

**PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2010 - 06/30/2011**

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/21/2010

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
Telephone

60202
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 Reserve for Encumbrances - Start of Year	0
2 Estimated Unreserved Fund Balance - Start of Year	3,550,551
3	0
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	3,550,551
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	139,151,410
7000 Revenue from State Sources	57,204,894
8000 Revenue from Federal Sources	10,773,525
9000 Other Financing Sources	117,000
Total Estimated Revenues And Other Financing Sources	207,246,829
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 210,797,380

2010-2011 Final General Fund Budget (PDE-2028)

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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	113,780,198
6112	Interim Real Estate Taxes	1,199,999
6113	Public Utility Realty Tax	153,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	145,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	240,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	570,000
6150	Current Act 511 Taxes - Proportional Assessments	15,900,000
6400	Delinquencies on Taxes Levied / Assessed by LEA	3,510,000
6500	Earnings on Investments	750,000
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	2,318,213
6910	Rentals	0
6920	Contributions and Donations From Private Sources / Capital Contributions	50,000
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	35,000
	REVENUE FROM LOCAL SOURCES	139,151,410

2010-2011 Final General Fund Budget (PDE-2028)

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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)	27,716,600
7140	Charter Schools	1,873,209
7160	Tuition for Orphans and Children Placed in Private Homes	400,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	115,000
7230	Alternative Education	0
7240	Driver Education - Student	10,605
7250	Migratory Children	2,500
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	6,538,057
7272	Early Intervention	0
7280	Adult Literacy	0
7291	Educational Assistance Program (Tutoring)	872,809
7292	Pre-K Counts	627,000
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	2,148,732
7330	Health Services (Medical, Dental, Nurse, Act 25)	375,000
7340	State Property Tax Reduction Allocation	4,740,869
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	1,806,167
7502	Dual Enrollment Grants	23,922
7503	Project 720 / High School Reform	0
7599	Other State Revenue Not Listed in the 7500 Series	154,234
7810	State Share of Social Security and Medicare Taxes	3,632,579
7820	State Share of Retirement Contributions	3,797,190
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		57,204,894

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	50,000
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	100,000
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. Achvmt. of the Disadvantaged	3,302,605
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	904,394
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	296,807
8517	NCLB, Title IV - 21st Century Schools	749,023
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
8522	Vocational Education - Capital Outlay	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	19,000
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	1,509,830
8703	ARRA - Title I, Part A & D	540,000
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	3,089,051
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8799	ARRA - Miscellaneous	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	42,525
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
REVENUE FROM FEDERAL SOURCES		10,773,525

2010-2011 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>
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	25,000
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	92,000
9710	Transfers from Component Units	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	OTHER FINANCING SOURCES	117,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		207,246,829

Index (current): 3.6%

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

Approx. Tax Revenue from RE Taxes: \$113,780,198

Amount of Tax Relief for Homestead Exclusions + \$4,740,869

Approx. Tax Revenue for Tax Rate Calculation: \$118,521,067

	Lehigh	Northampton	Total
2009-10 Calculations			
a. Assessed Value	\$520,865,400	\$2,264,889,000	\$2,785,754,400
b. Real Estate Mills	41.6000	41.6000	41.6000
I. 2010-11 Calculations			
c. 2008 STEB Market Value	\$1,264,093,500	\$5,526,427,100	\$6,790,520,600
d. Assessed Value	\$518,090,400	\$2,357,785,600	\$2,875,876,000
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
Estimated Percent Collection	94.00000%	92.82520%	
2009-10 Calculations			
f. 2009-10 Tax Levy (a * b)	\$21,668,001	\$94,219,382	\$115,887,383
2010-11 Calculations			
II. g. Percent of Total Market Value			100.00000%
h. Rebalanced 2009-10 Tax Levy (f Total * g)			\$115,887,383
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	41.6000	41.6000	41.6000
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage			93.04390%
k. Tax Levy Needed (Approx. Revenue * g / j)			\$127,381,878
III. I. 2010-11 Real Estate Mills (k / d * 1000)	44.1700	44.1700	44.1700
m. Tax Levy Generated by Mills (l / 1000 * d)	\$22,884,053	\$104,143,390	\$127,027,443
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$122,286,574
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$113,780,198

