

**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: 6/26/2013



President of the Board - Original Signature Required

6/27/13

Date



Secretary of the Board - Original Signature Required

6-27-13

Date



Chief School Administrator - Original Signature Required

6-27-13

Date

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

| <u>ITEM</u> | <u>AMOUNTS</u> |
|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | |
| 1 Estimated Beginning Fund Balance - Committed | 449,547 |
| 2 Estimated Beginning Fund Balance - Assigned | 0 |
| 3 Estimated Beginning Fund Balance - Unassigned | 29,000 |
| 4 | 0 |
| 5 | 0 |
| 6 | 0 |
| Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | 478,547 |
| Estimated Revenues And Other Financing Sources | |
| 6000 Revenue from Local Sources | 11,144,911 |
| 7000 Revenue from State Sources | 5,063,465 |
| 8000 Revenue from Federal Sources | 1,295,908 |
| 9000 Other Financing Sources | 0 |
| Total Estimated Revenues And Other Financing Sources | 17,504,284 |
| Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation | 17,982,831 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-----------------------------------|-----------------------------------------------------------------|-------------------|
| REVENUE FROM LOCAL SOURCES | | |
| 6111 | Current Real Estate Taxes | 10,204,068 |
| 6112 | Interim Real Estate Taxes | 5,000 |
| 6113 | Public Utility Realty Tax | 15,000 |
| 6114 | Payments in Lieu of Current Taxes - State / Local Reimbursement | 0 |
| 6115 | Payments in Lieu of Current Taxes - Federal Reimbursement | 0 |
| 6120 | Per Capita Taxes, Section 679 | 0 |
| 6130 | Taxpayer Relief Taxes - Proportional Assessments | 0 |
| 6140 | Current Act 511 Taxes - Flat Rate Assessments | 0 |
| 6150 | Current Act 511 Taxes - Proportional Assessments | 100,000 |
| 6160 | Non-Real Estate Taxes - First Class Districts Only | 0 |
| 6400 | Delinquencies on Taxes Levied / Assessed by LEA | 550,000 |
| 6500 | Earnings on Investments | 35,000 |
| 6700 | Revenues from District Activities | 0 |
| 6800 | Revenue from Intermediary Sources / Pass-Through Funds | 170,843 |
| 6910 | Rentals | 20,000 |
| 6920 | Contributions/Donations/Grants From Private Sources | 0 |
| 6940 | Tuition from Patrons | 0 |
| 6960 | Services Provided Other Local Governmental Units / LEAs | 35,000 |
| 6970 | Services Provided Other Funds | 0 |
| 6980 | Revenue From Community Service Activities | 0 |
| 6990 | Refunds and Other Miscellaneous Revenue | 10,000 |
| | REVENUE FROM LOCAL SOURCES | 11,144,911 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-----------------------------------|-------------------------------------------------------------------|------------------|
| REVENUE FROM STATE SOURCES | | |
| 7110 | Basic Education Funding (Gross) | 3,009,131 |
| 7160 | Tuition for Orphans and Children Placed in Private Homes | 0 |
| 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 | 657,623 |
| 7272 | Early Intervention | 0 |
| 7280 | Adult Literacy | 0 |
| 7292 | Pre-K Counts | 282,960 |
| 7299 | Other Program Subsidies Not Listed in 7200 Series | 0 |
| 7310 | Transportation (Regular and Additional) | 25,000 |
| 7320 | Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 7,500 |
