

**NESHAMINY SCHOOL DISTRICT
LANGHORNE, PA**

2012-13

**PRELIMINARY
BUDGET**

January 24, 2012

Louis T. Muenker, D.Ed.
Superintendent of Schools

Barbara Markowitz
Acting Business Administrator

2001 Old Lincoln Highway
Langhorne, PA 19047
215-809-6000
www.neshaminy.org

Neshaminy School District

Enrollment All Educational Facilities

The Neshaminy School District is also financially responsible for students who reside within the district but are educated in other facilities. The information below includes the students who are educated in Neshaminy facilities by Neshaminy teachers as well as those students who attend Charter Schools, the Bucks County Technical High School, Bucks County Intermediate Unit taught classes, schools operated for students with disabilities, alternative education schools and students placed by the court system in children's institutions, including detention homes, drug and alcohol treatment centers and other similar facilities.

October 2011

Neshaminy Elementary Schools	3766	
Neshaminy Middle Schools	2075	
Neshaminy High School	2691	
The Learning Center at Neshaminy	36	
	Subtotal	8568
Other Facilities	522	
	Total Enrollment	9090

Neshaminy School District

Enrollment Projections 2012-13

Elementary Schools

GRADE LEVEL	Buck	Everitt	Heckman	Hoover	Lower South	Miller	Ferderbar	Schweitzer	TOTAL
K	55	58	66	86	57	57	71	42	492
PRE-1	17	15	0	17	11	0	0	0	60
1	79	67	95	115	92	69	99	58	674
2	68	75	93	112	91	69	110	53	671
3	78	62	88	115	65	76	92	66	642
4	65	71	91	98	110	58	75	61	629
5	79	56	91	114	92	67	110	71	680
TOTAL STUDENTS	441	404	524	657	518	396	557	351	3,848

Middle Schools

Grade Level	Poq.	Sand.	Maple Point	TOTAL
6	185	184	321	690
7	182	186	352	720
8	168	178	324	670
TOTAL STUDENTS	535	548	997	2,080

High School

GRADE LEVEL	TOTAL
9	703
10	684
11	651
12	687
TOTAL STUDENTS	2,725

Total All Schools

Levels	TOTAL
Elementary	3,848
Middle	2,080
High	2,725
TOTAL DISTRICT	8,653

NOTE: All special education students are counted at grade level.

The Learning Center at Neshaminy*

Grade Level	Total
8	5
9	9
10	15
11	25
12	16
TOTAL STUDENTS	65

* Shown separately, are not included in Total District Enrollment.

SUMMARY OF NESHAMINY STAFF POSITIONS

Certified and Administrative

	<u>Actual</u> 2010-11	<u>Budget</u> 2011-12	<u>Budget</u> 2012-13
Superintendent/Cabinet	5.9	5.9	5.9
Supervisors/Directors	8.0	6.0	6.0
Principals	23.0	22.0	22.0
Curr./Pupil Personnel Specialists	31.9	29.7	29.7
Reg.Ed.Classroom Positions	435.5	428.9	428.9
Spec.Ed.Classroom Positions	102.5	95.5	95.5
School Specialists	80.4	80.4	80.4
Coord./Mgr./Mgmt.Assistant	8.0	6.0	6.0
Federal/Grant Funded Positions	19.7	15.8	15.8
Total Certified & Administrative	714.9	690.2	690.2

Support

	<u>Actual</u> 2010-11	<u>Budget</u> 2011-12	<u>Budget</u> 2012-13
Central Offices	24.8	22.8	22.8
Technology	12.0	12.0	12.0
Bus Drivers/Aides/Mech.	98.2	98.2	98.2
Building & Grounds Maint.	24.0	23.0	23.0
Purchasing/Receiving	3.0	3.0	3.0
Tax Coll/Board Secy & Treas.	8.0	8.0	8.0
School Aides	165.0	163.0	163.0
School Clerical Staff	50.0	50.0	50.0
Building Custodians	75.0	72.0	72.0
Federal/Grant Funded	16.7	10.7	10.7
Total Support	476.7	462.7	462.7

