

**NESHAMINY SCHOOL DISTRICT  
LANGHORNE, PA**

**2012-13**

**PRELIMINARY  
BUDGET**

**January 24, 2012**

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

Barbara Markowitz  
Acting Business Administrator

2001 Old Lincoln Highway  
Langhorne, PA 19047  
215-809-6000  
[www.neshaminy.org](http://www.neshaminy.org)

# Mission Statement



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

**Neshaminy School District  
Officials**

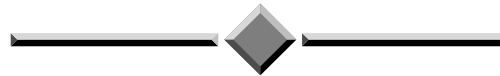


**Board of School Directors**

**Mr. Ritchie Webb, President**  
**Mr. Kim Koutsouradis, Vice President**

**Ms. Irene M. Boyle**  
**Mr. Scott E. Congdon**  
**Mrs. Susan Cummings**  
**Mr. Mike Morris**  
**Mr. Mark Shubin**  
**Mr. Anthony Sposato**  
**Mr. William Oettinger**

**Dr. Louis T. Muenker, Superintendent of Schools**  
**Mrs. Jennifer Burns, Secretary**  
**Mrs. Debby Spadaccino, Assistant Secretary**  
**Mrs. Barbara Markowitz, Treasurer**



**Superintendent's Cabinet**

**Dr. Jacqueline Rattigan, Director of Elementary/Secondary Education**  
**Mr. Anthony Devlin, Director of Pupil Services**  
**Dr. Geeta A. Heble, Director of Curriculum, Instruction and Assessment, and  
Federal Programs Coordinator**  
**Mrs. Theresa Hinterberger, Director of Human Resources**  
**Mrs. Barbara Markowitz, Acting Business Administrator**

# Calendars

## 2012–13 Budget Preparation Calendar

<b>Date Due</b>	<b>Activity</b>	<b>Responsibility</b>
September 30, 2011	Create financial directory for the new fiscal year and update financial report headings.	Mrs. Markowitz
October 4, 2011	Student enrollment projected.	Dr. Rattigan
October 7, 2011	All administrators will receive direction to prepare 2012-13 budget requests for their cost center.	Mrs. Markowitz
October 10, 2011	Staff charts updated.	Mrs. Hinterberger
October 21, 2011	All budget request input must be completed by all buildings and cost centers.	Cabinet Principals Directors
October 24, 2011	Meetings must be completed with employee insurance carriers and estimate all benefit costs.	Mrs. Hinterberger
<b>No later than October 28, 2011</b>	Preliminary update of salary and benefit data in Human Resource database.	Mrs. Hinterberger
November 4, 2011	First Transfer of personnel and benefit data into the financial database.	Mrs. Glennie
November 8, 2011	Audit of salaries and fringe benefit data is completed.	Mrs. Hinterberger
November 9, 2011	Review major facility needs for next year.	Dr. Muenker Mr. Minotti
November 10, 2011	Review and make necessary revisions/approvals to budget preparation requests and data submitted by principals, directors and supervisors.	Cabinet
November 17, 2011	Transfer of audited personnel data into financial database to more accurately project staff salaries and benefits.	Mrs. Glennie
November 18, 2011	Make revenue assumptions and provide revenue projections.	Mrs. Markowitz
November 22, 2011	Detail of proposed expenditures and revenue is analyzed reviewed and revised if necessary.	Mrs. Markowitz

## 2012–13 Budget Preparation Calendar

<b>Date Due</b>	<b>Activity</b>	<b>Responsibility</b>
<i>December 13, 2011</i>	<i>Proposed Preliminary Budget presented to Board of School Directors for adoption.</i>	<i>Mrs. Markowitz</i>
<i>January 4, 2012</i>	<i>Proposed Preliminary budget available for public review. (20 days prior to its adoption of Preliminary Budget)</i>	<i>Mrs. Glennie</i>
<i>January 24, 2012</i>	<i>Adopt 2012-13 Preliminary Budget.</i>	<i>Board Members</i>
<b>January 25, 2012</b>	<b>Act 1 Deadline to adopt 2012-13 Preliminary Budget.</b>	
<i>January 27, 2012</i>	<i>Submit 2012-13 Preliminary General Fund Budget with proposed tax increase to Department of Education. (PDE 2028)</i>	<i>Mrs. Glennie</i>
<i>February to June, 2012</i>	<i>Budget review.</i>	<i>Board Members Dr. Muenker Mr. Markowitz</i>
<i>April 25, 2012</i>	<i>Adopt Proposed Final Budget</i>	<i>Board Members Dr. Muenker Mrs. Markowitz</i>
<i>May 29, 2012</i>	<b>Act 1 Deadline 2012-13 proposed final budget available for public review. (20 days prior to its adoption.</b>	<i>Mrs. Glennie</i>
<i>June 19, 2012</i>	<i>Adopt a 2012-13 Final Operating Budget</i>	<i>Board Members</i>

## Timeline for Events Related to 2012-2013 Budget Process Special Session Act 1 of 2006

Dates in Timeline Apply to All School Districts except  
Philadelphia City SD, Pittsburgh SD and Scranton SD

Date	Description	Section
September 1, 2011 <i>(annual deadline)</i>	<b>Department of Education</b> publishes the 2012-2013 base index in the Pennsylvania Bulletin.	Section 333(l)
September 30, 2011 <i>(annual deadline)</i>	<b>Department of Education</b> notifies school districts of their 2012-2013 adjusted index.	Section 313(2)
December 15, 2011 <i>(annual deadline)</i>	<b>School districts</b> with residents paying tax on compensation imposed by Philadelphia under the authority of the Sterling Act certify to the Department of Education the total amount of 2010 tax credits provided based on the tax rate of the school district. (Applies only to school districts that had an earned income and net profits tax in the 2010 calendar year.)	Sections 503(b)(2); 324(2)
December 6, 2011 <i>(30 days prior to preliminary budget public inspection deadline)</i>	<b>Department of Education</b> deadline to notify school districts of school year of AFR data to be used when calculating referendum exception in Section 333(f)(2)(v).	Section 333(j)(4)
December 31, 2011 <i>(60 days prior to March 1 application deadline)</i>	<b>School districts</b> send notification, by first class mail, to owner of each parcel of residential property – which can be limited to owners who are not currently approved or whose approval is due to expire – stating that the owner must submit a completed application to county assessor to qualify for homestead exclusion. Mailing must include application, instructions and deadline to apply.	Section 341(b)
January 5, 2012 <i>(110 days prior to primary election)</i>	<b>School district</b> deadline to make 2012-2013 proposed preliminary budget available for public inspection <b>or</b> adopt resolution pursuant to Section 311(d)(1) indicating that it will not raise the rate of any tax by more than its index.	Section 311(c); 311(d)(1)
January 10, 2012 <i>(5 days after resolution adoption)</i>	<b>School district</b> deadline to submit a copy of resolution adopted pursuant to 311(d)(1) and proposed tax rate increases to Department of Education.	Section 311(d)(2)
January 15, 2012 <i>(10 days prior to preliminary budget adoption deadline)</i>	<b>School district</b> deadline to give public notice of the intent to adopt the 2012-2013 preliminary budget unless resolution was adopted under Section 311(d)(1) indicating that it will not raise the rate of any tax by more than its index.	Section 311(c)

**Taxpayer Relief Act, SS Act 1 of 2006: Timeline for Events Related to 2012-2013 Budget Process**

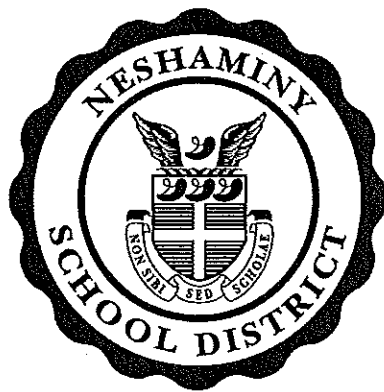
<b>Date</b>	<b>Description</b>	<b>Section</b>
January 20, 2012 <i>(10 days after receipt of resolution)</i>	<b>Department of Education</b> deadline to notify school districts that adopted a resolution pursuant to Section 311(d)(1) whether the 2012-2013 proposed tax rates are equal to or less than their Index.	Section 311(d)(4)
January 25, 2012 <i>(90 days prior to primary election)</i>	<b>School district</b> deadline to adopt the 2012-2013 preliminary budget unless resolution adopted under Section 311(d)(1).	Section 311(a)
January 30, 2012 <i>(85 days prior to primary election)</i>	<b>School district</b> deadline to submit 2012-2013 preliminary budget containing proposed tax rate increases to Department of Education.	Section 333(e)
February 2, 2012 <i>(1 week prior to filing of request for referendum exception)</i>	<b>School district</b> deadline to publish notice in newspaper of intent to request approval from Department of Education for a referendum exception.	Section 333(j)(2)
No later than March 1, 2012 <i>(annual deadline)</i>	Deadline for <b>homeowners</b> to file a homestead application (and, if applicable, a farmstead application) with county assessor indicating property is owner-occupied. Resubmission of application required no more than one time every three years. No application fee for filing. (See December 31, 2011.)	Section 341(c), (e), (i)
February 9, 2012 <i>(75 days prior to primary election)</i>	<b>Department of Education</b> deadline to notify school districts that submitted 2012-2013 preliminary budget whether the proposed tax rates are equal to or less than their Index.	Section 333(e)
February 9, 2012 <i>(75 days prior to primary election)</i>	<b>School district</b> deadline to seek approval from Department of Education for referendum exceptions requiring their approval.	Sections 333(j)
February 24, 2012 <i>(60 days prior to primary election)</i>	<b>School district</b> deadline to submit referendum question seeking voter approval of tax rate increase in excess of index to the county board of elections (for each county in which the school district is located), unless request for referendum exception has been submitted to Department of Education. If the school district's proposed tax rate increase would exceed their Index even if all of its 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.	Section 333(c)(3)
February 29, 2012 <i>(55 days prior to primary election)</i>	Deadline for <b>Department of Education</b> to issue ruling on school district's petition for referendum exception.	Sections 333(j)(5)