| 7330 | Health Services (Medical, Dental, Nurse, Act 25) | 20,000 |
| 7340 | State Property Tax Reduction Allocation | 386,692 |
| 7350 | Sewage Treatment Operations / Environmental Subsidies | 0 |
| 7360 | Safe Schools | 0 |
| 7400 | Vocational Training of the Unemployed | 0 |
| 7501 | PA Accountability Grants | 49,559 |
| 7598 | Revenue for the Support of Public Schools | 0 |
| 7599 | Other State Revenue Not Listed in the 7500 Series | 25,000 |
| 7810 | State Share of Social Security and Medicare Taxes | 275,000 |
| 7820 | State Share of Retirement Contributions | 325,000 |
| 7900 | Revenue for Technology | 0 |
| | REVENUE FROM STATE SOURCES | 5,063,465 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-------------------------------------|----------------------------------------------------------------------------|----------------|
| REVENUE FROM FEDERAL SOURCES | | |
| 8110 | Payments for Federally Impacted Areas - P.L. 81-874 | 0 |
| 8190 | Other Unrestricted Grants-in-Aid Direct from Federal Government | 0 |
| 8200 | Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth | 0 |
| 8310 | Payments for Federally Impacted Areas - P.L. 81-815 | 0 |
| 8320 | Energy Conservation Grants - TA and ECM | 0 |
| 8390 | Other Restricted Grants-in-Aid Directly from Federal Government | 0 |
| 8511 | Grants for IDEA and NCLB Programs not Specified in 8510 series | 0 |
| 8512 | IDEA, Part B | 0 |
| 8513 | IDEA, Section 619 | 0 |
| 8514 | NCLB, Title I - Improving the Acad. Achvmt. of the Disadvantaged | 156,943 |
| 8515 | NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals | 45,567 |
| 8516 | NCLB, Title III - Language Instr. for LEP and Immgrant Students | 21,000 |
| 8517 | NCLB, Title IV - 21st Century Schools | 998,398 |
| 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) | 74,000 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-----------------|--------------------------------------------------------------------------|------------------|
| 8820 | Medical Assistance Reimbursement For Administrative Claiming (Quarterly) | 0 |
| 8830 | Medical Assistance Reimbursements (ACCESS) - Early Intervention | 0 |
| | REVENUE FROM FEDERAL SOURCES | 1,295,908 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|---------------------------------------------------|-------------------------------------------------------|-------------------|
| OTHER FINANCING SOURCES | | |
| 9100 | Sale of Bonds | 0 |
| 9200 | Proceeds From Extended Term Financing | 0 |
| 9320 | Special Revenue Fund Transfers | 0 |
| 9330 | Capital Projects Fund Transfers | 0 |
| 9340 | Debt Service Fund Transfers | 0 |
| 9350 | Enterprise Fund Transfers | 0 |
| 9360 | Internal Service Fund Transfers | 0 |
| 9370 | Trust and Agency Fund Transfers | 0 |
| 9380 | Activity Fund Transfers | 0 |
| 9390 | Permanent Fund Transfers | 0 |
| 9400 | Sale or Compensation for Loss of Fixed Assets | 0 |
| 9500 | Capital Contributions | 0 |
| 9710 | Transfers from Component Units | 0 |
| 9720 | Transfers from Primary Governments | 0 |
| 9800 | Intrafund Transfers In | 0 |
| 9900 | Other Financing Sources Not Listed in the 9000 Series | 0 |
| | OTHER FINANCING SOURCES | 0 |
| TOTAL ESTIMATED REVENUES AND OTHER SOURCES | | 17,504,284 |

