



**NESHAMINY SCHOOL
DISTRICT**

2016 - 2017

PRELIMINARY BUDGET

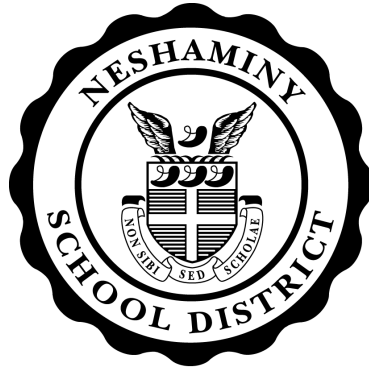
January 26, 2016

Gloria Hancock, Ed. D.
Acting Superintendent of Schools

Mrs. Barbara Markowitz
Business Administrator

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

Mission Statement



The Neshaminy community empowers students to become productive citizens and lifelong learners.

**Neshaminy School District
Officials**



Board of School Directors

Mr. Scott E. Congdon, President
Ms. Irene M. Boyle, Vice President

Mr. Bob Feather
Mrs. Tina Hollenbach
Mr. Mike Morris
Mr. Stephen Pirritano
Mr. Ron Rudy
Mr. Robert Sanna
Mr. Marty Sullivan

Gloria Hancock, Ed.D., Acting Superintendent of Schools
Mrs. Jennifer Burns, Secretary
Mrs. Debby Spadaccino, Assistant Secretary
Mrs. Barbara Markowitz, Treasurer



Superintendent's Cabinet

**Dr. Gloria Hancock - Assistant Superintendent for Curriculum,
Instruction & Assessment**
Mr. Don Harm, Assistant to the Superintendent for Administration
Mr. Anthony Devlin, Director of Pupil Services
Mrs. Theresa Hinterberger, Director of Human Resources
Mrs. Barbara Markowitz, Business Administrator
Mr. Paul Meehan, Director of Administration

Calendars

2016-2017 Budget Preparation Calendar

Date Due	Activity	Responsibility
August 20, 2015	All administrators will receive direction to prepare 2016-17 budget requests for their cost center	Mrs. Markowitz
October 5, 2015	Create financial directory for the new fiscal year and update financial report headings	Mrs. Markowitz
October 5, 2015	Preliminary student enrollment projected	Mr. Meehan
No later than October 15, 2015	Preliminary update of salary data from Human Resource database to Personnel Budgeting	Mrs. Glennie
October 14, 2015	Staff Charts Updated	Mrs. Hinterberger
October 17, 2015	Staffing reconciliation due	Mrs. Hinterberger Mrs. Markowitz
October 19, 2015	All budget request input must be completed by all buildings and cost centers	Cabinet Principals Directors
October 30, 2015	Building Budgets Approved	Dr. Hancock
November 2, 2015	Preliminary Bucks/Montco Health Care Consortium employee insurance rates and estimate for all benefit costs updated	Mrs. Hinterberger
November 2, 2015	First transfer of personnel and benefit data into the financial database	Mrs. Glennie
November 9, 2015	Audit of salaries and fringe benefit data is completed	Mrs. Hinterberger Mrs. Glennie
November 16, 2015	Review major facility needs for next year	Dr. Hancock Mr. Minotti
November 17, 2015	Transfer of audited personnel data into financial database to more accurately project staff salaries and benefits	Mrs. Glennie
November 23, 2015	Make revenue assumptions and provide revenue projections	Mrs. Markowitz Mrs. Jampo
November 23, 2015	Review of all budget requests	Dr. Hancock Cabinet

2016-2017 Budget Preparation Calendar

Due Date	Activity	Responsibility
December 2, 2015	Detail of proposed expenditures and revenue is analyzed, reviewed and revised if necessary	Mrs. Markowitz
December 7, 2015	Proposed Preliminary Budget presented to Board of School Directors for adoption	Mrs. Markowitz
January 7, 2016	Proposed Preliminary budget available for public review	Mrs. Glennie
January 7, 2016	Act 1 Deadline to adopt a resolution indicating the school board will not raise taxes above the index	
January 15, 2016	Instructional Staffing of buildings approved	Mr. Meehan Mr. Harm
January 26, 2016	Adopt 2016-17 Preliminary Budget	Board Members
January 27, 2016	Act 1 Deadline to adopt 2016-17 Preliminary Budget	
January 30, 2016	Final staffing plan	Mrs. Hinterberger
February 1, 2016	Submit 2016-17 Preliminary General Fund Budget with proposed tax increase to Department of Education. (PDE 2028)	Mrs. Glennie
February to June, 2016	Budget review	Board Members Dr. Hancock Mrs. Markowitz
May 1, 2016	Staffing reconciliation reviewed for accuracy	Mrs. Hinterberger Mrs. Markowitz Mr. Meehan Mr. Harm
May 17 2016	Adopt Proposed Final Budget	Board Members Dr. Hancock Mrs. Markowitz
May 18, 2016	Proposed Final budget available for public review	Mrs. Glennie
June 13, 2016	Budget brief submitted to Board of School Directors	Dr. Hancock
June 21, 2016	Adopt a 2016-2017 Operating Budget	Board Members

Act 1 Timeline for 2016-2017 Budget Process – KKAL Version

Preliminary Notes: (1) This document is a work in progress based on the PDE Timeline format – with appropriate dates and other changes, additions, and explanations from KKAL. (2) Timeline dates apply to all school districts except Philadelphia, Pittsburgh, and Scranton. (3) Concerning the various forms referred to in this Timeline, forms listed with the **title typed in bold are PDE forms**; forms listed with the **title typed in bold italics are KKAL forms**.

Act 25 Exceptions Change Note: ***On June 30, 2011, Act 25 was adopted and signed into law. Act 25 eliminates all referendum exceptions other than: (1) grandfathered debt; (2) debt approved by voter referendum; (3) special education costs, net of state reimbursement, in excess of the index (measured by look back – compare 2 prior years); (4) PSERS cost in excess of the index. For PSERS cost, the exception freezes the wage base at 2011-12 levels, such that the exception cannot be used to cover increased costs applicable to wage base increases, even if the district hires new employees or total salary costs otherwise exceed the 2011-12 wage base. The exception applies based on the increase between the current year and estimated payments for the next year, as determined by PDE. PDE provides guidance on how to calculate estimated payments in the PDE annual publication entitled "Referendum Exceptions Submitted to PDE Guidelines" and also in the "Retirement Contributions Referendum Exception Worksheet."***

Date/Deadline	Description	Law Section
Now	School district begin development of 2016-2017 Proposed Preliminary Budget. As part of this process, the business office should prepare a specific timeline for its school district to take each applicable step set forth in this Act 1 Timeline.	Unless otherwise stated, Law Section references are to Act 1, 53 P.S. § 6926.101 <i>et seq.</i>
September 1, 2015 <i>(annual deadline)</i>	Department of Education deadline to publish in Pennsylvania Bulletin 2016-2017 permitted tax increase base index.	Section 333(l)
September 30, 2015 <i>(annual deadline)</i>	Department of Education deadline to notify school districts of applicable base index or adjusted index; and of next year budget process timeline.	Section 313(1)
November/December 2015 <i>(If school district will adopt Accelerated Budget Opt Out Resolution, this step does not apply)</i>	School district adopt <i>Resolution Authorizing Proposed Preliminary Budget Display and Advertising</i> – [REDACTED]. (Note: Unless school district intends to adopt an opt out resolution, must display and advertise. Although KKAL believes this resolution authorizing public display and advertising is optional, PDE recommends this step. School districts should follow the PDE recommended process unless there is a compelling reason to do otherwise. See discussion at end of timeline on Required Budget Votes and Related Steps .)	
December 15, 2015 – tax certification deadline <i>(annual deadline)</i>	School district (that imposed earned income tax in 2014 and had residents paying tax on compensation imposed by Philadelphia under Sterling Act) deadline to certify to the Department of Education the total amount of 2014 tax credits claimed by school district residents based on the school district tax rate. Certification is accomplished by filing Sterling Act Tax Credit Data – [REDACTED].	Sections 503(b)(2); 324(2)

<p>December 31, 2015 – homestead notice <i>(annual deadline – 60 days prior to March 1 homestead application deadline)</i></p>	<p>School district deadline to notify by first class mail owner of each parcel of residential property – which can be limited to owners not currently approved or whose approval is due to expire – stating that the owner must submit a completed application to county assessment office to qualify for homestead exclusion. Mailing must include application, instructions, and deadline. (See also March 1 concerning application deadline.)</p>	<p>Section 341(b)</p>
<p>December 2015/January 2016</p>	<p>School districts should meet with the county assessment office to engage in dialogue concerning Act 1 homestead/farmstead approval and property transfer rules, and procedures to be followed for May 1 certification of approved properties. This step is optional, but should help avoid later problems with the county homestead and farmstead list.</p>	
<p>December 8, 2015 <i>(30 days prior to preliminary budget display deadline)</i></p>	<p>Department of Education deadline to notify school districts of school year AFR data to be used when calculating referendum exception under Section 333(f)(2)(v).</p>	<p>Section 333(j)(4)</p>
<p>January 7, 2016 – preliminary budget public display or opt out <i>(110 days prior to primary election – or 20 days prior to preliminary budget adoption)</i></p>	<p>School district deadline to either: (1) make 2016-2017 Proposed Preliminary Budget on form PDE-2028 available for public inspection (public display) pursuant to resolution; or (2) adopt opt out resolution pursuant to Section 311(d)(1) stating district will not raise the rate of any tax by more than index (Accelerated Budget Opt Out Resolution – [REDACTED]).</p>	<p>Sections 311(c); 311(d)(1)</p>
<p>January 12, 2016 <i>(or 5 days after opt out resolution adoption)</i></p>	<p>School district deadline to submit to Department of Education copy of opt out resolution and related proposed tax rate increases (Real Estate Tax Rate Report – [REDACTED]).</p>	<p>Section 311(d)(2)(iii)</p>
<p><i>If school district adopts Accelerated Budget Opt Out Resolution, skip to Jan. 22, March 1, Apr. 15, and after</i></p>	<p>If school district adopts Accelerated Budget Opt Out Resolution, the accelerated budget and Act 1 exception and primary election steps that follow do not apply – skip Timeline items other than Feb. 13, March 1, Apr. 15, and after.</p>	<p>Section 311(d)(2)</p>
<p>January 15, 2016 <i>(or 10 days prior to preliminary budget adoption) (n/a if opt out) (10 days would be Jan. 17; since this is a Sunday, Friday, Jan. 15 becomes the deadline)</i></p>	<p>School district deadline to publish notice of intent to adopt 2015-2016 Preliminary Budget (Preliminary Budget Notice – [REDACTED] – must advertise at least 10 days before preliminary budget adoption – unless opt out resolution was adopted).</p>	<p>Section 311(c)</p>
<p>January 22, 2016 <i>(or 10 days after PDE receipt of opt out resolution)</i></p>	<p>Department of Education deadline to notify school districts that adopted opt out resolution whether the proposed tax rates are equal to or less than index.</p>	<p>Section 311(d)(4)</p>

<p>January 27, 2016 – Preliminary Budget <i>(90 days prior to primary election) (n/a if opt out)</i></p>	<p>School district deadline to adopt Preliminary Budget on form PDE-2028 unless opt out resolution was adopted (Resolution Approving Preliminary Budget [and Authorizing Referendum Exception and Final Budget Notice] – [REDACTED]). If school district does not intend adoption of a Proposed Final Budget, school board president sign and send to PDE Certification of Use of PDE-2028 – [REDACTED]. (See also May 31, and discussion at end of timeline on Required Budget Votes and Related Steps.)</p>	<p>Section 311(a)</p>
<p>February 15, 2017 – tax collector compensation <i>(deadline is Feb. 15 of municipal election year – every 4 years – the next applicable year is 2017)</i></p>	<p>School districts that collect real estate taxes directly, and also those with elected tax collectors, should complete data collection and analysis to establish official elected tax collector compensation rate. February 15, 2017 is deadline for school board action to establish or change the compensation rate applicable to anyone who runs for office, is elected, and serves over the years starting 2018.</p>	<p>Section 36a (Local Tax Collection Law)</p>
<p>February 1, 2016 <i>(85 days prior to primary election) (n/a if opt out)</i></p>	<p>School district deadline to submit to Department of Education Preliminary Budget and related proposed tax rate increases (PDE-2028, including Real Estate Tax Rate Report – [REDACTED]).</p>	<p>Section 333(e)</p>
<p>February 4, 2016 <i>(or 1 week prior to filing referendum exception request) (n/a if opt out)</i></p>	<p>School district deadline to publish and post on district website notice of intent to apply to Department of Education for referendum exceptions (Act 1 Referendum Exception Notice – [REDACTED]).</p>	<p>Section 333(j)(2)</p>
<p>February 11, 2016 <i>(75 days prior to primary election) (n/a if opt out)</i></p>	<p>Department of Education deadline to notify school districts (that did not adopt an opt out resolution and therefore submitted a Preliminary Budget to PDE) whether the proposed tax rates are equal to or less than index.</p>	<p>Section 333(e)</p>
<p>February 11, 2016 – file referendum exception request <i>(75 days prior to primary election) (n/a if opt out)</i></p>	<p>School district deadline to request approval from Department of Education for referendum exceptions (Referendum Exception Application – [REDACTED]).</p>	<p>Section 333(j)</p>
<p>February 26, 2016 <i>(60 days prior to primary election) (n/a if opt out)</i></p>	<p>School district deadline to submit primary election referendum question seeking voter approval of tax rate increase in excess of index to county election officials (for each county in which the school district is located), unless referendum exception request has been submitted to Department of Education. If the school district proposed tax rate increase would exceed the index even if all referendum exception requests were approved, and if it intends to submit a referendum question for that part of the tax rate increase, it must do so by this date. (See March 7 if referendum exception request submitted.)</p>	<p>Section 333(c)(3)</p>
<p>March 1, 2016 – Homestead Application <i>(annual deadline)</i></p>	<p>Homeowner deadline to file homestead application (and, if applicable, farmstead application) with county assessment office. (See also Dec. 31, 2015.)</p>	<p>Sections 341(c), (e), (i)</p>

<p>March 2, 2016 <i>(55 days prior to primary election) (n/a if opt out)</i></p>	<p>Department of Education deadline to rule on school district request for referendum exception.</p>	<p>Section 333(j)(5)(i)</p>
<p>March 7, 2016 <i>(50 days prior to primary election) (n/a if opt out)</i></p>	<p>School district deadline, if Department of Education denies all or a part of referendum exception request, to submit to county election officials primary election referendum question seeking voter approval of tax rate increase in excess of index for denied portion of the referendum exception request.</p>	<p>Section 333(j)(5)(iii)</p>
<p>April 15, 2016 <i>(annual deadline)</i></p>	<p>Secretary of Budget certifies total amount of slot money revenue in Property Tax Relief Fund and Property Tax Relief Reserve Fund and total amount available for distribution.</p>	<p>Sections 503(a)(1), (e)</p>
<p>April 20, 2016 <i>(annual deadline)</i></p>	<p>Secretary of Budget notifies Department of Education whether it is authorized to provide school districts with slot money allocations.</p>	<p>Section 503(d)</p>
<p>April 26, 2016 – primary election <i>(fourth Tuesday in April for Presidential election year; otherwise, third Tuesday in May) (n/a if opt out)</i></p>	<p>Primary election. If school district budget requires tax rate increase in excess of index and approved exceptions, county election officials place referendum question on the ballot pursuant to school district request. In addition, county election officials, in conjunction with school board, draft nonlegal interpretative statement to accompany referendum question. (See also February 26 and March 7)</p>	<p>Section 333(c)(4)</p>
<p>May/June of 2016</p>	<p>School district consider final and future budget and long term financial planning steps, including: (1) fund transfer to capital reserve fund or other budget category transfers, and (2) general fund balance designation for particular future needs. Factors to consider include future capital needs and School Code § 688 general fund balance limits. (Note: As to timing for budgetary transfers, the School Accounting Manual, under Budgetary Transfers, states that: "Transfers may not be made after the end of the budgeted fiscal year." However, relying on Municipal Code legal authority, many school districts make transfers to the capital reserve fund as part of finalizing the audit after the end of the fiscal year. As to timing for fund balance designation, this may occur at any time, but is often done before the end of the fiscal year in connection with budget adoption, or after the end of the fiscal year in connection with financial statement preparation and audit.)</p>	<p>Section 687 (School Code); Section 1432 (Municipal Code)</p>
<p>May 1, 2016 – slot money notice <i>(annual deadline)</i></p>	<p>Department of Education notifies school districts of slot money allocation amount. This amount is used in calculating the homestead exclusion amount for tax bills.</p>	<p>Section 505(a)(4)</p>
<p>May 1, 2016 – county homestead report <i>(annual deadline)</i></p>	<p>County assessment office provides each school district a certified report of homestead and farmstead properties per 53 Pa.C.S.A. § 8584(i).</p>	<p>Section 341(g)(3)</p>
<p>May regular school board meeting</p>	<p>School district appoint tax collector for direct collection of real estate taxes as required by School Code § 683 (Direct Tax Collection Tax Collector Appointment Resolution and Direct Tax Collection Acceptance of Appointment as Tax Collector - [REDACTED]) – if school district collects directly rather than through elected tax collector. School district approve any tax collection procedure changes. School district adopt any changes to existing LTEA taxes. (See also May 31 concerning other required LTEA steps. If LTEA taxes changed and advertising required, deliver advertisement to newspaper of general circulation/Law Review for publication once a week for 3 weeks as required by LTEA § 306. Also, consider preliminary action at prior school board meeting.)</p>	<p>Section 683 (School Code)</p>

<p>May 30, 2016 <i>(annual deadline/optional action) (adoption must occur within 30 days of receipt of PDE notice of slot money; see note above)</i></p>	<p>School district deadline to adopt resolution declining slot money and allowing voter decision. (See also June 6 and July 29)</p>	<p>Section 903(a)</p>
<p>May 31, 2016 <i>(annual deadline – Act 1 § 351(f)(1) and LTEA § 511 state a June 1 deadline to report tax information; however, LTEA § 312 states a May 31 deadline. LTEA § 310 also requires filing a certified copy within 15 days after effective date.</i></p>	<p>School district deadline to report to, and file certified copy with, the Department of Community and Economic Development, new LTEA tax enactments and repeals and changes of LTEA taxes or tax collector (to require employer withholding of a new tax, withholding at a new rate, or to suspend withholding of a tax effective July 1, and otherwise to comply with filing requirements). (Note: DCED encourages e-filing using form CLGS-501. Certified copies of tax enactments may be filed by pdf email attachment.)</p>	<p>Section 351(f)(1); LTEA Sections 310, 312, 511; 71 P.S. § 965</p>
<p>May 31, 2016 <i>(or 30 days prior to final budget adoption – see discussion in middle column and at end of timeline on Required Budget Votes and Related Steps)</i></p>	<p>School district deadline to adopt Proposed Final Budget (Resolution Authorizing Proposed Final Budget Display and Advertising – ██████████) – and for school board president to sign and send to PDE Certification of Use of PDE-2028 – ██████████. (Note: PDE believes this action should occur in all cases, even if the school district adopted a Preliminary Budget. KKAL believes this action approving the specific Proposed Final Budget before adoption is mandatory if the school board previously adopted an opt out resolution and therefore did not previously adopt a Preliminary Budget. KKAL believes this step is optional if the school board previously adopted a Preliminary Budget. However, KKAL recommends following the PDE recommended process unless there is a compelling reason to do otherwise. See discussion at end of timeline on Required Budget Votes and Related Steps.)</p>	<p>Section 687(a)(1) (School Code)</p>
<p>June 6, 2016 <i>(or 5 days after slot money rejection resolution adoption) (5 days would be June 4; since this is a Saturday, Mon. June 6 becomes the deadline)</i></p>	<p>School district deadline to submit copy of resolution declining slot money to Department of Education. (See also May 30 and July 29)</p>	<p>Section 903(b)</p>
<p>June 10, 2016 – budget public display <i>(20 days prior to final budget adoption)</i></p>	<p>School district deadline to make Proposed Final Budget on form PDE-2028 available for public inspection (public display).</p>	<p>Section 312(c); School Code Section 687(a)(2)(i)</p>
<p>June 20, 2016 <i>(or 10 days prior to final budget adoption)</i></p>	<p>School district deadline to publish notice of intent to adopt Final Budget (Final Budget Notice – ██████████).</p>	<p>Section 312(c)</p>
<p>June 30, 2016 – Final Budget <i>(annual deadline) (the final budget must be adopted no later than the last day of the 2015-2016 fiscal year)</i></p>	<p>School district deadline to adopt Final Budget on form PDE-2028 (Final Budget for General Fund Approval Resolution – ██████████).</p>	<p>Section 312(a)</p>

<p>June 30, 2016 – homestead exclusion (annual deadline)</p>	<p>School district deadline to adopt resolution implementing homestead/farmstead exclusion (Homestead and Farmstead Exclusion Resolution – [REDACTED]).</p>	<p>Sections 321(d), 342, 505(a)(4)</p>
<p>June 30, 2016 – tax levy (annual deadline)</p>	<p>School district deadline to adopt Annual Tax Levy Resolution – [REDACTED] (real estate tax levy, School Code per capita tax levy (if any), and summary of LTEA taxes not requiring annual levy). (Note: In school districts where a county-wide reassessment is applicable for the first time this year, calculating the permissible real estate tax rate requires two steps – an initial step of calculating a lower, revenue neutral tax rate, and a second step of calculating the permissible tax rate – using the Act 1 index for the preceding year (not the current year). Act 91 previously required a two-vote procedure, with initial adoption of Reassessment Year – Preliminary Resolution Establishing Revenue Neutral Tax Rate, followed by Reassessment Year – Final Resolution Levying Taxes and Establishing Final Tax Rate. The two-vote procedure is now optional for school districts.)</p>	<p>Section 687 (School Code) 53 Pa.C.S.A. § 8823 53 P.S. § 6926.327</p>
<p>July 1, 2016 – tax bills (annual deadline)</p>	<p>School district deadline to furnish tax collector with tax duplicate/Tax Bills – [REDACTED]. (Note: Tax bills should be dated July 1 and mailed on or before July 1.)</p>	
<p>July 15, 2016 (annual deadline)</p>	<p>School district deadline to submit copy of Annual Tax Levy Resolution to Department of Community and Economic Development. (Copy may be filed by pdf email attachment.)</p>	<p>71 P.S. § 965</p>
<p>July 15, 2016 (annual deadline – within 15 days after final budget adoption)</p>	<p>School district deadline to submit Final Budget to Department of Education on form PDE-2028. In order to show compliance with School Code § 688 8% general fund balance limit, also file Certification of Estimated Ending Fund Balance from 2015-2016 General Fund Budget. In addition, if referendum exceptions were approved, must file Certification of Utilization of Referendum Exceptions – [REDACTED].</p>	<p>Sections 687(b), 688 (School Code)</p>
<p>July 29, 2016 (or 60 days after deadline for school district to notify PDE of slot money rejection resolution adoption)</p>	<p>Department of Education deadline to notify election officials of applicable county of school districts that have taken action to decline slot money and allow voter decision. (See also May 30 and June 6)</p>	<p>Section 904(b)</p>
<p>August 25, 2016 (fourth Thursday in August)</p>	<p>Department of Education pays school district 50% of slot money allocation.</p>	<p>Section 505(b)</p>
<p>October 27, 2016 (fourth Thursday in October)</p>	<p>Department of Education pays school district 50% of slot money allocation.</p>	<p>Section 505(b)</p>

<p>November 1, 2016</p>	<p>Date on which unpaid school district real estate tax becomes delinquent. School district or tax collector send delinquent tax notice to taxpayers who have not paid real estate tax or real estate tax installment due on or before October 31. Notice should include reference to applicable penalty and December 31 turnover to County Tax Claim Bureau or delinquent tax collector.</p>	<p>Section 10 (Local Tax Collection Law)</p>
<p>November 8, 2016 (first Tuesday after first Monday in November)</p>	<p>General election. For school districts that rejected slot money allocation, county election officials place referendum question on the ballot for voters to determine if the school district will be eligible to receive slot money allocation in 2017-2018. In addition, county election officials, in conjunction with school board, draft nonlegal interpretative statement to accompany referendum question. (See also May 30, June 6, and July 29)</p>	<p>Sections 904(c), (d)</p>
<p>December 1, 2016 (annual deadline - Act 1 § 351(f)(2) and LTEA § 511 state a December 1 deadline)</p>	<p>School district deadline to report to, and file certified copy with, the Department of Community and Economic Development, new LTEA tax enactments and repeals and changes of LTEA taxes or tax collector (to require employer withholding of a new tax, withholding at a new rate, or to suspend withholding of a tax effective January 1, and otherwise to comply with filing requirements). (Note: DCED encourages e-filing using form CLGS-501. Certified copies of tax enactments may be filed by pdf email attachment.)</p>	<p>Section 351(f)(2); 71 P.S. § 965.</p>

Neshaminy School District

2016-17 Budget

www.neshaminy.org

<u>Administrative Office</u>		<u>Official Mailing Address</u>	
Maple Point Building 2250 Langhorne-Yardley Road Langhorne, PA 19047	215-809-6000	Neshaminy School District 2001 Old Lincoln Highway Langhorne, PA 19047	
Elementary Schools	Telephone Number	Middle Schools, High School and	Telephone Number
Pearl Buck Mr. Brian Kern, Principal 143 Top Road Levittown, PA 19056	215-809-6300	Maple Point Middle Mr. Andy Sokol, Principal 2250 Langhorne-Yardley Road Langhorne, Pa 19047	215-809-6230
Joseph Ferderbar Mrs. Judy Brown, Principal 300 Heights Lane Feasterville, PA 19053	215-809-6370	Poquessing Middle Mrs. Joann Holland, Principal 300 Heights Lane Feasterville, PA 19053	215-809-6210
Oliver Heckman Mr. Troy Bodolus, Acting Principal Maple Avenue & Cherry St. Langhorne, PA 19047	215-809-6330	Sandburg Middle Mrs. Dawn Kelly, Principal 30 Harmony Road Levittown, PA 19056	215-809-6220
Herbert Hoover Mr. Michael Rodriguez, Principal 501 Trenton Road Langhorne, PA 19047	215-809-6340	Neshaminy High School Dr. Rob McGee, Principal Main Office 2001 Old Lincoln Highway Langhorne, PA 19047	215-809-6100
Lower Southampton Mrs. Michelle Burkholder, Principal 7 School Lane Feasterville, PA 19053	215-809-6350		
Walter Miller Mr. Paul Mahoney, Principal 10 Cobalt Ridge Dr. South Levittown, PA 19057	215-809-6360		
Albert Schweitzer Mr. Clarke Stoneback, Principal Harmony Road Levittown, PA 19056	215-809-6380		