**Taxpayer Relief Act, SS Act 1 of 2006: Timeline for Events Related to 2012-2013 Budget Process**

<b>Date</b>	<b>Description</b>	<b>Section</b>
March 5, 2012 <i>(50 days prior to primary election)</i>	<b>School district</b> deadline, if the Department of Education denies all or a part of the school district's request for referendum exception, to submit to the county board of elections referendum question seeking voter approval of tax rate increase in excess of index for the portion of the referendum exception request denied.	Sections 333(j)(5)
April 15, 2012 <i>(annual deadline)</i>	<b>Secretary of the Budget</b> certifies the total amount of revenue in the Property Tax Relief Fund and the Property Tax Relief Reserve Fund and the total amount available for distribution in 2012-2013.	Section 503(a)(1), (e)
April 20, 2012 <i>(annual deadline)</i>	<b>Secretary of the Budget</b> notifies Department of Education whether it is authorized to provide school districts with property tax allocations under Section 505.	Section 503(d)
May 1, 2012 <i>(annual deadline)</i>	<b>Department of Education</b> notifies school districts of the amount of their state allocation of property tax reduction funding. This only occurs if the Secretary of the Budget certifies, by April 15, 2012, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2012-2013.	Section 505(a)(4)
May 1, 2012 <i>(annual deadline)</i>	<b>Assessor</b> provides each school district with a certified report with information on homestead and farmstead properties, as provided in 53 Pa CS §8584(i).	Section 341(g)(3)
Prior to April 24, 2012	<b>General Primary election.</b> County election officials, in conjunction with board of school directors, shall draft a non-legal interpretive statement to accompany referendum question that references items of expenditure for which tax rate increases are being sought. (See February 24 or March 5, 2012.)	Section 333(c)(4)
No later than May 31, 2012 <i>(optional action)</i>	Deadline for <b>school district board of directors</b> electing to adopt resolution rejecting 2012-2013 property tax allocation. This action can only occur if the Department of Education has notified school districts by May 1, 2012, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2012-2013. (This action applies only if a school district has not rejected a previous state property tax allocation.)	Section 903(a)
No later than May 31, 2012	<b>School district</b> deadline to adopt 2012-2013 proposed final budget and mail Certification of Use of PDE-2028 to the Department of Education.	Section 687(a)(1) (School Code)
June 5, 2012	<b>School district</b> deadline to submit copy of resolution (if adopted) rejecting 2012-2013 property tax allocation to Department of Education. (See May 31, 2012.)	Section 903(b)

**Taxpayer Relief Act, SS Act 1 of 2006: Timeline for Events Related to 2012-2013 Budget Process**

<b>Date</b>	<b>Description</b>	<b>Section</b>
June 10, 2012 <i>(20 days prior to final budget adoption deadline)</i>	<b>School district</b> deadline to make 2012-2013 proposed final budget available for public inspection on PDE-2028.	Section 312(c)
June 20, 2012 <i>(10 days prior to final budget adoption deadline)</i>	<b>School district</b> deadline to offer public notice of its intent to adopt the 2012-2013 final budget.	Section 312(c) Section 687(a)(2)(i) (School Code)
June 30, 2012 <i>(annual deadline)</i>	<b>School district</b> deadline to adopt the 2012-2013 final budget.	Section 312(a)
June 30, 2012 <i>(annual deadline)</i>	<b>School district</b> deadline to adopt a resolution implementing the homestead/farmstead exclusion. For school districts whose voters did not approve a local income tax for the purpose of providing homestead/farmstead exclusions, this only occurs if the Department of Education has notified school districts by May 1, 2012, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2012-2013.	Section 321(d), 342, 505(a)(4)
July 15, 2012 <i>(annual deadline)</i>	<b>School district</b> deadline to submit 2012-2013 final budget to Department of Education on form PDE-2028.	Section 687(b) (School Code)
No later than August 4, 2012 <i>(60 days after receipt of resolution)</i>	<b>Department of Education</b> deadline to notify election officials of each county of the school districts in that county that have taken action to reject their 2012-2013 property tax relief allocation under Section 903(a). (See May 31, 2012.)	Section 904(b)
August 23, 2012	<b>Department of Education</b> pays school districts 50 percent of their state allocation of property tax reduction funding. This only occurs if the Secretary of the Budget certifies, by April 15, 2012, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2012-2013.	Section 505(b)
October 25, 2012	<b>Department of Education</b> pays school districts 50 percent of their state allocation of property tax reduction funding. This only occurs if the Secretary of the Budget certifies, by April 15, 2012, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2012-2013.	Section 505(b)
December 1, 2012	Deadline for <b>school districts</b> to report to the Department of Community and Economic Development, tax enactments, repeals and changes to require withholding of a new tax, withholding at a new rate or to suspend withholding of such tax effective January 1, 2013.	Section 351(f)(2)



# 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 2011

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

**Neshaminy School District**  
**Current Enrollment - October 2011**

**Elementary Schools**

GRADE LEVEL	Buck	Everitt	Ferderbar	Heckman	Hoover	Lower South	Miller	Schweitzer	TOTAL
K	49	60	76	77	81	54	63	52	512
PRE-1	11	17	0	0	13	13	0	0	54
1	72	63	103	91	113	91	65	46	644
2	75	64	89	85	113	61	73	68	628
3	63	71	74	88	92	103	58	57	606
4	79	56	104	93	114	82	64	71	663
5	79	77	85	84	121	83	76	54	659
<b>TOTAL BUILDING</b>	<b>428</b>	<b>408</b>	<b>531</b>	<b>518</b>	<b>647</b>	<b>487</b>	<b>399</b>	<b>348</b>	<b>3,766</b>

**Middle Schools**

Grade Level	Maple Pt.	Poq.	Sand.	TOTAL
6	344	179	178	701
7	317	163	176	656
8	308	195	215	718
<b>TOTAL BUILDING</b>	<b>969</b>	<b>537</b>	<b>569</b>	<b>2,075</b>

**High School**

GRADE LEVEL	Neshaminy
9	697
10	650
11	694
12	650
<b>TOTAL BUILDING</b>	<b>2,691</b>

**The Learning Center at Neshaminy**

The Learning Center at Neshaminy Monthly Enrollment			
September	30	February	
October	36	March	
November	38	April	
December	41	May	
January	43	June	

Grade Level	Total
8	0
9	11
10	7
11	7
12	11
<b>TOTAL STUDENTS</b>	<b>36</b>

October 2011	TOTAL
Elementary	3,766
Middle	2,075
High	2,691
The Learning Ctr.	36
<b>TOTAL DISTRICT</b>	<b>8,568</b>

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

# Neshaminy School District Enrollment Projections 2012-13

## Elementary Schools

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

## Middle Schools

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

## High School

GRADE LEVEL	TOTAL
9	703
10	684
11	651
12	687
<b>TOTAL STUDENTS</b>	<b>2,725</b>

## Total All Schools

Levels	TOTAL
Elementary	3,848
Middle	2,080
High	2,725
<b>TOTAL DISTRICT</b>	<b>8,653</b>

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

## The Learning Center at Neshaminy\*

Grade Level	Total
8	5
9	9
10	15
11	25
12	16
<b>TOTAL STUDENTS</b>	<b>65</b>

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

# Per Pupil Allocations

**2012-13 BUDGET ALLOCATIONS  
ELEMENTARY LEVEL - GRADES K - 5**

**Calculations for Regular Education**

BUILDING	PROJECTED ENROLLMENT	LESS .25 KINDERGARTEN	LESS SPL ED FTE ADM	ADJ. TOTAL REGULAR ED.	\$/PUPIL	ALLOCATION REGULAR ED.	BUILDING
BUCK 30	441.0	13.8	20.4	407.0	\$120.00	\$48,840	BUCK(30)
EVERITT 32	404.0	14.5	15.5	374.0	\$120.00	\$44,880	EVERITT(32)
HECKMAN 33	524.0	16.5	24.0	484.0	\$117.00	\$56,628	HECKMAN(33)
HOOVER 34	657.0	21.5	24.0	612.0	\$117.00	\$71,604	HOOVER(34)
LOWER SOUTH 35	518.0	14.3	23.5	480.0	\$117.00	\$56,160	LOWER SOUTH(35)
MILLER 36	396.0	14.3	10.8	371.0	\$125.00	\$46,375	MILLER (36)
FERDERBAR 37	557.0	17.8	26.3	513.0	\$117.00	\$60,021	FERDERBAR (37)
SCHWEITZER 38	351.0	10.5	24.7	316.0	\$125.00	\$39,500	SCHWEITZER(38)
<b>TOTAL</b>	<b>3848.0</b>	<b>123.2</b>	<b>169.2</b>	<b>3557.0</b>	<b>N.A.</b>	<b>\$424,008</b>	<b>TOTAL</b>

**Calculations for Special Education**

BUILDING	SPECIAL ED. FTE ADMS	SPECIAL ED. WEIGHTED	\$/PUPIL	ALLOC. SPL ED
BUCK 30	20.4	30.6	\$120.00	\$3,672
EVERITT 32	15.5	23.3	\$120.00	\$2,796
HECKMAN 33	24.0	36.0	\$117.00	\$4,212
HOOVER 34	24.0	36.0	\$117.00	\$4,212
LOWER SOUTH 35	23.5	35.3	\$117.00	\$4,130
MILLER 36	10.8	16.2	\$125.00	\$2,025
FERDERBAR 37	26.3	39.5	\$117.00	\$4,622
SCHWEITZER 38	24.7	37.1	\$125.00	\$4,638
<b>TOTAL</b>	<b>169.2</b>	<b>254.0</b>	<b>N.A.</b>	<b>\$30,307</b>

**TOTAL ALLOCATIONS**

Amount	Building
\$52,512	BUCK(30)
\$47,676	EVERITT(32)
\$60,840	HECKMAN(33)
\$75,816	HOOVER(34)
\$60,290	LOWER SOUTH(35)
\$48,400	MILLER(36)
\$64,643	FERDERBAR (37)
\$44,138	SCHWEITZER(38)
<b>\$454,315</b>	<b>GRAND TOTAL</b>