Act 1 Index (current): 2.0%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$10,204,068

Amount of Tax Relief for Homestead Exclusions + \$386,692

Total Approx. Tax Revenue: \$10,590,760

Approx. Tax Levy for Tax Rate Calculation: \$11,213,289
Bucks

| | | Total |
|--------------------------------------------------------------------------------------------------------------|---------------|---------------|
| <hr/> | | |
| 2012-13 Data | | |
| a. Assessed Value | \$62,192,560 | \$62,192,560 |
| b. Real Estate Mills | 177.3000 | |
| I. 2013-14 Data | | |
| c. 2011 STEB Market Value | \$518,571,615 | \$518,571,615 |
| d. Assessed Value | \$62,187,570 | \$62,187,570 |
| e. Assessed Value of New Constr/ Renov | \$0 | \$0 |
| <hr/> | | |
| 2012-13 Calculations | | |
| f. 2012-13 Tax Levy (a * b) | \$11,026,741 | \$11,026,741 |
| 2013-14 Calculations | | |
| g. Percent of Total Market Value | 100.00000% | 100.00000% |
| h. Rebalanced 2012-13 Tax Levy (f Total * g) | \$11,026,741 | \$11,026,741 |
| i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment | 177.3000 | |
| <hr/> | | |
| Calculation of Tax Rates and Levies Generated | | |
| j. Weighted Avg. Collection Percentage | 94.25000% | 94.25000% |
| k. Tax Levy Needed (Approx. Tax Levy * g) | \$11,213,289 | \$11,213,289 |
| III. I. 2013-14 Real Estate Tax Rate 180.3140 | | |
| (k / d * 1000) | | |
| m. Tax Levy Generated by Mills (l / 1000 * d) | \$11,213,289 | \$11,213,289 |
| n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions) | | \$10,826,597 |
| o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection) | | \$10,204,068 |

Act 1 Index (current): 2.0%

| | |
|--------------------------------------------------------|-------------------------|
| Calculation Method: | Rate |
| Approx. Tax Revenue from RE Taxes: | \$10,204,068 |
| Amount of Tax Relief for Homestead Exclusions + | <u>\$386,692</u> |
| Total Approx. Tax Revenue: | \$10,590,760 |
| Approx. Tax Levy for Tax Rate Calculation: | \$11,213,289 |
| | Bucks |

| | | Total |
|-----------------------------------------------------------------|--------------|--------------|
| Index Maximums | | |
| p. Maximum Mills Based On Index (i * (1 + Index)) | 180.8460 | |
| 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 | \$11,246,373 | \$11,246,373 |
| 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 |

| | | |
|---------------------------------------------------|---------|----------|
| Information Related to Property Tax Relief | | |
| Assessed Value Exclusion per Homestead | \$1,099 | |
| Number of Homestead/Farmstead Properties | 1,946 | 1,946 |
| V. Median Assessed Value of Homestead Properties | | \$18,000 |

Act 1 Index (current): 2.0%

| | |
|-------------------------------------------------|------------------|
| Calculation Method: | Rate |
| Approx. Tax Revenue from RE Taxes: | \$10,204,068 |
| Amount of Tax Relief for Homestead Exclusions + | <u>\$386,692</u> |
| Total Approx. Tax Revenue: | \$10,590,760 |
| Approx. Tax Levy for Tax Rate Calculation: | \$11,213,289 |
| | Bucks |

| | | | | Total |
|-----------------------------------------------------------------------------------|-----------|----------------------|-----|------------------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions | \$386,692 | Lowering RE Tax Rate | \$0 | \$386,692 |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$0 | | | \$0 |
| Amount of Tax Relief from State/Local Sources | | | | <u>\$386,692</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 | 62,187,570 | 180.3140 | 11,213,289 | | | 94.25000% | |
| | 0 | | 0 | | | 0.00000% | |
| | 0 | | 0 | | | 0.00000% | |
| | 0 | | 0 | | | 0.00000% | |
| Totals: | 62,187,570 | | 11,213,289 | - 386,692 | = 10,826,597 | 94.25000% | = 10,204,068 |

| | <u>Rate</u> | <u>Estimated Revenue</u> |
|-------------------------------------------|-------------|--------------------------|
| 6120 <u>Per Capita Taxes, Section 679</u> | 0.00 | 0 |

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 | \$0.00 | \$0.00 | 0 | 0 |
| 6142 Occupation Taxes - Flat Rate | \$0.00 | \$0.00 | 0 | 0 |
| 6143 Local Services / Occupational Privilege Taxes | \$0.00 | \$0.00 | 0 | 0 |
| 6144 Trailer Taxes | \$0.00 | \$0.00 | 0 | 0 |
| 6145 Business Privilege Taxes - Flat Rate | \$0.00 | \$0.00 | 0 | 0 |
| 6146 Mechanical Device Taxes - Flat Rate | \$0.00 | \$0.00 | 0 | 0 |
| 6149 Other Flat Rate Assessments | \$0.00 | \$0.00 | 0 | 0 |
| Total Current Act 511 Taxes - Flat Rate Assessments | | | 0 | 0 |

