
	Total Transfers Involving Component Units	4,017,912	
5900	Budgetary Reserve		
800	Other Objects	3,000,000	
	Total Budgetary Reserve	3,000,000	
	Total Other Expenditures and Financing Uses	30,199,946	
TOTAL EXPENDITURES			214,855,454

	<u>06/30/2012 Estimate</u>	<u>06/30/2013 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	29,000,000	25,000,000
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	430,000	250,000
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	31,112,000	26,500,000
<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	31,112,000	26,500,000

	<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	289,165,000	280,560,000
Lease-Purchase Obligations	1,627,700	1,100,750
Accumulated Compensated Absences	6,100,000	6,200,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	302,192,700	293,260,750
<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><u>307,392,700</u></u>	<u><u>297,060,750</u></u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Fund balance is maintained for sound financial management and cashflow purposes.</i>	15,404,622
Total Ending Fund Balance - Committed, Assigned, and Unassigned		15,404,622
5900	Budgetary Reserve Explanation: <i>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		18,404,622
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0