

LEA Name: North Penn SD

Class: 2

AUN Number: 123465702

County: Montgomery

**PDE-2028 - PRELIMINARY GENERAL FUND BUDGET
Fiscal Year 07/01/2013 - 06/30/2014**

<u>General Fund Budget Approval</u>	
Date of Adoption of the General Fund Budget: 2/12/2013	
_____ President of the Board - Original Signature Required	_____ Date
_____ Secretary of the Board - Original Signature Required	_____ Date
_____ Chief School Administrator - Original Signature Required	_____ Date
Irene Dickinson Contact Person	(215) 853-1015 Telephone Extension
dickinie@npenn.org 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>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	10,206,187
2 Estimated Beginning Fund Balance - Assigned	3,000,000
3 Estimated Beginning Fund Balance - Unassigned	14,000,000
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	27,206,187
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	174,453,154
7000 Revenue from State Sources	33,020,126
8000 Revenue from Federal Sources	5,538,672
9000 Other Financing Sources	124,100
Total Estimated Revenues And Other Financing Sources	213,136,052
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 240,342,239

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	155,906,944
6112	Interim Real Estate Taxes	600,000
6113	Public Utility Realty Tax	215,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	210
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	15,000,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	2,300,000
6500	Earnings on Investments	225,000
6700	Revenues from District Activities	100,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	0
6910	Rentals	16,000
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	40,000
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	50,000
	REVENUE FROM LOCAL SOURCES	174,453,154

2013-2014 Preliminary General Fund Budget (PDE-2028)

AUN: 123465702 North Penn SD

Printed 1/22/2013 2:49:52 PM v1.0

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	8,720,101
7160	Tuition for Orphans and Children Placed in Private Homes	350,000
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	6,276,525
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)	2,900,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	350,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	290,000
7340	State Property Tax Reduction Allocation	0
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
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	4,398,750
7820	State Share of Retirement Contributions	9,734,750
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	33,020,126

<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	65,000
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	2,255,954
8513	IDEA, Section 619	14,000
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	1,937,668
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	295,600
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	112,450
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)	850,000

<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>
8,000
0
5,538,672

<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	124,100
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	124,100
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		213,136,052

Act 1 Index (current): 1.7%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$155,925,649
Amount of Tax Relief for Homestead Exclusions +	\$0
Total Approx. Tax Revenue:	\$155,925,649
Approx. Tax Levy for Tax Rate Calculation:	\$161,580,983

Section 672.1 Method Choice: (a)(1)

	Bucks	Montgomery	Allegheny	Total
2012-13 Data				
a. Assessed Value	\$2,267,310	\$6,938,131,380.00	\$6,938,131,380.00	\$6,940,398,690
b. Real Estate Mills	119.4988	22.3256	22.3256	
I. 2013-14 Data				
c. 2011 STEB Market Value	\$17,526,699	\$9,985,761,454.00	\$9,985,761,454.00	\$10,003,288,153
d. Assessed Value	\$2,267,310	\$6,960,660,500.00	\$6,960,660,500.00	\$6,962,927,810
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0
2012-13 Calculations				
f. 2012-13 Tax Levy (a * b)	\$270,941	\$154,897,946	\$154,897,946	\$155,168,887
2013-14 Calculations				
II. g. Percent of Total Market Value	0.17521%	99.82479%	99.82479%	100.00000%
h. Rebalanced 2012-13 Tax Levy (f Total * g)	\$271,871	\$154,897,016	\$154,897,016	\$155,168,887
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	119.9090	22.3256	22.3256	
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%	96.50000%	96.50000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$283,106	\$161,297,877	\$161,297,877	\$161,580,983
III. l. 2013-14 Real Estate Tax Rate (k / d * 1000)	124.8600	23.1700	23.1700	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$283,096	\$161,278,504	\$161,278,504	\$161,561,600
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)				\$161,561,600
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)				\$155,906,944

Act 1 Index (current): 1.7%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$155,925,649
Amount of Tax Relief for Homestead Exclusions +	\$0
Total Approx. Tax Revenue:	\$155,925,649
Approx. Tax Levy for Tax Rate Calculation:	\$161,580,983

Section 672.1 Method Choice: (a)(1)

	Bucks	Montgomery	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	121.9474	22.7051	
q. Mills In Excess of Index if (l > p), (l - p)	2.9126	0.4649	3.3775
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$276,493	\$158,042,493	\$158,318,986
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$6,603	\$3,236,011	\$3,242,614
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$6,372	\$3,122,751	\$3,129,123