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 | 0.50% | 0.00% | 100,000 | 100,000 |
| 6154 Amusement Taxes | 0.00% | 0.00% | 0 | 0 |
| 6155 Business Privilege Taxes - Proportional Rate | 0 | 0 | 0 | 0 |
| 6156 Mechanical Device Taxes - Percentage | 0.00% | 0.00% | 0 | 0 |
| 6157 Mercantile Taxes | 0 | 0 | 0 | 0 |
| 6159 Other Proportional Assessments | 0 | 0 | 0 | 0 |
| Total Current Act 511 Taxes - Proportional Assessments | | | 100,000 | 100,000 |

Total Act 511, Current Taxes

| | | | | |
|------------------------|---------------------|---|--------------|--------------------|
| Act 511 Tax Limit ---> | 518,571,615 | X | 12 | 6,222,859 |
| | <u>Market Value</u> | | <u>Mills</u> | <u>(511 Limit)</u> |

| <u>ITEM</u> | | <u>AMOUNTS</u> | |
|-------------|------------------------------------------------------------------------|-------------------|-------------------|
| 1000 | Instruction | | |
| | 1100 Regular Programs - Elementary/Secondary | 7,131,162 | |
| | 1200 Special Programs - Elementary/Secondary | 3,782,114 | |
| | 1300 Vocational Education | 695,443 | |
| | 1400 Other Instructional Programs - Elementary/Secondary | 2,825 | |
| | 1500 Nonpublic School Programs | 0 | |
| | 1600 Adult Education Programs | 0 | |
| | 1700 Higher Education Programs | 0 | |
| | 1800 Pre-Kindergarten | 280,800 | |
| | Total 1000 Instruction | 11,892,344 | |
| 2000 | Support Services | | |
| | 2100 Support Services - Pupil Personnel | 480,466 | |
| | 2200 Support Services - Instructional Staff | 15,050 | |
| | 2300 Support Services - Administration | 868,927 | |
| | 2400 Support Services - Pupil Health | 161,639 | |
| | 2500 Support Services - Business | 434,000 | |
| | 2600 Operation & Maintenance of Plant Services | 1,323,793 | |
| | 2700 Student Transportation Services | 564,926 | |
| | 2800 Support Services - Central | 379,034 | |
| | 2900 Other Support Services | 8,000 | |
| | Total 2000 Support Services | 4,235,835 | |
| 3000 | Operation of Non-instructional Services | | |
| | 3100 Food Services | 0 | |
| | 3200 Student Activities | 292,318 | |
| | 3300 Community Services | 35,000 | |
| | 3400 Scholarships and Awards | 0 | |
| | Total 3000 Operation of Non-instructional Services | 327,318 | |
| 4000 | Facilities Acquisition, Construction and Improvement Services | | |
| | 4000 Facilities Acquisition, Construction and Improvement Services | 0 | |
| | Total 4000 Facilities Acquisition, Construction and Improvement | 0 | |
| | Total Estimated Expenditures | | 16,455,497 |
| 5000 | Other Expenditures and Financing Uses | | |
| | 5100 Debt Service | 1,008,787 | |
| | 5200 Interfund Transfers - Out | 40,000 | |
| | 5300 Transfers Involving Component Units | 0 | |
| | 5900 Budgetary Reserve | 0 | |
| | Total Other Financing Uses | | 1,048,787 |
| | Total Estimated Expenditures and Other Financing Uses | | 17,504,284 |
| | Appropriation of Prior Year Fund Balance | | 0 |
| | Total Appropriations | | 17,504,284 |
| | Ending Committed, Assigned and Unassigned Fund Balance | | 478,547 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|-----------------------------------------------------------|----------------|
| 1000 | INSTRUCTION | |
| 1100 | Regular Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 4,037,494 |
| 200 | Personnel Services-Employee Benefits | 1,706,566 |
| 300 | Purchased Professional & Technical Services | 647,066 |
| 400 | Purchased Property Services | 48,054 |
| 500 | Other Purchased Services | 385,860 |
| 600 | Supplies | 255,752 |
| 700 | Property | 18,250 |
| 800 | Other Objects | 32,120 |
| | Total Regular Programs - Elementary/Secondary | 7,131,162 |
| 1200 | Special Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 1,312,933 |
| 200 | Personnel Services-Employee Benefits | 477,722 |
| 300 | Purchased Professional & Technical Services | 1,136,980 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 832,784 |
| 600 | Supplies | 16,960 |
| 700 | Property | 4,735 |
| 800 | Other Objects | 0 |
| | Total Special Programs - Elementary/Secondary | 3,782,114 |
| 1300 | Vocational Education | |
| 100 | Personnel Services-Salaries | 89,494 |
| 200 | Personnel Services-Employee Benefits | 30,699 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 250 |
| 500 | Other Purchased Services | 569,200 |
| 600 | Supplies | 4,800 |
| 700 | Property | 1,000 |
| 800 | Other Objects | 0 |
| | Total Vocational Education | 695,443 |
| 1400 | Other Instructional Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 500 |
| 200 | Personnel Services-Employee Benefits | 125 |
| 300 | Purchased Professional & Technical Services | 1,200 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 1,000 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Other Instructional Programs - Elementary/Secondary | 2,825 |