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Enrollment

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 2015

Neshaminy Elementary Schools	3235
Neshaminy Middle Schools	2666
Neshaminy High School	2520
	Subtotal
	8421
Other Facilities	550
	Total Enrollment
	8971

Neshaminy School District
Current Enrollment - October 2015

Elementary Schools

GRADE LEVEL	Buck	Ferderbar	Heckman	Hoover	Lower South	Miller	Schweitzer	TOTAL
K	76	102	72	97	77	93	80	597
1	89	123	70	109	86	71	94	642
2	77	96	75	116	97	94	82	637
3	97	110	77	121	72	103	88	668
4	90	105	87	121	88	104	96	691
TOTAL BUILDING	429	536	381	564	420	465	440	3,235

Middle Schools

Grade Level	Maple Pt.	Poq.	Sand.	TOTAL
5	311	203	148	662
6	330	159	180	669
7	290	215	148	653
8	318	202	162	682
TOTAL BUILDING	1,249	779	638	2,666

High School

GRADE LEVEL	Neshaminy
9	654
10	645
11	588
12	633
TOTAL BUILDING	2,520

October 2015	TOTAL
Elementary	3,235
Middle	2,666
High	2,520
TOTAL DISTRICT	8,421

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

**Neshaminy School District
Enrollment Projections 2016-17
10/6/2015**

Elementary Schools

GRADE LEVEL	Buck	Heckman	Hoover	Lower South	Miller	Ferderbar	Schweitzer	TOTAL
K	76	72	97	77	93	102	80	597
1	82	84	98	81	98	108	88	639
2	89	70	109	86	71	123	94	642
3	77	75	116	97	94	96	82	637
4	97	77	121	72	103	110	88	668
TOTAL STUDENTS	421	378	541	413	459	539	432	3,183

Middle Schools

Grade Level	Poq.	Sand.	Maple Point	TOTAL
5	193	200	318	711
6	203	148	311	662
7	159	180	330	669
8	215	148	290	653
TOTAL STUDENTS	770	676	1,249	2,695

High School

GRADE LEVEL	TOTAL
9	647
10	654
11	645
12	588
TOTAL STUDENTS	2,534

Total All Schools

Levels	TOTAL
Elementary	3,183
Middle	2,695
High	2,534
TOTAL DISTRICT	8,412

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

Neshaminy School District

Ten-Year History of October Enrollment by Grade

Grade	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
K	487	455	429	450	488	512	507	515	585	597
Pre-1	92	92	83	58	50	54	44	Program Eliminated		
1	617	611	638	573	605	644	664	659	630	642
2	583	645	617	659	595	628	647	667	666	637
3	643	600	645	631	657	606	626	637	684	668
4	660	666	639	669	638	663	619	641	654	691
5	687	671	685	624	680	659	669	617	648	662
6	705	704	695	712	645	701	683	682	637	669
7	716	749	724	708	723	656	712	675	674	653
8	798	719	764	708	733	718	655	709	695	682
9	746	716	666	709	728	708	677	618	654	654
10	818	740	753	707	707	657	660	629	584	645
11	828	798	721	747	694	701	660	653	640	588
12	800	797	780	732	737	661	694	654	662	633
Total	9,180	8,963	8839	8687	8680	8568	8,517	8356	8413	8421

Enrollment for Neshaminy School District Students educated by Neshaminy teachers.

10/8/2015

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Per Pupil Allocations

**2016-17 BUDGET ALLOCATIONS
ELEMENTARY LEVEL - GRADES K - 4
10/6/2015**

Calculations for Regular Education

BUILDING	PROJECTED ENROLLMENT	LESS SPL ED FTE ADM	ADJ. TOTAL REGULAR ED.	\$/PUPIL	ALLOCATION REGULAR ED.	BUILDING	
BUCK	30	421.0	29.2	421.0	\$108.00	\$45,468	BUCK(30)
HECKMAN	33	378.0	36.0	378.0	\$112.50	\$42,525	HECKMAN(33)
HOOVER	34	541.0	40.7	541.0	\$105.30	\$56,967	HOOVER(34)
LOWER SOUTH	35	413.0	23.1	413.0	\$108.00	\$44,604	LOWER SOUTH(35)
MILLER	36	459.0	25.9	459.0	\$108.00	\$49,572	MILLER (36)
FERDERBAR	37	539.0	29.3	539.0	\$105.30	\$56,757	FERDERBAR (37)
SCHWEITZER	38	432.0	43.0	432.0	\$108.00	\$46,656	SCHWEITZER(38)
TOTAL	3183.0	227.2	3183.0	N.A.	\$342,549	TOTAL	

Calculations for Special Education

BUILDING	SPECIAL ED. FTE ADMS	SPECIAL ED. WEIGHTED	\$/PUPIL	ALLOC. SPL ED	
BUCK	30	23.2	34.8	\$108.00	\$3,758
HECKMAN	33	19.0	28.5	\$112.50	\$3,206
HOOVER	34	17.7	26.6	\$105.30	\$2,801
LOWER SOUTH	35	13.1	19.7	\$108.00	\$2,128
MILLER	36	10.4	15.6	\$108.00	\$1,685
FERDERBAR	37	12.3	18.5	\$105.30	\$1,948
SCHWEITZER	38	26.5	39.8	\$108.00	\$4,298
TOTAL	122.2	183.5	N.A.	\$19,824	

TOTAL ALLOCATIONS

Amount	Building
\$49,226	BUCK(30)
\$45,731	HECKMAN(33)
\$59,768	HOOVER(34)
\$46,732	LOWER SOUTH(35)
\$51,257	MILLER(36)
\$58,705	FERDERBAR (37)
\$50,954	SCHWEITZER(38)
\$362,373	GRAND TOTAL

**2016-17 BUDGET ALLOCATIONS
MIDDLE LEVEL - GRADES 5 - 8**

10/6/2015

Calculations for Regular Education

BUILDING	PROJECTED ENROLLMENT	LESS SPECIAL ED FTE ADM	TOTAL STUDENTS REGULAR ED.	\$/PUPIL	ALLOCATION REGULAR ED.	BUILDING
MAPLE POINT 23	1249.0	121.9	1127	\$ 144.90	\$163,317	MAPLE POINT (23)
POQUESSING 21	770.0	83.7	686	\$ 144.90	\$99,445	POQUESSING (21)
SANDBURG 22	676.0	44.7	631	\$ 144.90	\$91,475	SANDBURG (22)
TOTAL	2695.0	250.3	2,445	N.A.	\$354,237	TOTAL

Calculations for Special Education

BUILDING	SPECIAL ED. FTE ADM	SPECIAL ED. WEIGHTED #	\$/PUPIL	ALLOC. SPL ED
MAPLE POINT 23	127.4	191.1	\$ 144.90	\$27,690
POQUESSING 21	78.2	117.3	\$ 144.90	\$16,997
SANDBURG 22	59.2	88.8	\$ 144.90	\$12,867
TOTAL	264.8	397.2	N.A.	\$57,554

TOTAL ALLOCATIONS

Amount	Building
\$191,007	MAPLE POINT (23)
\$116,442	POQUESSING (21)
\$104,342	SANDBURG (22)
\$411,791	TOTAL

**2016-17 BUDGET ALLOCATIONS
10/6/2015**

HIGH SCHOOL LEVEL - GRADES 9 - 12

Calculations for Regular Education

PROJECTED ENROLLMENT	LESS SPEC. ED. FTE ADM	TOTAL STUD. REG ED	\$/PUPIL	ALLOCATION REGULAR ED.
2534	228.6	2305	\$168.30	\$387,932

Calculations for Special Education

SPECIAL ED. FTE ADM	SPECIAL ED. WEIGHTED #	\$/PUPIL	ALLOC. SPL ED
228.6	342.9	\$168.30	\$57,710

TOTAL HIGH SCHOOL ALLOCATIONS

\$ 445,642

Total Projected Enrollment	Total District allocations
8412	\$1,219,806

Reconciliation Effect on Tax Millage

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**Neshaminy School District
2016-17
Preliminary
Budget
Reconciliation
1/26/2016**

PROJECTED GENERAL FUND EXPENDITURES

1000	Instructional Programs	\$ 118,341,630
2000	Support Services	\$ 52,449,278
3000	Non-Instructional Services	\$ 1,972,253
4000	Facilities Improvement Services	\$ 1,147,225
5000	Other Financing Service	\$ 10,802,442

TOTAL GENERAL FUND EXPENDITURES	\$ 184,712,830
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PROJECTED GENERAL FUND REVENUE

6000	Local Receipts	\$ 128,546,494
7000	State Receipts	\$ 40,311,368
8000	Federal Receipts	\$ 619,948

TOTAL REVENUE	\$ 169,477,810
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Excess of Expenditures over Revenues	\$ 15,235,020
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Mills Needed to Fund Proposed Budget Gap	19.9
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Summary Data

Act 1 Allowable Increase - 2.4% State Index (3.6 Mills)	\$ 2,750,771
Total Allowable Exceptions (to be approved by PDE)	\$ -
Total Allowable Increase Under Act 1 -3.6 Mills	<u>\$ 2,750,771</u>

Value of 1 Mill of Real Estate	\$ 764,103
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Current Real Estate Tax Bill @ Average Residential Assessment of \$27,587 - (152 Mills)	\$4,193
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Financial

Neshaminy School District

2016-17 Preliminary Budget

Summary of General Fund Revenue by Function

(In Thousands)

	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Actual</u> <u>2014-15</u>	<u>Budget</u> <u>2015-16</u>
REVENUE FROM LOCAL SOURCES				
Net Current Real Estate Taxes	\$ 112,919	\$ 112,100	\$ 112,826	\$ 111,714
Interim Real Estate Taxes	\$ 317	\$ 846	\$ 846	\$ 624
Public Utility Realty Tax	\$ 167	\$ 155	\$ 154	\$ 155
Payment in Lieu of Current Taxes	\$ 400	\$ 400	\$ 400	\$ 400
Personal and Per Capita Tax	\$ 388	\$ 392	\$ 400	\$ 391
Local Services Tax	\$ 146	\$ 164	\$ 215	\$ 165
Real Estate Transfer Taxes	\$ 1,273	\$ 1,648	\$ 1,567	\$ 1,500
Amusement Tax	\$ 613	\$ 633	\$ 560	\$ 660
Business Privilege Taxes	\$ 1,462	\$ 1,371	\$ 1,511	\$ 1,419
Mercantile Taxes	\$ 1,306	\$ 1,286	\$ 1,312	\$ 1,340
Delinquencies on Taxes Levied Assessed by District	\$ 2,731	\$ 3,639	\$ 2,269	\$ 2,990
Investment Income	\$ 76	\$ 94	\$ 237	\$ 100
Student Activity Fees	\$ 57	\$ 56	\$ 62	\$ 60
Federal Revenue from Other Intermediate Sources	\$ 1,890	\$ 1,792	\$ 1,806	\$ 1,656
Miscellaneous Revenue	\$ 1,370	\$ 1,227	\$ 948	\$ 1,416
TOTAL LOCAL REVENUE	<u>\$ 125,115</u>	<u>\$ 125,802</u>	<u>\$ 125,112</u>	<u>\$ 124,590</u>
STATE REVENUE				
Basic Operating Subsidies	\$ 12,567	\$ 13,019	\$ 13,044	\$ 13,984
Specific Program Subsidies	\$ 6,373	\$ 7,161	\$ 8,269	\$ 9,214
Non-Educational Subsidies	\$ 6,384	\$ 6,232	\$ 5,968	\$ 6,090
Accountability Grants & Ready To Learn Grant	\$ 521	\$ 445	\$ 592	\$ -
Other State Subsidies	\$ 6,900	\$ 8,762	\$ 10,752	\$ 12,730
TOTAL STATE REVENUE	<u>\$ 32,745</u>	<u>\$ 35,619</u>	<u>\$ 38,627</u>	<u>\$ 42,018</u>
FEDERAL REVENUE				
Restricted Grants in Aid	\$ 1,253	\$ 1,014	\$ 945	\$ 620
TOTAL FEDERAL REVENUE	<u>\$ 1,253</u>	<u>\$ 1,014</u>	<u>\$ 945</u>	<u>\$ 620</u>
OTHER FINANCING SOURCES				
Sale of Fixed Assets	\$ 3	\$ 2,185	\$ 8	\$ -
Medical Assistance Reimbursement	\$ 111	\$ -	\$ -	\$ -
Refunds of Prior Years' Expenditures	\$ -	\$ -	\$ -	\$ -
Incoming Transfers	\$ -	\$ -	\$ -	\$ -
Refunding Bonds Issued & Premiums	\$ 17,563	\$ -	\$ 30,203	\$ -
TOTAL OTHER FINANCING SOURCES	<u>\$ 17,677</u>	<u>\$ 2,185</u>	<u>\$ 30,211</u>	<u>\$ -</u>
PROJECTED GENERAL FUND REVENUE	<u>\$ 176,789</u>	<u>\$ 164,620</u>	<u>\$ 194,895</u>	<u>\$ 167,228</u>

Neshaminy School District

2016-17 Preliminary Budget

Summary of General Fund Revenue by Function

Budget 2016-17	Dollar Difference	Percent Difference	% Of Total Revenue	
REVENUE FROM LOCAL SOURCES				
\$ 115,913	\$ 4,199	3.8%	68.4%	Net Current Real Estate Taxes
\$ 624	\$ -	0.0%	0.4%	Interim Real Estate Taxes
\$ 155	\$ -	0.0%	0.1%	Public Utility Realty Tax
\$ 400	\$ -	0.0%	0.2%	Payment in Lieu of Current Taxes
\$ 391	\$ -	0.0%	0.2%	Personal and Per Capita Tax
\$ 164	\$ (1)	-0.3%	0.1%	Local Services Tax
\$ 1,500	\$ -	0.0%	0.9%	Real Estate Transfer Taxes
\$ 552	\$ (108)	-16.4%	0.3%	Amusement Tax
\$ 1,419	\$ -	0.0%	0.8%	Business Privilege Taxes
\$ 1,302	\$ (38)	-2.9%	0.8%	Mercantile Taxes
\$ 2,975	\$ (15)	-0.5%	1.8%	Delinquencies on Taxes Levied Assessed by Dist.
\$ 100	\$ -	0.0%	0.1%	Investment Income
\$ 56	\$ (4)	-6.7%	0.0%	Student Activity Fees
\$ 1,656	\$ -	0.0%	1.0%	Federal Revenue from Other Intermediate Sources
\$ 1,339	\$ (77)	-5.4%	0.8%	Miscellaneous Revenue
<u>128,546</u>	<u>\$ 3,956</u>	<u>3.2%</u>	<u>75.8%</u>	TOTAL LOCAL REVENUE
STATE REVENUE				
\$ 13,984	\$ -	0.0%	8.3%	Basic Operating Subsidies
\$ 9,214	\$ -	0.0%	5.4%	Specific Program Subsidies
\$ 2,547	\$ (3,543)	-58.2%	1.5%	Non-Educational Subsidies
\$ -	\$ -	-	0.0%	Accountability Grants & Ready To Learn Grant
\$ 14,567	\$ 1,837	14.4%	8.6%	Other State Subsidies
<u>40,311</u>	<u>\$ (1,707)</u>	<u>-4.1%</u>	<u>23.8%</u>	TOTAL STATE REVENUE
FEDERAL REVENUE				
\$ 620	\$ -	0.0%	0.3%	Restricted Grants in Aid
<u>620</u>	<u>\$ -</u>	<u>0.0%</u>	<u>0.3%</u>	TOTAL FEDERAL 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
\$ -	\$ -	0.0%	0.0%	Refunding Bonds Issued & Premiums
<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>	<u>0.0%</u>	TOTAL OTHER FINANCING SOURCES
<u>\$ 169,477</u>	<u>\$ 2,250</u>	<u>1.35%</u>	<u>100.0%</u>	PROJECTED GENERAL FUND REVENUE

Neshaminy School District
2016-17 Preliminary Budget
Summary of General Fund Expenditures by Program

(In Thousands)

	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Actual</u> <u>2014-15</u>	<u>Budget</u> <u>2015-16</u>
INSTRUCTIONAL PROGRAMS				
Regular Education	\$ 59,683	\$ 61,523	\$ 65,628	\$ 73,207
Special Education	\$ 28,738	\$ 32,033	\$ 30,690	\$ 30,897
Vocational Education	\$ 7,764	\$ 6,982	\$ 7,277	\$ 7,520
Other Instructional	\$ 1,387	\$ 858	\$ 950	\$ 1,560
Nonpublic School Programs	\$ 14	\$ 18	\$ 13	\$ 10
TOTAL INSTRUCTIONAL PROGRAMS	\$ 97,586	\$ 101,414	\$ 104,558	\$ 113,195
SUPPORT SERVICES				
Pupil Personnel	\$ 5,476	\$ 5,717	\$ 5,920	\$ 6,773
Instructional Staff Support	\$ 3,270	\$ 3,196	\$ 3,333	\$ 4,091
Instructional Administrative Support	\$ 7,943	\$ 8,121	\$ 8,518	\$ 9,143
Pupil Health	\$ 1,436	\$ 1,516	\$ 1,566	\$ 1,802
Business Office	\$ 1,374	\$ 1,544	\$ 1,441	\$ 1,536
Plant Maintenance	\$ 10,990	\$ 11,751	\$ 11,314	\$ 12,557
Transportation	\$ 7,748	\$ 8,115	\$ 8,329	\$ 9,221
Support Services - Central	\$ 2,571	\$ 2,805	\$ 2,964	\$ 3,467
Other Support	\$ 105	\$ 104	\$ 105	\$ 105
TOTAL SUPPORT SERVICES	\$ 40,913	\$ 42,869	\$ 43,491	\$ 48,695
NON-INSTRUCTIONAL PROGRAMS				
Student Activities	\$ 1,418	\$ 1,440	\$ 1,517	\$ 1,600
Community Services	\$ 243	\$ 248	\$ 222	\$ 309
TOTAL NON-INSTRUCTIONAL PROGRAMS	\$ 1,661	\$ 1,688	\$ 1,739	\$ 1,910
FACILITY IMPROVEMENT SERVICES				
Site Improvement	\$ 189	\$ 188	\$ 298	\$ 282
Building Improvement Services	\$ 212	\$ 283	\$ 566	\$ 544
TOTAL FACILITY SERVICES	\$ 401	\$ 471	\$ 864	\$ 825
OTHER FINANCING				
Debt Service	\$ 28,769	\$ 8,659	\$ 39,100	\$ 10,126
Fund Transfers	\$ 500	\$ 4,109	\$ 1,307	\$ 500
Budgetary Reserve	\$ -	\$ -	\$ -	\$ 400
TOTAL OTHER FINANCING	\$ 29,269	\$ 12,768	\$ 40,407	\$ 11,026
TOTAL GENERAL FUND EXPENDITURES	\$ 169,830	\$ 159,210	\$ 191,059	\$ 175,651

Neshaminy School District
2016-17 Preliminary Budget
Summary of General Fund Expenditures by Program

(In Thousands)

<u>Budget 2016-17</u>	<u>Dollar Change</u>	<u>Percent Change</u>	<u>% of Total 16-17 Budget</u>	
INSTRUCTIONAL PROGRAMS				
\$ 74,918	\$ 1,710	2.3%	40.6%	Regular Education
\$ 34,299	\$ 3,402	11.0%	18.6%	Special Education
\$ 7,570	\$ 49	0.7%	4.1%	Vocational Education
\$ 1,545	\$ (16)	-1.0%	0.8%	Other Instructional
\$ 10	\$ -	0.0%	0.0%	Nonpublic School Programs
\$ 118,342	\$ 5,146	4.5%	64.1%	TOTAL INSTRUCTIONAL PROGRAMS
SUPPORT SERVICES				
\$ 7,147	\$ 373	5.5%	3.9%	Pupil Personnel
\$ 4,025	\$ (65)	-1.6%	2.2%	Instructional Staff Support
\$ 9,670	\$ 527	5.8%	5.2%	Instructional Administrative Support
\$ 1,664	\$ (138)	-7.7%	0.9%	Pupil Health
\$ 1,616	\$ 79	5.2%	0.9%	Business Office
\$ 13,090	\$ 532	4.2%	7.1%	Plant Maintenance
\$ 10,872	\$ 1,652	17.9%	5.9%	Transportation
\$ 4,261	\$ 795	22.9%	2.3%	Support Services Central
\$ 105	\$ -	0.0%	0.1%	Other Support
\$ 52,449	\$ 3,755	7.7%	28.4%	TOTAL SUPPORT SERVICES
NON-INSTRUCTIONAL PROGRAMS				
\$ 1,654	\$ 53	3.3%	0.9%	Student Activities
\$ 318	\$ 9	2.9%	0.2%	Community Services
\$ 1,972	\$ 62	3.3%	1.1%	TOTAL NON-INSTRUCTIONAL PROGRAMS
FACILITY IMPROVEMENT SERVICES				
\$ 434	\$ 153	54.2%	0.2%	Site Improvement
\$ 713	\$ 169	31.1%	0.4%	Building Improvement Services
\$ 1,147	\$ 322	39.0%	0.6%	TOTAL FACILITY IMPROVEMENT SERVICES
OTHER FINANCING				
\$ 9,902	\$ (224)	-2.2%	5.4%	Debt Service
\$ 500	\$ -	0.0%	0.3%	Fund Transfers
\$ 400	\$ -	0.0%	0.2%	Budgetary Reserve
\$ 10,802	\$ (224)	-2.0%	5.8%	TOTAL OTHER FINANCING
\$ 184,713	\$ 9,061	5.2%	100.0%	TOTAL GENERAL FUND EXPENDITURES

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Revenue

REVENUE FROM LOCAL SOURCES

Current Real Estate Taxes: Tax duplicates are updated and estimated according to county real estate tax files and reflect \$795,443,180 in assessments. The property taxes are estimated at a mill value of \$764,103. As required by Special Session Act 1 of 2006, the Real Estate Taxes Current budget will not be adjusted for gaming funds until they are certified by the Secretary of the Budget.

Assessed Valuation:	\$795,443,180
Current year collection rate	96.06%
Gross real estate taxes	764,102,719
Current Millage	X 152.0
Projected Revenue	116,143,613
Less: Sr. Citizen rebates	(200,000)
Less: tax refunds due to re-assessments	(30,000)
Anticipated Revenue (1 mill = \$764,103)	\$115,913,613

Interim Real Estate Taxes: Revenue received for new real estate taxes assessed subsequent to June 30, 2016 but due and payable during its current fiscal year. The District projects no revenue tax increase for the 2016-17 fiscal year.

	Actual 2014-15	Budget 2015-16	Budget 2016-17
REAL ESTATE TAXES, CURRENT			
Projected Revenue at 152.0 mills	114,491,939	113,209,224	117,416,545
Discounts, Real Estate Taxes	(2,015,143)	(2,032,327)	(2,043,048)
Penalties, Real Estate Taxes	349,324	537,282	540,116
Net Real Estate Taxes, Current	112,826,120	111,714,179	115,913,613
REAL ESTATE TAXES, INTERIM			
Projected Revenue	855,659	630,000	630,000
Discounts, Interim Taxes	(13,624)	(9,576)	(9,576)
Penalties, Interim Taxes	4,217	3,780	3,780
Net Real Estate Taxes, Interim	846,252	624,204	624,204

REVENUE FROM LOCAL SOURCES

Public Utility Tax: Land and structures owned by public utilities and used in providing their services are subject to state taxation under Act 66 of 1970. The state collects and distributes a prescribed sum among local taxing authorities in lieu of local taxes being charged to utility realty.

Payment in Lieu of Current Taxes - State/Local Reimbursement: Revenue received in lieu of taxes for property withdrawn from the tax rolls of Neshaminy School District. Neshaminy School District and Pennswood Village entered a Pilot Agreement beginning July 1, 2008 through June 30, 2020. The agreement provides voluntary payment to the school district from 2011 through 2019 in the amount of \$400,000.

Personal and Per Capita Tax, Section 679**Personal and Per Capita Tax, Act 511**

Revenue received provides for the collection of a flat \$10 tax on each resident over the age of 18, with the exception of those who qualify for the financial exoneration provided by the Board. No change in revenue is expected for 2016-17.

Local Services Tax (Formerly Occupational Privilege Tax, Act 511/EMS Tax) Revenue received from a \$10 tax on those employed within the boundaries of Neshaminy School District. This tax is presently levied by four of the six municipalities in the school district. The revenue is shared between the District and the municipalities.

Real-Estate Transfer Tax, Act 511: Revenue received from the transfer of all real estate within the District. The total tax of two percent is charged on the taxable fair market value of real estate as determined using the State Tax Equalization Board Common Level Ratio factor. One percent is received by the state and the other one percent is shared between the municipality and the District. No change in revenue is projected.

