

LEA Name: Bethlehem Area SD

Class: 2

AUN Number: 120481002

County: Northampton

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2013 - 06/30/2014

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/17/2013



President of the Board - Original Signature Required

Date 6/17/13



Secretary of the Board - Original Signature Required

Date 6/17/13



Chief School Administrator - Original Signature Required

Date 6/17/13

Stacy M. Gober

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	4,000,000
2 Estimated Beginning Fund Balance - Assigned	4,000,000
3 Estimated Beginning Fund Balance - Unassigned	15,756,597
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	23,756,597
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	157,413,092
7000 Revenue from State Sources	58,772,434
8000 Revenue from Federal Sources	5,921,030
9000 Other Financing Sources	40,000
Total Estimated Revenues And Other Financing Sources	222,146,556
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	245,903,153

2013-2014 Final General Fund Budget (PDE-2028)

AUN: 120481002 Bethlehem Area SD

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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	129,141,353
6112	Interim Real Estate Taxes	1,011,048
6113	Public Utility Realty Tax	186,753
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	200,000
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	541,000
6150	Current Act 511 Taxes - Proportional Assessments	17,160,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	5,353,000
6500	Earnings on Investments	150,000
6700	Revenues from District Activities	191,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,757,088
6910	Rentals	294,500
6920	Contributions/Donations/Grants From Private Sources	24,000
6940	Tuition from Patrons	339,000
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	40,000
6980	Revenue From Community Service Activities	16,800
6990	Refunds and Other Miscellaneous Revenue	776,550
	REVENUE FROM LOCAL SOURCES	157,413,092

2013-2014 Final General Fund Budget (PDE-2028)

AUN: 120481002 Bethlehem Area SD

Printed 6/19/2013 7:47:52 PM v2.1

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)	27,741,165
7160	Tuition for Orphans and Children Placed in Private Homes	325,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	6,000
7240	Driver Education - Student	0
7250	Migratory Children	2,000
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	6,551,919
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	786,000
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	1,933,437
7330	Health Services (Medical, Dental, Nurse, Act 25)	365,000
7340	State Property Tax Reduction Allocation	4,733,948
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	665,439
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	1,150,484
7810	State Share of Social Security and Medicare Taxes	3,738,936
7820	State Share of Retirement Contributions	8,202,671
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	58,772,434

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	53,000
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	3,695,200
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	720,361
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	260,179
8517	NCLB, Title IV - 21st Century Schools	500,000
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	170,290
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
8709	ARRA - Education Jobs Fund (EdJobs)	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8734	ARRA - Race to the Top	0
8799	ARRA - Miscellaneous Revenue	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	522,000

2013-2014 Final General Fund Budget (PDE-2028)

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-4

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	5,921,030

2013-2014 Final General Fund Budget (PDE-2028)

AUN: 120481002 Bethlehem Area SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-5

<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
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	30,000
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	10,000
	OTHER FINANCING SOURCES	40,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		222,146,556

Act 1 Index (current): 2.1% | Act 1 Index (prior): 2.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$129,152,400		
Amount of Tax Relief for Homestead Exclusions +	\$4,733,948		
Total Approx. Tax Revenue:	\$133,886,348		
Approx. Tax Levy for Tax Rate Calculation:	\$143,821,557		

	Lehigh	Northampton	Total
2012-13 Data			
a. Assessed Value	\$512,694,500	\$2,463,003,000	\$2,975,697,500
b. Real Estate Mills	47.0900	47.0900	
I. 2013-14 Data			
c. 2011 STEB Market Value	\$1,370,764,219	\$6,509,657,896	\$7,880,422,115
d. Assessed Value	\$1,622,661,900	\$2,456,667,500	\$4,079,329,400
e. Assessed Value of New Constr/ Renov	\$7,753,625	\$0	\$7,753,625
2012-13 Calculations			
f. 2012-13 Tax Levy (a * b)	\$24,142,784	\$115,982,811	\$140,125,595
2013-14 Calculations			
II. g. Percent of Total Market Value	17.39455%	82.60545%	100.00000%
h. Rebalanced 2012-13 Tax Levy (f Total * g)	\$24,374,217	\$115,751,378	\$140,125,595
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	15.0932 Yes	47.0900	
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	95.50000%	92.30030%	92.85687%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$25,017,113	\$118,804,444	\$143,821,557
III. I. 2013-14 Real Estate Tax Rate (k / d * 1000)	15.4100	48.3600	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$25,005,220	\$118,804,440	\$143,809,660
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$139,075,712
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$129,141,353