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

Act 1 Index (current): 1.7%

Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$155,925,649
 Amount of Tax Relief for Homestead Exclusions + \$0
 Total Approx. Tax Revenue: \$155,925,649
 Approx. Tax Levy for Tax Rate Calculation: \$161,580,983

Section 672.1 Method Choice: (a)(1)

Bucks

Montgomery

Total

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

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Bucks	2,267,310	124.8600	283,096			96.50000%	
Montgomery	6,960,660,500	23.1700	161,278,504			96.50000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	6,962,927,810		161,561,600	- 0	= 161,561,600	96.50000%	= 155,906,944
				<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	0.50%	0.00%	260,000,000	13,000,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	400,000,000	2,000,000
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			660,000,000	15,000,000

Total Act 511, Current Taxes

Act 511 Tax Limit	→	10,003,288,153	X	12	120,039,458
		<u>Market Value</u>		<u>Mills</u>	<u>(511 Limit)</u>

ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	99,391,481	
1200	Special Programs - Elementary/Secondary	36,453,352	
1300	Vocational Education	3,679,879	
1400	Other Instructional Programs - Elementary/Secondary	1,475,214	
1500	Nonpublic School Programs	11,700	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	123,683	
	Total 1000 Instruction	141,135,309	
2000	Support Services		
2100	Support Services - Pupil Personnel	7,691,322	
2200	Support Services - Instructional Staff	5,316,729	
2300	Support Services - Administration	12,579,372	
2400	Support Services - Pupil Health	2,657,927	
2500	Support Services - Business	3,623,065	
2600	Operation & Maintenance of Plant Services	14,589,819	
2700	Student Transportation Services	13,960,225	
2800	Support Services - Central	1,563,486	
2900	Other Support Services	200,673	
	Total 2000 Support Services	62,182,618	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	2,400,084	
3300	Community Services	59,285	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	2,459,369	
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		205,777,296
5000	Other Expenditures and Financing Uses		
5100	Debt Service	14,143,289	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	2,500,000	
	Total Other Financing Uses		16,643,289
	Total Estimated Expenditures and Other Financing Uses		222,420,585
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		222,420,585
	Ending Committed, Assigned and Unassigned Fund Balance		17,921,654

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	62,865,426
200	Personnel Services-Employee Benefits	25,275,239
300	Purchased Professional & Technical Services	398,550
400	Purchased Property Services	54,418
500	Other Purchased Services	6,141,805
600	Supplies	3,655,098
700	Property	76,578
800	Other Objects	924,367
	Total Regular Programs - Elementary/Secondary	99,391,481
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	18,099,103
200	Personnel Services-Employee Benefits	9,094,970
300	Purchased Professional & Technical Services	5,313,671
400	Purchased Property Services	1,000
500	Other Purchased Services	3,642,352
600	Supplies	291,949
700	Property	10,307
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	36,453,352
1300	Vocational Education	
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	3,359,519
600	Supplies	0
700	Property	0
800	Other Objects	320,360
	Total Vocational Education	3,679,879
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	783,242
200	Personnel Services-Employee Benefits	314,238
300	Purchased Professional & Technical Services	342,359
400	Purchased Property Services	0
500	Other Purchased Services	12,561
600	Supplies	22,814
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	1,475,214

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	10,000
200	Personnel Services-Employee Benefits	1,700
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	11,700
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	48,814
200	Personnel Services-Employee Benefits	12,169
300	Purchased Professional & Technical Services	42,770
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	19,930
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	123,683
Total Instruction		141,135,309

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	5,441,513
200	Personnel Services-Employee Benefits	2,198,449
300	Purchased Professional & Technical Services	2,500
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	48,860
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Personnel	7,691,322
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	3,074,324
200	Personnel Services-Employee Benefits	1,387,120
300	Purchased Professional & Technical Services	233,911
400	Purchased Property Services	53,142
500	Other Purchased Services	13,050
600	Supplies	307,446
700	Property	2,500
800	Other Objects	245,236
	Total Support Services - Instructional Staff	5,316,729
2300	Support Services - Administration	
100	Personnel Services-Salaries	7,296,207
200	Personnel Services-Employee Benefits	3,877,434
300	Purchased Professional & Technical Services	791,898
400	Purchased Property Services	7,259
500	Other Purchased Services	485,929
600	Supplies	92,645
700	Property	0
800	Other Objects	28,000
	Total Support Services - Administration	12,579,372
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	1,715,402
200	Personnel Services-Employee Benefits	882,838
300	Purchased Professional & Technical Services	40,615
400	Purchased Property Services	850
500	Other Purchased Services	600
600	Supplies	17,472
700	Property	0
800	Other Objects	150
	Total Support Services - Pupil Health	2,657,927

