

**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	COUNTY NAME	AUN
Northwestern Lehigh SD	Lehigh	121394603

*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 5/15/13
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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

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
1 <i>Estimated Beginning Fund Balance - Committed</i>	9,639,446
2 <i>Estimated Beginning Fund Balance - Assigned</i>	2,958,474
3 <i>Estimated Beginning Fund Balance - Unassigned</i>	2,303,702
4	0
5	0
6	0
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>14,901,622</b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 <i>Revenue from Local Sources</i>	25,634,863
7000 <i>Revenue from State Sources</i>	10,910,933
8000 <i>Revenue from Federal Sources</i>	224,983
9000 <i>Other Financing Sources</i>	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>36,770,779</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b>51,672,401</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	21,364,023
6112	Interim Real Estate Taxes	125,000
6113	Public Utility Realty Tax	33,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	6,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	0
6150	Current Act 511 Taxes - Proportional Assessments	45,000
6160	Non-Real Estate Taxes - First Class Districts Only	2,500,000
6400	Delinquencies on Taxes Levied / Assessed by LEA	0
6500	Earnings on Investments	760,000
6700	Revenues from District Activities	200,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	65,000
6910	Rentals	369,840
6920	Contributions/Donations/Grants From Private Sources	10,000
6940	Tuition from Patrons	115,000
6960	Services Provided Other Local Governmental Units / LEAs	22,000
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	0
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>25,634,863</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	5,410,761
7160	Tuition for Orphans and Children Placed in Private Homes	45,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,269,961
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	922,106
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	370,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	43,000
7340	State Property Tax Reduction Allocation	665,883
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	85,745
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	659,427
7820	State Share of Retirement Contributions	1,439,050
7900	Revenue for Technology	0
<b>REVENUE FROM STATE SOURCES</b>		<b>10,910,933</b>

FUNCTION	DESCRIPTION	Amounts
<b>REVENUE FROM FEDERAL SOURCES</b>		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
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	187,510
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	35,473
8516	NCLB, Title III - Language Instr. for LEP and Immigrant Students	0
8517	NCLB, Title IV - 21st Century Schools	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	0
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)	0

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	2,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>224,983</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>OTHER FINANCING SOURCES</b>		
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	0
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	0
	<b>OTHER FINANCING SOURCES</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>36,770,779</b>

PROPOSED VERSION

2013-2014 Final General Fund Budget (PDE-2028)  
 AUN: 121394603 Northwestern Lehigh SD  
 Printed 5/14/2013 10:41:42 AM v2.1

Real Estate Tax Rate (RETR) Report for 2013-2014  
 Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code  
 Page C-1

Act 1 Index (current): 2.0% | Act 1 Index (prior): 2.0%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$21,364,023  
 Amount of Tax Relief for Homestead Exclusions + \$665,883  
 Total Approx. Tax Revenue: \$22,029,906  
 Approx. Tax Levy for Tax Rate Calculation: \$22,920,074

	Rate	Total
<b>2012-13 Data</b>		
a. Assessed Value	\$452,431,900	\$452,431,900
b. Real Estate Mills	50.6600	
<b>I. 2013-14 Data</b>		
c. 2011 STEB Market Value	\$1,245,206,862	\$1,245,206,862
d. Assessed Value	\$1,435,816,000	\$1,435,816,000
e. Assessed Value of New Constr/ Renov	\$0	\$0

<b>2012-13 Calculations</b>		
f. 2012-13 Tax Levy (a * b)	\$22,920,200	\$22,920,200
<b>2013-14 Calculations</b>		
g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2012-13 Tax Levy (f Total * g)	\$22,920,200	\$22,920,200
i. Base Mills Subject to Index (h / a * 1000) if no reassessment	15.9631	
(h / (d-e) * 1000) if reassessment	Yes	

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	96.000000%	96.000000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$22,920,074	\$22,920,074
<b>III. I. 2013-14 Real Estate Tax Rate</b>		
(k / d * 1000)	<b>15.9631</b>	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$22,920,074	\$22,920,074
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$22,254,191
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$21,364,023