**2012-13 BUDGET ALLOCATIONS**

**MIDDLE LEVEL - GRADES 6 - 8**

**Calculations for Regular Education**

BUILDING	PROJECTED ENROLLMENT	LESS SPECIAL ED FTE ADM	TOTAL STUDENTS REGULAR ED.	\$/PUPIL	ALLOCATION REGULAR ED.	BUILDING	
MAPLE POINT	23	997.0	72.3	925	\$ 161.00	\$148,877	MAPLE POINT (23)
POQUESSING	21	535.0	42.6	492	\$ 161.00	\$79,276	POQUESSING (21)
SANDBURG	22	548.0	43.8	504	\$ 161.00	\$81,176	SANDBURG (22)
<b>TOTAL</b>	<b>2080.0</b>	<b>158.7</b>	<b>1,921</b>	<b>N.A.</b>	<b>\$309,329</b>	<b>TOTAL</b>	

**Calculations for Special Education**

BUILDING	SPECIAL ED. FTE ADM	SPECIAL ED. WEIGHTED #	\$/PUPIL	ALLOC. SPL ED	
MAPLE POINT	23	72.3	108.5	\$ 161.00	\$17,469
POQUESSING	21	42.6	63.9	\$ 161.00	\$10,288
SANDBURG	22	43.8	65.7	\$ 161.00	\$10,578
<b>TOTAL</b>	<b>158.7</b>	<b>238.1</b>	<b>N.A.</b>	<b>\$38,334</b>	

**TOTAL ALLOCATIONS**

Amount	Building
\$166,346	MAPLE POINT (23)
\$89,564	POQUESSING (21)
\$91,754	SANDBURG (22)
<b>\$347,663</b>	<b>TOTAL</b>

09/10 original allocation - 3% increase over 08/09  
 2009-10 Allocations reduced 20% 4/30/09  
 2010/11 Increase based on copier cost  
 2011/12 No Change in allocation rate  
 BM/lg 10/6/11

**2012-13 BUDGET ALLOCATIONS**

**TAWANKA LEARNING CENTER**

PROJECTED ENROLLMENT	LESS SPEC. ED. FTE ADM	TOTAL STUD. REG ED	\$/PUPIL	ALLOCATION REGULAR ED.
65	10.00	55.00	\$187.00	\$10,285

**Calculations for Special Education**

SPECIAL ED. FTE ADM	SPECIAL ED. WEIGHTED #	\$/PUPIL	ALLOC. SPL ED
10.0	15.0	\$187.00	\$2,805

**TOTAL TAWANKA L. C. ALLOCATIONS**

\$ 13,090
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**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.
2725	236.2	2489	\$187.00	\$465,443

**Calculations for Special Education**

SPECIAL ED. FTE ADM	SPECIAL ED. WEIGHTED #	\$/PUPIL	ALLOC. SPL ED
236.2	354.3	\$187.00	\$66,254

**TOTAL HIGH SCHOOL ALLOCATIONS**

\$ 531,697
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<b>Total Projected Enrollment</b>		<b>Total District allocations</b>	
8653 *		\$1,346,765	

\* Does not include The Learning Center Projected Enrollment

09/10 original allocation - 3% increase over 08/09  
 2009-10 Allocations reduced 20% 4/30/09  
 2010/11 Increase based on copier cost  
 2011/12 No Change in allocation rate  
 BM/lg 10/6/11

# Staffing

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## SUMMARY OF NESHAMINY STAFF POSITIONS

### Certified and Administrative

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

### Support

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

<b>TOTAL NESHAMINY STAFF POSITIONS</b>	<b>1,191.6</b>	<b>1,152.9</b>	<b>1,152.9</b>
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# Facilities

# Neshaminy School District

## 2012-13 Budget

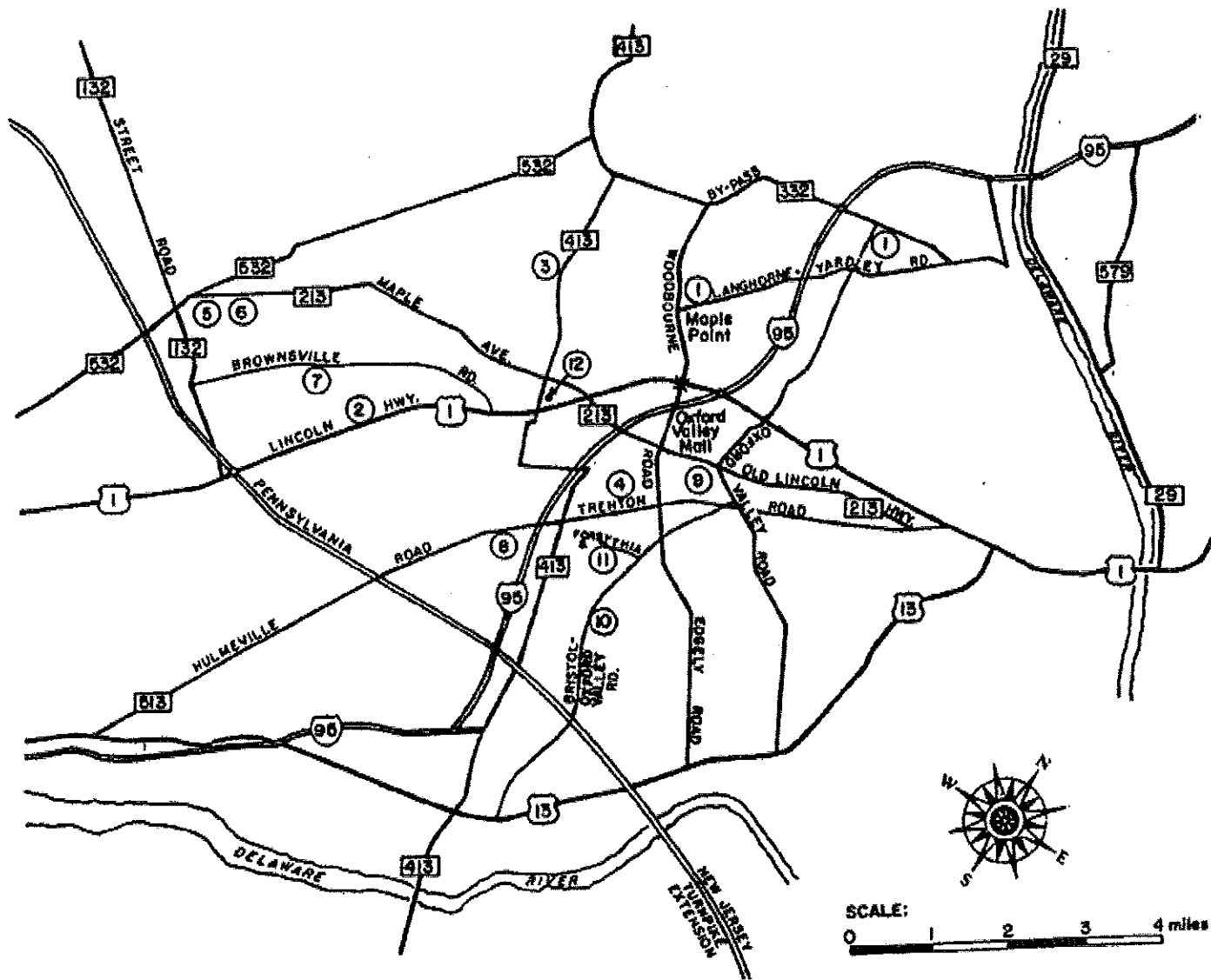
[www.neshaminy.org](http://www.neshaminy.org)

<u>Administrative Office</u>	
Maple Point Building 2250 Langhorne-Yardley Road Langhorne, PA 19047	215-809-6000

<b>Official Mailing Address</b>
Neshaminy School District 2001 Old Lincoln Highway Langhorne, PA 19047

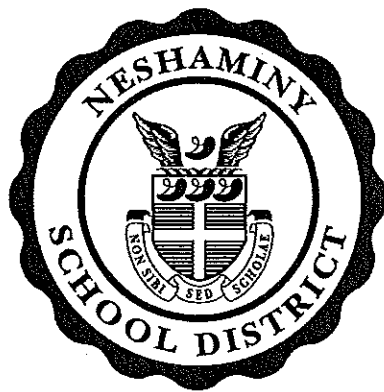
<b>Elementary Schools</b>	<b>Telephone Number</b>
Pearl Buck Mrs. Stephanie Miguelez, Principal 143 Top Road Levittown, PA 19056	215-809-6300
Samuel Everitt Mr. Andre Modica, Principal Forsythia Dr. Levittown, PA 19056	215-809-6320
Joseph Ferderbar Mrs. Judy Brown, Principal 300 Heights Lane Feasterville, PA 19053	215-809-6370
Oliver Heckman Mr. Brian Kern, Principal Maple Avenue & Cherry St. Langhorne, PA 19047	215-809-6330
Herbert Hoover Mr. Michael Rodriguez, Principal 501 Trenton Road Langhorne, PA 19047	215-809-6340
Lower Southampton Mrs. Beth Fox, 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 Ms. Kathleen Brewster, Principal Harmony Road Levittown, PA 19056	215-809-6380

<b>Middle Schools, High School and Alternative School</b>	<b>Telephone Number</b>
Maple Point Middle Mr. Alex Menio, Principal 2250 Langhorne-Yardley Road Langhorne, Pa 19047	215-809-6230
Poquessing Middle Mr. Ronald Sayre, Principal 300 Heights Lane Feasterville, PA 19053	215-809-6210
Sandburg Middle Mrs. Dawn Kelly, Principal 30 Harmony Road Levittown, PA 19056	215-809-6220
Neshaminy High School Dr. Rob McGee, Principal Main Office 2001 Old Lincoln Highway Langhorne, PA 19047	215-809-6100
The Learning Center at Neshaminy Mrs. Joann Holland, Principal 2001 Old Lincoln Highway Langhorne, PA 19047	215-809-6240