	Actual 2014-15	Budget 2015-16	Budget 2016-17
PUBLIC UTILITY TAX			
Projected Revenue	153,887	155,000	155,000
Net Public Utility Tax	153,887	155,000	155,000
PAYMENT IN LIEU OF CURRENT TAXES			
Projected Revenue	400,000	400,000	400,000
Net Payment in Lieu of Current Taxes	400,000	400,000	400,000
PERSONAL AND PER CAPITA TAX			
Section 679	200,226	196,000	196,000
Act 511	200,226	196,000	196,000
Discounts, Section 679	(2,961)	(3,214)	(3,214)
Discounts, Act 511	(2,959)	(3,214)	(3,214)
Penalties, Section 679	2,560	2,765	2,594
Penalties, Act 511	2,562	2,765	2,594
Net Personal and Per Capita Tax	399,653	391,102	390,760
LOCAL SERVICES TAX (formerly OPT/EMS Tax)			
Projected Revenue	214,017	164,000	164,000
Discounts	-	-	-
Penalties	519	967	476
Net Local Services Tax	214,537	164,967	164,476
REAL ESTATE TRANSFER TAXES			
Projected Revenue	1,566,863	1,500,000	1,500,000
Net Real Estate Transfer Taxes	1,566,863	1,500,000	1,500,000

REVENUE FROM LOCAL SOURCES:

Amusement Tax, Act 511: Revenue received for percentage assessment on admission prices to places of amusement, entertainment or recreation. This tax is presently levied by four of the six municipalities in the school district and will therefore be shared by those four. In accordance with the school district tax reform law (Act 50), amusement tax revenues have been budgeted at the collection amount for 1996-97.

Business Privilege Tax Act 511: Revenue received from a tax on the gross volume of service business transactions within the District. The District taxes these businesses at 1.5 mills retail and 1 mill wholesale. Based on collections during the current and previous years, no increase is expected for 2016-17.

Mercantile Taxes, Act 511: Revenue received from a tax on the gross volume of business transacted from the sale of products within the District. The District taxes these businesses at 1.5 mills retail and .5 mills wholesale. Based on estimated collections for 2015-16, a slight decrease in revenue for 2016-17 is projected.

Delinquencies on Taxes Levied Assessed by District: Revenue received from taxes levied in prior years that is anticipated to be received in the current fiscal year. It also includes any interest and penalties related to those delinquencies. Based on the current collection of delinquencies, the District anticipates a revenue decrease of \$35,000.

	Actual 2014-15	Budget 2015-16	Budget 2016-17
AMUSEMENT TAX			
Projected Revenue	559,787	666,448	558,000
Discounts, Amusement Tax	-	(6,000)	(6,000)
Penalties, Amusement Tax	-	-	-
Net Amusement Tax	559,787	660,448	552,000
BUSINESS PRIVILEGE TAX			
Projected Revenue	1,457,467	1,400,000	1,400,000
Penalties	53,682	18,620	18,620
Net Business Privilege Tax	1,511,149	1,418,620	1,418,620
MERCANTILE TAXES			
Projected Revenue	1,304,937	1,320,000	1,295,617
Penalties	7,395	20,229	6,025
Net Mercantile Taxes	1,312,332	1,340,229	1,301,642
DELINQUENCIES ON TAXES LEVIED			
Real Estate Taxes	1,571,458	2,500,000	2,500,000
Per Capita Taxes, Section 679	13,057	20,000	20,000
Per Capita Taxes, Act 511	13,057	20,000	20,000
Local Services Tax (formerly OPT/EMS Tax)	3,454	40,000	25,000
Business Privilege Taxes	533,304	275,000	275,000
Mercantile Taxes	134,293	135,000	135,000
Total Delinquencies on Taxes Levied	2,268,623	2,990,000	2,975,000

REVENUE FROM LOCAL SOURCES**Income from Investments**

Revenue received from interest earned on the temporary investment of idle funds. Investments are made either through direct purchase of Certificates of Deposit, or in one of the investment funds approved by the Board. These transactions are reported monthly on the district Treasurer's Report. A Tax Revenue Anticipation Note is not budgeted. Historically low interest rates instituted by the Federal Reserve will continue to dramatically impact our investment income. The District has budgeted investment income of \$100,000.

Student Activity Fees

Revenue received from the admission receipts for student athletic events. This account also includes revenue received from the student parking fees that are based on the number of spaces available.

Revenue from Intermediate Sources

Federal Revenue received from Other Intermediate Sources. These moneys fund the IDEA program which is classified as a Federal Program, however the funds are passed through the Intermediate Unit.

	Actual 2014-15	Budget 2015-16	Budget 2016-17
INCOME FROM INVESTMENTS			
Earnings on Investments	237,495	100,000	100,000
Total Income from Investments	237,495	100,000	100,000
STUDENT ACTIVITIES FEES			
Athletic Admissions	48,200	48,000	46,000
Student Parking Fees	13,445	12,400	10,000
Total Student Activity Fees	61,645	60,400	56,000
REVENUE FROM INTERMEDIATE SOURCES			
Federal Revenue from Other Intermediate sources	1,805,707	1,655,879	1,655,879
Total Revenue from Intermediate Sources	1,805,707	1,655,879	1,655,879

REVENUE FROM LOCAL SOURCES**Miscellaneous Revenue**

Rental of Facilities: Revenue received for gross flat rate rental charges from the rental of facilities currently used for school purposes. The District has projected rental income of \$512,000 for the budget year 2016-17.

Regular Tuition from Patrons: Revenue received for tuition payments from students attending Neshaminy School District who are not yet residents of the district. The students' parents are charged a daily tuition rate until which time they become residents of the District and are not then required to pay tuition.

Summer School/Summer Stock Programs: This covers a number of summer programs which service both resident and non-resident students. The regular summer school program allows students to earn academic credits; a summer stock program teaches on and offstage responsibilities and culminates in a stage production put on for the public. These programs are self-supporting with tuition covering all expenses.

Receipts from Other Pennsylvania School Districts: Revenue received from other Pennsylvania school districts for the placement of non-resident children in Neshaminy educational facilities such as Community Service Foundation and other special programs.

Aquatics Program: Revenue received from fees charged for various swimming programs offered by the district's aquatic instructor. These include Friday night swimming for all residents, weekend swimming lessons for children and adults and lifesaving courses. The aquatics program has historically been self-supporting. Based on current Aquatic fees received a reduction of \$5,000 in revenue has been budgeted.

Other Miscellaneous and Municipal Tax Collection Income: Neshaminy School District further breaks out Other Miscellaneous Income, which is the revenue received for fees collected from tax shelter companies, and other miscellaneous fees collected during the fiscal year. Municipal Tax Collection Revenue represents those fees the Business Office receives for its services in collecting tax on behalf of the municipalities in the district.

Smoking Citations: Fines paid by students as a penalty for smoking on school property as defined under state law.

Child Development Fees: Registration fees received from parents for children enrolled in the nursery school enrichment program at the high school. Funds are used for miscellaneous supplies to carry out the program.

Refund of Prior Years' Expenditures: Revenue received from the reimbursement of expenditures from a previous fiscal year for goods or services.

MISCELLANEOUS REVENUE	Actual 2014-15	Budget 2015-16	Budget 2016-17
Rental of Facilities	553,814	511,565	512,000
Regular Tuition from Patrons	-	500	500
Summer School, Regular Program	34,868	74,153	54,000
Summer School, Music Program	-	-	-
Summer School, Art Program	-	-	-
Summer Stock	44,648	103,561	53,000
Receipts/Other School Districts	121,194	500,000	500,000
Aquatics Program	129,694	135,000	130,000
Other Miscellaneous Income	16,625	23,000	23,000
Municipal Tax Collection Revenue	2,150	2,200	1,800
Smoking Citations	-	500	500
Child Development Fees	13,750	10,000	8,500
Advertising	-	-	-
Wellness Program	4,305	16,000	16,000
Refund of Prior Year Expenditures	27,452	40,000	40,000
Total Miscellaneous Revenue	948,499	1,416,479	1,339,300
TOTAL LOCAL REVENUE	125,112,548	124,591,507	128,546,494

REVENUE from STATE SOURCES

Governor Wolf's Commonwealth budget will not be available until February of 2016. Therefore the district is not including any significant changes to Basic Operating Subsidies for the preliminary phase of the budget process.

Basic Operating Subsidies

Basic Instructional Subsidy: The Basic Instructional Subsidy is the primary state subsidy received by the district for the education of students. Equalized Subsidy for Basic Education (ESBE) was established by ACT 73 of 1983 to distribute the Commonwealth's basic education subsidy beginning in the 1983-84 payable year. This subsidy is based on a state determined educational fee for each student attending the Neshaminy School District. The state also offers an equity supplement to this subsidy for those districts that qualify.

Specific Program Subsidies

Special Education – School Aged Students: Revenue is received from the Commonwealth to subsidize the cost of instructing Neshaminy's exceptional students. Beginning in 2014-15, the district will receive reimbursement from the Commonwealth for students who are considered to be "Wards of the State" residing at Woods Services. These funds are equally offset by tuition the district will pay to Woods Services and therefore have no effect on district millage. This will be evaluated during the budget process and revenue and expenditures for "Wards of the State" residing at Woods Services will be adjusted accordingly.

Special Education – Out of State School Reimbursement: Revenue received from the Commonwealth for special education out-of-state residential placement which was ordered by a hearing examiner.

	Actual 2014-15	Budget 2015-16	Budget 2016-17
BASIC OPERATING SUBSIDIES			
Basic Instructional Subsidy	12,445,972	13,943,612	13,943,612
Tuition-Court Placed and Instit. Children	598,472	40,000	40,000
Total Basic Operating Subsidies	13,044,444	13,983,612	13,983,612
SPECIFIC PROGRAM SUBSIDIES			
Vocational Education	34	-	-
Special Education - School Aged Students	8,269,328	9,213,536	9,213,536
Special Education - Out of State Reimbursement	-	-	-
Total Specific Program Subsidies	8,269,363	9,213,536	9,213,536

REVENUE from STATE SOURCES**Non-Educational Subsidies**

Transportation: Revenue received is reimbursement from the state for all public and non-public students bused within the district. Current pupil transportation regulations of the State Board of Education, Title 22, Pennsylvania Code, Section 23.39 provide for adjustment in formula allowances according to the established increase or decrease in the consumer price index for the preceding calendar year. The amount reimbursed is based on an estimated 1.4 million miles traveled, approximately 8,700 public school students transported and weighted according to a filled-to-capacity percentage.

Rental and Sinking Fund Payments: The Commonwealth reimburses school districts to varying degrees for new construction, additions to existing buildings and renovations or alterations to existing buildings. Neshaminy has six general obligation bond payments due in 2016-17 for such projects and for its share of the Bucks County Technical School general obligation bond. The amount indicated is the net subsidy.

Health Services: Revenue received from the Commonwealth as subsidy on account of health services. Payments are made in accordance with Section 2505.1 of the Public School Code and include revenue from medical, dental, nurse and Act 25 health services.

State Property Tax Reduction: Based on Special Session Act 1 of 2006, the Commonwealth will use a portion of the tax revenue from expanded gaming to provide state funding for property tax relief. As required by law, when funds have been certified by the Commonwealth's Budget Secretary, May 1, 2016, they will be included in the 2016-17 revenue. The amount of property tax relief will vary from one school district to another. The property tax relief formula is designed to take equity into account sending the most state resources to the communities with the greatest tax burden and least local wealth.

NON-EDUCATIONAL SUBSIDIES	Actual 2014-15	Budget 2015-16	Budget 2016-17
Transportation	1,339,767	1,470,000	1,467,535
Rental Payment	849,242	849,392	900,000
Health Services	187,679	179,800	179,800
State Property Tax Reduction from Gaming	3,591,458	3,591,192	-
Total Non-Educational Subsidies	5,968,145	6,090,385	2,547,335

REVENUE from STATE SOURCES

Pennsylvania Grants

Accountability/Ready to Learn Grant: Grant supplement to attain, maintain and reward proficiency. This grant may be revised or eliminated from the Commonwealth Budget, therefore, the District has not included a revenue projection at this time. If the grant is approved, the revenue must be equally offset by expenditures meeting specific criteria and will therefore have no effect on the millage.

Other State Grants: Funds received from the Commonwealth of PA for specific programs. The revenue from these grants is equally offset by expenditures and therefore has no effect on millage.

Subsidy for Accountability Grants/Other State Grants	Actual 2014-15	Budget 2015-16	Budget 2016-17
Accountability/Ready to Learn Grants	592,339	-	-
Other State Grants	-	-	-
Total Accountability/Other State Grants	592,339	-	-

REVENUE from STATE SOURCES**Subsidies for State Paid Benefits**

Social Security and Medicare Subsidy: The state reimburses the district for 50% of employer's share of FICA cost paid to the federal government. The reimbursement for 2016-17 will be based on the 2015-16 actual costs, which will be reconciled next October and then any additional revenue must be accrued. The FICA rate has remained at 6.2% and Medicare at 1.45%, the 2016 salary cap is increased to \$118,500.

Retirement Subsidy: The Commonwealth of Pennsylvania reimburses the school district for the state's share of the retirement expense. The pension deduction has been calculated at the preliminary rate of 29.27% of total salaries.

SUBSIDIES FOR STATE PAID BENEFITS	Actual 2014-15	Budget 2015-16	Budget 2016-17
FICA and Medicare Subsidy	2,698,112	2,882,261	2,938,037
Retirement Subsidy	8,054,303	9,847,787	11,628,848
Total Other State Subsidies	10,752,415	12,730,047	14,566,885
TOTAL REVENUE FROM STATE SOURCES	38,626,705	42,017,580	40,311,368

REVENUE from FEDERAL SOURCES

Restricted Grants-in-Aid - Funds received from the federal government through the Commonwealth of Pennsylvania as grants to the district for purposes covered under The Education Consolidation and Improvement Act (ECIA), Individuals with Disabilities Education Act (IDEA) and Education for Economic Security Act (EESA) of 1984.

ECIA, Title I (formerly Chapter I) Program: Revenue received for the education of disadvantaged children under the Education Consolidation and Improvement Act Public Law 97.35, of 1981, Chapter 1. The purpose is to help disadvantaged students reach high standards through a remedial reading program for students in kindergarten through third grade in targeted elementary schools.

ESEA Title II part A Teacher Quality State Grants: (combines former Eisenhower Math and Science and CSRI): Focuses on using practices grounded in scientifically based research to prepare, train and recruit high-quality teachers.

RESTRICTED GRANTS-IN-AID	Actual 2014-15	Budget 2015-16	Budget 2016-17
Restricted Grants-in-Aid - Federal Funds	234,810	-	-
Restricted Other Grants-in-Aid	45,563	-	-
Title I	555,536	382,291	382,291
Title II, Part A	87,262	237,657	237,657
Title III	22,090	-	-
Total Federal Sources	945,260	619,948	619,948
TOTAL REVENUE FROM FEDERAL SOURCES	945,260	619,948	619,948

OTHER FINANCING SOURCES

Sale of Fixed Assets is not budgeted. Any funds received for the sale of fixed assets will be recorded here and will be reflected as actual revenue received.

Medical Assistance Reimbursements is not budgeted. Funds may be received from the state for health related transportation and administrative costs for students in the medical assistance program.

Incoming Transfers: Transfers of monies from other funds are budgeted here. The District anticipates no transfers from other funds for the 2016-17 budget year.

OTHER FINANCING SOURCES	Actual 2014-15	Budget 2015-16	Budget 2016-17
Sale of Fixed Assets	7,826	-	-
Medical Assistance Reimbursement	-	-	-
Refund of Prior Years' Expenditures	-	-	-
Bond Issue Proceeds	29,132,000		
Bond Premiums	1,070,706		
Incoming Transfers	-	-	-
Total Other Financing Sources	30,210,532	-	-
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TOTAL GENERAL FUND REVENUE	\$ 194,895,046	\$ 167,229,035	\$ 169,477,810

Expenditures

Neshaminy School District
General Fund - Excluding Federal Programs
2016-17 Preliminary Budget - Summary of Instructional Programs

REGULAR EDUCATION	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budget 2015-16
(100) Salaries	\$ 36,044,412	38,305,911	\$ 39,698,798	\$ 43,337,483
(200) Employee Benefits	\$ 17,944,701	17,063,578	\$ 19,387,587	\$ 22,572,508
(300) Professional Services	\$ 247,738	782,515	\$ 869,984	\$ 916,654
(400) Property Services	\$ 195,668	177,883	\$ 181,303	\$ 180,488
(500) Other Purchased Services	\$ 2,160,831	2,469,109	\$ 2,312,663	\$ 2,515,275
(600) Supplies	\$ 1,143,805	959,765	\$ 1,085,753	\$ 1,605,409
(700) Property	\$ 497,037	499,804	\$ 626,223	\$ 1,598,143
(800) Other Objects	\$ 1,402	2,260	\$ 7,321	\$ 6,000
Total	\$ 58,235,594	60,260,825	\$ 64,169,632	\$ 72,731,961

SPECIAL EDUCATION				
(100) Salaries	\$ 9,747,658	9,874,264	\$ 10,225,295	\$ 10,092,213
(200) Employee Benefits	\$ 4,623,023	4,485,184	\$ 5,125,650	\$ 5,598,382
(300) Professional Services	\$ 9,703,662	12,145,542	\$ 8,537,613	\$ 8,774,041
(400) Property Services	\$ 180	778	\$ 311	\$ 1,000
(500) Other Purchased Services	\$ 2,652,927	3,612,294	\$ 4,830,830	\$ 4,628,800
(600) Supplies	\$ 50,670	121,579	\$ 148,967	\$ 122,197
(700) Property	\$ 6,791	7,619	\$ 23,041	\$ 24,500
Total	\$ 26,784,911	30,247,260	\$ 28,891,707	\$ 29,241,133

VOCATIONAL EDUCATION				
(100) Salaries	\$ 2,697,200	2,393,488	\$ 2,301,482	\$ 2,351,028
(200) Employee Benefits	\$ 1,398,566	1,102,108	\$ 1,206,664	\$ 1,321,809
(500) Other Purchased Services	\$ 3,626,097	3,445,725	\$ 3,722,065	\$ 3,813,370
(600) Supplies	\$ 25,496	22,351	\$ 24,229	\$ 33,000
(700) Property	\$ -	-	\$ -	\$ 1,000
Total	\$ 7,747,359	6,963,672	\$ 7,254,441	\$ 7,520,207

OTHER INSTRUCTIONAL				
(100) Salaries	\$ 332,387	280,702	\$ 370,630	\$ 509,576
(200) Employee Benefits	\$ 153,040	122,922	\$ 177,937	\$ 225,851
(300) Professional Services	\$ 63,037	58,458	\$ 60,428	\$ 167,000
(400) Property Services	\$ 20,401	28,612	\$ 24,674	\$ 28,000
(500) Other Purchased Services	\$ 815,858	365,943	\$ 279,263	\$ 610,900
(600) Supplies	\$ 2,578	1,411	\$ 13,170	\$ 19,000
(700) Equipment	\$ -	-	\$ -	\$ -
Total	\$ 1,387,301	858,048	\$ 926,103	\$ 1,560,327

TOTAL INSTRUCTIONAL PROGRAMS	\$ 94,155,165	\$ 98,329,805	\$ 101,241,882	\$ 111,053,628
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Neshaminy School District
General Fund - Excluding Federal Programs
2016-17 Preliminary Budget - Summary of Instructional Programs

Budget 2016-17	Dollar Change	Percent Change	% of Total Instructional	% of Total 4 Staff	
REGULAR EDUCATION					
\$ 43,439,858	\$ 102,374	0.2%	37.4%		(100) Salaries
\$ 24,105,124	\$ 1,532,616	6.8%	20.7%		(200) Employee Benefits
\$ 1,012,499	\$ 95,845	10.5%	0.9%		(300) Professional Services
\$ 180,456	\$ (32)	0.0%	0.2%		(400) Property Services
\$ 2,526,275	\$ 11,000	0.4%	2.2%		(500) Other Purchased Services
\$ 1,528,061	\$ (77,348)	-4.8%	1.3%		(600) Supplies
\$ 1,643,920	\$ 45,777	2.9%	1.4%		(700) Property
\$ 6,000	\$ -	0.0%	0.0%		(800) Other Objects
\$ 74,442,192	\$ 1,710,231	2.4%	64.1%		Total
SPECIAL EDUCATION					
\$ 10,524,294	\$ 432,081	4.3%	9.1%		(100) Salaries
\$ 6,291,159	\$ 692,777	12.4%	5.4%		(200) Employee Benefits
\$ 11,060,620	\$ 2,286,579	26.1%	9.5%		(300) Professional Services
\$ 1,000	\$ -	0.0%	0.0%		(400) Property Services
\$ 4,620,800	\$ (8,000)	-0.2%	4.0%		(500) Other Purchased Services
\$ 122,079	\$ (118)	-0.1%	0.1%		(600) Supplies
\$ 23,500	\$ (1,000)	-4.1%	0.0%		(700) Property
\$ 32,643,452	\$ 3,402,319	11.6%	28.1%		Total
VOCATIONAL EDUCATION					
\$ 2,362,729	\$ 11,701	0.5%	2.0%		(100) Salaries
\$ 1,359,053	\$ 37,244	2.8%	1.2%		(200) Employee Benefits
\$ 3,813,370	\$ -	0.0%	3.3%		(500) Other Purchased Services
\$ 33,500	\$ 500	1.5%	0.0%		(600) Supplies
\$ 1,000	\$ -	0.0%	0.0%		(700) Property
\$ 7,569,652	\$ 49,445	0.7%	6.5%		Total
OTHER INSTRUCTIONAL					
\$ 481,221	\$ (28,355)	-5.6%	0.4%		(100) Salaries
\$ 224,452	\$ (1,399)	-0.6%	0.2%		(200) Employee Benefits
\$ 167,000	\$ -	0.0%	0.1%		(300) Professional Services
\$ 28,000	\$ -	0.0%	0.0%		(400) Property Services
\$ 605,900	\$ (5,000)	-0.8%	0.5%		(500) Other Purchased Services
\$ 38,100	\$ 19,100	100.5%	0.0%		(600) Supplies
\$ -	\$ -	-	0.0%		(700) Equipment
\$ 1,544,673	\$ (15,654)	-1.0%	1.3%		Total
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\$ 116,199,969	\$ 5,146,341	4.6%	100.0%		TOTAL INSTRUCTIONAL PROGRAMS

REGULAR EDUCATION

SALARIES: Substitute services for all job classifications within the instructional function are now obtained through Source4Teachers. Funding for these services has been reclassified to accounts coded in the Professional Services account of the budget. Workshops are provided for staff in-service needs, the high school graduation project and supplemental funds for student assistance programs. Salaries are not budgeted for the Saturday morning detention program. Budgets for Credit Evaluations, Retirement Severance, and Sabbaticals include administrators and certified staff, not just regular education.

EMPLOYEE BENEFITS: Employer paid benefits associated with employees assigned to this function are detailed below.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
SALARIES			
Employee Insurance Opt Out	167,916	162,440	8,800
Certified Full Time - High School	10,940,080	11,284,154	11,486,658
Certified Full Time - Middle Schools	9,465,258	11,888,217	12,036,364
Certified Full Time - Elementary Schools	17,853,042	14,975,332	15,075,607
Certified Full Time - Academic Coaches (1.4 FTE's)	-	151,550	151,550
Certified Full Time - District		897,282	914,745
Certified Substitutes - High School	416	-	-
Certified Substitutes - Middle Schools	2,335	-	-
Certified Substitutes - Elementary Schools	360	-	-
Certified, Part-Time, High School	-	8,300	-
Certified, Teacher Workshops	7,776	23,000	25,000
Certified, Credit Evaluation/Severance/Sabbaticals	-	2,648,368	2,558,000
Aides, Full-Time	460,274	491,348	238,182
Aides, Substitutes	(371)	-	-
Aides, Part-Time, High School	214,930	227,812	283,442
Aides, Part-Time, Middle Schools	377,574	381,796	404,861
Aides, Part-Time, Elementary Schools	209,209	197,884	256,649
Total Salaries	39,698,798	43,337,483	43,439,858
EMPLOYEE BENEFITS			
Group Insurance	7,507,180	7,856,377	7,489,668
Social Security & Medicare Contributions	2,946,370	3,186,594	3,211,148
Retirement Contributions	8,475,317	10,942,567	12,783,742
Tuition Reimbursements	305,015	305,000	335,000
Workers' Compensation	153,705	281,970	285,565
Total Employee Benefits	19,387,587	22,572,508	24,105,124

REGULAR EDUCATION

PROFESSIONAL SERVICES: The Director of Administration has requested funding for various academic events including but not limited to Reading Olympics & the Science Olympiad. Source4Teachers is a contracted service providing the district with substitute staffing. Previously the need for substitutes was filled by district hired substitute employees. Salary and applicable benefit budgets have been reclassified for substitute staffing to professional services. Contracted Computer Services include subscriptions for Atomic Learning for professional development, Follett Destiny all school libraries and Adobe Cloud, Safari Montage and movie licensing.

PURCHASED PROPERTY SERVICES: District budget for annual piano tuning and musical instrument repair to extend the life of the equipment.

OTHER PURCHASED SERVICES: Payments for approximately 163 regular and special education students attending charter schools, which includes cyber charter schools. Preliminary Charter School Funding is based on actual expenditures for the 2014-15 school year. Workshop expenses are for students and advisors to attend state and national competitions and academic enrichment problem solving for the middle schools and the high school.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
PROFESSIONAL SERVICES			
Professional/Educational Service (RTL Funding)	-	73,876	73,876
Contracted Transportation Services	1,006	4,000	4,000
Contracted Services, Certified Substitutes - Workshops	106,784	90,128	82,373
Contracted Services, Certified Substitutes	639,006	515,000	650,000
Other Professional Services	34,230	30,000	30,000
Contracted Computer Services	47,864	51,000	82,250
Contacted Services, Aides Substitutes	40,085	152,650	90,000
Other Professional/Tech Services	1,008	-	-
Total Professional Services	869,984	916,654	1,012,499
PURCHASED PROPERTY SERVICES			
Repairing of Musical Instruments	22,303	30,000	30,000
Copy Rental/Miscellaneous, High School	43,862	43,862	43,862
Copy Rental/Miscellaneous, Middle Schools	34,463	34,497	34,498
Copy Rental/Miscellaneous, Elementary Schools	80,675	72,129	72,096
Total Purchased Property Services	181,303	180,488	180,456
OTHER PURCHASED SERVICES			
Charter Schools	2,303,089	2,500,000	2,500,000
Workshop Expenses	9,574	10,275	10,275
Milegae Expenses - Itinerant & Traveling Teachers	-	-	10,500
Milegae/Workshop Expenses - I T Staff	2,778	5,000	5,500
Total Other Purchased Services	2,312,663	2,515,275	2,526,275

REGULAR EDUCATION

SUPPLIES: Teaching materials of an expendable nature, such as folders, paper, Weekly Reader magazines, agenda books, laminating films, duplicating supplies, etc. are requested by building principals.

