

LEA Name: Northwestern Lehigh SD

Class: 3

AUN Number: 121394603

County:

Lehigh

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: 6/19/2013

President of the Board - Original Signature Required

[Signature]
Date 6/19/13

Secretary of the Board - Original Signature Required

[Signature]
Date 6/19/13

Chief School Administrator - Original Signature Required

[Signature]
Date 6/19/13

Leslie Frisbie
Contact Person

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Telephone

Extension

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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

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME Northwestern Lehigh SD	COUNTY NAME Lehigh	AUN 121394603
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

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

Did you raise property taxes in SY 2013-2014 (compared to 2012-2013)? Yes
No

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

Total Budgeted Expenditures	\$37,298,915.00
Ending Unassigned Fund Balance	\$2,303,702.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.2%

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 6/19/13
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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

Estimated Beginning Unreserved Fund Balance Available for
 Appropriation and Reserves Scheduled For Liquidation During
 The Fiscal Year

1	Estimated Beginning Fund Balance - Committed	9,639,446
2	Estimated Beginning Fund Balance - Assigned	2,958,474
3	Estimated Beginning Fund Balance - Unassigned	2,303,702
4		0
5		0
6		0

Total Estimated Beginning Unreserved Fund Balance Available
 for Appropriation and Reserves Scheduled For Liquidation
 During The Fiscal Year 14,901,622

Estimated Revenues And Other Financing Sources

6000	Revenue from Local Sources	25,711,734
7000	Revenue from State Sources	10,911,636
8000	Revenue from Federal Sources	222,447
9000	Other Financing Sources	0

Total Estimated Revenues And Other Financing Sources 36,845,817

Total Estimated Fund Balance, Revenues, and Other Financing
 Sources Available for Appropriation 51,747,439

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	21,440,894
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	45,000
6150	Current Act 511 Taxes - Proportional Assessments	2,500,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	760,000
6500	Earnings on Investments	200,000
6700	Revenues from District Activities	65,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	369,840
6910	Rentals	10,000
6920	Contributions/Donations/Grants From Private Sources	115,000
6940	Tuition from Patrons	22,000
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	20,000
REVENUE FROM LOCAL SOURCES		25,711,734

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
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	666,586
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
REVENUE FROM STATE SOURCES		10,911,636

FUNCTION	DESCRIPTION	Amounts
REVENUE FROM FEDERAL SOURCES		
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. Achvmt. of the Disadvantaged	183,768
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	36,679
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

FUNCTION **DESCRIPTION**

8820 Medical Assistance Reimbursement For Administrative Claiming (Quarterly)

Amounts
2,000

8830 Medical Assistance Reimbursements (ACCCESS) - Early Intervention

0

REVENUE FROM FEDERAL SOURCES

222,447

FUNCTION	DESCRIPTION	Amounts
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	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
OTHER FINANCING SOURCES		0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		36,845,817

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	1,440,876,200	15.9631	23,000,851	666,586	22,334,265	96.000000%	21,440,894
	0		0			0.000000%	
	0		0			0.000000%	
	0		0			0.000000%	
Totals:	1,440,876,200		23,000,851	-	22,334,265	96.000000%	21,440,894

6120 Per Capita Taxes, Section 679

Rate	Estimated Revenue
0.00	0

6140 Current Act 511 Taxes - Flat Rate Assessments

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

6150 Current Act 511 Taxes - Proportional Assessments

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

Total Act 511, Current Taxes

Act 511 Tax Limit	Market Value	Mills	(511 Limit)
---	1,245,206,862	12	14,942,482
			2,545,000

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

Rate

Approx. Tax Revenue from RE Taxes: \$21,440,894
 Amount of Tax Relief for Homestead Exclusions + \$666,586
 Total Approx. Tax Revenue: \$22,107,480
 Approx. Tax Levy for Tax Rate Calculation: \$23,000,851
 Lehigh

Total

2012-13 Data

a. Assessed Value	\$452,431,900	\$452,431,900
b. Real Estate Mills	50.6600	
I. 2013-14 Data		
c. 2011 STEB Market Value	\$1,245,206,862	\$1,245,206,862
d. Assessed Value	\$1,440,876,200	\$1,440,876,200
e. Assessed Value of New Const/ Renov	\$5,060,200	\$5,060,200