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	1,246,224
200	Personnel Services-Employee Benefits	1,541,591
300	Purchased Professional & Technical Services	165,400
400	Purchased Property Services	351,500
500	Other Purchased Services	26,700
600	Supplies	166,400
700	Property	5,000
800	Other Objects	120,250
	Total Support Services - Business	3,623,065
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	6,545,651
200	Personnel Services-Employee Benefits	3,445,717
300	Purchased Professional & Technical Services	143,849
400	Purchased Property Services	3,196,354
500	Other Purchased Services	423,353
600	Supplies	779,080
700	Property	20,585
800	Other Objects	35,230
	Total Operation & Maintenance of Plant Services	14,589,819
2700	Student Transportation Services	
100	Personnel Services-Salaries	5,500,228
200	Personnel Services-Employee Benefits	2,943,364
300	Purchased Professional & Technical Services	321,500
400	Purchased Property Services	57,500
500	Other Purchased Services	3,574,921
600	Supplies	1,370,150
700	Property	10,000
800	Other Objects	182,562
	Total Student Transportation Services	13,960,225
2800	Support Services - Central	
100	Personnel Services-Salaries	898,475
200	Personnel Services-Employee Benefits	438,949
300	Purchased Professional & Technical Services	96,500
400	Purchased Property Services	112,062
500	Other Purchased Services	0
600	Supplies	2,500
700	Property	0
800	Other Objects	15,000
	Total Support Services - Central	1,563,486

<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	200,673
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	200,673
	Total Support Services	62,182,618
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	1,356,134
200	Personnel Services-Employee Benefits	338,971
300	Purchased Professional & Technical Services	362,926
400	Purchased Property Services	68,325
500	Other Purchased Services	29,447
600	Supplies	127,899
700	Property	27,682
800	Other Objects	88,700
	Total Student Activities	2,400,084

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	1,700
200	Personnel Services-Employee Benefits	210
300	Purchased Professional & Technical Services	57,000
400	Purchased Property Services	0
500	Other Purchased Services	375
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	59,285
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	2,459,369
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	4,463,289
900	Other Uses of Funds	9,680,000
	Total Debt Service	14,143,289
5200	Interfund Transfers - Out	
900	Other Uses of Funds	0
	Total Interfund Transfers - Out	0

<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	2,500,000
	Total Budgetary Reserve	2,500,000
	Total Other Expenditures and Financing Uses	16,643,289
TOTAL EXPENDITURES		222,420,585

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	45,000,000	45,000,000
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	2,300,000	1,500,000
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	124,900	0
Enterprise Fund (Food Service, Child Care)	500,000	500,000
Internal Service Fund	3,500,000	4,000,000
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	400,000	400,000
Total Cash and Short-Term Investments	51,824,900	51,400,000
<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	51,824,900	51,400,000

	<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	103,240,000	93,560,000
Lease-Purchase Obligations	2,000,000	2,000,000
Accumulated Compensated Absences	4,250,000	4,250,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	109,490,000	99,810,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	3,500,000	4,000,000
Other Funds	200,000	200,000
TOTAL SHORT-TERM PAYABLES	3,700,000	4,200,000
TOTAL INDEBTEDNESS	<u>113,190,000</u>	<u>104,010,000</u>

2013-2014 Preliminary General Fund Budget (PDE-2028)

AUN: 123465702 North Penn SD

Printed 1/22/2013 2:50:25 PM v1.0

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Funds reserved for Pension Rate Stabilization.</i>	8,000,000
0840	Estimated Ending Assigned Fund Balance <i>Explanation: Funds reserved for Medical Rate Stabilization.</i>	3,000,000
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Funds needed to start the 14-15 fiscal year.</i>	6,921,654
Total Ending Fund Balance - Committed, Assigned, and Unassigned		17,921,654
5900	Budgetary Reserve <i>Explanation: Funds needed for unexpected expenditures.</i>	2,500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		20,421,654
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0