Curriculum and Instruction (C & I) Department budget includes, but is not limited to, sheet music for all performing groups to be shared among elementary schools, as well as a preliminary estimate for new textbooks/instructional materials.

Computer Supplies, High School includes software purchases for all subject areas, as well as administration, graduation project development and guidance department needs. Hall passes, student handbooks, newsletter and discipline supplies are budgeted in Other Supplies. Computer forms budget provides forms for grade reporting testing forms and computer lab supplies. Other Materials/Supplies budgets include progress reports, incident cards, computer disks, printer ribbons and other miscellaneous office supplies.

Textbook Budgets provide funds to purchase replacement books in all regular curriculum areas established by in-house needs in conjunction with district level priorities. The budget for textbooks high school includes but is not limited to World History, American History, A.E. & Honors Chemistry 1 and French 2. The textbook budget for middle schools includes World History textbooks. The textbooks elementary budget provides funding for unforeseen expansion in ELA classrooms.

Library Books and Supplies budgets for books, book repair, computer and card filing supplies, and other miscellaneous library supplies.

Audio visual funds will provide software in all regular curriculum areas, video tapes to record instructional projects, projector stands, overhead projectors, laser and compact disks to support and enhance district curriculum, replacement maps, globes, calculators, video DVD's, and transparencies for staff use in the classrooms.

Educational Software requests by the C & I department include: art program software, science technology, math online resource software, "World Book" online, IPAD apps and other instructional software.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
SUPPLIES			
Teaching Supplies, High School	94,790	111,659	111,659
Teaching Supplies, Middle Schools	59,983	190,738	226,566
Teaching Supplies, Elementary Schools	101,437	93,219	95,405
Teaching Supplies, C & I	72,537	110,267	202,748
Computer Supplies, High School	3,135	3,000	3,000
Computer Forms, Middle Schools	788	3,000	3,000
Other Supplies, High School	185	3,000	3,000
Other Materials/Supplies, Middle Schools	23,134	32,860	31,864
Other Materials/Supplies Elementary Schools	22,968	29,251	28,388
Textbooks, High School	105,460	279,904	367,653
Textbooks, Middle Schools	133,384	327,452	86,000
Textbooks, Elementary	333,671	188,697	126,393
Textbooks, District	-	55,000	55,000
Library Books & Supplies, High School	19,674	18,000	18,000
Library Books & Supplies, Middle Schools	5,354	22,500	22,750
Library Books & Supplies, Elementary	15,352	16,100	13,800
Audio-Visual Materials, High School	-	-	-
Audio-Visual Materials, Middle Schools	3,478	4,000	3,000
Audio-Visual Materials, Elementary Schools	2,064	4,000	1,950
Educational Software Licenses/Fees	88,358	112,763	127,885
Total Supplies	1,085,753	1,605,409	1,528,061

REGULAR EDUCATION

PROPERTY: New and Replacement Instructional Equipment budgets at building levels include library and office equipment/furniture, student desks, cafeteria tables and other equipment to be used for regular instruction. As part of technology priorities, the high school is budgeting for E-readers, laptops, I-Pads, and other technology related equipment. The Superintendent manages the restricted new and replacement equipment accounts at the district level which are used to purchase instructional equipment prioritized by district initiatives and new curriculum and educational programs. Technology initiatives needs at the secondary level are being evaluated. Details of the budgeted amounts will be provided as needs are determined.

OTHER OBJECTS: Membership dues for Middle States Association of Secondary Schools.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
PROPERTY			
New Equipment, H.S.	-	-	-
New Equipment, M.S.	12,483	30,000	16,000
New Equipment, Elementary	6,711	12,000	14,041
New Equipment, District	32,936	57,185	66,301
New Hardware/Software, H.S.	18,738	27,000	23,000
New Hardware/Software M.S.	15,464	28,000	18,578
New Hardware/Software, Elem	4,771	9,300	9,000
New Hardware/Software, Graduation Project Needs	-	2,400	2,400
New Hardware/Software, Technology Initiatives Elem.	100,545	102,000	-
IPad for elementary schools			166,000
Smart Flat Panel for new elementary school			162,500
2 Portable units for new elementary school			11,500
Lab & staff computers for new elementary school			42,000
Replacement Equipment, H.S.	11,949	13,000	13,000
Replacement Equipment, M.S.	1,760	15,000	8,000
Replacement Equipment Elementary	5,679	5,150	5,900
Replacement Equipment District	7,862	7,500	7,500
Replacement Hardware/Software MS	353	500	500
Replacement Hardware/Software Elem	26	2,506	2,500
Replacement Instructional Technology Init., Secondary	400,161	619,560	
Replacement projectors HS			11,000
Netbook replacement - Chromebooks			115,500
Replacement Instructional Technology Init., Dist		659,218	
Dell lease desktops - years 3 & 4			489,000
Apple Lease 5, 6, & 8			456,000
Equipment Replacement Instructional, District	6,786	7,825	3,700
Total Property	626,223	1,598,143	1,643,920
OTHER OBJECTS			
Dues & Fees Middle States	7,321	6,000	6,000
Total Other Objects	7,321	6,000	6,000
TOTAL REGULAR EDUCATION	64,169,632	72,731,961	74,442,192

SPECIAL EDUCATION

SALARIES: Learning Support team focuses on students whose primary need is academic learning, providing programs to remediate the student's learning weaknesses by providing direct instruction in specific areas. Gifted Support classes operate for exceptional students identified as mentally gifted/academically talented enabling them to expand and explore educational interests. Life Skill Support area includes salaries required to operate classes for exceptional students where the class is primarily focused on the needs of the students for independent living. Source4Teachers is a contracted service providing the district with substitute staffing. Previously the need for substitutes was filled by district hired substitute employees. Salary and applicable benefit budgets have been reclassified for substitute staffing to professional services.

EMPLOYEE BENEFITS: Employer paid benefits associated with employees assigned to this function are detailed below.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
SALARIES			
Administration, Pupil Services	393,856	393,500	412,176
Employee Insurance Opt Out	101,641	46,270	-
Certified, Learning Support, High School	2,352,684	2,295,565	2,431,812
Certified, Learning Support, Middle Schools	2,489,989	3,355,414	3,473,588
Certified, Learning Support, Elementary	1,734,173	1,372,011	1,501,464
Certified, Gifted Support, High School	62,729	-	-
Certified, Gifted Support, Middle Schools	121,910	180,637	289,441
Certified, Gifted Support, Elementary	292,359	-	95,467
Certified, Life Skills, Elementary	214,326	214,937	214,938
Certified Substitutes	1,573	-	-
Secretaries	42,459	26,912	-
Classroom Aides, Full Time	948,805	852,582	814,046
Bus Aides, Full-Time	180,770	177,444	172,064
Classroom Aides, Part-Time	1,258,464	1,158,495	1,100,729
Bus Aides, Part-Time	29,557	18,445	18,569
Total Salaries	10,225,295	10,092,213	10,524,294
EMPLOYEE BENEFITS			
Group Insurance	2,178,288	2,187,037	2,299,298
Social Security & Medicare Contributions	750,661	773,977	801,595
Retirement Contributions	2,154,489	2,570,776	3,120,806
Workers Compensation	42,212	66,593	69,460
Total Employee Benefits	5,125,650	5,598,382	6,291,159

SPECIAL EDUCATION

PROFESSIONAL SERVICES Neshaminy School District is required by law to provide special education and related services to children from pre-school through age twenty-one. Services required for students with severe mental and physical disabilities which the district cannot provide are contracted through the Intermediate Unit. Student services from the IU are preliminarily budgeted at \$10M. Source4Teachers is a contracted service providing the district with substitute staffing. Previously the need for substitutes was filled by district hired substitute employees. Salary and applicable benefit budgets have been reclassified for substitute staffing to professional services. Contracted medical consultation, psychological, language and interpreter services as well as occupational therapy services is budgeted. The district has reclassified funds from tuition to private schools to cover the cost of these services. The budget includes funding for Instructional Assistants contracted through Mission One to provide support to identified special needs students.

PROPERTY SERVICES Funds budgeted for repairs and maintenance of special education equipment.

OTHER PURCHASED SERVICES Tuition to Other Local Educational Agency (LEA) is paid for services that we do not provide but that are needed by students residing within the district. The district is projecting to have students in special programs in Bristol Township, Bensalem and Pennsbury. Neshaminy also has students participating in IU programs which mainstream them into other districts, such as Bensalem, Bristol Township, Pennsbury, Council Rock and Centennial. Act 30, Section 16 requires local school districts to provide funding for kindergarten age students who are eligible for special education, but remain in preschool programs. The district is required to assume costs of "Wards of the State" for students at Woods Services in Langhorne. The Commonwealth will reimburse the district for the amount of tuition paid for these students. These costs are anticipated to be \$2.68M. The district is also responsible for the expenses for 65 special needs students that attend approved schools, with costs ranging from \$18,633 to \$67,500. Funding of \$100,000 for special needs students who are court placed has been reclassified from tuition to private schools as required for state reporting. Tuition is budgeted for students enrolled in Approved Private schools such as Bancroft, Valley Day, Delta, Martin Luther and HMS. Students are educated in institutionalized children programs operated by the Intermediate Unit (IU). The Commonwealth of Pennsylvania makes a determination of the district's share of costs in direct relation to the districts' wealth among public school districts comprising the IU. The amount of each districts contribution is withheld from its ESBE subsidy; the Commonwealth pays the Intermediate Unit directly and requires the district to budget this deduction as an expense. The Mileage/Workshops, A.E. requests are for all grade levels and include staff training and field trips.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
PROFESSIONAL SERVICES			
Programs, Contracted/Intermediate Unit	7,791,998	7,742,941	10,000,000
Contracted Svcs, Certified Subs Inclusion Workshops	-	-	10,620
Contracted Services, Certified Substitutes	68,520	58,000	70,000
Contracted Special Education Services	85,474	180,000	180,000
Contracted Services, Instructional Assistants & Subs	591,620	793,100	800,000
Total Professional Services	8,537,613	8,774,041	11,060,620
PROPERTY SERVICES			
Contracted Maintenance, Assistive Technology Equip.	311	1,000	1,000
Total Property Services	311	1,000	1,000
OTHER PURCHASED SERVICES			
Tuition to Other LEA'S	122,929	264,000	256,000
Tuition to Private Schools	1,487,426	1,300,000	1,300,000
Tuition to Approved Private & P.R.R.I. Schools	3,047,282	2,893,000	2,893,000
Tuition to Approved P.R.R.I. Schools, Alt. Ed.	168,702	139,000	139,000
Mileage/Workshops, A.E.	2,560	10,000	10,000
Intermediate Unit, Purchased Services	1,931	2,800	2,800
Intermediate Unit, Institutionalized Children	-	20,000	20,000
Total Other Purchased Services	4,830,830	4,628,800	4,620,800

SPECIAL EDUCATION

SUPPLIES: Funds are used for consumable materials and supplies and include, but are not limited to classroom periodicals, consumable workbooks, diagnostic materials, classroom supplies, food, craft and rewards for self-contained classes. The district supplements the individual building budgets with materials such as SRA reading and math books. In anticipation of Due Process settlements, additional funding in the supply account is needed and funding has been reallocated from other accounts. Other Materials provide the numerous forms required for IDEA, IEP's, paper supplies and materials for pupil services staff.

District textbook replacements are ongoing at all grade levels. The special education program requires various texts to support mainstreamed students in regular education. The Pupil Services Department maintains a separate account to help fund the appropriate textbooks and supplemental material purchases for the needs of special education students.

Audio-visual materials consist of, but are not limited to, AV adaptations, special education AV materials, videos, replacement calculators, CD ROM update programs, books on tape to reinforce reading skills development, computer supplies and software to supplement and reinforce basic student skills development .

Educational Software request includes instructional material for special education classes, System 3000 licenses, Read 180 workbooks and licenses as well as enrichment software/iPad Apps for academic enrichment programs.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
SUPPLIES			
Teaching Supplies, High School	1,189	4,000	4,000
Teaching Supplies, AE	-	2,500	2,500
Teaching Supplies, Middle Schools	7,016	7,500	8,980
Teaching Supplies, Elementary	10,106	9,913	8,543
Supplies, District	8,482	6,200	6,200
Textbooks, High School	1,246	2,000	2,000
Textbooks, Middle Schools	724	2,500	3,200
Textbooks, Elementary	8,849	5,928	5,200
Textbooks, District	10,750	30,000	30,000
Audio Visual Materials, Elementary Schools	605	906	706
Educational Software, District	100,000	50,000	50,000
Educational Software, A.E. (all grade levels)	-	750	750
Total Supplies	148,967	122,197	122,079

SPECIAL EDUCATION

PROPERTY: In support of instructional technology priorities, the high school is requesting a document camera, laptop , an I-Pad and other instructional technology equipment. In anticipation of Due Process settlements, the Pupil Services department has budgeted funds for technology equipment for students. At the department level, funding for staff laptops are budgeted.

OTHER OBJECTS: Dues & Fees are not requested for the 2016-17 budget.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
PROPERTY			
Equipment, New, District	5,365	2,500	2,500
Equipment, New, Middle Schools	-	2,000	1,000
Equipment, New, Hardware/Software, District	14,847	15,000	15,000
Equipment, New, Hardware/Software, HS	2,828	2,000	2,000
Equipment, Rplcmt, Hardware/Software, District	-	3,000	3,000
Total Property	23,041	24,500	23,500
OTHER OBJECTS			
Dues and Fees			
Total Other Objects	-	-	-
TOTAL SPECIAL EDUCATION	28,891,707	29,241,133	32,643,452

VOCATIONAL EDUCATIONAL PROGRAMS

SALARIES: Included in this function are the program costs for Family Consumer Science, focusing on preparing students for the roll of homemaker or wage earner. Technology Education, which are programs developed for the understanding of all aspects of industry and technology, including learning experiences involving experimenting, designing, constructing, evaluating and using tools, machines, materials and processes; Business Education, is designed to prepare an individual to enter into or advance in an occupational field wherein success is largely dependent upon skills, knowledge, attitudes, work habits and leadership development necessary to demonstrate competency in accounting, clerical, data processing or secretarial occupations and similar business pursuits. School-To-Work Transitional Program (SWTP), which is designed to provide an opportunity for students to work in an approved job station, supervised by the student's employer and the School-To-Work Transition instructor, with classes focusing on job related instruction designed to assist students with the various aspects of the work world. Funds are included in the General Fund Budget for staff for the summer P.A.S.S. program, which had previously been grant funded.

EMPLOYEE BENEFITS: Employer paid benefits associated with employees assigned to this function are detailed below.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
SALARIES			
Employee Insurance Opt Out	20,040	18,400	2,000
Certified, Family Consumer Science, High School	456,464	457,757	448,526
Certified, Technology, High School	371,483	319,881	334,342
Certified, Technology, Middle Schools	482,536	545,174	476,424
Certified, Business, High School	463,418	508,470	503,703
Certified, Business, Middle Schools	428,890	394,786	487,213
Certified, S.W.T.P., High School	78,532	81,560	85,522
Certified, Summer P.A.S.S.	120	25,000	25,000
	<u>2,301,482</u>	<u>2,351,028</u>	<u>2,362,729</u>
EMPLOYEE BENEFITS			
Group Insurance	530,551	502,378	469,398
Social Security and Medicare Contributions	168,697	179,854	180,596
Retirement Contributions	497,405	624,061	693,478
Workers' Compensation	10,010	15,517	15,581
Total Employee Benefits	<u>1,206,664</u>	<u>1,321,809</u>	<u>1,359,053</u>

VOCATIONAL EDUCATION PROGRAMS

OTHER PURCHASED SERVICES: Tuition is paid for services rendered by the Bucks County Technical High School (BCTHS) and includes tuition, transportation, authority rentals, capital outlay and all other payments regardless of purpose.

SUPPLIES: The budget for Family Living includes teaching supplies such as food supplies, subscriptions, classroom supplies, commodities from Neshaminy Food Service and food markets, kitchen supplies, etc. The Child Development program is a self-supporting program, with registration fees received covering the nursery school expenditures. Technology Education supplies include paper, drawing instruments, model building materials, engine parts, hardware, hand tools, etc. The Business Education program requires general supplies, including folders, paper, staples, computer room supplies, and the like.

Business Education requires the purchase of textbooks to support the business curriculum.

PROPERTY: In support of District, School and Technology priorities, the budget includes a document camera, laptops, I-Pad, computers and student response system.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
OTHER PURCHASED SERVICES			
Tuition, BCTHS	3,722,065	3,813,370	3,813,370
Total Other Purchased Services	3,722,065	3,813,370	3,813,370
SUPPLIES			
Teaching Supplies, Family Living HS	6,327	6,000	6,000
Teaching Supplies, Child Development	5,841	8,500	8,500
Teaching Supplies, Technology HS	5,377	8,000	8,000
Teaching Supplies, Technology MS	1,386	4,000	4,500
Teaching Supplies, Business HS	751	3,000	3,000
Teaching Supplies, Business MS	105	1,500	1,500
Textbooks	3,567	2,000	2,000
Audio Visual Materials	876	-	-
Total Supplies	24,229	33,000	33,500
PROPERTY			
Equipment, New, Hardware/Software, HS	-	1,000	1,000
Total Property	-	1,000	1,000
TOTAL VOCATIONAL EDUCATION	7,254,441	7,520,207	7,569,652

OTHER INSTRUCTIONAL PROGRAMS

SALARIES: Includes funds for self-supporting summer school with the number of teachers needed determined by enrollment and the self-supporting summer fine arts program. Staff required for the summer programs are not part of the district's total staffing. Salaries are budgeted in this function for homebound instructors and an ESL teacher for special education students. Funding for the summer "Jump-Start Program" which will provide an introduction to advanced placement courses for high school students at no cost to the students has been budgeted. The district has also budgeted \$50,000 for a "Saturday Academy" program available to secondary students seeking additional academic help on selected Saturdays or selected after school hours during the school year. The district has included funding for an Extended School Year (ESY) program for special needs students.

EMPLOYEE BENEFITS: Employer paid benefits associated with employees assigned to this function are detailed below.

PROFESSIONAL SERVICES: Contracted services provide funding for professional fees for services provided by the Bucks County Council on Alcoholism and Drug Dependence as well as the Council of Southeast Pennsylvania School Services Program. Homebound Instruction funds are budgeted for educational costs incurred for Neshaminy students who are hospitalized. Contracted counseling services are budgeted for at risk students.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
SALARIES			
Summer School Principal	8,000	8,000	8,000
English a Second Language Tutoring	241,096	255,986	243,633
Certified, Summer Elementary Camps	467	21,000	21,000
Certified, Summer Elementary STEM	10,563	2,700	3,700
Certified, Summer (ESY)	15,036	20,000	15,000
Certified Staff - Summer -Jump Start (H.S.)	14,758	25,000	25,000
Certified, Summer School	21,336	32,400	30,000
Certified, Summer Fine Arts Program	27,242	44,140	34,088
Certified, Homebound Instruction	16,452	24,000	24,000
Certified Staff - Saturday Academy (Secondary)	4,331	50,000	50,000
Summer School Secretary	3,137	4,200	4,200
Summer Fine Arts Custodian	323	250	1,400
Summer School Aides	7,891	11,300	10,600
Summer School Aides - ESY	-	10,600	10,600
Total Salaries	370,630	509,576	481,221
EMPLOYEE BENEFITS			
Group Insurance	73,232	76,379	72,603
Social Security and Medicare Contributions	27,458	38,983	35,949
Retirement Contributions	75,600	107,126	112,799
Workers' Compensation	1,646	3,363	3,101
Total Employee Benefits	177,937	225,851	224,452
PROFESSIONAL SERVICES			
Professional Education Svcs. (Stem)	-	75,000	75,000
Contracted Services	51,980	77,000	77,000
Homebound Instruction (In Hospital)	8,448	15,000	15,000
Total Professional Services	60,428	167,000	167,000

OTHER INSTRUCTIONAL PROGRAMS

PROPERTY SERVICES: Utilities for summer school and fine arts programs, rental of summer stock costumes, music, royalties and other miscellaneous equipment.

OTHER PURCHASED SERVICES: PDE approved programs used to educate Neshaminy placed students includes services provided by, but not limited to, Buxmont Academy, Lakeside, Wyncote Academy, Quaker School, Today Program and Community Services Foundation. The district budgets for Court Placed Alternative Education programs used for students placed by the courts into the Youth Detention Center, Abraxas, Jim Thorpe-Youth Services Edison, Waynesboro, the Intermediate Unit's Mathom House and Shamokin. Homebound instructors are reimbursed for transportation costs incurred with homebound visits.

SUPPLIES: General supplies needed for the self-supporting summer school and summer stock programs.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
PROPERTY SERVICES			
Electricity, Summer School/Summer Fine Arts	13,000	13,000	13,000
Rental, Summer Fine Arts	11,674	15,000	15,000
Total Property Services	24,674	28,000	28,000
OTHER PURCHASED SERVICES			
Contracted Services			
Alternative Education, Court Placed	120,711	250,000	250,000
Alternative Education, Other Districts	-	10,000	5,000
Alternative Education	157,942	350,000	350,000
Mileage, Homebound Instruction	610	900	900
Total Other Purchased Services	279,263	610,900	605,900
SUPPLIES			
Teaching Supplies, Summer School	12	500	500
Teaching Supplies, Summer Stem Program	-	-	10,000
General Supplies, Summer Fine Arts	13,159	18,000	18,000
Other Materials, Summer Fine Arts	-	500	5,000
Supplies, Summer STEM	-	-	4,600
Total Supplies	13,170	19,000	38,100
TOTAL OTHER INSTRUCTIONAL PROGRAMS	926,103	1,560,327	1,544,673

Neshaminy School District
General Fund - Excluding Federal Programs
2016-17 Preliminary Budget - Summary of Support Services

PUPIL PERSONNEL SUPPORT SERVICES	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budget 2015-16
(100) Salaries	\$ 3,472,225	\$ 3,703,975	\$ 3,627,196	\$ 4,062,495
(200) Employee Benefits	\$ 1,778,892	\$ 1,726,875	\$ 1,859,398	\$ 2,308,763
(300) Professional Services	\$ 208,644	\$ 264,622	\$ 401,282	\$ 379,089
(400) Property Services	\$ 1,025	\$ 1,025	\$ -	\$ -
(500) Other Purchased Services	\$ 9,590	\$ 10,890	\$ 9,092	\$ 15,000
(600) Supplies	\$ 5,663	\$ 9,761	\$ 22,910	\$ 8,000
(700) Equipment	\$ -	\$ -	\$ -	\$ -
Total	\$ 5,476,039	\$ 5,717,148	\$ 5,919,877	\$ 6,773,347

INSTRUCTIONAL STAFF SUPPORT	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budget 2015-16
(100) Salaries	\$ 2,028,693	1,863,777	\$ 1,867,514	\$ 2,198,750
(200) Employee Benefits	\$ 907,472	811,149	\$ 926,392	\$ 1,152,819
(300) Professional Services	\$ 6,387	131,266	\$ 100,395	\$ 166,200
(400) Property Services	\$ 29,830	25,011	\$ 25,070	\$ 40,825
(500) Other Purchased Services	\$ 7,146	45,915	\$ 41,634	\$ 77,266
(600) Supplies	\$ 152,080	205,213	\$ 183,771	\$ 332,174
(700) Equipment	\$ 65,682	4,232	\$ 1,664	\$ 5,060
(800) Other Objects	\$ -	-	\$ 500	\$ 2,081
Total	\$ 3,197,290	3,086,563	\$ 3,146,940	\$ 3,975,175

INSTRUCTIONAL ADMINISTRATIVE SUPPORT	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budget 2015-16
(100) Salaries	\$ 4,819,166	4,767,568	\$ 4,671,690	\$ 4,835,063
(200) Employee Benefits	\$ 2,126,347	2,120,402	\$ 2,316,004	\$ 3,060,437
(300) Professional Services	\$ 817,009	983,968	\$ 1,020,681	\$ 990,250
(400) Property Services	\$ 6,266	6,266	\$ 6,149	\$ 6,138
(500) Other Purchased Services	\$ 72,458	136,060	\$ 87,702	\$ 108,960
(600) Supplies	\$ 65,470	77,404	\$ 67,901	\$ 92,635
(700) Property	\$ -	-	\$ -	\$ 5,000
(800) Other Objects	\$ 31,121	29,439	\$ 345,641	\$ 41,876
Total	\$ 7,937,837	8,121,107	\$ 8,515,768	\$ 9,140,359

PUPIL HEALTH	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budget 2015-16
(100) Salaries	\$ 965,235	1,005,810	\$ 1,003,710	\$ 1,049,158
(200) Employee Benefits	\$ 435,181	400,965	\$ 460,759	\$ 520,655
(300) Professional Services	\$ 25,126	97,403	\$ 91,328	\$ 220,175
(500) Other Purchased Services	\$ 241	139	\$ 205	\$ 150
(600) Supplies	\$ 10,121	11,197	\$ 10,300	\$ 12,300
(700) Property	\$ -	-	\$ -	\$ -
Total	\$ 1,435,904	1,515,514	\$ 1,566,302	\$ 1,802,437

Neshaminy School District
General Fund - Excluding Federal Programs
2016-17 Preliminary Budget - Summary of Support Services