Act 1 Index (current): 2.1% | Act 1 Index (prior): 2.1%

Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$129,152,400
 Amount of Tax Relief for Homestead Exclusions + \$4,733,948
 Total Approx. Tax Revenue: \$133,886,348
 Approx. Tax Levy for Tax Rate Calculation: \$143,821,557

Section 672.1 Method Choice: (a)(1)

	Lehigh	Northampton	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	15.4101	48.0788	
q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.2812	0.2812
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$25,005,382	\$118,113,625	\$143,119,007
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$690,815	\$690,815
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$637,624	\$637,624

Information Related to Property Tax Relief			
Assessed Value Exclusion per Homestead	\$11,689	\$3,725	
Number of Homestead/Farmstead Properties	5,439	20,838	26,277
V. Median Assessed Value of Homestead Properties			\$67,800

Act 1 Index (current): 2.1% | Act 1 Index (prior): 2.1%

Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$129,152,400
 Amount of Tax Relief for Homestead Exclusions + \$4,733,948
 Total Approx. Tax Revenue: \$133,886,348
 Approx. Tax Levy for Tax Rate Calculation: \$143,821,557

Section 672.1 Method Choice: (a)(1)

Lehigh

Northampton

Total

	Lehigh	Northampton		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$4,733,948	Lowering RE Tax Rate	\$4,733,948
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				<u>\$4,733,948</u>

2013-2014 Final General Fund Budget (PDE-2028)

AUN: 120481002 Bethlehem Area SD

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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	1,622,661,900	15.4100	25,005,220			95.50000%	
Northampton	2,456,667,500	48.3600	118,804,440			92.30030%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	4,079,329,400		143,809,660	- 4,733,948	= 139,075,712	X 92.85687%	= 129,141,353

	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	310,000	310,000
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			541,000	541,000

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%	12,200,000	12,200,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	1,750,000	1,750,000
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	3,210,000	3,210,000
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			17,160,000	17,160,000

Total Act 511, Current Taxes

Act 511 Tax Limit	---	7,880,422,115	X	12	94,565,065
		Market Value		Mills	(511 Limit)

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2013-2014 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Bethlehem Area SD	Northampton	120481002

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 2013-2014 (compared to 2012-2013)? Yes
 No

If yes, see information below, taken from the 2013-2014 General Fund Budget.

Total Budgeted Expenditures	\$224,397,760.00
Ending Unassigned Fund Balance	\$14,629,152.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.6%

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 6/17/13
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DUE DATE: AUGUST 15, 2013

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

ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	97,913,795	
1200	Special Programs - Elementary/Secondary	25,224,255	
1300	Vocational Education	10,382,749	
1400	Other Instructional Programs - Elementary/Secondary	2,342,296	
1500	Nonpublic School Programs	25,199	
1600	Adult Education Programs	7,364	
1700	Higher Education Programs	2,213,907	
1800	Pre-Kindergarten	793,271	
	Total 1000 Instruction	138,902,836	
2000	Support Services		
2100	Support Services - Pupil Personnel	8,346,351	
2200	Support Services - Instructional Staff	6,213,118	
2300	Support Services - Administration	10,355,221	
2400	Support Services - Pupil Health	2,064,992	
2500	Support Services - Business	1,899,357	
2600	Operation & Maintenance of Plant Services	17,753,522	
2700	Student Transportation Services	6,474,909	
2800	Support Services - Central	3,582,443	
2900	Other Support Services	102,003	
	Total 2000 Support Services	56,791,916	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	2,353,416	
3300	Community Services	496,518	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	2,849,934	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	Total 4000 Facilities Acquisition, Construction and Improvement	0	
	Total Estimated Expenditures		198,544,686
5000	Other Expenditures and Financing Uses		
5100	Debt Service	23,645,315	
5200	Interfund Transfers - Out	84,000	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	3,000,000	
	Total Other Financing Uses		26,729,315
	Total Estimated Expenditures and Other Financing Uses		225,274,001
	Appropriation of Prior Year Fund Balance		3,127,445
	Total Appropriations		228,401,446
	Ending Committed, Assigned and Unassigned Fund Balance		20,629,152