TOTAL NESHAMINY STAFF POSITIONS	1,191.6	1,152.9	1,152.9
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Neshaminy School District

Summary of General Fund Revenue by Function

(In Thousands)

	<u>Actual 2010-11</u>	<u>Budget 2011-12</u>
REVENUE FROM LOCAL SOURCES		
Net Current Real Estate Taxes	\$ 112,828	\$ 112,876
Interim Real Estate Taxes	\$ 663	\$ 609
Public Utility Realty Tax	\$ 172	\$ 177
Payment in Lieu of Current Taxes	\$ 400	\$ 400
Personal and Per Capita Tax	\$ 383	\$ 392
Local Services Tax	\$ 158	\$ 156
Real Estate Transfer Taxes	\$ 1,065	\$ 1,200
Amusement Tax	\$ 643	\$ 661
Business Privilege Taxes	\$ 1,326	\$ 1,419
Mercantile Taxes	\$ 1,229	\$ 1,218
Delinquencies on Taxes Levied Assessed by District	\$ 3,062	\$ 2,835
Investment Income	\$ 147	\$ 221
Student Activity Fees	\$ 72	\$ 58
Federal Revenue from Other Intermediate Sources	\$ -	\$ -
Miscellaneous Revenue	<u>\$ 1,463</u>	<u>\$ 1,745</u>
TOTAL LOCAL REVENUE	<u>\$ 123,610</u>	<u>\$ 123,966</u>
STATE REVENUE		
Basic Operating Subsidies	\$ 10,757	\$ 12,228
Specific Program Subsidies	\$ 5,976	\$ 6,155
Non-Educational Subsidies	\$ 6,383	\$ 6,573
Other State Subsidies	<u>\$ 4,869</u>	<u>\$ 5,933</u>
TOTAL STATE REVENUE	<u>\$ 27,986</u>	<u>\$ 30,889</u>
OTHER FINANCING SOURCES		
Sale of Fixed Assets	\$ 17	\$ -
Medical Assistance Reimbursement	\$ -	\$ -
Refunds of Prior Years' Expenditures	\$ -	\$ -
Incoming Transfers	\$ -	\$ -
Extended Term Financing	<u>\$ -</u>	<u>\$ -</u>
TOTAL OTHER FINANCING SOURCES	<u>\$ 17</u>	<u>\$ -</u>
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PROJECTED GENERAL FUND REVENUE	\$ 151,613	\$ 154,855