Act 1 Index (current): 2.0% | Act 1 Index (prior): 2.0%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$21,364,023	Rate
Amount of Tax Relief for Homestead Exclusions +	\$665,883	
Total Approx. Tax Revenue:	\$22,029,906	
Approx. Tax Levy for Tax Rate Calculation:	\$22,920,074	

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	16.2823	
q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000
r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$23,378,387	\$23,378,387
s. Millage Rate within Index? (If l > p Then No)	Yes	\$0
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$9,359
Number of Homestead/Farmstead Properties	4,457
V. Median Assessed Value of Homestead Properties	\$217,700

Act 1 Index (current): 2.0% | Act 1 Index (prior): 2.0%  
 Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	\$21,364,023
Amount of Tax Relief for Homestead Exclusions +	<u>\$665,883</u>
Total Approx. Tax Revenue:	\$22,029,906
Approx. Tax Levy for Tax Rate Calculation:	\$22,920,074

Lehigh

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$665,883	\$0	\$665,883
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0	\$0
Amount of Tax Relief from State/Local Sources		Lowering RE Tax Rate	<u>\$665,883</u>

CODE	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
6111	Lehigh	1,435,816,000	15.9631	22,920,074			96.000000%	
		0		0			0.000000%	
		0		0			0.000000%	
		0		0			0.000000%	
Totals:		1,435,816,000		22,920,074	665,883	22,254,191	96.000000%	21,364,023
6120	Per Capita Taxes, Section 679				Rate			Estimated Revenue
					0.00			0

CODE	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments				
6141	Per Capita Taxes, Act 511	\$0.00	\$0.00	0	0
6142	Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143	Local Services / Occupational Privilege Taxes	\$10.00	\$0.00	45,000	45,000
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			45,000	45,000

CODE	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	Current Act 511 Taxes - Proportional Assessments				
6151	Earned Income Taxes, Act 511	0.50%	0.00%	2,300,000	2,300,000
6152	Occupation Taxes - Proportional Rate	0	0	0	0
6153	Real Estate Transfer Taxes	0.50%	0.00%	200,000	200,000
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	0	0	0	0
6159	Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes - Proportional Assessments			2,500,000	2,500,000
	<b>Total Act 511, Current Taxes</b>				<b>2,545,000</b>
	Act 511 Tax Limit	---	1,245,206,862	X	14,942,482
	Market Value			12	(511 Limit)
				Mills	



ITEM	AMOUNTS
1000	
Instruction	
1100 Regular Programs - Elementary/Secondary	14,357,024
1200 Special Programs - Elementary/Secondary	4,770,191
1300 Vocational Education	1,079,454
1400 Other Instructional Programs - Elementary/Secondary	5,011
1500 Nonpublic School Programs	0
1600 Adult Education Programs	7,511
1700 Higher Education Programs	275,565
1800 Pre-Kindergarten	0
<b>Total 1000 Instruction</b>	<b>20,494,756</b>
Support Services	
2100 Support Services - Pupil Personnel	1,170,974
2200 Support Services - Instructional Staff	881,645
2300 Support Services - Administration	2,050,117
2400 Support Services - Pupil Health	296,179
2500 Support Services - Business	700,511
2600 Operation & Maintenance of Plant Services	3,927,598
2700 Student Transportation Services	2,250,804
2800 Support Services - Central	506,095
2900 Other Support Services	38,000
<b>Total 2000 Support Services</b>	<b>11,821,923</b>
Operation of Non-instructional Services	
3100 Food Services	0
3200 Student Activities	773,205
3300 Community Services	5,000
3400 Scholarships and Awards	0
<b>Total 3000 Operation of Non-instructional Services</b>	<b>778,205</b>
Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	0
<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>0</b>
<b>Total Estimated Expenditures</b>	<b>33,094,884</b>
Other Expenditures and Financing Uses	
5100 Debt Service	3,620,407
5200 Interfund Transfers - Out	358,196
5300 Transfers Involving Component Units	0
5900 Budgetary Reserve	400,000
<b>Total Other Financing Uses</b>	<b>4,378,603</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>37,473,487</b>
Appropriation of Prior Year Fund Balance	0
Total Appropriations	37,473,487
Ending Committed, Assigned and Unassigned Fund Balance	14,198,914