## NESHAMINY SCHOOL DISTRICT

Number	School	Number	School	Number	School
1	<b>ADMINISTRATIVE OFFICE</b> Maple Point Middle School 2250 Langhorne-Yardley Rd. Langhorne, PA 19047 215-809-6000	8	<b>HERBERT HOOVER ELEMENTARY</b> 501 Trenton Rd. Langhorne, PA 19047 215-809-6340	3	<b>NESHAMINY MIDDLE SCHOOL</b> 1200 Langhorne-Newton Rd. Langhorne, PA 19047 215-809-6200 <i>(Sold November 17, 2011)</i>
9	<b>PEARL BUCK ELEMENTARY</b> 143 Top Road Levittown, PA 19056 215-809-6300	6	<b>LOWER SOUTHAMPTON ELEMENTARY</b> 7 School Lane Feasterville, PA 19053 215-809-6350	5	<b>POQUESSING MIDDLE SCHOOL</b> 300 Heights Lane Feasterville, PA 19053 215-809-6210
11	<b>SAMUEL EVERITT ELEMENTARY</b> Forsythia Drive South Levittown, PA 19056 215-809-6320	1	<b>MAPLE POINT MIDDLE SCHOOL</b> 2250 Langhorne-Yardley Road Langhorne, PA 19047 215-809-6230	4	<b>CARL SANDBURG MIDDLE SCHOOL</b> 30 Harmony Road Levittown, PA 19056 215-809-6220
5	<b>FERDERBAR ELEMENTARY</b> 300 Heights Lane Feasterville, PA 19053 215-809-6370	10	<b>WALTER MILLER ELEMENTARY</b> 10 Colbolt Ridge Drive South Levittown, PA 19057 215-809-6360	4	<b>ALBERT SCHWEITZER ELEMENTARY</b> Harmony Road Levittown, PA 19056 215-809-6380
12	<b>OLIVER HECKMAN ELEMENTARY</b> Maple Avenue and Cherry Street Langhorne, PA 19047 215-809-6330	2	<b>NESHAMINY HIGH SCHOOL</b> 2001 Old Lincoln Highway Langhorne, PA 19047 215-809-6100	2	<b>THE LEARNING CENTER @ NESHAMINY</b> 2001 Old Lincoln Highway Langhorne, PA 19047 215-809-6240



# Financial

# Neshaminy School District

## Summary of General Fund Revenue by Function

(In Thousands)

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

# Neshaminy School District

## Summary of General Fund Revenue by Function

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

# Neshaminy School District

## Summary of General Fund Expenditures by Program

(In Thousands)

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

# Neshaminy School District

## Summary of General Fund Expenditures by Program

(In Thousands)

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

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# Revenue

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**REVENUE FROM LOCAL SOURCES**

**Current Real Estate Taxes:** Tax duplicates are updated and estimated according to county real estate tax files and reflect \$793,092,395 in assessments. The property taxes are estimated at a mill value of \$766,286. As required by Special Session Act 1 of 2006, the Real Estate Taxes Current budget have not adjusted for anticipated gaming relief funds at this time.

Assessed Valuation:	\$793,092,395
Current year collection rate	<u>96.62%</u>
Gross real estate taxes	766,285,872
Current Millage	<u>X 152.0</u>
Projected Revenue	116,475,453
Less: Sr. Citizen rebates	(200,000)
Less: tax refunds due to re-assessments	<u>(30,000)</u>
Anticipated Revenue (1 mill = \$766,286)	\$116,245,453

**Interim Real Estate Taxes:** Revenue received for new real estate taxes assessed subsequent to June 30, 2012 but due and payable during its current fiscal year. The district projects a tax revenue a slight tax increase of \$20,807, bringing the anticipated revenue amount to \$630,149.

<b>REAL ESTATE TAXES, CURRENT</b>	<b>Actual 2010-11</b>	<b>Budget 2011-12</b>	<b>Budget 2012-13</b>
Projected Revenue at 152.0 mills	114,520,628	114,385,729	117,752,687
Discounts, Real Estate Taxes	(2,006,768)	(2,052,796)	(2,048,897)
Penalties, Real Estate Taxes	314,257	542,693	541,662
<b>Net Real Estate Taxes, Current</b>	<b><u>112,828,117</u></b>	<b><u>112,875,626</u></b>	<b><u>116,245,452</u></b>

**REAL ESTATE TAXES, INTERIM**

Projected Revenue	665,638	615,000	636,000
Discounts, Interim Taxes	(7,536)	(9,348)	(9,667)
Penalties, Interim Taxes	5,316	3,690	3,816
<b>Net Real Estate Taxes, Interim</b>	<b><u>663,418</u></b>	<b><u>609,342</u></b>	<b><u>630,149</u></b>

**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. A decrease of \$8,735 is projected for 2012-13.

**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 based upon the following schedule commencing July 1 of each year: 2009 - \$600,000

2010 - \$500,000

2011 through 2019 \$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 2012-13.

**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 and revenue is shared between the district and the municipalities. Based on recent collections little change in revenue is expected by the district.

**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. The district is anticipating no increase in revenue for 2012-13.

	Actual 2010-11	Budget 2011-12	Budget 2012-13
<b>PUBLIC UTILITY TAX</b>			
Projected Revenue	171,822	176,975	168,240
<b>Net Public Utility Tax</b>	<b>171,822</b>	<b>176,975</b>	<b>168,240</b>
<b>PAYMENT IN LIEU OF CURRENT TAXES</b>			
Projected Revenue	400,000	400,000	400,000
<b>Net Payment in Lieu of Current Taxes</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
<b>PERSONAL AND PER CAPITA TAX</b>			
Section 679	192,355	196,000	196,000
Act 511	192,355	196,000	196,000
Discounts, Section 679	(2,999)	(2,907)	(2,907)
Discounts, Act 511	(2,991)	(2,907)	(2,907)
Penalties, Section 679	2,210	2,765	2,765
Penalties, Act 511	2,204	2,765	2,765
<b>Net Personal and Per Capita Tax</b>	<b>383,133</b>	<b>391,716</b>	<b>391,716</b>
<b>LOCAL SERVICES TAX (formerly OPT/EMS Tax)</b>			
Projected Revenue	157,554	156,700	156,000
Discounts	-	(2,162)	(2,153)
Penalties	787	972	967
<b>Net Local Services Tax</b>	<b>158,341</b>	<b>155,510</b>	<b>154,814</b>
<b>REAL ESTATE TRANSFER TAXES</b>			
Projected Revenue	1,064,730	1,200,000	1,200,000
<b>Net Real Estate Transfer Taxes</b>	<b>1,064,730</b>	<b>1,200,000</b>	<b>1,200,000</b>

**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 2012-13.

**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 2011-12, the district is projecting an increase of \$126,915 in revenue for 2012-13.

**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 slight revenue increase of \$12,918.

<b>AMUSEMENT TAX</b>	<b>Actual 2010-11</b>	<b>Budget 2011-12</b>	<b>Budget 2012-13</b>
Projected Revenue	643,055	666,448	666,448
Discounts, Amusement Tax	-	(6,000)	(6,000)
Penalties, Amusement Tax	-	1,000	1,000
<b>Net Amusement Tax</b>	<b>643,055</b>	<b>661,448</b>	<b>661,448</b>

<b>BUSINESS PRIVILEGE TAX</b>			
Projected Revenue	1,298,930	1,400,000	1,400,000
Penalties	26,868	18,620	18,620
<b>Net Business Privilege Tax</b>	<b>1,325,799</b>	<b>1,418,620</b>	<b>1,418,620</b>

<b>MERCANTILE TAXES</b>			
Projected Revenue	1,217,941	1,200,000	1,325,000
Penalties	10,801	18,390	20,305
<b>Net Mercantile Taxes</b>	<b>1,228,743</b>	<b>1,218,390</b>	<b>1,345,305</b>

<b>DELINQUENCIES ON TAXES LEVIED</b>			
Real Estate Taxes	2,575,404	2,300,000	2,300,000
Per Capita Taxes, Section 679	22,327	24,541	24,000
Per Capita Taxes, Act 511	22,327	24,541	24,000
Local Services Tax (formerly OPT/EMS Tax)	20,090	6,000	20,000
Business Privilege Taxes	282,225	300,000	300,000
Mercantile Taxes	139,265	180,000	180,000
<b>Total Delinquencies on Taxes Levied</b>	<b>3,061,638</b>	<b>2,835,082</b>	<b>2,848,000</b>

**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 \$144,187. This compares with actual investment income of \$2,879,996 in 2007-08.

**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. This revenue is not included in the preliminary budget phase.

<b>INCOME FROM INVESTMENTS</b>	<b>Actual 2010-11</b>	<b>Budget 2011-12</b>	<b>Budget 2012-13</b>
Earnings on Investments	146,800	220,981	144,187
<b>Total Income from Investments</b>	<b>146,800</b>	<b>220,981</b>	<b>144,187</b>
<b>STUDENT ACTIVITIES FEES</b>			
Athletic Admissions	62,405	50,000	49,000
Student Parking Fees	9,326	7,850	9,300
<b>Total Student Activity Fees</b>	<b>71,731</b>	<b>57,850</b>	<b>58,300</b>
<b>REVENUE FROM INTERMEDIATE SOURCES</b>			
Federal Revenue from Other Intermediate sources	-	-	-
<b>Total Revenue from Intermediate Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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 \$283,250 from the B.C.I.U. for the lease of the Tawanka facility. An additional \$174,091 in lease income from Delta Community Supports, Inc. for the budget year 2012-13 that rents a portion of the Eisenhower school building is also budgeted. These combine for the majority of the income rental income projected.

**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. Additionally there are art and music programs at the elementary level. 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 Today, 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, no change 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 at the rate of \$200 per nursery student 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.

