

**NESHAMINY SCHOOL DISTRICT  
LANGHORNE, PENNSYLVANIA**

**2013-14**

**FINAL BUDGET**

**JUNE 18, 2013**

**IN ACCORDANCE WITH ACT 1**

*Robert L. Copeland*

*Superintendent of Schools*

*Barbara Markowitz*

*Business Administrator*

LEA Name: Neshaminy SD

Class: 2

AUN Number: 122097502

County:


Bucks

**PDE-2028 - FINAL GENERAL FUND BUDGET**


**Fiscal Year 07/01/2013 - 06/30/2014**

**General Fund Budget Approval**

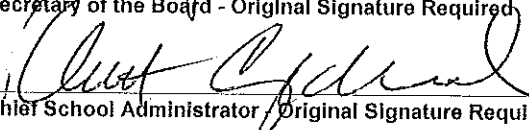
Date of Adoption of the General Fund Budget: 6/18/2013

  
\_\_\_\_\_  
President of the Board - Original Signature Required

6-26-13  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

6-26-13  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

6-26-13  
\_\_\_\_\_  
Date

Linda Glennie  
\_\_\_\_\_  
Contact Person

(215) 809-6522

Telephone

Extension

lglennie@neshaminy.k12.pa.us

\_\_\_\_\_  
E-mail Address

Return to: Pennsylvania Department of Education  
Bureau of Budget and Fiscal Management  
Division of Subsidy Data and Administration  
333 Market Street  
Harrisburg, PA 17126-0333

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
1 Estimated Beginning Fund Balance - Committed	9,000,000
2 Estimated Beginning Fund Balance - Assigned	151,346
3 Estimated Beginning Fund Balance - Unassigned	18,388,334
4	0
5	0
6	0
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>27,539,680</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	125,276,167
7000 Revenue from State Sources	34,588,661
8000 Revenue from Federal Sources	626,034
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>160,490,862</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>188,030,542</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	112,510,813
6112	Interim Real Estate Taxes	524,338
6113	Public Utility Realty Tax	164,904
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	400,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	195,858
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	350,672
6150	Current Act 511 Taxes - Proportional Assessments	4,619,877
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	2,970,000
6500	Earnings on Investments	110,000
6700	Revenues from District Activities	58,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,806,371
6910	Rentals	476,390
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	873,764
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	125,300
6990	Refunds and Other Miscellaneous Revenue	89,880
<b>REVENUE FROM LOCAL SOURCES</b>		<b>125,276,167</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	12,444,446
7160	Tuition for Orphans and Children Placed in Private Homes	40,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	6,155,411
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,243,359
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	990,951
7330	Health Services (Medical, Dental, Nurse, Act 25)	186,602
7340	State Property Tax Reduction Allocation	3,591,449
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	286,333
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	3,041,069
7820	State Share of Retirement Contributions	6,609,041
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>34,588,661</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM FEDERAL SOURCES</b>		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	363,325
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	262,709
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8709	ARRA - Education Jobs Fund (EdJobs)	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8734	ARRA - Race to the Top	0
8799	ARRA - Miscellaneous Revenue	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	0

<u>FUNCTION</u>	<u>DESCRIPTION</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention
	REVENUE FROM FEDERAL SOURCES

<u>Amounts</u>
0
0
626,034

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>OTHER FINANCING SOURCES</b>		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	<b>OTHER FINANCING SOURCES</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>160,490,862</b>



Act 1 Index (current): 1.7%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$112,510,813  
 Amount of Tax Relief for Homestead Exclusions + \$3,591,753  
 Total Approx. Tax Revenue: \$116,102,566  
 Approx. Tax Levy for Tax Rate Calculation: \$120,450,895  
 Bucks