Function-Object	Description	Amounts
<b>1000 INSTRUCTION</b>		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	8,847,892
200	Personnel Services-Employee Benefits	3,784,441
300	Purchased Professional & Technical Services	62,100
400	Purchased Property Services	75,520
500	Other Purchased Services	449,620
600	Supplies	828,441
700	Property	304,595
800	Other Objects	4,415
	<b>Total Regular Programs - Elementary/Secondary</b>	<b>14,357,024</b>
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,164,793
200	Personnel Services-Employee Benefits	1,013,194
300	Purchased Professional & Technical Services	1,273,876
400	Purchased Property Services	0
500	Other Purchased Services	298,410
600	Supplies	19,418
700	Property	500
800	Other Objects	0
	<b>Total Special Programs - Elementary/Secondary</b>	<b>4,770,191</b>
1300	Vocational Education	
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	1,079,454
600	Supplies	0
700	Property	0
800	Other Objects	0
	<b>Total Vocational Education</b>	<b>1,079,454</b>
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,000
200	Personnel Services-Employee Benefits	511
300	Purchased Professional & Technical Services	2,500
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	<b>Total Other Instructional Programs - Elementary/Secondary</b>	<b>5,011</b>

Function-Object	Description	Amounts
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	2,000
200	Personnel Services-Employee Benefits	511
300	Purchased Professional & Technical Services	5,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	7,511
1700	Higher Education Programs	
500	Other Purchased Services	275,565
600	Supplies	0
	Total Higher Education Programs	275,565
1800	Pre-Kindergarten	
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 Pre-Kindergarten	0
	<b>Total Instruction</b>	<b>20,494,756</b>

PROPOSED VERSION

Function-Object	Description	Amounts
<b>2000 SUPPORT SERVICES</b>		
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	774,226
200	Personnel Services-Employee Benefits	385,893
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	500
500	Other Purchased Services	2,450
600	Supplies	5,700
700	Property	0
800	Other Objects	2,205
	<b>Total Support Services - Pupil Personnel</b>	<b>1,170,974</b>
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	489,385
200	Personnel Services-Employee Benefits	281,756
300	Purchased Professional & Technical Services	18,600
400	Purchased Property Services	0
500	Other Purchased Services	49,676
600	Supplies	41,578
700	Property	0
800	Other Objects	650
	<b>Total Support Services - Instructional Staff</b>	<b>881,645</b>
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,130,612
200	Personnel Services-Employee Benefits	662,112
300	Purchased Professional & Technical Services	149,500
400	Purchased Property Services	1,000
500	Other Purchased Services	64,770
600	Supplies	24,083
700	Property	0
800	Other Objects	18,040
	<b>Total Support Services - Administration</b>	<b>2,050,117</b>
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	173,929
200	Personnel Services-Employee Benefits	109,650
300	Purchased Professional & Technical Services	500
400	Purchased Property Services	6,500
500	Other Purchased Services	0
600	Supplies	5,600
700	Property	0
800	Other Objects	0
	<b>Total Support Services - Pupil Health</b>	<b>296,179</b>



Function-Object	Description	Amounts
2500	Support Services - Business	
100	Personnel Services-Salaries	380,019
200	Personnel Services-Employee Benefits	233,182
300	Purchased Professional & Technical Services	60,900
400	Purchased Property Services	4,040
500	Other Purchased Services	6,850
600	Supplies	6,625
700	Property	0
800	Other Objects	8,895
	Total Support Services - Business	700,511
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,264,091
200	Personnel Services-Employee Benefits	741,038
300	Purchased Professional & Technical Services	135,005
400	Purchased Property Services	717,327
500	Other Purchased Services	205,905
600	Supplies	821,157
700	Property	42,100
800	Other Objects	975
	Total Operation & Maintenance of Plant Services	3,927,598
2700	Student Transportation Services	
100	Personnel Services-Salaries	1,133,454
200	Personnel Services-Employee Benefits	349,102
300	Purchased Professional & Technical Services	7,991
400	Purchased Property Services	66,374
500	Other Purchased Services	78,499
600	Supplies	435,284
700	Property	180,000
800	Other Objects	100
	Total Student Transportation Services	2,250,804
2800	Support Services - Central	
100	Personnel Services-Salaries	295,445
200	Personnel Services-Employee Benefits	136,495
300	Purchased Professional & Technical Services	28,520
400	Purchased Property Services	0
500	Other Purchased Services	20,285
600	Supplies	12,750
700	Property	12,000
800	Other Objects	600
	Total Support Services - Central	506,095