| <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 | 0 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Nonpublic School Programs | 0 |
| 1600 | Adult Education Programs | |
| 100 | Personnel Services-Salaries | 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 | 93,910 |
| 200 | Personnel Services-Employee Benefits | 22,972 |
| 300 | Purchased Professional & Technical Services | 140,500 |
| 400 | Purchased Property Services | 5,618 |
| 500 | Other Purchased Services | 1,400 |
| 600 | Supplies | 16,400 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Pre-Kindergarten | 280,800 |
| Total Instruction | | 11,892,344 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|----------------------------------------------|----------------|
| 2000 | SUPPORT SERVICES | |
| 2100 | Support Services - Pupil Personnel | |
| 100 | Personnel Services-Salaries | 336,203 |
| 200 | Personnel Services-Employee Benefits | 112,288 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 8,175 |
| 500 | Other Purchased Services | 8,250 |
| 600 | Supplies | 12,850 |
| 700 | Property | 2,000 |
| 800 | Other Objects | 700 |
| | Total Support Services - Pupil Personnel | 480,466 |
| 2200 | Support Services - Instructional Staff | |
| 100 | Personnel Services-Salaries | 0 |
| 200 | Personnel Services-Employee Benefits | 0 |
| 300 | Purchased Professional & Technical Services | 5,000 |
| 400 | Purchased Property Services | 500 |
| 500 | Other Purchased Services | 5,000 |
| 600 | Supplies | 3,500 |
| 700 | Property | 1,050 |
| 800 | Other Objects | 0 |
| | Total Support Services - Instructional Staff | 15,050 |
| 2300 | Support Services - Administration | |
| 100 | Personnel Services-Salaries | 458,073 |
| 200 | Personnel Services-Employee Benefits | 216,804 |
| 300 | Purchased Professional & Technical Services | 131,750 |
| 400 | Purchased Property Services | 250 |
| 500 | Other Purchased Services | 31,850 |
| 600 | Supplies | 12,200 |
| 700 | Property | 5,500 |
| 800 | Other Objects | 12,500 |
| | Total Support Services - Administration | 868,927 |
| 2400 | Support Services - Pupil Health | |
| 100 | Personnel Services-Salaries | 113,128 |
| 200 | Personnel Services-Employee Benefits | 36,936 |
| 300 | Purchased Professional & Technical Services | 6,000 |
| 400 | Purchased Property Services | 425 |
| 500 | Other Purchased Services | 850 |
| 600 | Supplies | 4,300 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Support Services - Pupil Health | 161,639 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|-------------------------------------------------|----------------|
| 2500 | Support Services - Business | |
| 100 | Personnel Services-Salaries | 231,699 |
| 200 | Personnel Services-Employee Benefits | 140,001 |
| 300 | Purchased Professional & Technical Services | 27,500 |
| 400 | Purchased Property Services | 8,000 |
| 500 | Other Purchased Services | 11,500 |
| 600 | Supplies | 7,800 |
| 700 | Property | 1,500 |
| 800 | Other Objects | 6,000 |
| | Total Support Services - Business | 434,000 |
| 2600 | Operation & Maintenance of Plant Services | |
| 100 | Personnel Services-Salaries | 427,621 |
| 200 | Personnel Services-Employee Benefits | 240,812 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 450,100 |
| 500 | Other Purchased Services | 105,618 |
| 600 | Supplies | 78,892 |
| 700 | Property | 20,000 |
| 800 | Other Objects | 750 |
| | Total Operation & Maintenance of Plant Services | 1,323,793 |
| 2700 | Student Transportation Services | |
| 100 | Personnel Services-Salaries | 31,433 |
| 200 | Personnel Services-Employee Benefits | 10,270 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 501,223 |
| 600 | Supplies | 12,000 |
| 700 | Property | 10,000 |
| 800 | Other Objects | 0 |
| | Total Student Transportation Services | 564,926 |
| 2800 | Support Services - Central | |
| 100 | Personnel Services-Salaries | 138,247 |
| 200 | Personnel Services-Employee Benefits | 72,737 |
| 300 | Purchased Professional & Technical Services | 1,500 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 1,000 |
| 600 | Supplies | 92,350 |
| 700 | Property | 72,200 |
| 800 | Other Objects | 1,000 |
| | Total Support Services - Central | 379,034 |