<b>MISCELLANEOUS REVENUE</b>	<b>Actual 2010-11</b>	<b>Budget 2011-12</b>	<b>Budget 2012-13</b>
Rental of Facilities	656,317	651,133	597,636
Regular Tuition from Patrons	-	500	500
Summer School, Regular Program	51,145	80,516	86,672
Summer School, Music Program	3,110	4,691	4,867
Summer School, Art Program	1,680	2,534	1,575
Summer Stock	54,205	81,764	84,803
Receipts/Other School Districts	543,920	700,000	700,000
Aquatics Program	98,964	117,026	119,000
Other Miscellaneous Income	19,783	45,000	22,000
Municipal Tax Collection Revenue	1,639	3,500	2,500
Smoking Citations	864	1,000	1,000
Child Development Fees	8,575	7,000	8,500
Advertising	-	-	-
Wellness Program	13,653	10,000	14,500
Refund of Prior Year Expenditures	8,707	40,000	40,000
<b>Total Miscellaneous Revenue</b>	<b>1,462,562</b>	<b>1,744,664</b>	<b>1,683,553</b>
<b>TOTAL LOCAL REVENUE</b>	<b>123,609,888</b>	<b>123,966,204</b>	<b>127,349,784</b>

**REVENUE from STATE SOURCES**

Governor Corbett's 2012-13 Commonwealth budget has not yet been made available. Therefore, all state subsidies are budget estimates at this time .

**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.

**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 2010-11	Budget 2011-12	Budget 2012-13
<b>BASIC OPERATING SUBSIDIES</b>			
Basic Instructional Subsidy	10,391,740	12,188,271	12,188,271
Charter Schools Subsidy	365,544	-	-
Tuition-Court Placed and Instit. Children	-	40,000	40,000
<b>Total Basic Operating Subsidies</b>	<b>10,757,284</b>	<b>12,228,271</b>	<b>12,228,271</b>
<b>SPECIFIC PROGRAM SUBSIDIES</b>			
Special Education - School Aged Students	5,975,986	5,975,986	5,975,986
Special Education - Out of State Reimbursement	-	179,425	179,425
<b>Total Specific Program Subsidies</b>	<b>5,975,986</b>	<b>6,155,411</b>	<b>6,155,411</b>

**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 three general obligation bond payments due in 2012-13 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, the required funds will have to be certified by the Commonwealth's Budget Secretary by April 20, 2012. The district anticipates it will receive approximately the same amount as 2011-12, however, until the amount is certified by the Secretary of the Budget, this will not be included in the 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.

<b>NON-EDUCATIONAL SUBSIDIES</b>	<b>Actual 2010-11</b>	<b>Budget 2011-12</b>	<b>Budget 2012-13</b>
Transportation	1,371,005	1,551,884	1,382,643
Rental Payment	1,238,828	1,239,931	1,237,614
Health Services	182,148	189,985	230,023
State Property Tax Reduction from Gaming	3,591,236	3,591,036	-
<b>Total Non-Educational Subsidies</b>	<b>6,383,216</b>	<b>6,572,836</b>	<b>2,850,280</b>

**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 2012-13 will be based on the 2011-12 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 2012 salary cap is increased to \$110,100.

**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 certified rate 12.36% of total salaries.

<b>SUBSIDIES FOR STATE PAID BENEFITS</b>	<b>Actual 2010-11</b>	<b>Budget 2011-12</b>	<b>Budget 2012-13</b>
FICA and Medicare Subsidy	2,808,577	2,808,713	3,019,244
Retirement Subsidy	2,060,667	3,123,944	4,582,112
<b>Total Other State Subsidies</b>	<b>4,869,244</b>	<b>5,932,657</b>	<b>7,601,356</b>
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>27,985,730</b>	<b>30,889,175</b>	<b>28,835,318</b>

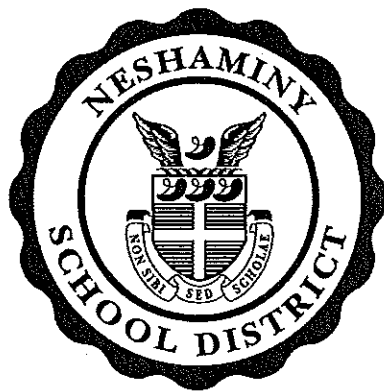
**OTHER FINANCING SOURCES**

**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 2012-13 budget year.

<b>OTHER FINANCING SOURCES</b>	<b>Actual 2010-11</b>	<b>Budget 2011-12</b>	<b>Budget 2012-13</b>
Sale of Fixed Assets	17,296	-	-
Medical Assistance Reimbursement	-	-	-
Refund of Prior Years' Expenditures	-	-	-
Incoming Transfers	-	-	-
<b>Total Other Financing Sources</b>	<b>17,296</b>	<b>-</b>	<b>-</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>151,612,914</b>	<b>154,855,379</b>	<b>156,185,102</b>



# Expenditures

**Neshaminy School District**  
**General Fund - Excluding Federal Programs**  
**2012-13 Preliminary Budget - Summary of Instructional Programs**

	<b>Actual 2010-11</b>	<b>Adjusted 2011-12</b>
<b>REGULAR EDUCATION</b>		
(100) Salaries	\$ 38,311,262	\$ 39,107,711
(200) Employee Benefits	\$ 16,222,861	\$ 17,564,792
(300) Professional Services	\$ 220,543	\$ 362,010
(400) Property Services	\$ 252,491	\$ 238,996
(500) Other Purchased Services	\$ 1,681,942	\$ 1,610,730
(600) Supplies	\$ 774,250	\$ 1,282,926
(700) Property	\$ 531,497	\$ 481,447
(800) Other Objects	\$ 1,884	\$ 5,173
<b>Total</b>	<b>\$ 57,996,729</b>	<b>\$ 60,653,785</b>
<b>SPECIAL EDUCATION</b>		
(100) Salaries	\$ 9,573,483	\$ 9,405,806
(200) Employee Benefits	\$ 3,978,033	\$ 4,251,522
(300) Professional Services	\$ 7,450,912	\$ 8,819,379
(400) Property Services	\$ 723	\$ -
(500) Other Purchased Services	\$ 3,068,344	\$ 3,050,850
(600) Supplies	\$ 40,911	\$ 148,652
(700) Property	\$ 579	\$ 2,000
(800) Other Objects	\$ -	\$ -
<b>Total</b>	<b>\$ 24,112,984</b>	<b>\$ 25,678,210</b>
<b>VOCATIONAL EDUCATION</b>		
(100) Salaries	\$ 3,089,778	\$ 2,952,904
(200) Employee Benefits	\$ 1,369,312	\$ 1,554,142
(500) Other Purchased Services	\$ 3,991,475	\$ 3,917,355
(600) Supplies	\$ 30,439	\$ 36,499
<b>Total</b>	<b>\$ 8,481,004</b>	<b>\$ 8,460,899</b>
<b>OTHER INSTRUCTIONAL</b>		
(100) Salaries	\$ 892,786	\$ 814,927
(200) Employee Benefits	\$ 312,120	\$ 317,645
(300) Professional Services	\$ 87,980	\$ 100,250
(400) Property Services	\$ 33,860	\$ 39,347
(500) Other Purchased Services	\$ 866,637	\$ 935,322
(600) Supplies	\$ 13,655	\$ 19,112
(700) Equipment	\$ 1,000	\$ 1,000
<b>Total</b>	<b>\$ 2,208,038</b>	<b>\$ 2,227,603</b>
<b>TOTAL INSTRUCTIONAL PROGRAMS</b>	<b>\$ 92,798,756</b>	<b>\$ 97,020,497</b>

**Neshaminy School District**  
**General Fund - Excluding Federal Programs**  
**2012-13 Preliminary Budget - Summary of Instructional Programs**

	<b>Budget 2012-13</b>	<b>Dollar Change</b>	<b>Percent Change</b>	<b>% of Total Instructional</b>	
					<b>REGULAR EDUCATION</b>
\$	42,485,865	\$ 3,378,154	8.6%	40.4%	(100) Salaries
\$	19,789,331	\$ 2,224,539	12.7%	18.8%	(200) Employee Benefits
\$	349,675	\$ (12,335)	-3.4%	0.3%	(300) Professional Services
\$	254,757	\$ 15,761	6.6%	0.2%	(400) Property Services
\$	2,114,525	\$ 503,795	31.3%	2.0%	(500) Other Purchased Services
\$	1,346,622	\$ 63,696	5.0%	1.3%	(600) Supplies
\$	471,720	\$ (9,727)	-2.0%	0.4%	(700) Property
\$	5,500	\$ 327	6.3%	0.0%	(800) Other Objects
<b>\$</b>	<b>66,817,995</b>	<b>\$ 6,164,210</b>	<b>10.2%</b>	<b>63.5%</b>	<b>Total</b>
					<b>SPECIAL EDUCATION</b>
\$	9,970,244	\$ 564,437	6.0%	9.5%	(100) Salaries
\$	4,668,389	\$ 416,867	9.8%	4.4%	(200) Employee Benefits
\$	9,624,596	\$ 805,217	9.1%	9.2%	(300) Professional Services
\$	1,000	\$ 1,000		0.0%	(400) Property Services
\$	3,184,054	\$ 133,204	4.4%	3.0%	(500) Other Purchased Services
\$	96,822	\$ (51,830)	-34.9%	0.1%	(600) Supplies
\$	34,340	\$ 32,340	1617.0%	0.0%	(700) Property
\$	-	\$ -	0.0%	0.0%	(800) Other Objects
<b>\$</b>	<b>27,579,445</b>	<b>\$ 1,901,235</b>	<b>7.4%</b>	<b>26.2%</b>	<b>Total</b>
					<b>VOCATIONAL EDUCATION</b>
\$	2,888,881	\$ (64,023)	-2.2%	2.7%	(100) Salaries
\$	1,606,661	\$ 52,519	3.4%	1.5%	(200) Employee Benefits
\$	3,917,355	\$ -	0.0%	3.7%	(500) Other Purchased Services
\$	43,500	\$ 7,001	19.2%	0.0%	(600) Supplies
<b>\$</b>	<b>8,456,397</b>	<b>\$ (4,502)</b>	<b>-0.1%</b>	<b>8.0%</b>	<b>Total</b>
					<b>OTHER INSTRUCTIONAL</b>
\$	820,755	\$ 5,827	0.7%	0.8%	(100) Salaries
\$	356,019	\$ 38,374	12.1%	0.3%	(200) Employee Benefits
\$	102,250	\$ 2,000	2.0%	0.1%	(300) Professional Services
\$	40,047	\$ 700	1.8%	0.0%	(400) Property Services
\$	954,700	\$ 19,378	2.1%	0.9%	(500) Other Purchased Services
\$	18,773	\$ (339)	-1.8%	0.0%	(600) Supplies
\$	1,000	\$ -	0.0%	0.0%	(700) Equipment
<b>\$</b>	<b>2,293,543</b>	<b>\$ 65,941</b>	<b>3.0%</b>	<b>2.2%</b>	<b>Total</b>
<b>\$</b>	<b>105,147,380</b>	<b>\$ 8,126,883</b>	<b>8.4%</b>	<b>100.0%</b>	<b>TOTAL INSTRUCTIONAL PROGRAMS</b>

**REGULAR EDUCATION**

**SALARIES:** Certified substitutes are budgeted at \$85 per day. Workshops are provided for PSSA improvement initiatives, AFG programs, staff in-service needs, the high school graduation project and supplemental funds for student assistance programs. Salaries are budgeted for a supervisor and two proctors for the Saturday morning detention program. Budgets for credit evaluations, retirement severance, and sabbaticals include administrators and certified staff, not just regular education. The Preliminary budget includes \$2M to provide for credit evaluations that have not been allocated in certified salaries during the contract impasse. The district has also included funding for certified staff to provide PSSA remediation in the event of little or no State funding for students in need of this service. Funding for Neshaminy senior citizens to earn additional income by working as aides has not been budgeted at this time.