Total

	Bucks	Total
<b>2012-13 Data</b>		
a. Assessed Value	\$793,092,395	\$793,092,395
b. Real Estate Mills	152.0000	
<b>I. 2013-14 Data</b>		
c. 2011 STEB Market Value	\$6,500,811,611	\$6,500,811,611
d. Assessed Value	\$792,440,100	\$792,440,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2012-13 Calculations</b>		
f. 2012-13 Tax Levy (a * b)	\$120,550,044	\$120,550,044
<b>2013-14 Calculations</b>		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2012-13 Tax Levy (f Total * g)	\$120,550,044	\$120,550,044
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	152.0000	
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.27900%	96.27900%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$120,450,895	\$120,450,895
III. l. 2013-14 Real Estate Tax Rate (k / d * 1000)	152.0000	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$120,450,895	\$120,450,895
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$116,859,142
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$112,510,813

Act 1 Index (current): 1.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$112,510,813
Amount of Tax Relief for Homestead Exclusions +	<u>\$3,591,753</u>
Total Approx. Tax Revenue:	\$116,102,566
Approx. Tax Levy for Tax Rate Calculation:	\$120,450,895
	Bucks

	Bucks	Total
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	154.5840	
q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$122,498,560	\$122,498,560
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

<b>Information Related to Property Tax Relief</b>		
Assessed Value Exclusion per Homestead	\$1,352	
Number of Homestead/Farmstead Properties	17,478	17,478
V. Median Assessed Value of Homestead Properties		\$26,800

Act 1 Index (current): 1.7%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$112,510,813

Amount of Tax Relief for Homestead Exclusions + \$3,591,753

Total Approx. Tax Revenue: \$116,102,566

Approx. Tax Levy for Tax Rate Calculation: \$120,450,895

Bucks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,591,449	Lowering RE Tax Rate	\$0	\$3,591,449
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$304			\$304
Amount of Tax Relief from State/Local Sources				<u>\$3,591,753</u>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Bucks	792,440,100	152.0000	120,450,895			96.27900%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
<b>Totals:</b>	<b>792,440,100</b>		<b>120,450,895</b>	<b>- 3,591,753</b>	<b>= 116,859,142</b>	<b>X 96.27900%</b>	<b>= 112,510,813</b>

	<u>Rate</u>	<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>	5.00	195,858

6140 Current Act 511 Taxes - Flat Rate Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Per Capita Taxes, Act 511	\$10.00	\$0.00	196,000	195,858
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$10.00	\$0.00	156,000	154,814
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>352,000</b>	<b>350,672</b>

6150 Current Act 511 Taxes - Proportional Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	0.00%	0.00%	0	0
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	1.00%	0.00%	1,200,000	1,200,000
6154 Amusement Taxes	10.00%	0.00%	666,448	661,448
6155 Business Privilege Taxes - Proportional Rate	1	0	1,418,200	1,418,200
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	1	0	1,340,229	1,340,229
6159 Other Proportional Assessments	0	0	0	0
<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>4,624,877</b>	<b>4,619,877</b>

**Total Act 511, Current Taxes**

Act 511 Tax Limit --->	6,500,811,611	X	12	78,009,739
	Market Value		Mills	(511 Limit)



ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	66,292,068	
1200	Special Programs - Elementary/Secondary	30,779,068	
1300	Vocational Education	7,838,180	
1400	Other Instructional Programs - Elementary/Secondary	1,561,198	
1500	Nonpublic School Programs	10,452	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>106,480,966</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	5,672,167	
2200	Support Services - Instructional Staff	3,782,276	
2300	Support Services - Administration	8,612,489	
2400	Support Services - Pupil Health	1,596,875	
2500	Support Services - Business	1,625,139	
2600	Operation & Maintenance of Plant Services	12,071,723	
2700	Student Transportation Services	8,791,960	
2800	Support Services - Central	3,014,728	
2900	Other Support Services	103,910	
	<b>Total 2000 Support Services</b>	<b>45,271,267</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,555,692	
3300	Community Services	299,595	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>1,855,287</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	692,825	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>692,825</b>	
	<b>Total Estimated Expenditures</b>		<b>154,300,345</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	8,740,576	
5200	Interfund Transfers - Out	1,930,222	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	1,400,000	
	<b>Total Other Financing Uses</b>		<b>12,070,798</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>166,371,143</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>54,449</b>
	<b>Total Appropriations</b>		<b>166,425,592</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>21,659,399</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000</b>	<b>INSTRUCTION</b>	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	43,316,713
200	Personnel Services-Employee Benefits	18,667,037
300	Purchased Professional & Technical Services	168,696
400	Purchased Property Services	194,294
500	Other Purchased Services	2,312,545
600	Supplies	1,084,829
700	Property	542,854
800	Other Objects	5,100
	Total Regular Programs - Elementary/Secondary	66,292,068
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	10,364,513
200	Personnel Services-Employee Benefits	4,684,195
300	Purchased Professional & Technical Services	12,523,114
400	Purchased Property Services	1,000
500	Other Purchased Services	3,016,582
600	Supplies	180,864
700	Property	8,800
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	30,779,068
1300	Vocational Education	
100	Personnel Services-Salaries	2,984,254
200	Personnel Services-Employee Benefits	1,370,201
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	3,445,725
600	Supplies	38,000
700	Property	0
800	Other Objects	0
	Total Vocational Education	7,838,180
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	458,506
200	Personnel Services-Employee Benefits	159,042
300	Purchased Professional & Technical Services	92,000
400	Purchased Property Services	30,000
500	Other Purchased Services	798,150
600	Supplies	23,500
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	1,561,198

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	10,452
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	10,452
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
<b>Total Instruction</b>		<b>106,480,966</b>



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	3,720,151
200	Personnel Services-Employee Benefits	1,781,076
300	Purchased Professional & Technical Services	154,740
400	Purchased Property Services	1,600
500	Other Purchased Services	5,000
600	Supplies	9,600
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Personnel	5,672,167
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	2,343,834
200	Personnel Services-Employee Benefits	1,013,646
300	Purchased Professional & Technical Services	33,245
400	Purchased Property Services	40,558
500	Other Purchased Services	47,870
600	Supplies	234,123
700	Property	69,000
800	Other Objects	0
	Total Support Services - Instructional Staff	3,782,276
2300	Support Services - Administration	
100	Personnel Services-Salaries	4,943,358
200	Personnel Services-Employee Benefits	2,559,787
300	Purchased Professional & Technical Services	796,250
400	Purchased Property Services	6,470
500	Other Purchased Services	161,155
600	Supplies	91,272
700	Property	9,000
800	Other Objects	45,197
	Total Support Services - Administration	8,612,489
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	1,065,151
200	Personnel Services-Employee Benefits	459,999
300	Purchased Professional & Technical Services	58,475
400	Purchased Property Services	0
500	Other Purchased Services	150
600	Supplies	12,300
700	Property	800
800	Other Objects	0
	Total Support Services - Pupil Health	1,596,875

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	880,272
200	Personnel Services-Employee Benefits	384,205
300	Purchased Professional & Technical Services	122,000
400	Purchased Property Services	33,850
500	Other Purchased Services	88,400
600	Supplies	38,162
700	Property	63,250
800	Other Objects	15,000
	Total Support Services - Business	1,625,139
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	4,949,496
200	Personnel Services-Employee Benefits	2,385,608
300	Purchased Professional & Technical Services	402,900
400	Purchased Property Services	2,116,787
500	Other Purchased Services	387,250
600	Supplies	1,690,682
700	Property	125,000
800	Other Objects	14,000
	Total Operation & Maintenance of Plant Services	12,071,723
2700	Student Transportation Services	
100	Personnel Services-Salaries	3,385,929
200	Personnel Services-Employee Benefits	1,728,804
300	Purchased Professional & Technical Services	128,204
400	Purchased Property Services	4,958
500	Other Purchased Services	2,257,062
600	Supplies	1,115,803
700	Property	170,700
800	Other Objects	500
	Total Student Transportation Services	8,791,960
2800	Support Services - Central	
100	Personnel Services-Salaries	759,027
200	Personnel Services-Employee Benefits	333,614
300	Purchased Professional & Technical Services	718,651
400	Purchased Property Services	373,082
500	Other Purchased Services	9,500
600	Supplies	300,099
700	Property	520,355
800	Other Objects	400
	Total Support Services - Central	3,014,728