| <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 | 8,000 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Other Support Services | 8,000 |
| | Total Support Services | 4,235,835 |
| 3000 | OPERATION OF NON-INSTRUCTIONAL SERVICES | |
| 3100 | Food Services | |
| 100 | Personnel Services-Salaries | 0 |
| 200 | Personnel Services-Employee Benefits | 0 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Food Services | 0 |
| 3200 | Student Activities | |
| 100 | Personnel Services-Salaries | 106,513 |
| 200 | Personnel Services-Employee Benefits | 20,000 |
| 300 | Purchased Professional & Technical Services | 45,570 |
| 400 | Purchased Property Services | 14,175 |
| 500 | Other Purchased Services | 50,625 |
| 600 | Supplies | 45,635 |
| 700 | Property | 0 |
| 800 | Other Objects | 9,800 |
| | Total Student Activities | 292,318 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|---------------------------------------------------------------------|----------------|
| 3300 | Community Services | |
| 100 | Personnel Services-Salaries | 0 |
| 200 | Personnel Services-Employee Benefits | 0 |
| 300 | Purchased Professional & Technical Services | 35,000 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Community Services | 35,000 |
| 3400 | Scholarships and Awards | |
| 100 | Personnel Services-Salaries | 0 |
| 200 | Personnel Services-Employee Benefits | 0 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Scholarships and Awards | 0 |
| | Total Operation of Non-instructional Services | 327,318 |
| 4000 | FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT | |
| 4000 | Facilities Acquisition, Construction and Improvement 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 |
| | Total Facilities Acquisition, Construction and Improvement Services | 0 |
| 5000 | OTHER EXPENDITURES AND FINANCING USES | |
| 5100 | Debt Service | |
| 800 | Other Objects | 320,995 |
| 900 | Other Uses of Funds | 687,792 |
| | Total Debt Service | 1,008,787 |
| 5200 | Interfund Transfers - Out | |
| 900 | Other Uses of Funds | 40,000 |
| | Total Interfund Transfers - Out | 40,000 |

| <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 | 0 | |
| | Total Budgetary Reserve | 0 | |
| | Total Other Expenditures and Financing Uses | 1,048,787 | |
| TOTAL EXPENDITURES | | | 17,504,284 |