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

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>SALARIES</b>			
Employee Insurance Opt Out	907,942	621,914	888,979
Certified Full Time - High School	9,854,962	9,636,325	10,143,126
Certified Full Time - Middle Schools	9,520,703	9,321,348	9,404,174
Certified Full Time - Elementary Schools	15,107,407	15,590,901	15,402,812
Certified Full Time - District	907,811	937,387	1,188,093
Certified Substitutes - High School	95,450	108,936	108,936
Certified Substitutes - Middle Schools	88,183	126,463	126,463
Certified Substitutes - Elementary Schools	157,856	166,685	166,685
Certified Substitutes - Workshops	1,632	-	2,125
Certified, Part-Time, High School	6,837	8,300	8,300
Certified, Teacher Workshops	11,196	34,500	49,200
Certified, Credit Evaluation/Severance/Sabbaticals	290,405	1,148,075	3,617,578
Aides, Full-Time	519,765	515,147	497,890
Aides, Substitutes	15,627	18,659	18,659
Aides, Part-Time, High School	227,380	251,626	272,024
Aides, Part-Time, Middle Schools	390,162	394,545	372,742
Aides, Part-Time, Elementary Schools	207,945	226,901	218,080
Senior Community Service Program	-	-	-
<b>Total Salaries</b>	<b>38,311,262</b>	<b>39,107,711</b>	<b>42,485,865</b>
<b>EMPLOYEE BENEFITS</b>			
Group Insurance	10,873,796	10,904,589	11,136,771
Social Security & Medicare Contributions	2,902,296	2,894,877	3,230,986
Retirement Contributions	2,065,862	3,234,961	4,876,483
Tuition Reimbursements	217,371	362,000	364,000
Workers' Compensation	163,536	168,366	181,092
<b>Total Employee Benefits</b>	<b>16,222,861</b>	<b>17,564,792</b>	<b>19,789,331</b>

**REGULAR EDUCATION**

**PROFESSIONAL SERVICES:** District cost for student transportation to Planned Actions Stimulate Success (P.A.S.S.) and alternative suspension program. Contracted computer support for technology licenses, maintenance services, subscriptions, support and warranties.

**PURCHASED PROPERTY SERVICES:** District budget for annual piano tuning and musical instrument repair to extend the life of the equipment. School photo copier lease agreements are budgeted. Also included are compass learning lease payments.

**OTHER PURCHASED SERVICES:** Payments for approximately 40 regular and special education students attending charter schools. Charter School Funding has been increased based on actual expenditures for the 2010-11 school year as well as planning for the probable opening of School Lane Charter School within the district boundaries. Workshop expenses for students and advisors to attend state and national competitions and academic enrichment problem solving for the middle schools and the high school.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>PROFESSIONAL SERVICES</b>			
Contracted Transportation Services	3,219	8,000	8,000
Other Professional Services	9,014	30,000	30,000
Contracted Computer Services	208,309	324,010	311,675
<b>Total Professional Services</b>	<b>220,543</b>	<b>362,010</b>	<b>349,675</b>
<b>PURCHASED PROPERTY SERVICES</b>			
Repairing of Musical Instruments	23,573	30,000	37,000
Copy Rental/Miscellaneous, High School	44,310	45,292	45,292
Copy Rental/Miscellaneous, Middle Schools	34,463	35,646	35,646
Copy Rental/Miscellaneous, Elementary Schools	80,941	83,858	83,715
Lease/Purchase Curricular Software	69,205	44,200	53,104
<b>Total Purchased Property Services</b>	<b>252,491</b>	<b>238,996</b>	<b>254,757</b>
<b>OTHER PURCHASED SERVICES</b>			
Charter Schools	1,671,818	1,600,000	2,100,000
Workshop Expenses	10,124	10,730	14,525
<b>Total Other Purchased Services</b>	<b>1,681,942</b>	<b>1,610,730</b>	<b>2,114,525</b>

**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 budgets for sheet music for all performing groups to be shared among eight elementary schools. Writing folders, scantron sheets for Gates reading test, kits used in health education and program kits for mathematics are also budgeted.

The instructional technology initiative budget includes the purchase of new and updated software for the computer labs. 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. New textbook adoptions include, but not limited to elementary K - 5 reading program, middle school grade 6 literature books, and high school honors biology, and college prep physics textbooks.

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 Director of Curriculum include: art program software, science technology, math online resource software, "World Book" online, "Noodle Tools, Questia and Turnitin.Com.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>SUPPLIES</b>			
Teaching Supplies, High School	104,847	154,167	131,711
Teaching Supplies, Middle Schools	102,922	119,939	108,629
Teaching Supplies, Elementary Schools	120,565	124,126	123,655
Teaching Supplies, District	20,356	57,474	66,850
Computer Supplies, High School	1,438	13,366	10,000
Computer Forms, Middle Schools	346	1,350	1,350
Other Supplies, High School	674	6,237	5,000
Other Materials/Supplies, Middle Schools	23,419	25,681	26,000
Other Materials/Supplies Elementary Schools	29,717	42,585	38,793
Textbooks, High School	98,739	166,925	259,486
Textbooks, Middle Schools	69,907	132,033	99,134
Textbooks, Elementary	103,056	196,669	306,235
Library Books & Supplies, High School	20,405	26,731	30,000
Library Books & Supplies, Middle Schools	11,464	12,000	6,000
Library Books & Supplies, Elementary	28,104	25,300	24,852
Audio-Visual Materials, High School	5,769	5,346	6,000
Audio-Visual Materials, Middle Schools	2,676	4,460	3,500
Audio-Visual Materials, Elementary Schools	1,952	3,000	3,705
Educational Software Licenses/Fees	27,896	165,537	95,722
<b>Total Supplies</b>	<b>774,250</b>	<b>1,282,926</b>	<b>1,346,622</b>

**REGULAR EDUCATION**

**PROPERTY:** New and Replacement Instructional Equipment budgets at building levels include student desks, cafeteria tables and other equipment to be used for regular instruction. 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 requests are detailed below.

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

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>PROPERTY</b>			
New Equipment, H.S.	8,919	8,910	10,000
New Equipment, M.S.	4,563	4,000	6,550
New Equipment, Elementary	787	4,700	8,900
New Equipment, District	171,992	10,000	52,900
New Hardware/Software, H.S.	8,703	16,930	19,000
New Hardware/Software M.S.	2,928	5,000	14,000
New Hardware/Software, Elem	5,191	5,000	16,687
New Hardware/Software, Graduation Project Needs	-	15,800	16,400
New Hardware/Software, Technology Initiatives	220,320	296,173	
Elementary Whiteboards- Technology Plan Year 3			150,000
Netbook Carts			145,000
Replacement Equipment, H.S.	-	3,564	4,000
Replacement Equipment, M.S.	-	20,058	9,200
Replacement Equipment Elementary	5,462	9,760	9,142
Replacement Hardware/Software MS	344	7,541	541
Replacement Hardware/Software Elem	1,452	200	250
Replacement Instructional Technology Init.	93,893	64,661	-
Equipment Replacement Instructional, District	6,943	9,150	9,150
<b>Total Property</b>	<b>531,497</b>	<b>481,447</b>	<b>471,720</b>
<b>OTHER OBJECTS</b>			
Dues & Fees Middle States	1,884	5,173	5,500
<b>Total Other Objects</b>	<b>1,884</b>	<b>5,173</b>	<b>5,500</b>
<b>TOTAL REGULAR EDUCATION</b>	<b>57,996,729</b>	<b>60,653,785</b>	<b>66,817,995</b>

**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.

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

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>SALARIES</b>			
Administration, Pupil Services	422,827	400,170	366,327
Employee Insurance Opt Out	298,658	204,635	317,174
Certified, Learning Support, High School	1,945,172	1,931,304	1,894,033
Certified, Learning Support, Middle Schools	2,369,442	2,446,119	2,367,826
Certified, Learning Support, Elementary	1,881,013	1,818,182	2,187,718
Certified, Gifted Support, High School	208,360	236,319	139,906
Certified, Gifted Support, Middle Schools	134,776	107,382	92,394
Certified, Gifted Support, Elementary	256,707	262,591	265,180
Certified, Life Skills, Elementary	187,543	187,543	189,402
Certified Substitutes	67,772	85,159	63,206
Teachers, Special Education Workshops	-	8,300	-
Secretaries	40,212	42,616	43,621
Secretaries, Substitutes	-	-	-
Classroom Aides, Full Time	904,292	921,133	1,197,764
Bus Aides, Full-Time	68,368	72,321	73,447
Classroom Aides, Substitutes	24,071	35,307	32,238
Bus Aides, Substitutes	1,304	966	966
Classroom Aides, Part-Time	656,587	625,593	651,233
Bus Aides, Part-Time	106,378	20,168	87,810
<b>Total Salaries</b>	<b>9,573,483</b>	<b>9,405,806</b>	<b>9,970,244</b>
<b>EMPLOYEE BENEFITS</b>			
Group Insurance	2,694,488	2,730,448	2,733,183
Social Security & Medicare Contributions	720,586	699,008	757,904
Retirement Contributions	523,331	781,156	1,135,183
Workers Compensation	39,628	40,910	42,119
<b>Total Employee Benefits</b>	<b>3,978,033</b>	<b>4,251,522</b>	<b>4,668,389</b>

**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. The budget increase for 2012-13 is due to the increased need in student services and final 2010-11 reconciliation from the I U which requires an additional payment from the district. Funding of \$10,000 is utilized for contractual special education hearings and resolution of issues. Neshaminy School District pays their "Fair Share" to the Intermediate Unit according to the number of district students participating in their classes.