2012-13 Calculations

f. 2012-13 Tax Levy	\$22,920,200	\$22,920,200
(a * b)		

2013-14 Calculations

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2012-13 Tax Levy	\$22,920,200	\$22,920,200
(f Total * g)		
i. Base Mills Subject to Index	15.9631	15.9631
(h / a * 1000) if no reassessment		
(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	\$23,000,851	\$23,000,851
(Approx. Tax Levy * g)		

III. I. 2013-14 Real Estate Tax Rate

(k / d * 1000) 15.9631

m. Tax Levy Generated by Mills	\$23,000,851	\$23,000,851
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$22,334,265	\$22,334,265
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills	\$21,440,894	\$21,440,894
(n * Est. Pct. Collection)		

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

Rate

Approx. Tax Revenue from RE Taxes: \$21,440,894

Amount of Tax Relief for Homestead Exclusions + \$666,586

Total Approx. Tax Revenue: \$22,107,480

Approx. Tax Levy for Tax Rate Calculation: \$23,000,851

Lehigh

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index)) 16.2823

q. Mills In Excess of Index if (i > p), (i - p) 0.0000

0.0000

r. Maximum Tax Levy Based On Index (p / 1000) * d) \$23,460,779

\$23,460,779

IV. s. Millage Rate within Index? (If i > p Then No) Yes

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

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:		\$21,440,894
Amount of Tax Relief for Homestead Exclusions	+	<u>\$666,586</u>
Total Approx. Tax Revenue:		\$22,107,480
Approx. Tax Levy for Tax Rate Calculation:		\$23,000,851

Lehigh

Total

<i>State Property Tax Reduction Allocation used for: Homestead Exclusions</i>				
<i>Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions</i>		\$666,586	<i>Lowering RE Tax Rate</i>	\$0
<i>Amount of Tax Relief from State/Local Sources</i>		\$0		\$0
		<u>\$666,586</u>		<u>\$0</u>

\$666,586

ITEM	AMOUNTS		
1000 Instruction			
1100 Regular Programs - Elementary/Secondary	14,305,278		
1200 Special Programs - Elementary/Secondary	4,624,334		
1300 Vocational Education	1,079,454		
1400 Other Instructional Programs - Elementary/Secondary	5,015		
1500 Nonpublic School Programs	0		
1600 Adult Education Programs	7,515		
1700 Higher Education Programs	275,565		
1800 Pre-Kindergarten	0		
Total 1000 Instruction	20,297,161		
2000 Support Services			
2100 Support Services - Pupil Personnel	1,172,457		
2200 Support Services - Instructional Staff	883,791		
2300 Support Services - Administration	2,050,741		
2400 Support Services - Pupil Health	296,513		
2500 Support Services - Business	731,241		
2600 Operation & Maintenance of Plant Services	3,914,473		
2700 Student Transportation Services	2,250,595		
2800 Support Services - Central	506,662		
2900 Other Support Services	38,000		
Total 2000 Support Services	11,844,473		
3000 Operation of Non-instructional Services			
3100 Food Services	0		
3200 Student Activities	773,904		
3300 Community Services	5,000		
3400 Scholarships and Awards	0		
Total 3000 Operation of Non-instructional Services	778,904		
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	32,920,538		
5000 Other Expenditures and Financing Uses			
5100 Debt Service	3,590,181		
5200 Interfund Transfers - Out	388,196		
5300 Transfers Involving Component Units	0		
5900 Budgetary Reserve	400,000		
Total Other Financing Uses	4,378,377		
Total Estimated Expenditures and Other Financing Uses	37,298,915		
Appropriation of Prior Year Fund Balance	0		
Total Appropriations	37,298,915		
Ending Committed, Assigned and Unassigned Fund Balance			14,448,524