	Budget 2016-17	Dollar Change	Percent Change	% of Total Support	
					PUPIL PERSONNEL SUPPORT SERVICES
\$	4,187,694	\$ 125,200	3.1%	8.0%	(100) Salaries
\$	2,578,330	\$ 269,566	11.7%	4.9%	(200) Employee Benefits
\$	336,087	\$ (43,002)	-11.3%	0.6%	(300) Professional Services
\$	-	\$ -	-	0.0%	(400) Property Services
\$	18,500	\$ 3,500	23.3%	0.0%	(500) Other Purchased Services
\$	15,000	\$ 7,000	87.5%	0.0%	(600) Supplies
\$	11,000	\$ 11,000	-	<u>0.0%</u>	(700) Equipment
\$	7,146,610	\$ 373,264	5.5%	13.7%	Total
					INSTRUCTIONAL STAFF SUPPORT
\$	2,059,342	\$ (139,408)	-6.3%	3.9%	(100) Salaries
\$	1,144,109	\$ (8,710)	-0.8%	2.2%	(200) Employee Benefits
\$	176,350	\$ 10,150	6.1%	0.3%	(300) Professional Services
\$	32,300	\$ (8,525)	-20.9%	0.1%	(400) Property Services
\$	74,570	\$ (2,696)	-3.5%	0.1%	(500) Other Purchased Services
\$	375,027	\$ 42,853	12.9%	0.7%	(600) Supplies
\$	45,475	\$ 40,415	798.7%	0.1%	(700) Equipment
\$	2,949	\$ 868	<u>41.7%</u>	<u>0.0%</u>	(800) Other Objects
\$	3,910,122	\$ (65,053)	-1.6%	7.5%	Total
					INSTRUCTIONAL ADMINISTRATIVE SUPPORT
\$	4,984,472	\$ 149,409	3.1%	9.5%	(100) Salaries
\$	3,379,716	\$ 319,279	10.4%	6.5%	(200) Employee Benefits
\$	1,045,750	\$ 55,500	5.6%	2.0%	(300) Professional Services
\$	6,138	\$ -	0.0%	0.0%	(400) Property Services
\$	111,681	\$ 2,721	2.5%	0.2%	(500) Other Purchased Services
\$	92,385	\$ (250)	-0.3%	0.2%	(600) Supplies
\$	5,000	\$ -	0.0%	0.0%	(700) Property
\$	41,876	\$ -	<u>0.0%</u>	<u>0.1%</u>	(800) Other Objects
\$	9,667,018	\$ 526,659	5.8%	18.5%	Total
					PUPIL HEALTH
\$	1,032,771	\$ (16,386)	-1.6%	2.0%	(100) Salaries
\$	561,028	\$ 40,374	7.8%	1.1%	(200) Employee Benefits
\$	63,275	\$ (156,900)	-71.3%	0.1%	(300) Professional Services
\$	-	\$ (150)	-100.0%	0.0%	(500) Other Purchased Services
\$	7,000	\$ (5,300)	-43.1%	0.0%	(600) Supplies
\$	-	\$ -	-	<u>0.0%</u>	(700) Property
\$	1,664,075	\$ (138,363)	-7.7%	3.2%	Total

Neshaminy School District
General Fund - Excluding Federal Programs
2016-17 Preliminary Budget - Summary of Support Services

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budget 2015-16
BUSINESS OFFICE				
(100) Salaries	\$ 814,133	874,037	\$ 836,799	\$ 812,392
(200) Employee Benefits	\$ 366,807	360,102	\$ 370,094	\$ 404,528
(300) Professional Services	\$ 69,786	85,540	\$ 98,171	\$ 128,800
(400) Property Services	\$ 22,755	23,477	\$ 28,834	\$ 35,518
(500) Other Purchased Services	\$ 73,600	62,048	\$ 68,711	\$ 91,000
(600) Supplies	\$ 9,843	9,973	\$ 11,410	\$ 22,190
(700) Property	\$ 3,735	102,935	\$ 4,955	\$ 20,500
(800) Other Objects	\$ -	14,366	\$ 914	\$ 7,000
Total	\$ 1,360,659	1,532,478	\$ 1,419,889	\$ 1,521,928
CUSTODIAL AND PLANT MAINTENANCE				
(100) Salaries	\$ 4,879,675	4,852,252	\$ 4,720,125	\$ 4,369,954
(200) Employee Benefits	\$ 2,163,900	2,273,526	\$ 2,501,742	\$ 2,511,956
(300) Professional Services	\$ 380,432	548,949	\$ 378,199	\$ 720,371
(400) Property Services	\$ 1,823,491	2,155,059	\$ 1,674,642	\$ 2,686,315
(500) Other Purchased Services	\$ 311,289	359,286	\$ 383,084	\$ 437,050
(600) Supplies	\$ 1,325,229	1,483,904	\$ 1,438,769	\$ 1,614,950
(700) Property	\$ 93,712	60,257	\$ 187,834	\$ 185,871
(800) Other Objects	\$ 12,022	17,430	\$ 29,391	\$ 30,755
Total	\$ 10,989,750	11,750,663	\$ 11,313,785	\$ 12,557,223
TRANSPORTATION				
(100) Salaries	\$ 3,195,053	3,313,853	\$ 3,014,279	\$ 2,612,353
(200) Employee Benefits	\$ 1,588,632	1,646,652	\$ 1,645,213	\$ 1,721,794
(300) Professional Services	\$ 98,770	83,625	\$ 384,800	\$ 1,502,748
(400) Property Services	\$ 4,137	6,461	\$ 4,960	\$ 6,465
(500) Other Purchased Services	\$ 1,721,060	2,016,793	\$ 2,086,925	\$ 2,072,000
(600) Supplies	\$ 942,831	872,598	\$ 811,529	\$ 1,041,164
(700) Property	\$ 197,290	175,011	\$ 381,736	\$ 263,938
(800) Other Objects	\$ 125	65	\$ -	\$ 300
Total	\$ 7,747,898	8,115,058	\$ 8,329,443	\$ 9,220,762
SUPPORT SERVICES - CENTRAL				
(100) Salaries	\$ 690,492	708,279	\$ 816,330	\$ 763,912
(200) Employee Benefits	\$ 271,157	329,379	\$ 393,585	\$ 440,065
(300) Professional Services	\$ 511,243	645,447	\$ 689,143	\$ 938,713
(400) Property Services	\$ 328,326	307,987	\$ 268,880	\$ 800,745
(500) Other Purchased Services	\$ 6,523	5,515	\$ 2,681	\$ 14,850
(600) Supplies	\$ 256,302	258,556	\$ 283,247	\$ 402,135
(700) Property	\$ 506,253	549,166	\$ 510,245	\$ 105,847
(800) Other Objects	\$ 365	315	\$ 125	\$ 400
Total	\$ 2,570,661	2,804,644	\$ 2,964,237	\$ 3,466,667
OTHER SUPPORT				
(500) Other Purchased Services	\$ 104,844	103,840	\$ 104,884	\$ 104,721
Total	\$ 104,844	103,840	\$ 104,884	\$ 104,721
<hr/>				
TOTAL SUPPORT SERVICES	\$ 40,820,882	\$ 42,747,015	\$ 43,281,124	\$ 48,562,617

Neshaminy School District
General Fund - Excluding Federal Programs
2016-17 Preliminary Budget - Summary of Support Services

	Budget 2016-17	Dollar Change	Percent Change	% of Total Support	
	\$ 817,940	\$ 5,547	0.7%	1.6%	BUSINESS OFFICE
	\$ 464,944	\$ 60,416	14.9%	0.9%	(100) Salaries
	\$ 127,300	\$ (1,500)	-1.2%	0.2%	(200) Employee Benefits
	\$ 35,519	\$ 1	0.0%	0.1%	(300) Professional Services
	\$ 90,000	\$ (1,000)	-1.1%	0.2%	(400) Property Services
	\$ 22,190	\$ -	0.0%	0.0%	(500) Other Purchased Services
	\$ 38,500	\$ 18,000	87.8%	0.1%	(600) Supplies
	\$ 5,000	\$ (2,000)	-28.6%	0.0%	(700) Property
	<u>\$ 1,601,393</u>	<u>\$ 79,465</u>	<u>5.2%</u>	<u>3.1%</u>	(800) Other Objects
					Total
					CUSTODIAL AND PLANT MAINTENANCE
	\$ 4,613,992	\$ 244,038	5.6%	8.8%	(100) Salaries
	\$ 2,734,958	\$ 223,002	8.9%	5.2%	(200) Employee Benefits
	\$ 711,835	\$ (8,536)	-1.2%	1.4%	(300) Professional Services
	\$ 2,580,047	\$ (106,268)	-4.0%	4.9%	(400) Property Services
	\$ 437,050	\$ -	0.0%	0.8%	(500) Other Purchased Services
	\$ 1,589,050	\$ (25,900)	-1.6%	3.0%	(600) Supplies
	\$ 389,771	\$ 203,900	109.7%	0.7%	(700) Property
	\$ 32,985	\$ 2,230	7.3%	0.1%	(800) Other Objects
	<u>\$ 13,089,688</u>	<u>\$ 532,466</u>	<u>4.2%</u>	<u>25.0%</u>	Total
					TRANSPORTATION
	\$ 2,389,323	\$ (223,030)	-8.5%	4.6%	(100) Salaries
	\$ 1,729,797	\$ 8,004	0.5%	3.3%	(200) Employee Benefits
	\$ 2,060,418	\$ 557,670	37.1%	3.9%	(300) Professional Services
	\$ 6,316	\$ (149)	-2.3%	0.0%	(400) Property Services
	\$ 2,080,000	\$ 8,000	0.4%	4.0%	(500) Other Purchased Services
	\$ 1,188,539	\$ 147,375	14.2%	2.3%	(600) Supplies
	\$ 1,417,634	\$ 1,153,696	437.1%	2.7%	(700) Property
	\$ 300	\$ -	0.0%	0.0%	(800) Other Objects
	<u>\$ 10,872,328</u>	<u>\$ 1,651,566</u>	<u>17.9%</u>	<u>20.8%</u>	Total
					SUPPORT SERVICES - CENTRAL
	\$ 1,230,496	\$ 466,584	61.1%	2.4%	(100) Salaries
	\$ 794,160	\$ 354,094	80.5%	1.5%	(200) Employee Benefits
	\$ 878,823	\$ (59,890)	-6.4%	1.7%	(300) Professional Services
	\$ 714,658	\$ (86,087)	-10.8%	1.4%	(400) Property Services
	\$ 15,062	\$ 212	1.4%	0.0%	(500) Other Purchased Services
	\$ 363,854	\$ (38,281)	-9.5%	0.7%	(600) Supplies
	\$ 263,805	\$ 157,958	149.2%	0.5%	(700) Property
	\$ 400	\$ -	0.0%	0.0%	(800) Other Objects
	<u>\$ 4,261,258</u>	<u>\$ 794,591</u>	<u>22.9%</u>	<u>8.1%</u>	Total
					OTHER SUPPORT
	\$ 104,721	\$ -	0.0%	0.2%	(500) Other Purchased Services
	<u>\$ 104,721</u>	<u>\$ -</u>	<u>0.0%</u>	<u>0.2%</u>	Total
	<u>\$ 52,317,212</u>	<u>\$ 3,754,595</u>	<u>7.7%</u>	<u>100.0%</u>	TOTAL SUPPORT SERVICES

PUPIL PERSONNEL SUPPORT SERVICES

SALARIES: This budget provides for Guidance counselors in each school building. Behaviorists are included to identify at risk students. The budget for the Home and School Visitors who provide prompt identification of nonattendance, promotion of improved attitudes of attendance, early action on problems of nonattendance and enforcement of compulsory attendance laws is classified with the budget for Social Worker. Psychologists administer psychological tests and gather and interpret information about student behavior and work with other staff members to plan programs of students with special needs. Social Workers investigate and diagnose student problems arising from home, school or community. Workshop funds are provided to support new initiatives and trends that include curriculum developments. The preliminary budget includes a part-time bookkeeper to coordinate reimbursement of ACCESS funds available to the District.

EMPLOYEE BENEFITS: Employer paid benefits associated with employees assigned to this function are detailed below.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
SALARIES			
Employee Insurance Opt Out	10,600	9,600	-
Behaviorists, Middle Schools	-	83,380	28,906
Behaviorists, Elementary Schools	-	166,760	180,103
Guidance Counselors, High School	783,610	891,535	900,589
Guidance Counselors, Middle Schools	752,487	949,035	1,060,588
Guidance Counselors, Elementary	735,117	719,133	613,863
Certified, Psychologists	609,156	614,185	611,302
Certified, Social Workers	206,581	205,102	216,020
Salaries, Workshops	-	2,500	13,000
Guidance Secretaries	523,801	390,509	532,567
Guidance Secretaries, Substitutes	5,844	-	-
Guidance Secretaries, Part-Time	-	-	-
Bookkeeper, Part-Time	-	30,756	30,756
Total Salaries	3,627,196	4,062,495	4,187,694
EMPLOYEE BENEFITS			
Group Insurance	827,835	935,923	961,112
Social Security and Medicare Contributions	261,115	310,781	320,359
Retirement Contributions	754,817	1,035,264	1,269,236
Workers' Compensation	15,632	26,796	27,622
Total Employee Benefits	1,859,398	2,308,763	2,578,330

PUPIL PERSONNEL SERVICES

PROFESSIONAL SERVICES: The high school has requested funding for the NAVIANCE program, which is a college and career readiness platform for high school students to connect academic achievement to post-secondary success. Funding for state required psychiatric and per diem services in areas of psychological, occupational and physical therapy have been budgeted. Also provides for services of a physicians medical consultant, sign language interpreters, psychological services as designated by due process agreements and to pay for occupational and physical therapists. Technical Services, Student Assessment provides capabilities for web based data analysis of student performance. Also provides funding for ACT scores, SAT reports, MAP assessments, and Performance Plus. Standardized testing provides information relative to students achievement in vocabulary, reading, language arts, and math. It is also used as criterion to identify students for participation in the academic enrichment program.

OTHER PURCHASED SERVICES: The district reimburses Pupil Services staff for mileage to training and gifted workshop conferences and in-service training.

SUPPLIES: Expendable materials such as high school course selection sheets, class roster, various career and college guides, printer cartridges, educational materials i.e. magazine subscriptions, handbooks and videos. Middle schools require professional guidance materials that are used in group session, classroom units, career development or testing. The elementary guidance is reserved for guidance teaching materials as described in the district's developmental guidance model. Pupil Services funds the overall supplies and materials for the entire Pupil Services staff. Supplies include special education forms, health forms, transcript maintenances, social worker supplies. testing materials, etc.

PROPERTY: Funding for new tables, chairs, file cabinets and office equipment as needed for the high school guidance office.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
PROFESSIONAL SERVICES			
Professional/Technical Services, NAVIANCE	11,699	15,317	4,317
Contracted Services, Student Assistance Program	-	-	3,000
Contracted Psychological, Occupational, and Physical Licensing, ETEP	176,677	195,000	195,000
Technical Services, Student Assessment	4,949	4,949	4,949
	207,957	163,823	128,821
Total Professional Services	401,282	379,089	336,087
OTHER PURCHASED SERVICES			
Mileage/Workshops, High School Guidance	-	-	-
Mileage/Workshops, Maple Point Guidance	-	-	500
Mileage/Workshops Pupil Personnel	9,092	15,000	15,000
Mileage/Workshops Student Assistance Programs	-	-	3,000
Total Other Purchased Services	9,092	15,000	18,500
SUPPLIES			
Materials & Supplies, H S Guidance	2,090	2,000	2,000
Materials & Supplies, Psychologists	20,820	6,000	10,000
Materials & Supplies, Student Assistance Programs	-	-	3,000
Total Supplies	22,910	8,000	15,000
PROPERTY			
New Equipment, HS	-	-	11,000
	-	-	11,000
TOTAL PUPIL PERSONNEL SUPPORT SERVICES	5,919,877	6,773,347	7,146,610

INSTRUCTIONAL STAFF SUPPORT SERVICES

SALARIES: Includes the Director of Pupil Services, an Assistant Superintendent for Curriculum, Instruction & Assessment, a Director of Math/Science, a Director of Humanities, lead teachers, librarians, a staff developer/data specialists, workshops, teachers who serve as mentors as part of the new teacher induction program required by PDE, secretaries and a clerk-typist to assist the Curriculum Department. Contractual obligations require the \$35,000 increase in mentor pay. Additional after school workshops are offered to review curriculum and strategies.

EMPLOYEE BENEFITS: Employer paid benefits associated with employees assigned to this function are detailed below.

PROFESSIONAL SERVICES: Contracted in-service training is primarily for the professional development of teachers, instructional assistants and certain administrators. Costs include registration fees, transportation costs, consultant fees and materials. Act 48 requires the district to offer a variety of ongoing professional development opportunities be offered to all instructional personnel. Source4Teachers is a contracted service providing the district with substitute staffing for in-service training.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
SALARIES			
Assistant Superintendent/Directors	386,375	657,550	551,045
Employee Insurance Opt Out	8,034	7,230	2,400
Librarian, High School	107,163	107,469	107,469
Librarian, Middle Schools	272,462	254,841	259,499
Librarian, Elementary	456,264	461,797	381,869
Lead Teachers	209,652	210,644	317,981
Certified Staff Development/Data Specialists	226,636	225,737	118,269
Induction Program	47,186	61,000	96,000
Certified, Workshops	29,463	88,836	89,964
Secretaries, Curriculum	124,279	123,645	134,845
Total Salaries	1,867,514	2,198,750	2,059,342
EMPLOYEE BENEFITS			
Group Insurance	377,470	417,016	376,985
Social Security and Medicare Contributions	136,014	163,520	152,579
Retirement Contributions	404,509	557,998	601,181
Workers' Compensation	8,398	14,284	13,364
Total Employee Benefits	926,392	1,152,819	1,144,109
PROFESSIONAL SERVICES			
Administrative Contracted Services	70,110	-	-
In-Service Training	28,285	39,000	49,150
In-Service Training - Ready to Learn Funding	-	50,000	50,000
Instructional Staff Development - RTL Funding	-	75,000	75,000
OTS Software Annual License/Maintenance Fee	2,000	2,200	2,200
Total Professional Services	100,395	166,200	176,350

INSTRUCTIONAL STAFF SUPPORT SERVICES

PROPERTY SERVICES: Repairs/Maintenance Services are the funds needed to inspect, repair and maintain bicycles, adventure and fitness equipment for the physical education department. Copy Machine Lease costs are for the District Copy Machines.

OTHER PURCHASED SERVICES: Printing and binding budget includes funds for paper and ink cartridges for printing posters for classrooms districtwide. Staff Workshops include travel and conference costs for all personnel who work out of the curriculum office.

SUPPLIES: Expendable teaching materials needed to supplement initiatives for curriculum projects as a result of staff development. The Teaching Supplies include research material and staff development materials. Other Materials funds are for the purchase of professional journals and resource materials, PSSA prep workbooks, science and STEM lab supplies, and science kits to support PA science standards. The Curriculum Department maintains special sets of textbooks for loan and temporary use by any of the elementary and middle schools. The Educational Software and License Fees budget request includes, math and smart board software, music technology initiatives programs, as well as miscellaneous software licenses or fees.

PROPERTY: Purchase of non-consumables for the art department that can be shared between buildings. New capital equipment is budgeted for the purchase 200 graphing calculators, PE equipment, smart boards, ten computers and equipment to upgrade outdated equipment in the C & I conference room.

OTHER OBJECTS: Membership dues and fees for PA Association for School Administrators, Society of Health and PE, American Association for Advancement of Science and ASCD.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
PROPERTY SERVICES			
Repairs/Maintenance	9,390	25,000	16,475
Copy Machines Lease	15,680	15,825	15,825
Total Property Services	25,070	40,825	32,300
OTHER PURCHASED SERVICES			
Printing & Binding	293	2,000	2,000
Curricular Staff Workshops	41,340	75,266	72,570
Total Other Purchased Services	41,634	77,266	74,570
SUPPLIES			
Teaching Supplies	20,699	30,000	35,000
Other Materials, C, I & A	77,218	211,200	256,610
Other Materials, Elementary	250	250	250
Textbooks, Shelved Sets (used for borrowing)	7,169	17,000	12,000
Educational Software and License Fees	78,435	73,724	71,167
Total Supplies	183,771	332,174	375,027
PROPERTY			
Equipment, New Non-Capital	1,664	2,500	2,375
Equipment, New Capital	-	2,560	43,100
Total Property	1,664	5,060	45,475
OTHER OBJECTS			
Dues and Fees	500	2,081	2,949
Total Other Objects	500	2,081	2,949
TOTAL INSTRUCTIONAL STAFF SUPPORT	3,146,940	3,975,175	3,910,122

INSTRUCTIONAL ADMINISTRATIVE SUPPORT SERVICES

SALARIES: This function includes salaries of the Superintendent, Director of Administration, School principals and assistants, administrative and school secretaries, tax collectors, Board Secretary. The Business Administrator performs the duties of Treasurer and does not receive compensation for the position, no salary has been budgeted.

EMPLOYEE BENEFITS: Employer paid benefits associated with employees assigned to this function are detailed below.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
SALARIES			
Cabinet and Manager	208,905	328,200	312,749
Principals and Assistants, High School	896,620	894,470	923,407
Principals and Assistants, Middle Schools	807,901	1,047,780	1,071,717
Principals, Elementary	1,059,339	944,370	970,717
Employee Insurance Opt Out	42,254	31,866	-
Tax Collectors	110,507	106,805	108,778
Secretaries, High School	385,678	337,860	355,839
Secretaries, Middle Schools	277,579	277,635	324,734
Secretaries, Elementary	423,195	370,348	406,729
Secretaries, Administrative	138,035	133,113	192,386
Secretaries, Part-Time	310,982	352,316	307,116
Board Secretary and Treasurer	10,696	10,300	10,300
Total Salaries	4,671,690	4,835,063	4,984,472
EMPLOYEE BENEFITS			
Group Insurance	961,906	1,207,509	1,247,946
Social Security and Medicare Contributions	322,203	344,998	355,090
Retirement Contributions	943,811	1,167,572	1,439,919
Unemployment Compensation	61,281	300,000	300,000
Workers' Compensation	21,803	30,858	31,662
Reimbursements, Professional	5,000	9,500	5,100
Total Employee Benefits	2,316,004	3,060,437	3,379,716

INSTRUCTIONAL ADMINISTRATIVE SUPPORT SERVICES

PROFESSIONAL SERVICES: Contracted Tax Collections pay the fees for the collection of real estate transfer, delinquent real estate taxes, occupational privilege, business privilege/mercantile taxes, and amusement taxes. Contracted Legal Services are the district's solicitor's charges and estimated deductible costs for special education, Equal Employment Opportunity Commission (EEOC) and other suits covered by insurance. Substance Testing and Hearings budget is for attorney fees for the school board and administration at expulsion hearings, additional legal fees, court stenographer, transcription costs and cost of lab analysis. Legal Consultants budget includes an unemployment compensation consultants fee, funds for potential arbitration cases and labor counsel for EEOC cases. Contracted Services provide funding for elementary school bullying prevention assemblies. Source4Teachers is a contracted service providing the district with substitute staffing for school and district office secretarial positions as needed. Based on current needs the request has been increased for 2016-17.

PROPERTY SERVICES: Operate, repair, maintain or rent property used by the school district. Copy Services/Rental provides funds for the copier leases in the Superintendents Office and the Assistant Superintendent for Administration's office.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
PROFESSIONAL SERVICES			
Contracted Tax Collections	247,181	270,000	270,000
Contracted Services Administration	152,028	140,000	140,000
Contracted Legal Services	416,342	350,000	390,000
Contracted Services, Consultants	18,978	25,000	25,000
Contracted Printing	999	-	-
Consultants, Student Assistance Programs	3,000	3,000	-
Substance Testing & Hearings	130,101	155,000	160,000
Contracted Services, Bullying Prevention Program	-	750	750
Contracted Services, Secretarial Substitutes	52,051	46,500	60,000
Total Professional Services	1,020,681	990,250	1,045,750
PROPERTY SERVICES			
Copy Services/Rental	6,149	6,138	6,138
Total Property Services	6,149	6,138	6,138

INSTRUCTIONAL ADMINISTRATIVE SUPPORT

OTHER PURCHASED SERVICES: Insurance/Bonding protects the district against losses resulting from actions against the board secretary, assistant secretary, provides board and cabinet travel insurance and miscellaneous coverage. Postage covers the cost of graduation project invitations and mailings and secondary level attendance policy letters to parents. Mileage and Workshops are budgeted for training, staff attendance at conferences, mileage for academic trips, travel costs for shared staff and other required trips.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
OTHER PURCHASED SERVICES			
Insurance/Bonding	53,376	58,060	58,060
Postage, Graduation Project & Attendance Letters	-	3,000	3,000
Advertising, Human Resources	395	-	-
Printing, Public Information	7,542	10,000	10,000
Mileage and Workshops, High School	1,210	2,000	7,121
Mileage and Workshops, Middle Schools	5,186	9,700	8,900
Mileage and Workshops, Elementary	2,996	6,800	6,400
Workshop Expenses, Board	5,335	6,000	6,000
Mileage, District	7,753	8,000	8,000
Workshop Expenses, Director of Administration	2,900	3,200	3,200
Workshop Expenses, Asst. Supt. C & I	890	750	750
Workshop Expenses, Student Assistance Programs	-	1,200	-
Mileage and Workshop Expenses - Community Info	120	250	250
Total Other Purchased Services	87,702	108,960	111,681

INSTRUCTIONAL ADMINISTRATIVE SUPPORT SERVICES

SUPPLIES: Purchase of various materials, supplies, awards, Pennsylvania School Board Association (PSBA) activities and meeting costs. Also needed are supplies for community letters and brochures, tax bills, and typical office supplies. The Superintendent budgets for mini grants of \$500 each for unique requests from schools. Books and periodicals include professional magazines, periodicals and other materials related to educational leadership, drug prevention, student achievement and supervision of students, teachers and administrators.

PROPERTY: The Superintendent controls the Restricted, New and Replacement, Non-instruction funds and are distributed at his discretion.