Function-Object	Description	Amounts
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	38,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	38,000
	<b>Total Support Services</b>	<b>11,821,923</b>
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	419,316
200	Personnel Services-Employee Benefits	126,566
300	Purchased Professional & Technical Services	79,036
400	Purchased Property Services	22,750
500	Other Purchased Services	31,300
600	Supplies	48,927
700	Property	29,750
800	Other Objects	15,560
	Total Student Activities	773,205

Function-Object	Description	Amounts
3300	Community 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 Community Services	5,000
3400	Scholarships and Awards	5,000
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	778,205
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	1,570,407
900	Other Uses of Funds	2,050,000
	Total Debt Service	3,620,407
5200	Interfund Transfers - Out	
900	Other Uses of Funds	358,196
	Total Interfund Transfers - Out	358,196

<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	400,000
	Total Budgetary Reserve	400,000
	Total Other Expenditures and Financing Uses	4,378,603
<b>TOTAL EXPENDITURES</b>		<b>37,473,487</b>

**CASH AND SHORT-TERM INVESTMENTS**

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
General Fund		
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	17,000,000	17,000,000
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund	0	0
Capital Reserve Fund - \$690	0	0
Capital Reserve Fund - \$1431	1,000,000	1,000,000
Capital Projects Fund – Other	1,000,000	1,000,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	40,000	40,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	125,000	125,000
Agency Fund	110,000	115,000
<b>Total Cash and Short-Term Investments</b>	<b>19,275,000</b>	<b>19,280,000</b>

**LONG-TERM INVESTMENTS**

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
<b>Total Long-Term Investments</b>	<b>0</b>	<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>19,275,000</b>	<b>19,280,000</b>

**LONG-TERM INDEBTEDNESS**

Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	1,200,000	1,200,000
Bonds Payable	50,125,000	48,120,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
<b>TOTAL LONG-TERM INDEBTEDNESS</b>	<b>51,325,000</b>	<b>49,320,000</b>

**SHORT-TERM PAYABLES**

General Fund	2,500,000	2,500,000
Other Funds	0	0
<b>TOTAL SHORT-TERM PAYABLES</b>	<b>2,500,000</b>	<b>2,500,000</b>

**TOTAL INDEBTEDNESS**

	<b>53,825,000</b>	<b>51,820,000</b>
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Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance  <i>Explanation: The District believes it is sound financial practice to recognize the projected GASB 45 liability for other post-employment benefits (OPEB). The District has experienced significant annual increases in medical insurance, other post employment benefits, and anticipated PSERS rate increases. These increases will exceed the District's capacity to fund these amounts through responsible millage increases. Therefore, the District will utilize these funds to offset millage impact in the years the increases occur.</i>	9,639,446
0840	Estimated Ending Assigned Fund Balance  <i>Explanation: The District believes it is sound fiscal practice to maintain an assignment of funds for the current school year for one time purchases for technology and curriculum needs that arise and cannot be funded through responsible millage increases.</i>	2,958,474
0850	Estimated Ending Unassigned Fund Balance  <i>Explanation: The District believes it is sound fiscal practice to maintain an unassigned fund balance. This fund balance provides the District with a safety net for cash flow issues and for major unforeseen expenditures. Fund balance also provides a way to level tax for one time expenditures and is required to participate in the bond market at competitive rates.</i>	1,600,994
Total Ending Fund Balance - Committed, Assigned, and Unassigned		14,198,914
5900	Budgetary Reserve  <i>Explanation: The District believes it is sound fiscal practice to provide for operating contingencies through budgetary reserve. Rather than providing for these contingencies by "padding" amounts in the other functions, the District prefers to earmark a reserve for less predicatable requirements.</i>	400,000

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

14,598,914

Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation

353,593

*Explanation:*