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	8,823,889
200	Personnel Services-Employee Benefits	3,807,840
300	Purchased Professional & Technical Services	62,100
400	Purchased Property Services	75,520
500	Other Purchased Services	396,720
600	Supplies	830,199
700	Property	304,595
800	Other Objects	4,415
	Total Regular Programs - Elementary/Secondary	14,305,278
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,116,795
200	Personnel Services-Employee Benefits	988,035
300	Purchased Professional & Technical Services	1,273,876
400	Purchased Property Services	0
500	Other Purchased Services	225,710
600	Supplies	19,418
700	Property	500
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	4,624,334
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
	Total Vocational Education	1,079,454
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,000
200	Personnel Services-Employee Benefits	515
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
	Total Other Instructional Programs - Elementary/Secondary	5,015

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	515
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	7,515
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
	Total Instruction	20,297,161

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	774,226
200	Personnel Services-Employee Benefits	387,376
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
	Total Support Services - Pupil Personnel	1,172,457
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	489,385
200	Personnel Services-Employee Benefits	282,696
300	Purchased Professional & Technical Services	18,600
400	Purchased Property Services	0
500	Other Purchased Services	50,882
600	Supplies	41,578
700	Property	0
800	Other Objects	650
	Total Support Services - Instructional Staff	883,791
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,130,612
200	Personnel Services-Employee Benefits	664,235
300	Purchased Professional & Technical Services	149,500
400	Purchased Property Services	1,000
500	Other Purchased Services	63,271
600	Supplies	24,083
700	Property	0
800	Other Objects	18,040
	Total Support Services - Administration	2,050,741
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	173,929
200	Personnel Services-Employee Benefits	109,984
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
	Total Support Services - Pupil Health	296,513

Function-Object	Description	Amounts
2500	Support Services - Business	
100	Personnel Services-Salaries	380,019
200	Personnel Services-Employee Benefits	233,912
300	Purchased Professional & Technical Services	60,900
400	Purchased Property Services	4,040
500	Other Purchased Services	6,850
600	Supplies	36,625
700	Property	0
800	Other Objects	8,895
	Total Support Services - Business	731,241
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,264,091
200	Personnel Services-Employee Benefits	743,420
300	Purchased Professional & Technical Services	135,005
400	Purchased Property Services	717,327
500	Other Purchased Services	200,398
600	Supplies	821,157
700	Property	32,100
800	Other Objects	975
	Total Operation & Maintenance of Plant Services	3,914,473
2700	Student Transportation Services	
100	Personnel Services-Salaries	1,133,454
200	Personnel Services-Employee Benefits	351,238
300	Purchased Professional & Technical Services	7,991
400	Purchased Property Services	66,374
500	Other Purchased Services	76,154
600	Supplies	435,284
700	Property	180,000
800	Other Objects	100
	Total Student Transportation Services	2,250,595
2800	Support Services - Central	
100	Personnel Services-Salaries	295,445
200	Personnel Services-Employee Benefits	137,062
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	506,662

<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	38,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	38,000
	Total Support Services	11,844,473
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	127,265
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	773,904

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
	Scholarships and Awards	5,000

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

778,904

4000 FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT

4000	<i>Facilities Acquisition, Construction and Improvement Services</i>	
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	1,585,181
900	Other Uses of Funds	2,005,000
	Total Debt Service	3,590,181
5200	Interfund Transfers - Out	
900	Other Uses of Funds	388,196
	Total Interfund Transfers - Out	388,196

<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	4,378,377
	TOTAL EXPENDITURES	37,298,915

	<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	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
TOTAL LONG-TERM INDEBTEDNESS	51,325,000	49,320,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	2,500,000	2,500,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	2,500,000	2,500,000
TOTAL INDEBTEDNESS	<u><u>53,825,000</u></u>	<u><u>51,820,000</u></u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	9,639,446
	<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 PSEERS 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>	
0840	Estimated Ending Assigned Fund Balance	2,505,376
	<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>	
0850	Estimated Ending Unassigned Fund Balance	2,303,702
	<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>	
	Total Ending Fund Balance - Committed, Assigned, and Unassigned	14,448,524
5900	Budgetary Reserve	400,000
	<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>	

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

14,848,524

Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation

353,593

Explanation: Prepaid and Restricted Funds, primarily from Educational Foundation.