OTHER OBJECTS: Membership or services to: Pennsylvania School Boards Association and National School Boards Association (NSBA), among various other professional organizations or associations. Paying Agent Fees represent bank fees to the Bucks County Technical School Authority for the General Obligation Bond, debt service fees for the District's General Obligation Bonds and E-Rate consultant.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
SUPPLIES:			
Board Materials and Supplies	3,813	4,900	4,900
Tax Materials and Supplies	28,225	39,930	39,930
Materials and Supplies, Superintendent	7,522	10,000	10,000
Supplies/Director of Administration	1,734	2,000	2,000
Supplies/Assistant Superintendent, C, I & A	644	2,275	2,275
Supplies, Superintendent Mini Grant Program	10,353	10,500	10,500
Materials, Graduation/Recognition	9,608	7,000	7,000
Materials, Supplies/Director of Administration	260	4,000	4,000
Materials, Supplies/Assistant Superintendent, C & I	267	1,500	1,500
Materials, Supplies, Student Assistance Programs	-	250	-
Office Materials and Supplies, High School	1,363	2,000	2,000
Other Supplies and Materials, Elementary	239	250	250
Reference Materials, Superintendent	1,885	2,500	2,500
Reference Materials, Director of Administration	179	800	800
Books and Periodicals, Assistant Supt. C, I & A	2,898	4,730	4,730
Books and Periodicals, Assistant Supt. C & I			
Total Supplies	67,901	92,635	92,385
PROPERTY			
Restricted, New Non-instruction	-	4,000	4,000
Equipment Replacement, Non-Capital	-	1,000	1,000
Total Property	-	5,000	5,000
OTHER OBJECTS			
Board Fees, PSBA and Others	12,945	13,500	13,500
	1,960		
Administrative Serv., PSBA and Others	3,500	5,000	5,000
Claims and Judgments	327,236	23,376	23,376
Total Other Objects	345,641	41,876	41,876
TOTAL INSTRUCTIONAL ADMIN SUPPORT	8,515,768	9,140,359	9,667,018

PUPIL HEALTH SUPPORT SERVICES

SALARIES: Nursing services within the school district, including those required at the non-public locations such as Our Lady of Grace and Holy Family Regional Catholic schools, cover activities associated with health screenings, treatment of minor injuries, and referrals of other health services. Nursing substitute staffing is now filled through both district hired substitutes and Delta-T services when needed.

EMPLOYEE BENEFITS: Employer paid benefits associated with employees assigned to this function are detailed below.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
SALARIES			
Employee Insurance Opt Out	6,740	5,780	-
Nurses, High School	214,326	214,937	214,938
Nurses, Middle Schools	154,037	154,761	160,205
Nurses, Elementary Schools	395,755	420,495	379,944
Nurses, Non-Public Schools	53,582	42,024	96,836
Nurses, Substitutes	8,452	22,000	22,000
Health Aides, Part Time	170,818	189,160	158,849
Total Salaries	1,003,710	1,049,158	1,032,771
EMPLOYEE BENEFITS:			
Group Insurance	172,959	175,137	178,534
Social Security and Medicare Contributions	73,811	80,261	79,007
Retirement Contributions	209,590	258,333	296,671
Workers' Compensation	4,399	6,924	6,816
Total Employee Benefits	460,759	520,655	561,028

PUPIL HEALTH SERVICES

PROFESSIONAL SERVICES: Contracted medical and dental examination screenings as required. Hepatitis B shots for ten support staff have been budgeted. Nursing substitute staffing is filled through Delta-T service when District hired substitutes are not available. The District is also responsible for providing personal care assistants for students as needed.

OTHER PURCHASED SERVICES: Reimbursement of within district travel expenses for nursing staff is budgeted.

SUPPLIES: Medical supplies are acquired through the bidding process and additional non-bid items and supplies are needed for nurses in all schools, public and non-public.

PROPERTY: Funding for replacement equipment in the health suites has been requested.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
PROFESSIONAL SERVICES			
Contracted Medical, Public Elementary/Secondary	80,201	214,500	62,500
Contracted Dental, Public Elementary/Middle	5,040	4,900	-
Contracted Medical and Dental, Non-Public	6,088	775	775
Total Professional Services	91,328	220,175	63,275
OTHER PURCHASED SERVICES			
Mileage, Nurses, H.S.	22	-	-
Mileage, Nurses, Non-Public Schools, Elem	182	150	-
Total Other Purchased Services	205	150	-
SUPPLIES			
Materials and Supplies	10,300	12,300	7,000
Total Supplies	10,300	12,300	7,000
PROPERTY			
Equipment	-	-	-
Total Property	-	-	-
TOTAL PUPIL HEALTH SUPPORT SERVICES	1,566,302	1,802,437	1,664,075

BUSINESS OFFICE SUPPORT SERVICES:

SALARIES: Includes salaries of the Business Administrator, Director of Purchasing, Financial Services Manager and the Budget Assistant. Secretarial staff, clerical staff, payroll bookkeepers, general fund bookkeeper, accounts payable bookkeeper and the census bookkeeper are budgeted here. Overtime is required for the payroll bookkeepers such as year-end payroll and W2 deadlines. Previously the need for substitutes was filled by district hired substitute employees. Salary and applicable benefit budgets have been reclassified for substitute staffing to professional services

EMPLOYEE BENEFITS: Employer paid benefits associated with employees assigned to this function are detailed below.

PROFESSIONAL SERVICES: Specialized services which are required, such as real estate appraisers to challenge the large number of assessment appeals are requested. Cooperative purchasing is provided by the Intermediate Unit and entitles the district to better prices than when bid individually. Contracted fiscal service audits include the school districts annual audit, audits of tax collectors and audits of the Business Privilege/Mercantile tax returns of local area businesses. The district's annual appraisal will update the value of its fixed assets. Substitute staffing for the shipper/receiver are filled through Source4Teachers.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
SALARIES			
Cabinet/Manager/Director/Budget Assistant	353,031	354,589	356,589
Employee Insurance Opt Out	11,208	5,228	-
Secretaries	106,079	101,109	101,302
Bookkeepers/Payroll	222,891	187,140	193,697
Overtime, Purchasing Secretarial	1,747	1,000	1,000
Overtime, Accounting	111	1,500	1,500
Shipping/Receiving Operations	132,247	145,826	147,852
Substitutes, Shipping/Receiving	131	-	-
Overtime, Shipping/Receiving	-	1,000	1,000
Purchasing Supplemental	9,354	15,000	15,000
Total Salaries	836,799	812,392	817,940
EMPLOYEE BENEFITS			
Group Insurance	134,939	133,924	160,204
Social Security and Medicare Contributions	61,050	61,342	61,859
Retirement Contributions	170,013	203,920	237,502
Workers' Compensation	4,091	5,342	5,379
Total Employee Benefits	370,094	404,528	464,944
PROFESSIONAL SERVICES			
Contracted Services, Property Appraisals	1,000	20,000	20,000
Contracted Services, Substitutes, Purchasing	10,937	2,000	10,000
Cooperative Purchasing	9,004	14,500	14,500
Contracted Fiscal Service Audit	48,891	57,500	49,000
Auditing, Tax Collectors	1,201	3,000	2,000
Appraisal of Fixed Assets	27,137	31,800	31,800
Total Professional Services	98,171	128,800	127,300

BUSINESS OFFICES SUPPORT SERVICES

PROPERTY SERVICES: Copy Services fund the Copy machine rental for the Financial Services and Purchasing departments.

OTHER PURCHASED SERVICES: District Postage, Postal Fees and United Parcel Service charge provide the parcel shipment and mailing for district correspondence. Cell phones are used by drivers to communicate with the purchasing department. Funds for Advertising are required by law to cover announcements for bids, meetings, the audit and other important district information. Mileage provides routine travel costs and registration fees for workshops and conferences for the Business Office, Financial Services and Purchasing department staff.

SUPPLIES: Expendable materials including, but not limited to, office supplies, checks, census forms, toner cartridges, W-2 forms and other miscellaneous supplies for the Financial Services department. Purchasing Supplies fund the purchase of shipping labels, packing slips, cartons and other materials of an expendable nature. Publications budgets for payroll guides, tax tables, state accounting manuals and other needed manuals and publications.

PROPERTY: Expenditures for new or replacement equipment for Financial Services will provide equipment needed to support the business office staff and purchasing department staff, including calculators, shredders, a typewriter or other necessary office equipment. The Purchasing Department request includes Finance Plus Interconnect for Next Generation Purchasing in the amount of \$18,000.

OTHER OBJECTS: Amounts paid for goods and services not otherwise classified in accounts 100 through 700. Damaged/Obsolete Inventory requires no cash flow, but is an accounting mechanism to capture losses resulting from damaged or obsolete inventory.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
PROPERTY SERVICES			
Copy Services	28,834	35,518	35,519
Total Property Services	28,834	35,518	35,519
OTHER PURCHASED SERVICES			
District Postage	52,073	67,000	67,000
Radio Communications, Purchasing	472	2,000	2,000
Advertising	12,293	15,000	14,000
Mileage, Workshops	3,873	7,000	7,000
Total Other Purchased Services	68,711	91,000	90,000
SUPPLIES			
Tax Bills and Other Supplies	6,399	14,500	14,500
Materials and Supplies, Purchasing	4,065	6,000	6,000
Publications	946	1,690	1,690
Total Supplies	11,410	22,190	22,190
PROPERTY			
New Equipment/Business Office/Purchasing	3,543	4,000	4,000
Replacement Equipment, Business Office/Purchasing	1,412	16,500	34,500
Total Property	4,955	20,500	38,500
OTHER OBJECTS			
Damaged/Obsolete Inventory	914	7,000	5,000
Total Other Objects	914	7,000	5,000
TOTAL BUSINESS OFFICE	1,419,889	1,521,928	1,601,393

CUSTODIAL and PLANT MAINTENANCE

SALARIES: Includes funds for the Facilities Director, the Facilities and Mechanical Supervisors who handle building and grounds maintenances, environmental compliance, work orders, and supervise maintenance tradesmen, such as painters, electricians, plumbers and other special project mechanics. Two secretaries provide office support for the Facilities Department. The Director of School Security is budgeted to this function. Previously the need for custodial substitutes was filled by district hired substitute employees. Salary and applicable benefit budgets have been reclassified for substitute staffing to the appropriate account in purchased property services.

EMPLOYEE BENEFITS: Employer paid benefits associated with employees assigned to this function are detailed below.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
SALARIES			
Director/Custodial Foremen/Managers	300,517	295,328	299,375
School Security	58,154	56,000	56,000
Employee Insurance Opt Out	23,132	15,498	-
Secretaries	82,714	84,919	85,868
Building/Equipment Maintenance	905,422	908,792	1,030,433
Groundskeepers	205,109	191,720	195,326
Grounds Mechanics	109,724	115,592	101,705
Facilities, Overtime	83,159	80,000	80,000
Supplemental Summer	28,963	50,000	56,000
Custodians, Full Time	2,357,337	2,068,047	2,098,396
Custodians, Substitutes	71,927	174,250	174,250
Custodians, Overtime	37,299	61,568	57,359
Custodians, Part Time	416,580	248,241	359,280
District Security	40,089	20,000	20,000
Total Salaries	4,720,125	4,369,954	4,613,992
EMPLOYEE BENEFITS			
Group Insurance	1,115,222	1,028,281	1,011,478
Social Security and Medicare Contributions	351,990	329,642	348,246
Retirement Contributions	1,012,047	1,125,192	1,344,782
Workers' Compensation	22,483	28,842	30,452
Total Employee Benefits	2,501,742	2,511,956	2,734,958

CUSTODIAL and PLANT MAINTENANCE

PROFESSIONAL SERVICES: Services which require persons for firms with specialized skills that are either required by state mandates or on an as needed basis are detailed below. Logistical services have been added to this request for the planned change in grade configuration as well as the planned building closure. Echelon Protective Services provide security services (3 guards) for student safety at the high school. The District has joined with the Middletown Township Police Department and shares the cost of (1) township police officer to be stationed on the high school campus during school hours. Municipal police services are required for football games, high school graduation and board meetings on an as needed basis.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
PROFESSIONAL SERVICES			
Contracted Professional Services	258,270	531,271	
(1) Consulting Engineering Services			125,000
(2) Water Testing			2,500
(3) Radon Testing			1,000
(4) AHERA Inspections			8,000
(5) Asbestos Sampling Analysis			10,000
(6) Underground Storage Testing			7,500
(7) District Energy Systems Consulting			14,000
(8) Energy Systems Management Training			2,800
(9) Air Quality Testing			20,000
(10) Siemens Energy Services (5 Buildings)			115,000
(11) Grease Trap Cleaning			6,000
(12) Water Treatment for Boilers			10,000
(13) "School Dude" Online Maintenance Mgmt System			14,000
(14) Siemens energy Mgmt.. Control - Parts			7,100
(15) Fire Alarm/Annual Testing - District Wide			50,000
(16) GPS Units - Data Transmission			9,835
(17) Parry Logistical Services			75,000
(18) George Miller Energy Mgmt. Systems			45,000
Contracted Security Services	113,625	179,100	179,100
Municipal Police Services	6,304	10,000	10,000
Total Professional Services	378,199	720,371	711,835

CUSTODIAL and PLANT MAINTENANCE

PROPERTY SERVICES: Services purchased to operate, repair, maintain and rent property owned/and or used by the district are detailed below. Persons other than district employees perform these services. Disposal Services covers the cost of the waste disposal contract, special district pick up and asbestos removal. Source4Teachers provides substitute custodial services and the PDE chart of accounts requires the district budget those services in this account. Overall electricity costs are budgeted to increase. Water and sewer charges are budgeted to remain level. Contracts for Equipment Cleaning and Repairing are budgeted for the upkeep of equipment that is not provided by district personnel. This includes, but is not limited to, items such as audio-visual equipment, typewriters, science equipment, time clocks and fire extinguishers. Contracts for fire equipment service and ATC maintenance are also funded. Additional service contracts needed on new equipment purchased during the school year with less than a one year warranty are budgeted. The district-wide cleaning and repairing equipment provides fire extinguisher inspections, fire alarm servicing and inspections, warranties, cleaning and repairing maintenance equipment, Central Station alarm charge, as well as grounds equipment service and repairs. Copy/Custodial Equipment Rental is for the service contract on copy equipment and custodial equipment rental for leases of robotic scrubbing equipment, sweepers and the graduation stage Contracted Building Repairs are detailed below.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
PROPERTY SERVICES			
Disposal Services	102,044	156,500	-
Contracted Services, Custodial Substitutes	81,143	458,500	300,000
Electric, High School	399,892	458,000	458,000
Electric, Middle Schools	364,153	475,500	515,000
Electric, Elementary Schools	256,271	313,300	347,000
Water/Sewer, High School	2,848	70,000	70,000
Water/Sewer, Middle Schools	17,376	59,800	59,800
Water/Sewer, Elementary Schools	34,874	80,431	80,431
Cleaning and Repairing Equipment, High School	-	3,000	6,200
Cleaning and Repairing Equipment, Middle Schs	-	15,000	23,500
Cleaning and Repairing Equipment, Elementary Schls	4,700	5,000	5,000
Cleaning and Repairing Equipment, District-wide	106,503	111,300	127,300
Copier/Custodial Equipment Rental	2,338	17,815	17,816
Grounds Equipment Rental	-	2,000	3,000
Contracted Building Repairs, High School	59,728	142,500	-
1) Electrical Repairs, Stadium Press Box & Lighting			5,000
2) Inspect/Repair Bleachers (annual)			4,500
3) Inspect/Repair folding doors (annual)			4,000
4) Roof Repairs			25,000
5) Door Repairs			10,000
6) A/C Compressor Emergency Repairs & Crane			20,000
7) Air Filters for Roof Top Units			9,000
8) Duct Cleaning - Air Cleaning			5,000
9) Gym 3 Lobby Doors			50,000
10) Refinish Gym Floors 1 & 3			10,000
Contracted Building Repairs, Middle Schools	69,211	92,000	-
1) Annual Kitchen Hood Cleaning			5,000
2) Roof Repairs			25,000
3) Door Repairs			10,000
4) Masonry Repairs			25,000
5) Transformer Repairs			7,000
6) Compressor Repairs			10,000

CUSTODIAL and PLANT MAINTENANCE**PROPERTY SERVICES (continued)**

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
PROPERTY SERVICES (Continued)			
7) Repair/Refinish Gym Floors			10,000
8) Replace carpeting in music rooms			12,000
9) Paint interior of school - Finish			15,000
10) Repair boiler drains - Poquessing			15,000
11) Bathroom stall replacements			7,000
Contracted Building Repairs, Elementary	48,527	75,000	-
1) Door Repairs - All Schools			10,000
2) Roof Repairs - All Schools			25,000
3) Window shades repair			10,000
4) Paint gym ceiling - HH			10,000
5) New stage curtains - AS			15,000
6) Heckman hot water heater			15,000
7) Replace expansion tanks- Everitt			12,000
8) Replace carpeting in office area - PB			15,000
9) Refinish gym floors - WM, JF			15,000
Contracted Building Repairs, District	54,742	88,669	-
1) Generator maintenance			10,000
2) Roof Warranties (All Buildings)			50,000
3) Asbestos Removal			10,000
4) Fence repair vandalism - District Wide			10,000
5) Annual bleacher inspection - HS & Mid Schools			4,500
Contracted Grounds Repairs, High School	13,249	15,000	-
1) Fence & Gate Repairs (stadium)			10,000
2) Tree Removal and Trimming			10,000
Contracted Grounds Repairs, Elementary	-	1,000	1,000
Contracted Grounds Repairs, District	47,012	36,000	-
1) Grounds repairs			3,000
2) Parking Lots Sweeping			5,000
3) Fence & Gate Repairs			10,000
4) Tree Removal and Trimming			8,000
5) Blacktop Repairs			10,000
Contracted Extermination Services	10,031	10,000	15,000
Total Property Services	1,674,642	2,686,315	2,580,047

CUSTODIAL and PLANT MAINTENANCE SERVICES

OTHER PURCHASED SERVICES: District Auto Liability Insurance covers public liability, medical care and other automotive liability insurance; Property and Liability Insurance consists of a Comprehensive Package Policy (including Boiler & Machinery coverage), Umbrella Policy, Employee Dishonesty Bond, and potential miscellaneous additions to above policies. Insurance policies are competitively quoted.

Operation of Building Telephone System includes local and long distance telephone service and mobile telephones. The bidding system on plant maintenance requires newspaper advertisements. Funds are budgeted for mobile phones at a cost of \$1,000 per month for (35) Verizon communicators. Mileage includes expenditures for travel and associated expenses for department employees to attend seminars and training, including energy management controls training.

SUPPLIES: Maintenance Supplies/Materials, District includes supplies used by the custodial and maintenance staff for buildings and grounds services and for school security services. Parts and repairs are needed for district vehicles. Emission testing is also required for each vehicle.

The county-wide bid for fuel oil has been budgeted at approximately \$2.15 per gallon. The District participates in the Lower Buck Co-Op Purchasing group in order to receive the best pricing available. Bids approved pricing can still fluctuate to some degree.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
OTHER PURCHASED SERVICES			
District Auto Liability Insurance	36,074	37,950	37,950
Property and Liability Insurance	304,767	323,000	323,000
Operation of Building Telecommunication Systems	33,175	55,100	55,100
District Mobile Phones	7,003	12,000	12,000
Travel Expenses and Energy Mgmt. Controls Trng.	2,065	9,000	9,000
Total Other Purchased Services	383,084	437,050	437,050
SUPPLIES			
Maintenance Supplies/Materials, High School	71,340	86,000	86,000
Maintenance Supplies/Materials, Middle Schools	85,169	83,950	86,750
Maintenance Supplies/Materials, Elementary	47,315	50,000	60,000
Maintenance Supplies/Materials, District	410,316	460,000	464,000
Materials/Supplies, Repair of Vehicles	21,937	45,000	67,500
Supplies and Uniforms, Security	-	5,000	10,000
Building Fuel/Natural Gas, High School	135,980	125,000	125,000
Building Fuel/Natural Gas, Middle Schools	304,454	293,000	293,000
Building Fuel/Natural Gas, Elementary	165,433	179,800	179,800
Building Fuel/Propane Gas, Elementary	3,733	1,500	1,500
Building Fuel/Oil, High School	11,475	54,000	38,000
Building Fuel/Oil, Middle Schools	46,563	57,000	41,000
Building Fuel/Oil, Elementary	105,018	134,700	96,500
Facilities & Engineering Gasoline	30,037	40,000	40,000
Total Supplies	1,438,769	1,614,950	1,589,050

CUSTODIAL and PLANT MAINTENANCE SERVICES

PROPERTY: Expenditures for original and replacement equipment to be used in keeping the physical plant clean and ready for daily use and in maintaining the land and improvements is detailed below.

OTHER OBJECTS: Amounts paid for goods and services not otherwise classified in accounts 100 through 700.

Boiler and Vessel Inspections are required at the high school, middle schools, and elementary schools; elevator inspections are made at the high school, Maple Point, and Poquessing Middle Schools. Boiler/Vessel Inspections are budgeted with a \$4,000 increase. Asbestos Certification and Industrial Waste Permits budgets have been included. The Commonwealth of Pennsylvania imposes a surcharge of .825 cents per gallon of tank size for the Underground Storage Tank Indemnification Fund. The required fuel tank registration fees are also included here.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
PROPERTY			
Tree Replacement	-	2,000	2,000
Cleaning Equipment	29,729	59,900	60,600
Miscellaneous Building Maintenance Equipment	34,512	35,621	-
1) NOVAR Controls			3,000
2) Fire Eye Heating Controls			1,360
3) Office, Misc. Equipment			1,000
4) General Maint - Power Equip			1,000
5) General Maint - Misc. Small Tools			1,500
6) General Maint - Special Project Tools			1,000
7) General Maint - Power Monitoring Equip.			1,000
8) Plumbing/Heating - Portable Power Tools			2,000
9) Plumbing/Heating - Misc. Small Tools			1,000
10) Grounds - Power Equipment			1,200
11) Grounds - Portable Equipment			1,200
12) Gauges/test equip. (A/C & Refrigeration)			2,000
13) Replace Sewer Cleaning Machine			2,000
14) GPS (41) Units for Maintenance Vehicles			16,361
Miscellaneous Grounds Maintenance Equipment	7,998	8,100	49,100
Replacement Equipment Building/Custodial Services	87,367	45,750	-
1) Continue Replacement of Restroom Faucets			2,000
2) Radios - (24) - Continue upkeep			10,800
3) Replace Backhoe/Loader (5 yr. lease, yr. 3of 5)			20,000
4) School Accounts (Middle & Elementary)			19,500
5) Replacement of 13 year old maintenance vehicle			35,000
6) Replacement of 16 year old maintenance vehicle			25,000
7) Replacement of Z Mower			16,000
8) Replace Gator			25,000
9) Replacement of 12 year old maint/snow plow veh.			35,000
10) Replace truck body only of re Fridgeration truck			10,000
Replacement of Misc. Grounds Maintenance Equip.	28,228	34,500	44,150
Total Property	187,834	185,871	389,771
OTHER OBJECTS			
Elevator, Boiler, PPL and Vessel Inspections & Inventory Adjustment	29,391	29,985	32,985
	-	770	-
Total Other Objects	29,391	30,755	32,985
TOTAL CUSTODIAL and PLANT MAINTENANCE	11,313,785	12,557,223	13,089,688

STUDENT TRANSPORTATION SERVICE

SALARIES: The duties of the director are currently being handled by the director of facilities, therefore, no salary has been included in the budget. Funding for a scheduling supervisor, a secretary, mechanics, full-time and part-time bus drivers, substitute bus drivers, mechanics overtime when necessary, and supplemental pay for bus washing and cleaning are budgeted. Mandatory state driver training and driver safety meeting and in-service are also budgeted. The duties of the mechanic supervisor have been reclassified from employees salaries/benefits to contracted services beginning in 2014-15. The district has budgeted for bus drivers provided by STA as agreed to in the current support staff agreement, and reduced district employed bus drivers through retirement, resignation or furlough.

EMPLOYEE BENEFITS: Employer paid benefits associated with employees assigned to this function are detailed below.

PROFESSIONAL SERVICES: School Bus Drivers Physicals are budgeted for an estimated 140 physicals. Federally mandated drug testing requirements for school bus drivers and mechanics are also budgeted. Contracted Maintenance is technical skilled services performed on vehicles for services such as radiator repairs, tires, starters and body damage. It is also used for towing, annual license and maintenance fees for the computerized routing system, front end alignments and other specialized services including end-of year damage and excess mileage on buy-back buses as per bid specifications.

PROPERTY SERVICES: Vehicle Operation, Disposal Services is for the pickup and handling of transportation waste, such as oil filters, anti-freeze, grease, oil and solvents. Maintenance Gas Pumps budgets for preventive maintenance of fuel pumps plus

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
SALARIES			
Supervisor	55,000	55,000	59,153
Employee Insurance Opt Out	30,921	-	-
Secretarial	42,948	42,459	43,264
Transportation and Grounds Mechanics	261,004	264,950	219,500
Overtime, Mechanics	-	13,000	13,500
Supplemental Transportation	11,612	16,800	19,000
Bus Drivers, Full Time	1,796,986	1,707,065	1,567,180
Bus Drivers, Substitutes	12,587	-	91,012
Bus Drivers, Part Time	803,222	513,079	376,715
Total Salaries	3,014,279	2,612,353	2,389,323
EMPLOYEE BENEFITS			
Group Insurance	785,671	835,403	869,149
Social Security and Medicare Contributions	214,509	194,118	175,821
Retirement Contributions	631,436	675,032	669,659
Workers' Compensation	13,597	17,241	15,169
Total Employee Benefits	1,645,213	1,721,794	1,729,797
PROFESSIONAL SERVICES			
Bus Driver Physicals/Drug Testing	7,071	11,500	13,500
Contracted Services - Mechanic Supervisor	91,524	100,000	103,000
Contracted Maintenance on Vehicles and Equipment	117,022	122,248	125,915
Contracted Services - Bus Drivers	169,183	1,269,000	1,818,003
Total Professional Services	384,800	1,502,748	2,060,418
PROPERTY SERVICES			
Vehicle Operation Disposal Services	840	1,650	1,700
Contracted Maintenance Gas Pumps	1,834	2,500	2,300
Copy Services/Rental	2,285	2,315	2,316
Total Property Services	4,960	6,465	6,316

STUDENT TRANSPORTATION SERVICES

OTHER PURCHASED SERVICES: Contracted Carriers are detailed below and includes parent reimbursement, which is authorized by Pupil Services for Special Education students. Contracted Transportation, Intermediate Unit is automatically deducted by the state from the district's transportation subsidy. Students transported by the I.U. have such severe and multiple disabilities, exceeding the capabilities of the Neshaminy transportation department. Radio communications include twelve month mobile phone service. Mileage reimbursement is for department employees attending seminars and training, and includes funds for the EZ Pass system for tolls incurred for transportation of students to athletic events and regular transportation to New Jersey Facilities such as St. Mary's Hall and Villa Victoria Academy.