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	52,724,731
200	Personnel Services-Employee Benefits	30,514,105
300	Purchased Professional & Technical Services	435,162
400	Purchased Property Services	296,675
500	Other Purchased Services	11,825,708
600	Supplies	1,736,847
700	Property	339,664
800	Other Objects	40,903
	Total Regular Programs - Elementary/Secondary	97,913,795
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	10,396,183
200	Personnel Services-Employee Benefits	5,811,189
300	Purchased Professional & Technical Services	6,096,105
400	Purchased Property Services	10,455
500	Other Purchased Services	2,664,553
600	Supplies	188,070
700	Property	10,300
800	Other Objects	47,400
	Total Special Programs - Elementary/Secondary	25,224,255
1300	Vocational Education	
100	Personnel Services-Salaries	2,813,608
200	Personnel Services-Employee Benefits	1,328,278
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	10,785
500	Other Purchased Services	6,159,032
600	Supplies	67,596
700	Property	3,450
800	Other Objects	0
	Total Vocational Education	10,382,749
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	771,259
200	Personnel Services-Employee Benefits	397,017
300	Purchased Professional & Technical Services	895,520
400	Purchased Property Services	0
500	Other Purchased Services	238,000
600	Supplies	32,500
700	Property	0
800	Other Objects	8,000
	Total Other Instructional Programs - Elementary/Secondary	2,342,296

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	20,095
200	Personnel Services-Employee Benefits	5,104
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 Nonpublic School Programs	25,199
1600	Adult Education Programs	
100	Personnel Services-Salaries	3,101
200	Personnel Services-Employee Benefits	763
300	Purchased Professional & Technical Services	500
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	3,000
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	7,364
1700	Higher Education Programs	
500	Other Purchased Services	2,212,907
600	Supplies	1,000
	Total Higher Education Programs	2,213,907
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	466,164
200	Personnel Services-Employee Benefits	272,767
300	Purchased Professional & Technical Services	7,440
400	Purchased Property Services	0
500	Other Purchased Services	14,700
600	Supplies	31,000
700	Property	0
800	Other Objects	1,200
	Total Pre-Kindergarten	793,271
Total Instruction		138,902,836

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	5,368,461
200	Personnel Services-Employee Benefits	2,627,195
300	Purchased Professional & Technical Services	278,220
400	Purchased Property Services	23,745
500	Other Purchased Services	16,545
600	Supplies	29,985
700	Property	500
800	Other Objects	1,700
	Total Support Services - Pupil Personnel	8,346,351
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	3,729,044
200	Personnel Services-Employee Benefits	1,864,785
300	Purchased Professional & Technical Services	187,925
400	Purchased Property Services	26,562
500	Other Purchased Services	38,800
600	Supplies	333,767
700	Property	20,900
800	Other Objects	11,335
	Total Support Services - Instructional Staff	6,213,118
2300	Support Services - Administration	
100	Personnel Services-Salaries	5,852,745
200	Personnel Services-Employee Benefits	2,814,616
300	Purchased Professional & Technical Services	1,224,514
400	Purchased Property Services	137,759
500	Other Purchased Services	154,479
600	Supplies	76,474
700	Property	5,600
800	Other Objects	89,034
	Total Support Services - Administration	10,355,221
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	1,217,002
200	Personnel Services-Employee Benefits	733,642
300	Purchased Professional & Technical Services	19,000
400	Purchased Property Services	5,873
500	Other Purchased Services	10,000
600	Supplies	33,575
700	Property	45,900
800	Other Objects	0
	Total Support Services - Pupil Health	2,064,992