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	103,910
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	103,910
	<b>Total Support Services</b>	<b>45,271,267</b>
3000	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	1,020,257
200	Personnel Services-Employee Benefits	273,571
300	Purchased Professional & Technical Services	95,064
400	Purchased Property Services	35,500
500	Other Purchased Services	8,600
600	Supplies	101,100
700	Property	1,500
800	Other Objects	20,100
	Total Student Activities	1,555,692

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	98,388
200	Personnel Services-Employee Benefits	24,617
300	Purchased Professional & Technical Services	172,990
400	Purchased Property Services	1,100
500	Other Purchased Services	1,500
600	Supplies	300
700	Property	700
800	Other Objects	0
	Total Community Services	299,595
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	<b>Total Operation of Non-Instructional Services</b>	<b>1,855,287</b>
4000	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	20,000
400	Purchased Property Services	503,300
500	Other Purchased Services	0
600	Supplies	88,025
700	Property	81,500
	<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>692,825</b>
5000	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	4,501,552
900	Other Uses of Funds	4,239,024
	Total Debt Service	8,740,576
5200	Interfund Transfers - Out	
900	Other Uses of Funds	1,930,222
	Total Interfund Transfers - Out	1,930,222

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
5300	Transfers Involving Component Units	
900	Other Uses of Funds	0
	Total Transfers Involving Component Units	0
5900	Budgetary Reserve	
800	Other Objects	1,400,000
	Total Budgetary Reserve	1,400,000
	<b>Total Other Expenditures and Financing Uses</b>	<b>12,070,798</b>
<b>TOTAL EXPENDITURES</b>		<b>166,371,143</b>

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	17,988,176	12,208,176
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	9,937,439	12,042,439
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
<b>Total Cash and Short-Term Investments</b>	<b>27,925,615</b>	<b>24,250,615</b>
<b><u>LONG-TERM INVESTMENTS</u></b>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
<b>Total Long-Term Investments</b>	<b>0</b>	<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>27,925,615</b>	<b>24,250,615</b>

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	94,575,000	90,930,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	5,127,960	5,535,904
Authority Lease Obligations	4,038,191	3,444,167
TOTAL LONG-TERM INDEBTEDNESS	103,741,151	99,910,071
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	2,500,000	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	2,500,000	0
<b>TOTAL INDEBTEDNESS</b>	<b><u>106,241,151</u></b>	<b><u>99,910,071</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Current committed fund balance with Board of School Directors agreement to increase each year to offset PSEER's anticipated rate spike.</i>	11,000,000
0840	Estimated Ending Assigned Fund Balance <i>Explanation: Estimated year end encumbered purchase orders and term swap savings.</i>	146,897
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Estimated unreserved fund balance June 30, 2014 should all budgeted expenditures be expended.</i>	10,512,502
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>21,659,399</b>
5900	<b>Budgetary Reserve</b> <i>Explanation: Unanticipated expenditures such as emergency repairs, and additional teaching staff due to enrollment changes and other unbudgeted items of absolute necessity.</i>	<b>1,400,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>23,059,399</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>		<b>0</b>



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Neshaminy SD	Bucks	122097502

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

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

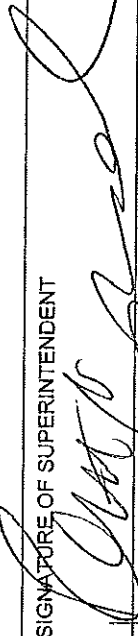
Did you raise property taxes in SY 2013-2014 (compared to 2012-2013)?    Yes     No

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

Total Budgeted Expenditures	\$166,371,143.00
Ending Unassigned Fund Balance	\$10,512,300.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.4%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.    Yes     No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE
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DUE DATE: AUGUST 15, 2013

RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION  
BUREAU OF BUDGET AND FISCAL MANAGEMENT  
DIVISION OF SUBSIDY DATA AND ADMINISTRATION  
333 MARKET STREET  
HARRISBURG, PA 17126-0333