Index (current): 3.6%

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

Approx. Tax Revenue from RE Taxes: \$113,780,198

Amount of Tax Relief for Homestead Exclusions + \$4,740,869

Approx. Tax Revenue for Tax Rate Calculation: \$118,521,067

	Lehigh	Northampton	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	43.0976	43.0976	43.0976
q. Mills In Excess of Index if (l > p), (l - p)	1.0724	1.0724	2.1448
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$22,328,453	\$101,614,901	\$123,943,354
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)	\$555,600	\$2,528,489	\$3,084,089
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$522,264	\$2,347,075	\$2,869,339

Information Related to Property Tax Relief			
Assessed Value Exclusion per Homestead	\$4,007	\$4,007	
Number of Homestead/Farmstead Properties	5,561	21,133	26,694
V. Median Assessed Value of Homestead Properties			\$58,900

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,740,869	Lowering RE Tax Rate	\$0	\$4,740,869
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$4,740,869</u>

2010-2011 Final General Fund Budget (PDE-2028)

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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	518,090,400	44.1700	22,884,053			94.00000%	
Northampton	2,357,785,600	44.1700	104,143,390			92.82520%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	2,875,876,000		127,027,443	- 4,740,869	= 122,286,574	93.04390%	= 113,780,198
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>				5.00			240,000

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	280,000	240,000
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$10.00	\$0.00	330,000	330,000
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			<u>610,000</u>	<u>570,000</u>

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%	11,600,000	11,600,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	2,000,000	2,000,000
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	1,533,333,333	2,300,000
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			<u>1,546,933,333</u>	<u>15,900,000</u>

Total Act 511, Current Taxes

Act 511 Tax Limit	---	6,790,520,600	X	12	81,486,247
		Market Value		Mills	(511 Limit)

(511 Limit)

ITEM		AMOUNTS	
1000	Instruction		
	1100 Regular Programs - Elementary/Secondary	89,193,141	
	1200 Special Programs - Elementary/Secondary	21,552,670	
	1300 Vocational Education	8,153,901	
	1400 Other Instructional Programs - Elementary/Secondary	3,427,113	
	1500 Nonpublic School Programs	0	
	1600 Adult Education Programs	32,992	
	1700 Higher Education Programs	2,124,735	
	1800 Pre-Kindergarten	2,140,990	
	Total 1000 Instruction	126,625,542	
2000	Support Services		
	2100 Support Services - Pupil Personnel	8,266,984	
	2200 Support Services - Instructional Staff	5,234,904	
	2300 Support Services - Administration	9,956,705	
	2400 Support Services - Pupil Health	1,701,504	
	2500 Support Services - Business	1,863,675	
	2600 Operation & Maintenance of Plant Services	16,903,669	
	2700 Student Transportation Services	6,918,338	
	2800 Support Services - Central	2,466,964	
	2900 Other Support Services	103,100	
	Total 2000 Support Services	53,415,843	
3000	Operation of Non-instructional Services		
	3100 Food Services	0	
	3200 Student Activities	253,763	
	3300 Community Services	31,226	
	3400 Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	284,989	
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		180,326,374
5000	Other Expenditures and Financing Uses		
	5100 Debt Service	22,921,926	
	5200 Interfund Transfers - Out	1,410,529	
	5300 Transfers Involving Component Units	0	
	5900 Budgetary Reserve	2,588,000	
	Total Other Financing Uses		26,920,455
	Total Estimated Expenditures and Other Financing Uses		207,246,829
	Appropriation of Prior Year Encumbrances		0
	Total Appropriations		207,246,829
	Ending Unreserved Fund Balance		3,550,551