**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 Morrisville.

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. Beginning in 2010-11 the district must assume costs of wards of the state for students at Woods Services in Langhorne, expected to be approximately \$660,000. 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. A cost of 489,698 is projected for students enrolled in Approved Private schools such as Bancroft, Quaker School, Orchard Friends, Titusville, Lewis School and Katzenback. 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.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>PROFESSIONAL SERVICES</b>			
Programs, Contracted/Intermediate Unit	7,426,861	8,817,379	9,590,056
Contracted Special Education Hearings	24,051	-	32,500
Professional Fees, A.E. (N.H.S.)	-	2,000	2,040
<b>Total Professional Services</b>	<b>7,450,912</b>	<b>8,819,379</b>	<b>9,624,596</b>
<b>PROPERTY SERVICES</b>			
Contracted Maintenance, Assistive Technology Equip.	723	-	1,000
Fair Share I.U. Rooms	-	-	-
<b>Total Property Services</b>	<b>723</b>	<b>-</b>	<b>1,000</b>
<b>OTHER PURCHASED SERVICES</b>			
Tuition to Other LEA'S	167,044	115,000	133,278
Tuition to Private Schools/Early Intervention	1,941,621	2,339,852	2,494,282
Tuition to Non-Public Schools	948,644	589,698	528,874
Mileage/Workshops, H.S. A.E..	2,899	3,500	3,570
Intermediate Unit, Purchased Services	972	2,800	2,800
Intermediate Unit, Institutionalized Children	7,164	-	21,250
<b>Total Other Purchased Services</b>	<b>3,068,344</b>	<b>3,050,850</b>	<b>3,184,054</b>

**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. Other Materials provide the numerous forms required for IDEA, IEP's (approximately 12 pages long), 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 Curriculum and Instruction Department (C & I) 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 .

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>SUPPLIES</b>			
Teaching Supplies, High School	2,275	9,535	8,000
Teaching Supplies, Middle Schools	5,229	6,250	6,000
Teaching Supplies, Elementary	11,704	14,859	13,487
Supplies, District	6,521	81,340	6,200
Supplies, A.E. High School	-	500	510
Textbooks, High School	2,460	6,683	7,000
Textbooks, A.E. High School	-	1,500	1,530
Textbooks, Middle Schools	2,384	2,350	2,350
Textbooks, Elementary	6,744	10,126	8,741
Textbooks, District	1,201	10,000	40,000
Audio Visual Materials, High School	904	1,782	1,000
Audio Visual Materials, Middle Schools	-	500	500
Audio Visual Materials, Elementary Schools	1,491	2,877	1,147
Educational Software, A.E. (N.H.S.)	-	350	357
<b>Total Supplies</b>	<b>40,911</b>	<b>148,652</b>	<b>96,822</b>

**SPECIAL EDUCATION**

**PROPERTY:** Pupil Services budget requests include equipment for students, such as computer, tape recorders, assistive technology, sound fields and health suite equipment.

**OTHER OBJECTS:** Dues & Fees are not requested for the 2012-13 budget.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>PROPERTY</b>			
Equipment, New, District	229	-	2,500
Equipment, New, Middle Schools	-	-	2,000
Equipment, New, A.E., (NHS)	-	2,000	2,040
Equipment, New, Hardware/Software, District	350	-	25,000
Equipment, Rplcmt, Hardware/Software. District	-	-	2,800
<b>Total Property</b>	<b>579</b>	<b>2,000</b>	<b>34,340</b>
<b>OTHER OBJECTS</b>			
Dues and Fees	-	-	-
<b>Total Other Objects</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SPECIAL EDUCATION</b>	<b>24,112,984</b>	<b>25,678,210</b>	<b>27,579,445</b>

**VOCATIONAL EDUCATIONAL PROGRAMS**

**SALARIES:** Included in this function are the program costs for **Family Living**, 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.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>SALARIES</b>			
Employee Insurance Opt Out	75,564	36,366	60,159
Certified, Family Living, High School	428,716	443,260	445,911
Certified, Family Living, Middle Schools	473,039	466,318	465,067
Certified, Technology, High School	361,734	373,597	367,170
Certified, Technology, Middle Schools	585,971	479,118	480,148
Certified, Business, High School	579,679	561,366	521,346
Certified, Business, Middle Schools	501,004	457,692	425,452
Certified, S.W.T.P., High School	61,716	63,720	58,002
Certified Substitutes	22,355	44,467	38,086
Certified, Summer P.A.S.S.	-	27,000	27,540
	<b>3,089,778</b>	<b>2,952,904</b>	<b>2,888,881</b>
<b>EMPLOYEE BENEFITS</b>			
Group Insurance	960,080	1,069,041	1,033,660
Social Security and Medicare Contributions	231,143	223,115	218,893
Retirement Contributions	166,021	249,272	341,518
Workers' Compensation	12,068	12,714	12,590
<b>Total Employee Benefits</b>	<b>1,369,312</b>	<b>1,554,142</b>	<b>1,606,661</b>

**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. Information is not available for the BCTHS cost to the district at this time, therefore, no increase has been projected

**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.

Replacement textbooks are requested for the high school Family Living and Technology programs. Business Education requires the purchase of textbooks to coordinate software changes and upgrades for desktop publishing, web pages, and work books for Accounting, Speedwriting, Business Math and Principles of Law.

Audio-visual supplies for Business Education include chalk, whiteboard markers, transparencies, video tapes, audio tapes, replacement of computer mice and purchase of videos such as Trials for Principles of Law.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>OTHER PURCHASED SERVICES</b>			
Tuition, BCTHS	3,991,475	3,917,355	3,917,355
<b>Total Other Purchased Services</b>	<b>3,991,475</b>	<b>3,917,355</b>	<b>3,917,355</b>
<b>SUPPLIES</b>			
Teaching Supplies, Family Living	5,523	8,506	9,000
Teaching Supplies, Child Development	7,247	7,500	7,500
Teaching Supplies, Technology	11,662	10,692	14,500
Teaching Supplies, Business	4,582	4,455	6,000
Textbooks	(166)	3,564	4,500
Audio Visual Materials	1,591	1,782	2,000
<b>Total Supplies</b>	<b>30,439</b>	<b>36,499</b>	<b>43,500</b>
<b>TOTAL VOCATIONAL EDUCATION</b>	<b>8,481,004</b>	<b>8,460,899</b>	<b>8,456,397</b>

**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, ESL teachers and staff at The Learning Center at Neshaminy, which operates as an alternative education school at the secondary level and is located at the Neshaminy High School site.

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

**PROFESSIONAL SERVICES:** Educational costs incurred for Neshaminy students who are hospitalized. The contracted services account has been reclassified from the Special Education, tuition account. This includes professional fees for services provided by the Bucks County Council on Alcoholism and Drug Dependence.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>SALARIES</b>			
Summer School Principal	7,932	7,932	8,090
Employee Insurance Opt Out	18,937	6,857	19,125
Certified, TLC at Neshaminy	508,588	409,952	414,053
English a Second Language Tutoring	211,119	211,031	213,143
Certified Substitutes, The Learning Center	3,018	-	-
Certified Substitutes, ESL	153	-	-
Certified, Summer School	21,911	45,000	45,900
Certified, Summer Fine Arts Program	35,864	42,637	40,800
Certified, Homebound Instruction	20,472	50,102	50,102
Summer School Secretary	2,899	4,086	4,168
Summer Fine Arts Custodian	358	700	700
Aides Substitutes, The Learning Center	444	-	-
Summer School Aides	8,448	5,880	8,828
Aides, Part-Time, The Learning Center	52,644	30,750	15,845
<b>Total Salaries</b>	<b>892,786</b>	<b>814,927</b>	<b>820,755</b>
<b>EMPLOYEE BENEFITS</b>			
Group Insurance	191,102	182,374	190,538
Social Security and Medicare Contributions	68,461	61,817	62,788
Retirement Contributions	49,229	69,898	99,082
Workers' Compensation	3,329	3,556	3,611
<b>Total Employee Benefits</b>	<b>312,120</b>	<b>317,645</b>	<b>356,019</b>
<b>PROFESSIONAL SERVICES</b>			
Contracted Services	60,000	60,000	62,000
Homebound Instruction (In Hospital)	27,980	40,250	40,250
<b>Total Professional Services</b>	<b>87,980</b>	<b>100,250</b>	<b>102,250</b>

**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 PURCHASE SERVICES:** PDE approved programs used to educate Neshaminy placed students includes services provided by, but not limited to, Middle Earth, Buxmont Academy, Lakeside, Wyncote Academy, Quaker School, Boley Academy, 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, Edison, Waynesboro and the Intermediate Unit's Mathom House. Homebound instructors are reimbursed for transportation costs incurred with homebound visits.

**SUPPLIES:** General supplies needed for The Learning Center and the self-supporting summer school, summer stock, and remedial reading programs. The Learning Center will require the purchase of textbooks for students placed there to be determined by individual student enrollment, grade and academic levels.