SUPPLIES: Non-vehicular Garage and Office Supplies are used to purchase office supplies, school bus driver training manuals, mechanics overalls as per contract and other expendable materials. Replacement Parts include clean-up materials for spills, maintenance and upkeep of stop arms, crossing gates, camera/child guard systems and replacement AM/FM radios. Oil and Lubricants budget includes oil, transmission fluid, diesel fuel additive needed for low sulfur fuel, anti-freeze, brake fluid, windshield washer fluid, other lubricants needed for maintenance or repair for the bus fleet. The preliminary budget includes increases in the supply accounts. The requests will be reviewed and evaluated for possible reductions. The Admin Software and Licenses Fees account includes the funding for Edulog Software. Gasoline usage of 9,500 gallons is projected. Diesel Fuel usage is estimated at 220,000 and the budget is based on \$3.15 per gallon. Neshaminy participates in the Lower Bucks Co-op Purchasing group to obtain the most reasonable pricing available, however, the bid pricing can fluctuate to some degree.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
OTHER PURCHASED SERVICES			
Contracted Carriers:	31,696	51,000	56,000
(1) Contracted Non-Public Student Transportation			
Contracted Transportation, Intermediate Unit	1,966,840	1,925,000	1,925,000
Pupil Transportation Liability Insurance	84,172	88,500	88,500
Mobile Phone Service	268	500	1,000
Advertising	-	-	1,500
Mileage	3,948	7,000	8,000
Total Other Purchased Services	2,086,925	2,072,000	2,080,000
SUPPLIES			
Non-vehicular Garage and Office Supplies	17,764	15,000	23,175
Replacement Parts for all Fleet Vehicles	153,786	250,000	334,750
Oil and Lubricants	28,430	25,000	28,840
Tires	39,480	53,600	82,812
Admin. Software and Licenses Fees	-	12,164	13,000
Gasoline	7,488	12,200	12,566
Diesel Fuel	564,581	673,200	693,396
Total Supplies	811,529	1,041,164	1,188,539

STUDENT TRANSPORTATION SERVICES

PROPERTY: New Equipment purchases include, but are not limited to, air guns, drum pumps (2), air hose reels, mechanics flashlight (8), hot water pressure washer, and tools as needed. The budget for New Equipment - Capital, Hardware/Software includes the \$35,000 annual fee for (103) GPS units in transportation vehicles. The transportation department has also included \$65,000 for an inventory system. Replacement Equipment is budgeted as a 5-year lease purchase detailed below.

OTHER OBJECTS: Funding for National Safety Council are budgeted in this account.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
PROPERTY			
New Equipment Non-Capital	7,156	18,600	19,158
New Equipment - Capital, Hardware/Software	140,094	107,200	147,416
Replacement Office and Shop Equipment	-	2,000	2,060
Replacement Equipment:	234,486	136,138	
Purchasing (4) H/C Buses w/wheelchair lift			280,000
Lease (20) 78 Passenger Buses			107,000
Lease (5) 78 Passenger Buses & (3) 48 Passenger			680,000
20 Buy Back bus lease			182,000
Total Property	381,736	263,938	1,417,634
OTHER OBJECTS			
Dues and Fees	-	300	300
Total Other Objects	-	300	300
TOTAL STUDENT TRANSPORTATION SERVICES	8,329,443	9,220,762	10,872,328

SUPPORT SERVICES - CENTRAL

SALARIES: The Central Technology Support department staffing budget includes a Director for this department, the Data Processing Coordinator position which is responsible for the overall management of Pentamation services software which provides for student scheduling, attendance, grade reporting, transcripts, other student applications, library circulation and the district financial data system and four technical staff provide support for Internet access, email and all other applications for staff and student use. Based on technology needs, employees formerly classified as computer lab aides have been transferred to this function and provide district wide support for the technology department as building technicians. The Human Resources Department salaries include the Director of Human Resources and three staff members. Funding for a Community Relations Coordinator and the Federal Programs Coordinator are classified here. The salaries for the employee wellness program are budgeted here and have been reduced significantly.

EMPLOYEE BENEFITS: Employer paid benefits associated with employees assigned to this function are detailed below. The employee wellness budget provides counseling services for employees.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
SALARIES			
Director/ Data Processing Coordinator	187,939	187,939	191,218
Director - Human Resources	120,298	97,850	110,000
Community Relations Coordinator	43,515	59,500	59,500
Federal Programs Coordinator	-	-	88,256
Employee Insurance Opt Out	9,039	3,928	-
Wellness	1,360	16,000	16,000
Human Resources Staff	198,671	172,450	119,076
Technical Support	186,673	202,245	584,446
Technical Overtime	51,705	12,000	50,000
Technical Summer Help	17,130	12,000	12,000
Total Salaries	816,330	763,912	1,230,496
EMPLOYEE BENEFITS			
Group Insurance	149,072	165,385	312,213
Social Security and Medicare Contributions	58,526	58,439	94,133
Retirement Contributions	165,866	193,279	361,771
Worker's Compensation	3,831	4,963	8,042
Employee Wellness	16,290	18,000	18,000
Total Employee Benefits	393,585	440,065	794,160

SUPPORT SERVICES - CENTRAL

PROFESSIONAL SERVICES: Professional Services, Human Resources, includes pre-employment physicals, drug/alcohol testing. The Contracted Printing budget provides contract booklets and miscellaneous forms. Contracted Data Processing funds include CISCO Support, CISCO Works, Dial In Support, DEC Licenses, Pentamotion customizations, support renewals, training and other specialized technology related services. This budget includes technology licenses, maintenance services, subscriptions, support and warranties. Access PA Library, Global Connect, School Wires services agreement and Mobile App are budgeted in Purchased Professional/Technical Services. The Software Support budget includes the online application system.

PROPERTY SERVICES: Repair and maintenance of photo equipment, copier leases, and Cisco lease/purchase, and Sunesys Fiber Rental. Wiring upgrades for wireless for the elementary and high school buildings.

OTHER PURCHASED SERVICES: Wireless cell backup for technology department staff. Advertisements are placed by the Human Resources Department in the Bucks County Courier Times and Philadelphia Inquirer to fill staff positions. Funds are budgeted for an on-line application system, college recruitment and conferences. Mileage and workshops are budgeted for training and staff attendance at conferences.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
PROFESSIONAL SERVICES			
Professional Services, Human Resources	-	500	500
Contracted Printing	6,630	5,000	3,000
Contracted Data Processing	632,017	866,128	808,238
Purchased Professional/Technical Services	50,496	62,085	62,085
Software Support, Online application system	-	5,000	5,000
Total Professional Services	689,143	938,713	878,823
PROPERTY SERVICES			
Photo ID System, Scanner Svc. Contract & Supplies	-	1,500	2,500
Copy Services/Rental (Human Resources)	2,838	2,811	2,811
Equipment Rentals	258,242	304,347	324,347
Construction Svcs., Wiring & Fiber Upgrades	-	330,000	280,000
Fiber Optic Network	7,800	162,087	105,000
Total Property Services	268,880	800,745	714,658
OTHER PURCHASED SERVICES			
Radio Communications	1,154	3,600	3,812
Advertising, Human Resources	-	5,000	5,000
Mileage/Workshop Expenses - Human Resources	38	1,500	1,500
Mileage/Workshop Expenses - Central Technology	1,490	4,750	4,750
Total Other Purchased Services	2,681	14,850	15,062

SUPPORT SERVICES - CENTRAL

SUPPLIES: Various expendable material supplies for the Human Resources Department. Central Technology support budgets for expendable materials including card stock, labels, report cards, replacement wand readers, toner replacement kits, cables, adapters, supplies and software to replace and repair out of warranty computers, and printers. PDE chart of accounts classifies software annual fees, software licensing and renewal costs in this account. Human Resources budgets for PA Labor Law & Law Center books and periodicals.

PROPERTY: Phones are budgeted for the new elementary school. The Human Resources department has budgeted funds for non capital replacement equipment. Technology Infrastructure provides funding for switches and access points for the new elementary school, Cisco switch expansion and Voice Smart Net Renewal.

OTHER OBJECTS: ASCD and ISTE Membership for the IT Director. Membership for Eastern Pennsylvania Personnel Association, PSBA comprehensive membership, PA Association for School Personnel and Society for Human Resources Management are budgeted for Human Resources.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
SUPPLIES			
Materials and Supplies, Human Resources	4,078	3,500	4,000
Computer Supplies	38,821	43,800	55,300
Software License Fees	239,442	353,935	303,654
Reference Materials, Human Resources	906	900	900
Total Supplies	283,247	402,135	363,854
PROPERTY			
New Equipment and Upgrades	-	-	20,655
Replacement Equipment - (HR)	-	1,500	2,000
Replacement Equipment	-	-	2,000
Replacement Equipment/Capital	464,893		
Technology Infrastructure	45,352	104,347	239,150
Total Property	510,245	105,847	263,805
OTHER OBJECTS			
Dues and Fees	125	400	400
Total Other Objects	125	400	400
TOTAL SUPPORT SERVICES - CENTRAL	2,964,237	3,466,667	4,261,258

OTHER SUPPORT SERVICES

OTHER PURCHASED SERVICES: Amounts paid for services not provided by district personnel. Public school districts comprising the Bucks County Intermediate Unit provide financial support to its Programs and Services, and Instructional Materials and Research Services budget. The amount of each district's contribution is determined according to procedures developed by the Commonwealth of Pennsylvania and requires the use of an inverse aid ratio formula. The result is that each district's contribution is made in direct relation to its wealth. The contribution is withheld by the state from each local school district's ESBE subsidy and is paid directly to the Intermediate Unit.

The Neshaminy budget for IU support is comprised of the base amount of \$61,126 to be withheld from our ESBE revenue and additional \$42,691 budgeted for purchased services such as video, audio and miscellaneous instructional materials.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
OTHER PURCHASED SERVICES			
I. U. District Support:			
(1) Contribution by Withholding	62,193	62,193	62,193
(2) Purchased Services	42,691	42,528	42,528
Total Other Purchased Services	104,884	104,721	104,721
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TOTAL OTHER SUPPORT SERVICES	104,884	104,721	104,721

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Neshaminy School District
General Fund - Excluding Federal Programs
2016-17 Preliminary Budget - Summary of Non-instructional Services

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budget 2015-16
STUDENT ACTIVITIES				
(100) Salaries	\$ 971,262	\$ 963,677	\$ 976,850	\$ 1,007,249
(200) Employee Benefits	\$ 195,926	\$ 235,762	\$ 264,175	\$ 326,403
(300) Professional Services	\$ 74,724	\$ 78,109	\$ 124,114	\$ 104,230
(400) Property Services	\$ 21,005	\$ 24,661	\$ 23,645	\$ 33,800
(500) Other Purchased Services	\$ 21,254	\$ 12,115	\$ 10,700	\$ 8,400
(600) Supplies	\$ 97,933	\$ 97,848	\$ 91,756	\$ 97,939
(700) Property	\$ 3,650	\$ 1,325	\$ 647	\$ 1,000
(800) Other Objects	\$ 32,464	\$ 26,285	\$ 24,759	\$ 21,450
Total	\$ 1,418,218	\$ 1,439,782	\$ 1,516,646	\$ 1,600,471
COMMUNITY SERVICES				
(100) Salaries	\$ 64,496	67,680	\$ 63,084	\$ 98,368
(200) Employee Benefits	\$ 7,479	8,600	\$ 7,828	\$ 33,593
(300) Professional Services	\$ 165,005	168,091	\$ 146,376	\$ 173,133
(400) Property Services	\$ -	-	\$ -	\$ -
(500) Other Purchased Services	\$ 987	1,048	\$ 728	\$ 1,200
(600) Supplies	\$ 114	-	\$ 120	\$ 300
(700) Property	\$ 444	2,062	\$ 225	\$ 700
Total	\$ 238,525	247,481	\$ 218,360	\$ 307,294
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TOTAL NON-INSTRUCTIONAL	\$ 1,656,743	\$ 1,687,263	\$ 1,735,007	\$ 1,907,765

Neshaminy School District
General Fund - Excluding Federal Programs
2016-17 Preliminary Budget - Summary of Non-instructional Services

Budget 2016-17	Dollar Change	Percent Change	% Of Total Non-Instructional	STUDENT ACTIVITIES
\$ 1,017,341	\$ 10,092	1.0%	51.6%	(100) Salaries
\$ 369,155	\$ 42,752	13.1%	18.7%	(200) Employee Benefits
\$ 102,830	\$ (1,400)	-1.3%	5.2%	(300) Professional Services
\$ 32,000	\$ (1,800)	-5.3%	1.6%	(400) Property Services
\$ 7,100	\$ (1,300)	-15.5%	0.4%	(500) Other Purchased Services
\$ 100,175	\$ 2,236	2.3%	5.1%	(600) Supplies
\$ 1,300	\$ 300	30.0%	0.1%	(700) Property
\$ 23,950	\$ 2,500	11.7%	1.2%	(800) Other Objects
\$ 1,653,851	\$ 53,380	3.3%	83.9%	Total
COMMUNITY SERVICES				
\$ 98,388	\$ 20	0.0%	5.0%	(100) Salaries
\$ 37,387	\$ 3,795	11.3%	1.9%	(200) Employee Benefits
\$ 178,327	\$ -	0.0%	9.1%	(300) Professional Services
\$ -	\$ -	-	0.0%	(400) Property Services
\$ 1,200	\$ -	0.0%	0.1%	(500) Other Purchased Services
\$ 300	\$ -	0.0%	0.0%	(600) Supplies
\$ 700	\$ -	0.0%	0.0%	(700) Property
\$ 316,302	\$ 9,009	2.9%	16.1%	Total
\$ 1,970,153	\$ 62,389	3.3%	100.0%	TOTAL NON-INSTRUCTIONAL

STUDENT ACTIVITIES

SALARIES: Co-curricular student activities and school sponsored student athletics under the guidance of district staff are budgeted here.

EMPLOYEE BENEFITS: Employer paid benefits associated with employees assigned to this function are detailed below.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
SALARIES			
Certified, Part Time, Co-curricular High School	151,869	147,088	147,088
Certified, Part Time, Athletics High School	352,361	365,116	365,116
Certified, Part Time, Music Festival Middle Schools	13,639	7,569	7,569
Certified, Part Time, Co-curricular Middle Schools	172,342	176,906	176,906
Certified, Part Time, Athletics Middle Schools	160,885	185,323	185,323
Certified, Part Time, Music Festival Elementary	1,097	7,167	7,167
Certified, Part Time, Co-curricular Elementary	22,978	26,056	22,799
Certified Part Time, District Art Show	909	1,253	1,253
Transportation, Athletics	71,651	71,651	85,000
Transportation, Co-curricular	8,151	9,000	9,000
Custodial, Athletics	20,969	10,120	10,120
Total Salaries	976,850	1,007,249	1,017,341
EMPLOYEE BENEFITS			
Health Benefits	19	-	-
Social Security and Medicare Contributions	73,167	59,806	60,764
Retirement Contributions	186,676	259,949	301,677
Worker's Compensation	4,314	6,648	6,714
Total Employee Benefits	264,175	326,403	369,155

STUDENT ACTIVITIES

PROFESSIONAL SERVICES: Services that require specialized skills include Athletic Trainer services at the high school, Contracted Game Films are required for videotaping each football scrimmage and game at the high school level, as mandated by League-by-Laws for exchange with opposing schools. Contracted Printing subsidizes the middle school yearbooks, with proceeds from the sale of the books covering the balance of the cost. The budget for Pennsylvania Interscholastic Athletic Association (PIAA) Officials is controlled by the number of athletic contests, the number of officials necessary to officiate each home contest, and the fees set by the Suburban One Athletic League.

PROPERTY SERVICES: Services to operate, maintain, repair, and rent property owned and/or used by the district. These services include cleaning and reconditioning of football hardware at the conclusion of the season, and helmets must be re-certified by NOCSAE standards. Football uniforms and other miscellaneous equipment are repaired and cleaned after each game. Middle schools budget for baseball, football and softball helmets and field hockey sticks to be reconditioned or replaced and sports uniforms for cheerleaders are cleaned. Reconditioning of football pads and helmets are mandated. Rental of Athletic Facilities cover the costs associated with activities such as bowling, golf and indoor track. Co-Curricular Transportation is provided for students who qualify for district, regional or state concerts when district transportation is not feasible due to the number of students or distance of travel. Vehicle Rental provides funds to transport students for long or overnight trips and for travel to the wrestling tournament over the holidays.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
PROFESSIONAL SERVICES			
Athletic Trainer, High School	62,500	50,000	50,000
Contracted Game Films, High School	1,500	1,500	1,500
Contracted Printing, Yearbook, Middle Schools	-	1,080	1,080
P.I.A.A. Officials, High School	42,010	33,000	30,000
P.I.A.A. Officials, Middle Schools	18,104	18,650	20,250
Total Professional Services	124,114	104,230	102,830
PROPERTY SERVICES			
Cleaning and Reconditioning, Athletics, High School	8,151	10,000	9,000
Cleaning and Reconditioning, Athletics, Mid Schools	11,706	18,000	17,200
Rental, Athletic Facilities	2,680	3,800	3,800
Transportation/Rental, Co-Curricular, High School	838	1,000	1,000
Vehicle Rental, Athletics, High School	270	1,000	1,000
Total Property Services	23,645	33,800	32,000

STUDENT ACTIVITIES

OTHER PURCHASED SERVICES: Professional services not provided by district personnel for the printing and binding of the Playwickian newspaper, Expressions magazine and supplies for the preparation of both. Printing of athletic schedules, tickets, district passes and forms are no longer budgeted. Co-curricular mileage includes costs of housing, mileage reimbursements and other travel needs for students and chaperones who attend events outside the district. Athletic mileage includes funds for scouting District 1 meets, PIAA competition and playoffs. Costs to attend the Athletic Directors conference are included here.

SUPPLIES: Supplies, Co-curricular, High School fund the purchase of expendable materials for all co-curricular activities, including but not limited to film processing, sheet music, replacement parts and equipment for musical instruments, paint, hardware and costume rental for drama and musical productions. Co-curricular Supplies, Middle schools also include awards, plaques and miscellaneous supplies for various after school clubs. Materials and Supplies, Fine Arts Festival include the purchase of art materials and supplies.

Supplies, Athletics, High School budgets include expendable items for 54 athletic teams. All equipment currently inventoried is replaced according to cycle to ensure certification and safety standards. Purchases also include athletic tape, bandages, splints and ointments used by the trainer. Uniforms are replaced on a five year cycle. Items such as tee shirts and sweatshirts are replaced annually. Middle schools budgets include similar purchases and also include recognition awards. National Federation manuals, coaching magazines and instructional videotapes are purchased as methods of coaching and in-service.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
OTHER PURCHASED SERVICES			
Printing for Athletic Events, High School	4,452	2,200	2,000
Mileage, Co-Curricular, High School	1,063	3,700	2,500
Mileage, Athletics, High School	5,186	2,500	2,600
Total Other Purchased Services	10,700	8,400	7,100
SUPPLIES			
Supplies, Co-Curricular, High School	6,822	4,000	7,000
Materials and Supplies, Music Festival, Mid Schools	1,133	2,000	2,000
Supplies, Co-Curricular, Middle Schools	5,419	9,000	9,000
Materials and Supplies, Fine Arts Festival	922	3,000	3,000
Supplies, Athletics, High School	63,427	60,000	60,000
Materials and Supplies, Athletics, Middle Schools	13,824	19,639	18,875
Books and Periodicals, Athletics, High School	209	300	300
Total Supplies	91,756	97,939	100,175

STUDENT ACTIVITIES

PROPERTY: Replacement Equipment, Athletics, High School has included funds for major equipment replacement needs.

OTHER OBJECTS: Provides funds for dues and fees for all school organizations, participation in conferences/seminars, competitions, entry fees for invitational and championship meets.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
PROPERTY			
Replacement Equipment, Athletic, High School	647	1,000	1,300
Total Property	647	1,000	1,300
OTHER OBJECTS			
Dues and Fees, Co-Curricular, High School	8,330	4,000	4,000
Dues and Fees, Co-Curricular, Middle Schools	2,911	4,000	3,500
Dues and Fees, Athletics, High School	11,481	8,000	11,000
Dues and Fees, Athletics, Middle Schools	2,037	5,450	5,450
Total Other Objects	24,759	21,450	23,950
TOTAL STUDENT ACTIVITIES	1,516,646	1,600,471	1,653,851

COMMUNITY SERVICES

SALARIES: The budget includes the salary of the Aquatics Coordinator, Part-Time. Certified, Aquatics Program wages include teachers, coaches, lifeguards and teaching assistants, and an Aquatics Custodian who works when the swim programs are in operation, which is mainly on Saturdays and during the summer.

EMPLOYEE BENEFITS: Employer paid benefits associated with employees assigned to this function are detailed below.

PROFESSIONAL SERVICES: Cooperative funding of the Neshaminy municipalities provides crossing guard services for the students. An estimate of funding needed is calculated by using the various municipalities' hourly rate and fringe cost. The district budgets one-half for its share.

OTHER PURCHASED SERVICES: Funding to provide newspaper advertisement of the aquatics program.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
SALARIES			
Aquatics Coordinator, Part Time	19,720	23,671	23,671
Certified, Aquatics Program	33,445	39,665	39,665
Aquatics Custodian, Overtime	9,919	35,032	35,052
Total Salaries	63,084	98,368	98,388
EMPLOYEE BENEFITS			
Social Security and Medicare Contributions	4,786	7,525	7,527
Retirement Contributions	2,742	25,418	29,211
Worker's Compensation	299	649	649
Total Employee Benefits	7,828	33,593	37,387
PROFESSIONAL SERVICES			
School Crossing Guards	146,376	173,133	178,327
Total Professional Services	146,376	173,133	178,327
OTHER PURCHASED SERVICES			
Advertising, Aquatics Program	728	1,200	1,200
Total Other Purchased Services	728	1,200	1,200

COMMUNITY SERVICES

SUPPLIES: Supplies, Aquatics Program purchases include general office supplies and safety equipment needed for the pools.

PROPERTY: The district provides one-half of the cost to replace crossing guard equipment, including rain gear, with the municipalities paying the other half.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
SUPPLIES			
Supplies, Aquatics Program	120	300	300
Total Supplies	120	300	300
PROPERTY			
Equipment, Aquatics Program	225	700	700
Total Property	225	700	700
TOTAL COMMUNITY SERVICES	218,360	307,294	316,302

Neshaminy School District
General Fund - Excluding Federal Programs
2016-17 Preliminary Budget - Summary of Facility Improvement Services

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budget 2015-16
SITE IMPROVEMENT SERVICES				
(400) Property Services	\$ 184,231	178,454	\$ 282,198	\$ 245,000
(600) Supplies	\$ 4,300	1,516	\$ 6,567	\$ 7,500
(700) Property	\$ -	7,867	\$ 8,747	\$ 29,000
Total	\$ 188,531	187,837	\$ 297,512	\$ 281,500
BUILDING IMPROVEMENT SERVICES				
(300) Professional Services	\$ 17,635	2,400	\$ 8,113	\$ 31,887
(400) Property Services	\$ 132,690	162,179	\$ 310,997	\$ 302,988
(600) Supplies	\$ 36,997	107,665	\$ 41,560	\$ 105,000
(700) Property	\$ 24,563	11,161	\$ 205,638	\$ 104,116
Total	\$ 211,885	283,405	\$ 566,308	\$ 543,991
<hr/>				
TOTAL FACILITY IMPROVEMENT SERVICES	\$ 400,416	\$ 471,242	\$ 863,821	\$ 825,491

Neshaminy School District
General Fund - Excluding Federal Programs
2016-17 Preliminary Budget - Summary of Facility Improvement Services

Budget 2016-17	Dollar Change	Percent Change	% of Total Facility Improve.	
SITE IMPROVEMENT SERVICES				
\$ 345,000	\$ 100,000	40.8%	30.1%	(400) Property Services
\$ 15,000	\$ 7,500	100.0%	1.3%	(600) Supplies
<u>\$ 74,000</u>	<u>\$ 45,000</u>	<u>155.2%</u>	<u>6.5%</u>	(700) Property
\$ 434,000	\$ 152,500	54.2%	37.8%	Total
BUILDING IMPROVEMENT SERVICES				
\$ 30,000	\$ (1,887)	-5.9%	2.6%	(300) Professional Services
\$ 393,300	\$ 90,312	29.8%	34.3%	(400) Property Services
\$ 112,025	\$ 7,025	6.7%	9.8%	(600) Supplies
<u>\$ 177,900</u>	<u>\$ 73,784</u>	<u>70.9%</u>	<u>15.5%</u>	(700) Property
\$ 713,225	\$ 169,234	31.1%	62.2%	Total
<hr/>				
\$ 1,147,225	\$ 321,734	39.0%	100.0%	TOTAL FACILITY IMPROVEMENT SERVICES

SITE IMPROVEMENT SERVICES**PROPERTY SERVICES:** Include requests for:

Neshaminy High School: Energy upgrades security & pole lighting (repairs), top dress sports fields, replace stadium fence

Middle Schools: Brick repointing and field dressing, and complete the resurfacing of the front parking lot - Sandburg, curbing and sidewalk replacement where needed

Herbert Hoover & Albert Schweitzer: Replace fencing with heavier gauge fabric

Walter Miller and Albert Schweitzer: Cement walkway repairs

Albert Schweitzer - Resurface playground area

Various elementary buildings - repointing of brick walls, power washing and brick sealing

District: Seal and coat parking lots and blacktop repairs

SUPPLIES: Supplies budgeted are for completion of projects noted above.

