

LEA Name: Whitehall-Coplay SD

Class: 3

AUN Number: 121397803

County: Lehigh

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

General Fund Budget Approval

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



President of the Board - Original Signature Required

1/23/12

Date



Secretary of the Board - Original Signature Required

1/23/12

Date



Chief School Administrator - Original Signature Required

1/23/12

Date

Robert V. Strauss

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	1,325,000
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	3,606,796
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	4,931,796
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	41,279,274
7000 Revenue from State Sources	12,589,130
8000 Revenue from Federal Sources	701,853
9000 Other Financing Sources	11,500
Total Estimated Revenues And Other Financing Sources	54,581,757
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 59,513,553

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	34,261,331
6112	Interim Real Estate Taxes	80,000
6113	Public Utility Realty Tax	51,872
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	0
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	74,750
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	128,750
6150	Current Act 511 Taxes - Proportional Assessments	4,887,717
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	918,500
6500	Earnings on Investments	25,000
6700	Revenues from District Activities	68,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	701,941
6910	Rentals	14,000
6920	Contributions and Donations From Private Sources / Capital Contributions	0
6940	Tuition from Patrons	42,500
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	24,913
	REVENUE FROM LOCAL SOURCES	41,279,274

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
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	520,383
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	129,127
8516	NCLB, Title III - Language Instr. for LEP and Immigrant Students	41,343
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V - Promotg. Informed Parental Choice & Innov. Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	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	5,000
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8799	ARRA - Miscellaneous	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	6,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
REVENUE FROM FEDERAL SOURCES		701,853

Act 1 Index (current): 2.1%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$34,266,244
Amount of Tax Relief for Homestead Exclusions +	\$0
Total Approx. Tax Revenue:	\$34,266,244
Approx. Tax Levy for Tax Rate Calculation:	\$35,723,774
	Lehigh

		Total
2011-12 Data		
a. Assessed Value	\$743,170,850	\$743,170,850
b. Real Estate Mills	46.2900	
I. 2012-13 Data		
c. 2010 STEB Market Value	\$2,060,040,550	\$2,060,040,550
d. Assessed Value	\$741,512,400	\$741,512,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2011-12 Calculations		
f. 2011-12 Tax Levy (a * b)	\$34,401,379	\$34,401,379
2012-13 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2011-12 Tax Levy (f Total * g)	\$34,401,379	\$34,401,379
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	46.2900	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.92000%	95.92000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$35,723,774	\$35,723,774
III. I. 2012-13 Real Estate Tax Rate (k / d * 1000)	48.1700	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$35,718,652	\$35,718,652
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$35,718,652
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$34,261,331

Act 1 Index (current): 2.1%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$34,266,244
Amount of Tax Relief for Homestead Exclusions +	\$0
Total Approx. Tax Revenue:	\$34,266,244
Approx. Tax Levy for Tax Rate Calculation:	\$35,723,774
	Lehigh

		Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	47.2620	
q. Mills In Excess of Index if (l > p), (l - p)	0.9080	0.9080
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$35,045,359	\$35,045,359
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$673,293	\$673,293
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$645,823	\$645,823

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

Act 1 Index (current): 2.1%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$34,266,244
Amount of Tax Relief for Homestead Exclusions +	\$0
Total Approx. Tax Revenue:	\$34,266,244
Approx. Tax Levy for Tax Rate Calculation:	\$35,723,774
	Lehigh

Total

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

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lehigh	741,512,400	48.1700	35,718,652			95.92000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	741,512,400		35,718,652	- 0 =	35,718,652	95.92000%	= 34,261,331

	<u>Rate</u>	<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>	5.00	74,750

<u>6140 Current Act 511 Taxes - Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	74,750	74,750
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	54,000	54,000
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			128,750	128,750

<u>6150 Current Act 511 Taxes - Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	0.50%	0.00%	3,156,300	3,156,300
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	320,000	320,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	1.25	0	1,411,417	1,411,417
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			4,887,717	4,887,717

Total Act 511, Current Taxes **5,016,467**

Act 511 Tax Limit --->	2,060,040,550	X	12	24,720,487
	Market Value		Mills	(511 Limit)

<u>ITEM</u>	<u>AMOUNTS</u>	
1000 Instruction		
1100 Regular Programs - Elementary/Secondary	21,807,410	
1200 Special Programs - Elementary/Secondary	6,887,181	
1300 Vocational Education	2,129,558	
1400 Other Instructional Programs - Elementary/Secondary	511,417	
1500 Nonpublic School Programs	0	
1600 Adult Education Programs	3,014	
1700 Higher Education Programs	575,982	
1800 Pre-Kindergarten	0	
Total 1000 Instruction	31,914,562	
2000 Support Services		
2100 Support Services - Pupil Personnel	2,030,813	
2200 Support Services - Instructional Staff	2,097,657	
2300 Support Services - Administration	2,961,626	
2400 Support Services - Pupil Health	528,696	
2500 Support Services - Business	604,251	
2600 Operation & Maintenance of Plant Services	4,512,701	
2700 Student Transportation Services	2,850,672	
2800 Support Services - Central	61,224	
2900 Other Support Services	0	
Total 2000 Support Services	15,647,640	
3000 Operation of Non-instructional Services		
3100 Food Services	0	
3200 Student Activities	976,859	
3300 Community Services	102,667	
3400 Scholarships and Awards	0	
Total 3000 Operation of Non-instructional Services	1,079,526	
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		48,641,728
5000 Other Expenditures and Financing Uses		
5100 Debt Service	5,840,029	
5200 Interfund Transfers - Out	0	
5300 Transfers Involving Component Units	0	
5900 Budgetary Reserve	100,000	
Total Other Financing Uses		5,940,029
Total Estimated Expenditures and Other Financing Uses		54,581,757
Appropriation of Prior Year Fund Balance		0
Total Appropriations		54,581,757
Ending Committed, Assigned and Unassigned Fund Balance		4,931,796
Total Appropriations and Ending Fund Balances		59,513,553