ITEM

AMOUNTS

Total Appropriations and Ending Fund Balances

210,797,380

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	55,704,886
200	Personnel Services-Employee Benefits	21,046,352
300	Purchased Professional & Technical Services	234,650
400	Purchased Property Services	1,317,139
500	Other Purchased Services	8,886,665
600	Supplies	1,801,430
700	Property	201,674
800	Other Objects	345
	Total Regular Programs - Elementary/Secondary	89,193,141
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	8,808,773
200	Personnel Services-Employee Benefits	4,661,995
300	Purchased Professional & Technical Services	6,066,300
400	Purchased Property Services	0
500	Other Purchased Services	1,700,564
600	Supplies	203,738
700	Property	111,300
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	21,552,670
1300	Vocational Education	
100	Personnel Services-Salaries	1,810,978
200	Personnel Services-Employee Benefits	678,952
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	13,500
500	Other Purchased Services	5,564,364
600	Supplies	82,987
700	Property	3,120
800	Other Objects	0
	Total Vocational Education	8,153,901
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,299,885
200	Personnel Services-Employee Benefits	328,842
300	Purchased Professional & Technical Services	1,690,100
400	Purchased Property Services	0
500	Other Purchased Services	72,600
600	Supplies	35,686
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	3,427,113

<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	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	0
1600	Adult Education Programs	
100	Personnel Services-Salaries	24,581
200	Personnel Services-Employee Benefits	6,546
300	Purchased Professional & Technical Services	500
400	Purchased Property Services	0
500	Other Purchased Services	100
600	Supplies	1,265
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	32,992
1700	Higher Education Programs	
500	Other Purchased Services	2,119,473
600	Supplies	5,262
	Total Higher Education Programs	2,124,735
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	1,194,514
200	Personnel Services-Employee Benefits	895,546
300	Purchased Professional & Technical Services	6,800
400	Purchased Property Services	25,200
500	Other Purchased Services	6,750
600	Supplies	12,180
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	2,140,990
Total Instruction		126,625,542

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	5,286,174
200	Personnel Services-Employee Benefits	2,784,329
300	Purchased Professional & Technical Services	99,275
400	Purchased Property Services	16,692
500	Other Purchased Services	45,741
600	Supplies	34,713
700	Property	0
800	Other Objects	60
	Total Support Services - Pupil Personnel	8,266,984
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	3,204,696
200	Personnel Services-Employee Benefits	1,423,466
300	Purchased Professional & Technical Services	86,900
400	Purchased Property Services	29,584
500	Other Purchased Services	33,730
600	Supplies	415,381
700	Property	35,647
800	Other Objects	5,500
	Total Support Services - Instructional Staff	5,234,904
2300	Support Services - Administration	
100	Personnel Services-Salaries	5,937,403
200	Personnel Services-Employee Benefits	2,298,162
300	Purchased Professional & Technical Services	1,339,735
400	Purchased Property Services	27,949
500	Other Purchased Services	237,303
600	Supplies	50,794
700	Property	19,609
800	Other Objects	45,750
	Total Support Services - Administration	9,956,705
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	1,085,980
200	Personnel Services-Employee Benefits	553,574
300	Purchased Professional & Technical Services	24,600
400	Purchased Property Services	4,000
500	Other Purchased Services	7,200
600	Supplies	18,150
700	Property	8,000
800	Other Objects	0
	Total Support Services - Pupil Health	1,701,504

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	829,750
200	Personnel Services-Employee Benefits	377,425
300	Purchased Professional & Technical Services	294,000
400	Purchased Property Services	161,500
500	Other Purchased Services	148,000
600	Supplies	48,500
700	Property	4,500
800	Other Objects	0
	Total Support Services - Business	1,863,675
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	6,845,887
200	Personnel Services-Employee Benefits	3,171,008
300	Purchased Professional & Technical Services	409,195
400	Purchased Property Services	4,158,887
500	Other Purchased Services	235,470
600	Supplies	2,061,622
700	Property	20,500
800	Other Objects	1,100
	Total Operation & Maintenance of Plant Services	16,903,669
2700	Student Transportation Services	
100	Personnel Services-Salaries	2,939,833
200	Personnel Services-Employee Benefits	1,228,053
300	Purchased Professional & Technical Services	18,300
400	Purchased Property Services	74,292
500	Other Purchased Services	1,025,800
600	Supplies	828,860
700	Property	802,000
800	Other Objects	1,200
	Total Student Transportation Services	6,918,338
2800	Support Services - Central	
100	Personnel Services-Salaries	798,505
200	Personnel Services-Employee Benefits	413,194
300	Purchased Professional & Technical Services	169,729
400	Purchased Property Services	310,189
500	Other Purchased Services	612,750
600	Supplies	42,453
700	Property	119,944
800	Other Objects	200
	Total Support Services - Central	2,466,964