Neshaminy School District

Summary of General Fund Revenue by Function

<u>Budget 2012-13</u>	<u>Dollar Difference</u>	<u>Percent Difference</u>	<u>% Of Total Revenue</u>	
REVENUE FROM LOCAL SOURCES				
\$ 116,245	\$ 3,370	3.0%	74.4%	Net Current Real Estate Taxes
\$ 630	\$ 21	3.4%	0.4%	Interim Real Estate Taxes
\$ 168	\$ (9)	-4.9%	0.1%	Public Utility Realty Tax
\$ 400	\$ -	0.0%	0.3%	Payment in Lieu of Current Taxes
\$ 392	\$ -	0.0%	0.3%	Personal and Per Capita Tax
\$ 155	\$ (1)	-0.4%	0.1%	Local Services Tax
\$ 1,200	\$ -	0.0%	0.8%	Real Estate Transfer Taxes
\$ 661	\$ -	0.0%	0.4%	Amusement Tax
\$ 1,419	\$ -	0.0%	0.9%	Business Privilege Taxes
\$ 1,345	\$ 127	10.4%	0.9%	Mercantile Taxes
\$ 2,848	\$ 13	0.5%	1.8%	Delinquencies on Taxes Levied Assessed by Dist.
\$ 144	\$ (77)	-34.8%	0.1%	Investment Income
\$ 58	\$ 0	0.8%	0.0%	Student Activity Fees
\$ -	\$ -		0.0%	Federal Revenue from Other Intermediate Sources
<u>\$ 1,684</u>	<u>\$ (61)</u>	<u>-3.5%</u>	<u>1.1%</u>	Miscellaneous Revenue
<u>\$ 127,350</u>	<u>\$ 3,384</u>	<u>2.7%</u>	<u>81.5%</u>	TOTAL LOCAL REVENUE
STATE REVENUE				
\$ 12,228	\$ -	0.0%	7.8%	Basic Operating Subsidies
\$ 6,155	\$ -	0.0%	3.9%	Specific Program Subsidies
\$ 2,850	\$ (3,723)	-56.6%	1.8%	Non-Educational Subsidies
<u>\$ 7,601</u>	<u>\$ 1,669</u>	<u>28.1%</u>	<u>4.9%</u>	Other State Subsidies
<u>\$ 28,835</u>	<u>\$ (2,054)</u>	<u>-6.6%</u>	<u>18.5%</u>	TOTAL STATE REVENUE
OTHER FINANCING SOURCES				
\$ -	\$ -	0.0%	0.0%	Sale of Fixed Assets
\$ -	\$ -	0.0%	0.0%	Medical Assistance Reimbursement
\$ -	\$ -	0.0%	0.0%	Refunds of Prior Years' Expenditures
\$ -	\$ -	0.0%	0.0%	Incoming Transfers
<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>	<u>0.0%</u>	Extended Term Financing
<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>	<u>0.0%</u>	TOTAL OTHER FINANCING SOURCES
<u>\$ 156,185</u>	<u>\$ 1,330</u>	<u>0.86%</u>	<u>100.0%</u>	PROJECTED GENERAL FUND REVENUE

Neshaminy School District

Summary of General Fund Expenditures by Program

(In Thousands)

	<u>Actual</u> <u>2010-11</u>	<u>Adjusted</u> <u>2011-12</u>
INSTRUCTIONAL PROGRAMS		
Regular Education	\$ 57,997	\$ 60,654
Special Education	\$ 24,113	\$ 25,678
Vocational Education	\$ 8,481	\$ 8,461
Other Instructional	\$ 2,208	\$ 2,228
TOTAL INSTRUCTIONAL PROGRAMS	\$ 92,799	\$ 97,020
SUPPORT SERVICES		
Pupil Personnel	\$ 5,557	\$ 5,829
Instructional Staff Support	\$ 2,955	\$ 3,179
Instructional Administrative Support	\$ 7,643	\$ 8,305
Pupil Health	\$ 1,537	\$ 1,625
Business Office	\$ 1,775	\$ 1,431
Plant Maintenance	\$ 11,706	\$ 12,638
Transportation	\$ 8,435	\$ 10,515
Support Services - Central	\$ 2,003	\$ 2,670
Other Support	\$ 110	\$ 106
TOTAL SUPPORT SERVICES	\$ 41,720	\$ 46,298
NON-INSTRUCTIONAL PROGRAMS		
Student Activities	\$ 1,344	\$ 1,480
Community Services	\$ 226	\$ 294
TOTAL NON-INSTRUCTIONAL PROGRAMS	\$ 1,570	\$ 1,773
FACILITY IMPROVEMENT SERVICES		
Site Improvement	\$ 250	\$ 232
Architecture and Engineering Services	\$ -	\$ -
Building Improvement Services	\$ 455	\$ 810
TOTAL FACILITY SERVICES	\$ 705	\$ 1,042
OTHER FINANCING		
Debt Service	\$ 10,630	\$ 10,830
Fund Transfers	\$ 1,000	\$ 640
Budgetary Reserve	\$ -	\$ 1,400
TOTAL OTHER FINANCING	\$ 11,630	\$ 12,870
TOTAL GENERAL FUND EXPENDITURES	\$ 148,424	\$ 159,004

Neshaminy School District

Summary of General Fund Expenditures by Program

(In Thousands)