PROPERTY: New equipment has been requested for site improvement noted above.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
PROPERTY SERVICES			
High School	95,737	13,000	103,000
Middle Schools	115,639	142,000	112,000
Elementary Schools	31,694	55,000	95,000
District-Wide	39,128	35,000	35,000
Total Property Services	282,198	245,000	345,000
SUPPLIES			
High School	2,487	2,500	10,000
District-Wide	4,080	5,000	5,000
Total Supplies	6,567	7,500	15,000
PROPERTY			
New Property - High School	-	15,000	60,000
New Property - Middle Schools	5,998	6,000	6,000
New Property - Elementary	2,749	3,500	3,500
Replacement Property - Elementary	-	-	-
Total Property	8,747	29,000	74,000
TOTAL SITE IMPROVEMENT SERVICES	297,512	281,500	434,000

BUILDING IMPROVEMENT SERVICES

PROFESSIONAL SERVICES: Continue design consulting and engineering fees for implementation of "IP High Resolution" security cameras at the high school. Services for Life Safety installation are budgeted district wide.

PROPERTY SERVICES: Waste removal is budgeted for demolition of planned projects. Planned Repairs and Maintenance projects include:

Neshaminy High School: Expanded security cameras and related security equipment (continue), new UPS for K103 computer back-up, new projector and screen - auditorium, new screen and structure modification black box theater, replace rear stage curtains, replace old inefficient window wall

All middle schools: Continue controls update and hand faucet replacement with auto faucets, rooftop compressors, and A/C for computer rooms, replace inefficient motors with new efficient motors, replace oil monitoring equipment with vederoot system,

Oliver Heckman: Repair or replace security gate in "A" hall near lobby

Herbert Hoover: Upgrade security system to monitor all doors and playground area

Lower Southampton: Clean out

Walter Miller: Replace ceiling tiles in kitchen, air conditioner upkeep, carpet for library, nurse & guidance offices

Joseph Ferderbar: Install outside security cameras, especially playground area, paint cafeteria, gym & office

Elementary Buildings: Replace blinds, replace flush valves in restrooms, security gate, wiring for security cameras, all schools.

District: Replacement blinds,

SUPPLIES: Supplies are budgeted for planned projects.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
PROFESSIONAL SERVICES			
High School	8,113	1,887	-
Elementary Schools	-	20,000	20,000
District-wide	-	10,000	10,000
Total Professional Services	8,113	31,887	30,000
PROPERTY SERVICES			
Waste Removal Elementary Schools	565	1,000	2,500
Waste Removal, District	565	5,000	8,500
Property Services			
High School	75,135	98,000	208,000
Middle Schools	112,484	67,000	87,000
Elementary Schools	48,745	45,300	60,300
District-wide	73,503	86,688	27,000
Total Property Services	310,997	302,988	393,300
SUPPLIES			
High School	2,007	4,000	10,025
Middle Schools	1,721	10,000	10,000
Elementary Schools	29,306	80,000	80,000
District-wide	8,525	11,000	12,000
Total Supplies	41,560	105,000	112,025

BUILDING IMPROVEMENT SERVICES

PROPERTY: New and replacement equipment to complete requested projects including a replacement generator at the district level.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
PROPERTY			
New Property, High School	25,000	-	-
New Property, Middle Schools	-	3,700	3,700
New Property, Elementary Schools	43,304	-	35,000
New Property, District	-	5,000	25,000
Replacement Property, High School	108,738	39,716	35,000
Replacement Property, Middle Schools	7,095	6,000	26,000
Replacement Property, Elementary	16,692	17,700	17,700
Replacement Property, District	4,810	32,000	35,500
Total Property	205,638	104,116	177,900
TOTAL BUILDING IMPROVEMENT SERVICES	566,308	543,991	713,225

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Neshaminy School District
General Fund - Excluding Federal Programs
2016-17 Preliminary Budget - Summary of Other Financing Uses

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budget 2015-16
Debt Service				
(800) Other Objects	\$ 5,416,498	4,420,400	\$ 4,094,682	\$ 6,458,289
(900) Other Financing Uses	<u>\$ 23,352,973</u>	<u>4,239,024</u>	<u>\$ 35,005,054</u>	<u>\$ 3,667,866</u>
Total	\$ 28,769,471	8,659,424	\$ 39,099,736	\$ 10,126,155
Fund Transfers				
(900) Fund Transfers	\$ 500,000	4,109,413	\$ 1,307,000	\$ 500,000
Total	\$ 500,000	\$ 4,109,413	\$ 1,307,000	\$ 500,000
Budgetary Reserve				
(800) Other Objects	\$ -	\$ -	\$ -	\$ 400,000
Total	\$ -	\$ -	\$ -	\$ 400,000
TOTAL OTHER FINANCING USES	\$ 29,269,471	\$ 12,768,837	\$ 40,406,736	\$ 11,026,155

Neshaminy School District
General Fund - Excluding Federal Programs
2016-17 Preliminary Budget - Summary of Other Financing Uses

Budget 2016-17	Dollar Change	Percent Change	% of Total Other Financing	
				Debt Service
\$ 6,027,576	\$ (430,713)	-6.7%	55.8%	(800) Other Objects
\$ 3,874,866	\$ 207,000	<u>5.6%</u>	<u>35.9%</u>	(900) Other Financing Uses
\$ 9,902,442	\$ (223,713)	-2.2%	91.7%	Total
				Fund Transfers
\$ 500,000	\$ -	<u>0.0%</u>	<u>4.6%</u>	(900) Fund Transfer
\$ 500,000	\$ -	0.0%	4.6%	Total
				Budgetary Reserve
\$ 400,000	\$ -	<u>0.0%</u>	<u>3.7%</u>	(800) Other Objects
\$ 400,000	\$ -	0.0%	3.7%	Total
\$ 10,802,442	\$ (223,713)	-2.0%	100.0%	TOTAL OTHER FINANCING USES

DEBT SERVICES

OTHER OBJECTS: Payment of interest for: Bucks County Technical High School and General Obligation Bond interest detailed below.

Refund of Prior Years' Receipts: Is an estimate of anticipated Occupational Privilege Tax refunds, anticipated real estate tax refunds and miscellaneous refunds of prior years' receipts.

OTHER FINANCING USES: Classifies transactions which record redemption of principal on long term debt and authority obligations. This budget includes the principal due on the General Obligation Bonds detailed below.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
OTHER OBJECTS			
Interest, Capital Improvement Bond Issue	3,892,869	6,258,289	
BCTHS GOB			99,000
GOB 2007 Series B			437,108
GOB 2012			233,740
GOB 2013			156,650
GOB Series C of 2015			1,230,675
GOB Series B of 2015			2,520,323
GOB Series A of 2015			1,150,081
Refund of Prior Years' Receipts	201,813	200,000	200,000
Total Other Objects	4,094,682	6,458,289	6,027,576
OTHER FINANCING USES			
Principal, Capital Improvement Bond Issue	5,445,643	3,667,866	
BCTHS GOB			684,866
GOB 2007 B			5,000
GOB 2012			170,000
GOB 2013			1,375,000
GOB Series C of 2015			1,470,000
GOB Series B of 2015			165,000
GOB Series A of 2015			5,000
Other Obligations	29,559,411	-	-
Total Other Financing Uses	35,005,054	3,667,866	3,874,866
TOTAL DEBT SERVICE	39,099,736	10,126,155	9,902,442

FUND TRANSFERS:

OTHER FINANCING USES: The Capital Reserve Fund was established during the 2003-04 budget year. The Capital Reserve Fund may be used for major repairs that many of the District's aging buildings will or may require. The preliminary budget includes a transfer of \$500,000 from the General Fund.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
OTHER FINANCING USES			
Capital Reserve Transfer Fund	1,307,000	500,000	500,000
Total Other Financing Uses	1,307,000	500,000	500,000
TOTAL FUND TRANSFERS			
	1,307,000	500,000	500,000

BUDGETARY RESERVE

OTHER OBJECTS: An amount of \$400,000 has been budgeted in the Budgetary Reserve Account for unpredictable changes in the cost of goods and services, and the occurrences of events which are vaguely perceptible during budget preparation, but which nevertheless, may require expenditures by the district for the budget year

Expenditures may not be made against the Budgetary Reserve. Prior authorization of the Board of School Directors is required to transfer budgeted funds from the reserve account to the line account which the expenditure will be appropriately charged.

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
OTHER OBJECTS			
Budgetary Reserve	-	400,000	400,000
Total Other Objects	-	400,000	400,000
TOTAL BUDGETARY RESERVE			
	-	400,000	400,000

Federal Programs

**Neshaminy School District
Federal Programs
2016-17 Preliminary Budget - Summary of Instructional Programs**

REGULAR EDUCATION	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budget 2015-16
(100) Salaries	\$ 801,620	649,349	\$ 675,721	\$ 336,960
(200) Employee Benefits	\$ 170,853	199,375	\$ 213,558	\$ 130,203
(300) Professional Services	\$ 386,853	363,772	\$ 356,528	\$ 3,909
(500) Other Purchased Services	\$ 31,265	16,629	\$ 27,489	\$ 200
(600) Supplies	\$ 17,653	19,281	\$ 185,528	\$ 4,058
(700) Property	\$ 39,295	13,624	\$ -	\$ -
Total	\$ 1,447,539	1,262,030	\$ 1,458,824	\$ 475,330

SPECIAL EDUCATION				
(100) Salaries	\$ -	\$ -	\$ -	\$ -
(200) Employee Benefits	\$ -	# \$ -	\$ -	\$ -
(300) Professional Services	\$ 1,842,463	\$ 1,785,815	\$ 1,798,609	\$ 1,655,879
(400) Property Services	\$ -	\$ -	\$ -	\$ -
(500) Other Purchased Services	\$ -	\$ -	\$ -	\$ -
(600) Supplies	\$ 99,970	\$ -	\$ -	\$ -
(700) Property	\$ 10,604	\$ -	\$ -	\$ -
Total	\$ 1,953,037	\$ 1,785,815	\$ 1,798,609	\$ 1,655,879

VOCATIONAL EDUCATION				
(100) Salaries	\$ 13,608	11,948	\$ 13,967	\$ -
(200) Employee Benefits	\$ 1,185	1,977	\$ 3,346	\$ -
(300) Professional Services	\$ -	\$ -	\$ -	\$ -
(500) Other Purchased Services	\$ 1,063	\$ 4,495	\$ 4,280	\$ -
(600) Supplies	\$ 749	\$ -	\$ 723	\$ -
Total	16,605	18,420	\$ 22,316	\$ -

OTHER INSTRUCTIONAL				
(100) Salaries	\$ -	\$ -	\$ -	\$ -
(200) Benefits	\$ -	\$ -	\$ -	\$ -
(300) Professional Services	\$ -	\$ -	\$ 23,941	\$ -
(500) Other Purchased Services	\$ -	\$ -	\$ -	\$ -
(600) Supplies	\$ -	\$ -	\$ -	\$ -
(700) Property	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 23,941	\$ -

NONPUBLIC SCHOOL PROGRAMS				
(300) Professional Services	\$ 13,846	17,846	\$ 12,534	\$ 10,452
Total	\$ 13,846	17,846	\$ 12,534	\$ 10,452

TOTAL FEDERAL INSTRUCTIONAL PROGRAMS	\$ 3,431,027	\$ 3,084,111	\$ 3,316,223	\$ 2,141,661
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Neshaminy School District
Federal Programs
2016-17 Preliminary Budget - Summary of Instructional Programs

Budget 2016-17	Dollar Change	Percent Change	% of Total Fed. Inst.	4 Staff itior	
\$ 336,960	\$ -	0.0%	15.7%		REGULAR EDUCATION
\$ 130,203	\$ -	0.0%	6.1%		(100) Salaries
\$ 3,909	\$ -	0.0%	0.2%		(200) Employee Benefits
\$ 200	\$ -	0.0%	0.0%		(300) Professional Services
\$ 4,058	\$ -	0.0%	0.2%		(500) Other Purchased Services
\$ -	\$ -	-	0.0%		(600) Supplies
\$ -	\$ -	-	0.0%		(700) Property
\$ 475,330	\$ -	0.0%	22.2%		Total
					SPECIAL EDUCATION
\$ -	\$ -	-	0.0%		(100) Salaries
\$ -	\$ -	-	0.0%		(200) Employee Benefits
\$ 1,655,879	\$ -	0.0%	77.3%		(300) Professional Services
\$ -	\$ -	-	0.0%		(400) Property Services
\$ -	\$ -	-	0.0%		(500) Other Purchased Services
\$ -	\$ -	-	0.0%		(600) Supplies
\$ -	\$ -	-	0.0%		(700) Property
\$ 1,655,879	\$ -	0.0%	77.3%		Total
					VOCATIONAL EDUCATION
\$ -	\$ -	-	0.0%		(100) Salaries
\$ -	\$ -	-	0.0%		(200) Employee Benefits
\$ -	\$ -	-	0.0%		(300) Professional Services
\$ -	\$ -	-	0.0%		(500) Other Purchased Services
\$ -	\$ -	-	0.0%		(600) Supplies
\$ -	\$ -	-	0.0%		Total
					OTHER INSTRUCTIONAL
\$ -	\$ -	-	0.0%		(100) Salaries
\$ -	\$ -	-	0.0%		(200) Benefits
\$ -	\$ -	-	0.0%		(300) Professional Services
\$ -	\$ -	-	0.0%		(500) Other Purchased Services
\$ -	\$ -	-	0.0%		(600) Supplies
\$ -	\$ -	-	0.0%		(700) Property
\$ -	\$ -	-	0.0%		Total
					NONPUBLIC SCHOOL PROGRAMS
\$ 10,452	\$ -	-	0.5%		(300) Professional Services
\$ 10,452	\$ -	-	0.5%		
\$ 2,141,661	\$ -	0.0%	100%		TOTAL FEDERAL INSTRUCTIONAL PROGRAMS

The following pages are the expenditure budgets for the funds the district received or expects to receive for specific grant funded programs.

The District receives grant funding from both the state and federal government for specific educational or educational support programs. These grant funds are required to be included in the general fund budget, however, the revenue for the grant funds must be equally offset by expenditures and therefore have no financial impact on the millage the District needs to balance the budget. Grant funding is supplemental to district educational or educational support programs and may or may not be available to the district each year.

REGULAR EDUCATION - FEDERAL PROGRAMS

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
SALARIES			
Employee Insurance Opt Out	6,300	8,400	8,400
Certified Full Time	647,203	328,560	328,560
Certified Substitutes	926		
Certified Part-Time	19,721		
Workshops	1,572		
Instructional Aides, Part Time	-		
Total Salaries	675,721	336,960	336,960
EMPLOYEE BENEFITS			
Group Insurance	86,227	68,465	68,465
Social Security and Medicare Contributions	50,976	25,135	25,135
Retirement Contributions	73,384	35,156	35,156
Workers' Compensation	2,971	1,447	1,447
Total Employee Benefits	213,558	130,203	130,203
PROFESSIONAL SERVICES			
Professional Services	356,528	3,909	3,909
Total Professional Services	356,528	3,909	3,909
OTHER PURCHASED SERVICES			
Workshop Expenses	27,489	200	200
Total Other Purchased Services	27,489	200	200
SUPPLIES			
Teaching Supplies	145,999	3,058	3,058
Textbooks	37,135	1,000	1,000
Educational Software	2,395	-	-
Total Supplies	185,528	4,058	4,058
PROPERTY			
Equipment	-	-	-
Total Property	-	-	-
TOTAL FEDERAL REGULAR EDUCATION	1,458,825	475,330	475,330

SPECIAL EDUCATION - FEDERAL PROGRAMS

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
PROFESSIONAL SERVICES			
Professional Services	1,798,609	1,655,879	1,655,879
Total Professional Services	1,798,609	1,655,879	1,655,879
TOTAL FEDERAL SPECIAL EDUCATION	1,798,609	1,655,879	1,655,879

VOCATIONAL EDUCATION FEDERAL PROGRAMS

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
SALARIES			
Certified Full Time	13,967		-
Secretaries, Full Time	-		-
Aides, Full Time	-		-
Total Salaries	13,967	-	-
EMPLOYEE BENEFITS			
Group Insurance	-		-
Social Security and Medicare Contributions	1,068		-
Retirement Contributions	2,217		-
Workers' Compensation	61		-
Total Employee Benefits	3,346	-	-
PROFESSIONAL SERVICES			
Professional Services	-	-	-
Total Professional Services	-	-	-
OTHER PURCHASED SERVICES			
Workshop Expenses	4,280		-
Total Other Purchased Services	4,280	-	-
SUPPLIES			
Teaching Supplies	723		-
Total Supplies	723	-	-
TOTAL FEDERAL VOCATIONAL EDUCATION	22,316	-	-

OTHER INSTRUCTIONAL FEDERAL PROGRAMS

	Actual 2014-15	Adjusted 2015-16	Budget 2016-14
PROFESSIONAL SERVICES			
Tuition	23,941		
Total Professional Services	23,941	.	.
TOTAL FEDERAL OTHER INSTRUCTIONAL			
	23,941	.	.

Annual Financial Plan Neshaminy School District Fiscal Year 2016-17 Budget

NONPUBLIC SCHOOL PROGRAMS

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
PROFESSIONAL SERVICES			
Professional Services	12,534	10,452	10,452
Total Professional Services	12,534	10,452	10,452
TOTAL FED NONPUBLIC SCHOOL PROGRAMS			
	12,534	10,452	10,452

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**Neshaminy School District
Federal Programs
2016-17 Preliminary Budget Summary of Support Programs**

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budget 2015-16
PUPIL PERSONNEL SERVICES				
(300) Professional Services	\$ -	\$ -	\$ -	\$ -
(500) Other Purchased Services	\$ -	\$ -	\$ -	\$ -
(600) Supplies	\$ -	\$ -	\$ 420	\$ -
(700) Property	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ 420	\$ -
INSTRUCTIONAL STAFF SUPPORT SERVICES				
(100) Salaries	\$ 38,982	\$ 49,623	\$ 30,063	\$ 45,464
(200) Employee Benefits	\$ 18,294	\$ 17,596	\$ 18,947	\$ 37,092
(300) Professional Services	\$ 10,940	\$ 37,318	\$ 130,961	\$ 29,040
(500) Other Purchased Services	\$ 3,550	\$ 4,801	\$ 6,155	\$ 1,764
(600) Supplies	\$ 1,073	\$ 454	\$ -	\$ 2,000
(900) Indirect Costs	\$ -	\$ -	\$ -	\$ -
Total	\$ 72,839	\$ 109,792	\$ 186,125	\$ 115,360
INSTRUCTIONAL ADMIN SUPPORT SERVICES				
(300) Professional Services	\$ 5,000	\$ -	\$ 2,500	\$ 2,500
Total	\$ 5,000	\$ -	\$ 2,500	\$ 2,500
BUSINESS OFFICE SUPPORT SERVICES				
(600) Supplies	\$ 3,622	\$ 10,889	\$ 15,799	\$ 8,342
(900) Other Financing Uses	\$ 9,497	\$ 252	\$ 5,366	\$ 5,864
Total	\$ 13,119	\$ 11,141	\$ 21,165	\$ 14,206
TOTAL FEDERAL SUPPORT SERVICES	\$ 90,958	\$ 120,933	\$ 210,210	\$ 132,066

**Neshaminy School District
Federal Programs
2016-17 Preliminary Budget Summary of Support Programs**

	Budget 2016-17	Dollar Change	Percent Change	% of Total Fed. Supt.	
					PUPIL PERSONNEL SERVICES
\$	-	\$ -	-	0.0%	(300) Professional Services
\$	-	\$ -	-	0.0%	(500) Other Purchased Services
\$	-	\$ -	-	0.0%	(600) Supplies
\$	-	\$ -	-	<u>0.0%</u>	(700) Property
\$	-	\$ -	-	0.0%	Total
					INSTRUCTIONAL STAFF SUPPORT SERVICES
\$	45,464	\$ -	0.0%	34.4%	(100) Salaries
\$	37,092	\$ -	0.0%	28.1%	(200) Employee Benefits
\$	29,040	\$ -	0.0%	22.0%	(300) Professional Services
\$	1,764	\$ -	0.0%	1.3%	(500) Other Purchased Services
\$	2,000	\$ -	0.0%	1.5%	(600) Supplies
\$	-	\$ -	-	<u>0.0%</u>	(900) Indirect Costs
	115,360	\$ -	0.0%	87.4%	Total
					INSTRUCTIONAL ADMIN SUPPORT SERVICES
\$	2,500	\$ -	0.0%	<u>1.9%</u>	(300) Professional Services
\$	2,500	\$ -	0.0%	1.9%	Total
					BUSINESS OFFICE SUPPORT SERVICES
\$	8,342	\$ -	0.0%	6.3%	(600) Supplies
\$	5,864	\$ -	0.0%	<u>4.4%</u>	(900) Other Financing Uses
\$	14,206	\$ -	0.0%	10.8%	Total
\$	132,066	\$ -	0.0%	100.0%	TOTAL FEDERAL SUPPORT SERVICES

PUPIL PERSONNEL FEDERAL PROGRAMS

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
PROFESSIONAL SERVICES			
Professional Services	-	-	-
TOTAL PROFESSIONAL SERVICES	-	-	-
OTHER PURCHASED SERVICES			
Workshop Expenses	-	-	-
	-	-	-
SUPPLIES			
Supplies	420		
TOTAL SUPPLIES	420	-	-
TOTAL FEDERAL PUPIL PERSONNEL	420	-	-

INSTRUCTIONAL STAFF SUPPORT SERVICES FEDERAL PROGRAMS

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
SALARIES			
Certified Part-Time	-	-	-
Certified Teacher Workshops	-	15,000	15,000
Secretary, Part Time Federal Programs	30,063	30,464	30,464
Total Salaries	30,063	45,464	45,464
EMPLOYEE BENEFITS			
Group Insurance	13,095	28,548	28,548
Social Security and Medicare Contributions	2,178	3,479	3,479
Retirement Contributions	3,537	4,865	4,865
Workers' Compensation	137	200	200
Total Employee Benefits	18,947	37,092	37,092
PROFESSIONAL SERVICES			
Professional Services	130,961	29,040	29,040
TOTAL PROFESSIONAL SERVICES	130,961	29,040	29,040
OTHER PURCHASED SERVICES			
Workshop Expenses	6,155	1,764	1,764
TOTAL OTHER PURCHASED SERVICES	6,155	1,764	1,764
SUPPLIES			
Teaching Supplies	-	2,000	2,000
TOTAL SUPPLIES	-	2,000	2,000
TOTAL FED INSTRUCT STAFF SUPPORT SVC.	186,125	115,360	115,360

INSTRUCTIONAL ADMIN SUPPORT SERVICES

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
PROFESSIONAL SERVICES			
Other Professional Services	2,500	2,500	2,500
Total Professional Services	2,500	2,500	2,500
TOTAL FED INSTRUCT ADMIN SUPPORT SVCS	2,500	2,500	2,500

Annual Financial Plan Neshaminy School District Fiscal Year 2016-17 Budget

BUSINESS OFFICE SUPPORT SERVICES FEDERAL PROGRAMS

SUPPLIES	2014-15 Actual	2015-16 Budget	2016-17 Budget
Supplies	15,799	8,342	8,342
Total Supplies	15,799	8,342	8,342
OTHER FINANCING USES			
Indirect Costs	5,366	5,864	5,864
Total Indirect Costs	5,366	5,864	5,864
TOTAL FEDERAL BUSINESS OFFICE	21,165	14,206	14,206

Neshaminy School District
Federal Programs
2016-17 Preliminary Budget Summary of Non-Instructional Programs

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budget 2015-16
Community Services				
(100) Salaries	\$ -	\$ -	\$ -	\$ -
(200) Employee Benefits	\$ -	\$ -	\$ -	\$ -
(300) Professional Services	\$ 1,329	\$ 204	\$ -	\$ 1,500
(500) Other Purchased Services	\$ 1,436	\$ -	\$ -	\$ 300
(600) Supplies	\$ 1,300	\$ 40	\$ 3,751	\$ 300
Total	\$ 4,065	\$ 244	\$ 3,751	\$ 2,100
TOTAL FEDERAL NON-INSTRUCTIONAL	\$ 4,065	\$ 244	\$ 3,751	\$ 2,100

Neshaminy School District
Federal Programs
2016-17 Preliminary Budget Summary of Non-Instructional Programs

	Budget 2016-17	Dollar Change	Percent Change	% of Total Fed. Supt.	
\$	-	-	-	0.0%	Community Services
\$	-	-	0.0%	0.0%	(100) Salaries
\$	1,500	-	0.0%	71.4%	(200) Employee Benefits
\$	300	-	0.0%	14.3%	(300) Professional Services
\$	300	-	0.0%	14.3%	(500) Other Purchased Services
\$	2,100	-	0.0%	100.0%	(600) Supplies
					Total
\$	2,100	\$ -	0.0%	100.0%	TOTAL FEDERAL NON-INSTRUCTIONAL

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COMMUNITY SERVICES FEDERAL PROGRAMS

	2014-15 Actual	2015-16 Adjusted	2016-17 Budget
SALARIES			
Certified Part-Time			
Total Salaries	-	-	-
EMPLOYEE BENEFITS			
Social Security and Medicare Contributions			
Retirement Contributions			
Workers' Compensation			
Total Employee Benefits	-	-	-
PROFESSIONAL SERVICES			
Professional Services		1,500	1,500
Total Professional Services	-	1,500	1,500
OTHER PURCHASED SERVICES			
Workshop Expenses		300	300
Total Other Purchased Services	-	300	300
SUPPLIES			
Supplies, Community Services	3,751		
Textbooks, Community Services		300	300
Total Supplies	3,751	300	300
TOTAL FEDERAL COMMUNITY SERVICES	3,751	2,100	2,100