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	13,191,759
200	Personnel Services-Employee Benefits	5,988,348
300	Purchased Professional & Technical Services	98,032
400	Purchased Property Services	152,713
500	Other Purchased Services	1,141,095
600	Supplies	809,675
700	Property	337,007
800	Other Objects	88,781
	Total Regular Programs - Elementary/Secondary	21,807,410
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,201,124
200	Personnel Services-Employee Benefits	1,164,814
300	Purchased Professional & Technical Services	2,304,407
400	Purchased Property Services	0
500	Other Purchased Services	190,900
600	Supplies	23,136
700	Property	2,800
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	6,887,181
1300	Vocational Education	
100	Personnel Services-Salaries	149,560
200	Personnel Services-Employee Benefits	75,379
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	1,898,912
600	Supplies	5,707
700	Property	0
800	Other Objects	0
	Total Vocational Education	2,129,558
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	322,099
200	Personnel Services-Employee Benefits	123,318
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	63,800
600	Supplies	2,200
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	511,417

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,379,507
200	Personnel Services-Employee Benefits	615,487
300	Purchased Professional & Technical Services	11,500
400	Purchased Property Services	0
500	Other Purchased Services	3,500
600	Supplies	19,069
700	Property	1,400
800	Other Objects	350
	Total Support Services - Pupil Personnel	2,030,813
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,086,367
200	Personnel Services-Employee Benefits	572,949
300	Purchased Professional & Technical Services	72,746
400	Purchased Property Services	43,048
500	Other Purchased Services	41,005
600	Supplies	207,992
700	Property	64,750
800	Other Objects	8,800
	Total Support Services - Instructional Staff	2,097,657
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,667,549
200	Personnel Services-Employee Benefits	761,499
300	Purchased Professional & Technical Services	374,700
400	Purchased Property Services	1,800
500	Other Purchased Services	104,288
600	Supplies	25,150
700	Property	3,600
800	Other Objects	23,040
	Total Support Services - Administration	2,961,626
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	349,261
200	Personnel Services-Employee Benefits	146,435
300	Purchased Professional & Technical Services	14,000
400	Purchased Property Services	3,500
500	Other Purchased Services	850
600	Supplies	9,650
700	Property	5,000
800	Other Objects	0
	Total Support Services - Pupil Health	528,696

<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	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	0
	Total Support Services	15,647,640
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	547,239
200	Personnel Services-Employee Benefits	142,306
300	Purchased Professional & Technical Services	31,760
400	Purchased Property Services	0
500	Other Purchased Services	47,586
600	Supplies	202,968
700	Property	0
800	Other Objects	5,000
	Total Student Activities	976,859

<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	100,000	
	Total Budgetary Reserve	100,000	
	Total Other Expenditures and Financing Uses	5,940,029	
TOTAL EXPENDITURES			54,581,757

	<u>06/30/2012 Estimate</u>	<u>06/30/2013 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	5,500,000	4,300,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	124,000	110,000
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	1,653,400	1,428,400
Capital Projects Fund – Other	1,435,000	1,400,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	225,000	200,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	180,000	175,000
Agency Fund	0	0
Total Cash and Short-Term Investments	9,117,400	7,613,400
<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	9,117,400	7,613,400

	<u>06/30/2012 Estimate</u>	<u>06/30/2013 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	76,135,000	73,880,000
Lease-Purchase Obligations	2,164,563	1,959,396
Accumulated Compensated Absences	1,150,857	1,140,857
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	79,450,420	76,980,253
<u>SHORT-TERM PAYABLES</u>		
General Fund	4,925,000	4,750,000
Other Funds	42,000	40,000
TOTAL SHORT-TERM PAYABLES	4,967,000	4,790,000
TOTAL INDEBTEDNESS	<u>84,417,420</u>	<u>81,770,253</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Assigned for PSERS Retirement Rate Stabilization.</i>	1,325,000
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Unassigned as pursuant of Act 43 of 2006</i>	3,606,796
Total Ending Fund Balance - Committed, Assigned, and Unassigned		4,931,796
5900	Budgetary Reserve <i>Explanation: Unforeseen or unanticipated expenditures during the 2012-2012 school year.</i>	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		5,031,796
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0