| | <u>06/30/2013 Estimate</u> | <u>06/30/2014 Projection</u> |
|-------------------------------------------------------|----------------------------|------------------------------|
| <u>CASH AND SHORT-TERM INVESTMENTS</u> | | |
| General Fund | 761,400 | 265,000 |
| 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) | 20,000 | 20,000 |
| Internal Service Fund | 0 | 0 |
| Fiduciary Trust Fund (Investment, Pension) | 28,000 | 20,000 |
| Agency Fund | 0 | 0 |
| Total Cash and Short-Term Investments | 809,400 | 305,000 |
| <u>LONG-TERM INVESTMENTS</u> | | |
| General Fund | 0 | 0 |
| Special Revenue Fund | | |
| Athletic/School-Sponsored Extra Curricular Activities | 0 | 0 |
| Other Comptroller-Approved Special Revenue Fund | 0 | 0 |
| Capital Projects Fund | | |
| Capital Reserve Fund - §690 | 0 | 0 |
| Capital Reserve Fund - §1431 | 0 | 0 |
| Capital Projects Fund – Other | 0 | 0 |
| Debt Service Fund | 0 | 0 |
| Enterprise Fund (Food Service, Child Care) | 0 | 0 |
| Internal Service Fund | 0 | 0 |
| Fiduciary Trust Fund (Investment, Pension) | 0 | 0 |
| Agency Fund | 0 | 0 |
| Total Long-Term Investments | 0 | 0 |
| TOTAL CASH AND INVESTMENTS | 809,400 | 305,000 |

| | <u>06/30/2013 Estimate</u> | <u>06/30/2014 Projection</u> |
|--------------------------------------------|----------------------------|------------------------------|
| <u>LONG-TERM INDEBTEDNESS</u> | | |
| Extended Term Financing Agreements Payable | 0 | 0 |
| Other Long-Term Liabilities | 0 | 0 |
| Bonds Payable | 5,099,594 | 4,569,188 |
| Lease-Purchase Obligations | 1,538,000 | 1,377,000 |
| Accumulated Compensated Absences | 510,185 | 490,000 |
| Authority Lease Obligations | 0 | 0 |
| TOTAL LONG-TERM INDEBTEDNESS | 7,147,779 | 6,436,188 |
| <u>SHORT-TERM PAYABLES</u> | | |
| General Fund | 400,000 | 350,000 |
| Other Funds | 0 | 0 |
| TOTAL SHORT-TERM PAYABLES | 400,000 | 350,000 |
| TOTAL INDEBTEDNESS | <u>7,547,779</u> | <u>6,786,188</u> |

| Account | Description | Amounts |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 0830 | Estimated Ending Committed Fund Balance <i>Explanation: For PSER and Benefits</i> | 449,547 |
| 0840 | Estimated Ending Assigned Fund Balance | 0 |
| 0850 | Estimated Ending Unassigned Fund Balance <i>Explanation: Fund Balance not assigned to other Funds for a specific purpose within the General Fund</i> | 29,000 |
| | Total Ending Fund Balance - Committed, Assigned, and Unassigned | 478,547 |
| 5900 | Budgetary Reserve | 0 |
| | Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | 478,547 |
| | Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation | 0 |

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

24 PS 6-688

(10/2010)

| | | |
|------------------------------------------------|----------------------|------------------|
| SCHOOL DISTRICT NAME Morrisville Borough SD | COUNTY NAME Bucks | AUN 122097203 |
|------------------------------------------------|----------------------|------------------|

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 | \$17,504,284.00 |
| Ending Unassigned Fund Balance | \$29,000.00 |
| Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures | 0.2% |

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

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

| | |
|--------------------------------------------------------------------------------------------------------------------|-----------------|
| SIGNATURE OF SUPERINTENDENT  | DATE 6-27-13 |
|--------------------------------------------------------------------------------------------------------------------|-----------------|

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