	<u>Budget</u> <u>2012-13</u>	<u>Dollar</u> <u>Change</u>	<u>Percent</u> <u>Change</u>	<u>% of Total</u> <u>11-12 Budget</u>	
					INSTRUCTIONAL PROGRAMS
\$	66,818	\$ 6,164	10.2%	39.8%	Regular Education
\$	27,579	\$ 1,901	7.4%	16.4%	Special Education
\$	8,456	\$ (5)	-0.1%	5.0%	Vocational Education
\$	2,294	\$ 66	3.0%	1.4%	Other Instructional
\$	105,147	\$ 8,127	8.4%	62.6%	TOTAL INSTRUCTIONAL PROGRAMS
					SUPPORT SERVICES
\$	6,126	\$ 297	5.1%	3.6%	Pupil Personnel
\$	3,545	\$ 366	11.5%	2.1%	Instructional Staff Support
\$	8,176	\$ (130)	-1.6%	4.9%	Instructional Administrative Support
\$	1,633	\$ 8	0.5%	1.0%	Pupil Health
\$	1,662	\$ 231	16.1%	1.0%	Business Office
\$	12,232	\$ (405)	-3.2%	7.3%	Plant Maintenance
\$	10,433	\$ (82)	-0.8%	6.2%	Transportation
\$	3,360	\$ 690	25.9%	2.0%	Support Services Central
\$	105	\$ (1)	-1.2%	0.1%	Other Support
\$	47,272	\$ 973	2.1%	28.1%	TOTAL SUPPORT SERVICES
					NON-INSTRUCTIONAL PROGRAMS
\$	1,621	\$ 141	9.5%	1.0%	Student Activities
\$	294	\$ 0	0.0%	0.2%	Community Services
\$	1,914	\$ 141	7.9%	1.1%	TOTAL NON-INSTRUCTIONAL PROGRAMS
					FACILITY IMPROVEMENT SERVICES
\$	350	\$ 118	50.8%	0.2%	Site Improvement
\$	-	\$ -	0.0%	0.0%	Architecture and Engineering Services
\$	654	\$ (156)	-19.2%	0.4%	Building Improvement Services
\$	1,005	\$ (38)	-3.6%	0.6%	TOTAL FACILITY IMPROVEMENT SERVICES
					OTHER FINANCING
\$	10,837	\$ 7	0.1%	6.4%	Debt Service
\$	500	\$ (140)	-21.9%	0.3%	Fund Transfers
\$	1,400	\$ -	0.0%	0.8%	Budgetary Reserve
\$	12,737	\$ (133)	-1.0%	7.6%	TOTAL OTHER FINANCING
\$	168,075	\$ 9,071	5.7%	100.0%	TOTAL GENERAL FUND EXPENDITURES

**Neshaminy School District
2012-13
Preliminary Budget
Reconciliation**

1/24/12

PROJECTED GENERAL FUND EXPENDITURES

1000	Instructional Programs	\$105,147,380
2000	Support Services	\$ 47,271,653
3000	Non-Instructional Services	\$ 1,914,431
4000	Facilities Improvement Services	\$ 1,004,500
5000	Other Financing Service	\$ 12,736,884

TOTAL GENERAL FUND EXPENDITURES	\$ 168,074,849
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PROJECTED GENERAL FUND REVENUE

6000	Local Receipts	\$127,349,784
7000	State Receipts	\$ 28,835,318

TOTAL REVENUE	\$ 156,185,102
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Excess of Expenditures over Revenues	\$ 11,889,746
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Mills Needed to Fund Proposed Preliminary Budget Gap	15.5
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Proposed Millage Increase	10.2%
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Summary Data

Act 1 Allowable Increase - 1.7% State Index (2.5 Mills)	\$ 1,915,715
Total Allowable Exceptions - 2.4 Mills (to be approved by PDE)	\$ 1,879,676
Total Allowable Increase Under Act 1 - 4.9 Mills	<u>\$ 3,795,391</u>
Value of 1 Mill of Real Estate	\$ 766,286

Current Real Estate Tax Bill @ Average Residential Assessment of \$27,587 - (152 Mills)	\$4,193
Average Residential Tax Increase	\$428
Average Residential Tax With Increase	\$4,621