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	838,277
200	Personnel Services-Employee Benefits	424,939
300	Purchased Professional & Technical Services	57,000
400	Purchased Property Services	316,241
500	Other Purchased Services	95,900
600	Supplies	74,000
700	Property	60,000
800	Other Objects	33,000
	Total Support Services - Business	1,899,357
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	6,617,437
200	Personnel Services-Employee Benefits	3,890,396
300	Purchased Professional & Technical Services	581,600
400	Purchased Property Services	4,263,544
500	Other Purchased Services	507,835
600	Supplies	1,802,845
700	Property	87,965
800	Other Objects	1,900
	Total Operation & Maintenance of Plant Services	17,753,522
2700	Student Transportation Services	
100	Personnel Services-Salaries	2,818,528
200	Personnel Services-Employee Benefits	1,706,662
300	Purchased Professional & Technical Services	28,500
400	Purchased Property Services	66,341
500	Other Purchased Services	937,313
600	Supplies	900,400
700	Property	16,000
800	Other Objects	1,165
	Total Student Transportation Services	6,474,909
2800	Support Services - Central	
100	Personnel Services-Salaries	1,242,437
200	Personnel Services-Employee Benefits	1,153,914
300	Purchased Professional & Technical Services	195,492
400	Purchased Property Services	276,724
500	Other Purchased Services	476,109
600	Supplies	78,600
700	Property	156,117
800	Other Objects	3,050
	Total Support Services - Central	3,582,443

<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	102,003
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	102,003
Total Support Services		56,791,916
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	1,382,647
200	Personnel Services-Employee Benefits	422,653
300	Purchased Professional & Technical Services	179,700
400	Purchased Property Services	42,055
500	Other Purchased Services	105,706
600	Supplies	134,530
700	Property	62,445
800	Other Objects	23,680
	Total Student Activities	2,353,416

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	159,866
200	Personnel Services-Employee Benefits	40,853
300	Purchased Professional & Technical Services	65,799
400	Purchased Property Services	0
500	Other Purchased Services	230,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	496,518
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	2,849,934
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	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	Total Facilities Acquisition, Construction and Improvement Services	0
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	13,064,839
900	Other Uses of Funds	10,580,476
	Total Debt Service	23,645,315
5200	Interfund Transfers - Out	
900	Other Uses of Funds	84,000
	Total Interfund Transfers - Out	84,000

<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	26,729,315
TOTAL EXPENDITURES		225,274,001

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	31,000,000	28,000,000
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	3,000,000	5,000,000
Capital Projects Fund – Other	346,500	200,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	350,000	300,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	5,700,000	5,200,000
Agency Fund	470,000	450,000
Total Cash and Short-Term Investments	40,866,500	39,150,000
<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	40,866,500	39,150,000

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	279,430,000	269,355,000
Lease-Purchase Obligations	3,468,065	2,439,644
Accumulated Compensated Absences	6,550,000	6,650,000
Authority Lease Obligations	6,072,635	5,672,635
TOTAL LONG-TERM INDEBTEDNESS	295,520,700	284,117,279
<u>SHORT-TERM PAYABLES</u>		
General Fund	28,000,000	28,000,000
Other Funds	1,800,000	2,000,000
TOTAL SHORT-TERM PAYABLES	29,800,000	30,000,000
TOTAL INDEBTEDNESS	<u>325,320,700</u>	<u>314,117,279</u>

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2013-2014 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

SCHOOL DISTRICT NAME Bethlehem Area SD	COUNTY NAME Northampton	AUN 120481002
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the proposed general fund budget was prepared, presented and made available for public inspection using the Department of Education's form PDE-2028, General Fund Budget.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 6/17/13
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION
BUREAU OF BUDGET AND FISCAL MANAGEMENT
DIVISION OF SUBSIDY DATA AND ADMINISTRATION
333 MARKET STREET, 4th FLOOR
HARRISBURG, PA 17126-0333