<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	103,100
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	103,100
Total Support Services		53,415,843
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	156,420
200	Personnel Services-Employee Benefits	34,722
300	Purchased Professional & Technical Services	200
400	Purchased Property Services	3,616
500	Other Purchased Services	14,700
600	Supplies	40,105
700	Property	200
800	Other Objects	3,800
	Total Student Activities	253,763

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	3,000
200	Personnel Services-Employee Benefits	396
300	Purchased Professional & Technical Services	12,000
400	Purchased Property Services	0
500	Other Purchased Services	10,830
600	Supplies	5,000
700	Property	0
800	Other Objects	0
	Total Community Services	31,226
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	284,989
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	13,847,417
900	Other Uses of Funds	9,074,509
	Total Debt Service	22,921,926
5200	Interfund Transfers - Out	
900	Other Uses of Funds	1,410,529
	Total Interfund Transfers - Out	1,410,529

2010-2011 Final General Fund Budget (PDE-2028)

AUN: 120481002 Bethlehem Area SD

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-7

<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	2,588,000	
	Total Budgetary Reserve	2,588,000	
	Total Other Expenditures and Financing Uses	26,920,455	
TOTAL EXPENDITURES			207,246,829

	<u>06/30/2010 Estimate</u>	<u>06/30/2011 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	5,000,000	6,000,000
Special Revenue Funds:		
Section 690 Capital Reserve Fund	7,500,000	6,500,000
Section 1431 Capital Reserve Fund	0	0
Athletic Fund	0	0
Other Special Revenue Funds	0	0
Capital Project Fund	0	0
Debt Service Fund	10,000,000	5,000,000
Enterprise Funds:		
Cafeteria Fund	300,000	200,000
Other Enterprise Funds	200,000	210,000
Internal Service Fund	0	0
Trust Fund	170,000	170,000
Agency Fund	1,000,000	1,000,000
Total Cash and Short-Term Investments	<u>24,170,000</u>	<u>19,080,000</u>
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	0	0
Athletic Fund	0	0
Other Special Revenue Funds	0	0
Capital Project Fund	0	0
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	0	0
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	0	0
Agency Fund	0	0
Total Long-Term Investments	<u>0</u>	<u>0</u>
TOTAL CASH AND INVESTMENTS	<u><u>24,170,000</u></u>	<u><u>19,080,000</u></u>

	<u>06/30/2010 Estimate</u>	<u>06/30/2011 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Authority Lease Obligations	0	0
Extended Term Financing Agreements Payable	3,450,000	3,450,000
Bonds Payable	276,781,337	268,336,337
Accumulated Compensated Absences	0	0
Other Long-Term Liabilities	0	0
Lease-Purchase Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	280,231,337	271,786,337
<u>SHORT-TERM PAYABLES</u>		
Other Funds	0	0
General Fund	1,000,000	1,000,000
TOTAL SHORT-TERM PAYABLES	1,000,000	1,000,000
TOTAL INDEBTEDNESS	<u>281,231,337</u>	<u>272,786,337</u>

Account	Description	Amounts
0770	Ending Fund Balance - Unreserved	
	Explanation: <i>The district is working toward systematic elimination of this deficit position to restore financial stability.</i>	
0771	Estimated Ending Unreserved Designated Fund Balance	0
0772	Estimated Ending Unreserved Undesignated Fund Balance	3,550,551
	Explanation: <i>The district is working toward systematic elimination of this deficit position to restore financial stability.</i>	
	Ending Fund Balance - Unreserved	3,550,551
5900	Budgetary Reserve	2,588,000
	Explanation: <i>This balance is designated to fund any unforeseen or unanticipated expenses from which any remaining balance will be for fund balance restoration.</i>	
	TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE	6,138,551
0799	Estimated Ending Reserved and Designated Unreserved Fund Balances not scheduled for liquidation this year. (These amounts are not included on the Budget Summary of Estimated Revenues and Other Financing Uses.)	0