**PROPERTY:** Purchase of fixed assets including needs for physical education, science lab and technology equipment.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>PROPERTY SERVICES</b>			
Electricity, Summer School/Summer Fine Arts	12,533	15,000	15,300
Copy/Rental/Miscellaneous - The Learning Center	3,133	4,347	4,347
Rental, Summer Fine Arts	18,194	20,000	20,400
<b>Total Property Services</b>	<b>33,860</b>	<b>39,347</b>	<b>40,047</b>
<b>OTHER PURCHASED SERVICES</b>			
Alternative Education, Court Placed	171,890	107,082	126,460
Alternative Education, Other Districts	58,663	92,479	92,479
Alternative Education	635,858	734,611	734,611
Mileage, Homebound Instruction	227	1,150	1,150
<b>Total Other Purchased Services</b>	<b>866,637</b>	<b>935,322</b>	<b>954,700</b>
<b>SUPPLIES</b>			
Teaching Supplies, Summer School	255	1,500	1,530
General Supplies, Summer Fine Arts	2,949	7,000	7,140
Teaching Supplies, The Learning Center	6,826	7,000	5,043
Other Materials, Summer Fine Arts	55	3,000	3,060
Textbooks, The Learning Center	3,570	612	-
Online Courses, TLC	-	-	2,000
<b>Total Supplies</b>	<b>13,655</b>	<b>19,112</b>	<b>18,773</b>
<b>PROPERTY</b>			
Equipment, The Learning Center	1,000	1,000	1,000
<b>Total Property</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>2,208,038</b>	<b>2,227,603</b>	<b>2,293,543</b>

**Neshaminy School District**  
**Excluding Federal Programs**  
**2012-13 Preliminary Budget - Summary of Support Services**

<b>PUPIL PERSONNEL SUPPORT SERVICES</b>	<b>Actual 2010-11</b>	<b>Adjusted 2011-12</b>
(100) Salaries	\$ 3,867,425	\$ 3,890,840
(200) Employee Benefits	\$ 1,546,164	\$ 1,790,359
(300) Professional Services	\$ 125,946	\$ 139,740
(400) Property Services	\$ -	\$ 1,600
(500) Other Purchased Services	\$ 9,896	\$ 891
(600) Supplies	\$ 7,694	\$ 5,109
<b>Total</b>	<b>\$ 5,557,125</b>	<b>\$ 5,828,540</b>

<b>INSTRUCTIONAL STAFF SUPPORT</b>		
(100) Salaries	\$ 2,008,504	\$ 2,029,131
(200) Employee Benefits	\$ 691,550	\$ 760,744
(300) Professional Services	\$ 11,475	\$ 23,300
(400) Property Services	\$ 29,087	\$ 59,908
(500) Other Purchased Services	\$ 33,799	\$ 65,800
(600) Supplies	\$ 179,830	\$ 230,500
(700) Equipment	\$ 1,246	\$ 10,000
<b>Total</b>	<b>\$ 2,955,490</b>	<b>\$ 3,179,383</b>

<b>INSTRUCTIONAL ADMINISTRATIVE SUPPORT</b>		
(100) Salaries	\$ 5,017,864	\$ 4,918,076
(200) Employee Benefits	\$ 1,875,520	\$ 2,534,470
(300) Professional Services	\$ 550,678	\$ 611,854
(400) Property Services	\$ 6,266	\$ 6,470
(500) Other Purchased Services	\$ 78,222	\$ 96,492
(600) Supplies	\$ 75,706	\$ 86,884
(700) Property	\$ 1,000	\$ 3,000
(800) Other Objects	\$ 37,477	\$ 48,229
<b>Total</b>	<b>\$ 7,642,733</b>	<b>\$ 8,305,475</b>

<b>PUPIL HEALTH</b>		
(100) Salaries	\$ 1,111,481	\$ 1,087,154
(200) Employee Benefits	\$ 404,436	\$ 518,855
(300) Professional Services	\$ 8,757	\$ 10,815
(500) Other Purchased Services	\$ 231	\$ 73
(600) Supplies	\$ 12,280	\$ 8,000
(700) Property	\$ -	\$ 500
<b>Total</b>	<b>\$ 1,537,185</b>	<b>\$ 1,625,398</b>

**Neshaminy School District**  
**Excluding Federal Programs**  
**2012-13 Preliminary Budget - Summary of Support Services**

Budget 2012-13	Dollar Change	Percent Change	% of Total Support	
\$ 3,933,807	\$ 42,967	1.1%	8.3%	<b>PUPIL PERSONNEL SUPPORT SERVICES</b>
\$ 1,986,031	\$ 195,671	10.9%	4.2%	(100) Salaries
\$ 180,000	\$ 40,260	28.8%	0.4%	(200) Employee Benefits
\$ 1,600	\$ -	0.0%	0.0%	(300) Professional Services
\$ 11,500	\$ 10,609	1190.7%	0.0%	(400) Property Services
\$ 13,100	\$ 7,991	156.4%	0.0%	(500) Other Purchased Services
<b>\$ 6,126,038</b>	<b>\$ 297,498</b>	<b>5.1%</b>	<b>13.0%</b>	(600) Supplies
				<b>TOTAL</b>
				<b>INSTRUCTIONAL STAFF SUPPORT</b>
\$ 2,119,140	\$ 90,009	4.4%	4.5%	(100) Salaries
\$ 926,028	\$ 165,284	21.7%	2.0%	(200) Employee Benefits
\$ 52,666	\$ 29,366	126.0%	0.1%	(300) Professional Services
\$ 68,058	\$ 8,150	13.6%	0.1%	(400) Property Services
\$ 68,388	\$ 2,588	3.9%	0.1%	(500) Other Purchased Services
\$ 277,930	\$ 47,430	20.6%	0.6%	(600) Supplies
\$ 33,000	\$ 23,000	230.0%	0.1%	(700) Equipment
<b>\$ 3,545,210</b>	<b>\$ 365,827</b>	<b>11.5%</b>	<b>7.5%</b>	<b>TOTAL</b>
				<b>INSTRUCTIONAL ADMINISTRATIVE SUPPORT</b>
\$ 5,026,921	\$ 108,846	2.2%	10.6%	(100) Salaries
\$ 2,255,568	\$ (278,902)	-11.0%	4.8%	(200) Employee Benefits
\$ 626,728	\$ 14,874	2.4%	1.3%	(300) Professional Services
\$ 6,470	\$ -	0.0%	0.0%	(400) Property Services
\$ 117,439	\$ 20,947	21.7%	0.2%	(500) Other Purchased Services
\$ 93,626	\$ 6,742	7.8%	0.2%	(600) Supplies
\$ 3,000	\$ -	0.0%	0.0%	(700) Property
\$ 45,804	\$ (2,425)	-5.0%	0.1%	(800) Other Objects
<b>\$ 8,175,556</b>	<b>\$ (129,919)</b>	<b>-1.6%</b>	<b>17.3%</b>	<b>TOTAL</b>
				<b>PUPIL HEALTH</b>
\$ 1,056,321	\$ (30,833)	-2.8%	2.2%	(100) Salaries
\$ 551,717	\$ 32,861	6.3%	1.2%	(200) Employee Benefits
\$ 10,875	\$ 60	0.6%	0.0%	(300) Professional Services
\$ 248	\$ 175	239.7%	0.0%	(500) Other Purchased Services
\$ 13,100	\$ 5,100	63.8%	0.0%	(600) Supplies
\$ 750	\$ 250	50.0%	0.0%	(700) Property
<b>\$ 1,633,011</b>	<b>\$ 7,613</b>	<b>0.5%</b>	<b>3.5%</b>	<b>TOTAL</b>

**Neshaminy School District**  
**General Fund - Excluding Federal Programs**  
**2012-13 Preliminary Budget - Summary of Support Services**

	<b>Actual 2010-11</b>	<b>Adjusted 2011-12</b>
<b>BUSINESS OFFICE</b>		
(100) Salaries	\$ 1,021,235	\$ 775,855
(200) Employee Benefits	\$ 535,933	\$ 328,729
(300) Professional Services	\$ 83,998	\$ 134,060
(400) Property Services	\$ 17,671	\$ 33,850
(500) Other Purchased Services	\$ 71,462	\$ 91,000
(600) Supplies	\$ 16,664	\$ 20,550
(700) Property	\$ 11,052	\$ 41,605
(800) Other Objects	\$ 16,529	\$ 5,000
<b>Total</b>	<b>\$ 1,774,545</b>	<b>\$ 1,430,649</b>
<b>CUSTODIAL AND PLANT MAINTENANCE</b>		
(100) Salaries	\$ 5,192,441	\$ 4,879,223
(200) Employee Benefits	\$ 1,979,834	\$ 2,080,074
(300) Professional Services	\$ 286,337	\$ 390,100
(400) Property Services	\$ 2,244,864	\$ 3,044,344
(500) Other Purchased Services	\$ 345,164	\$ 380,684
(600) Supplies	\$ 1,544,487	\$ 1,596,925
(700) Property	\$ 83,885	\$ 244,531
(800) Other Objects	\$ 28,631	\$ 21,835
<b>Total</b>	<b>\$ 11,705,643</b>	<b>\$ 12,637,716</b>
<b>TRANSPORTATION</b>		
(100) Salaries	\$ 3,247,604	\$ 3,415,780
(200) Employee Benefits	\$ 2,063,136	\$ 2,078,686
(300) Professional Services	\$ 69,481	\$ 118,074
(400) Property Services	\$ 3,753	\$ 6,920
(500) Other Purchased Services	\$ 1,994,690	\$ 3,449,681
(600) Supplies	\$ 837,548	\$ 1,036,710
(700) Property	\$ 217,979	\$ 408,733
(800) Other Objects	\$ 500	\$ 500
<b>Total</b>	<b>\$ 8,434,691</b>	<b>\$ 10,515,084</b>
<b>SUPPORT SERVICES - CENTRAL</b>		
(100) Salaries	\$ 659,309	\$ 696,736
(200) Employee Benefits	\$ 306,495	\$ 250,345
(300) Professional Services	\$ 431,824	\$ 754,091
(400) Property Services	\$ 319,390	\$ 385,255
(500) Other Purchased Services	\$ 3,253	\$ 9,350
(600) Supplies	\$ 133,805	\$ 285,700
(700) Property	\$ 148,700	\$ 287,891
(800) Other Objects	\$ 280	\$ 425
<b>Total</b>	<b>\$ 2,003,056</b>	<b>\$ 2,669,792</b>
<b>OTHER SUPPORT</b>		
(500) Other Purchased Services	\$ 109,716	\$ 106,303
<b>Total</b>	<b>\$ 109,716</b>	<b>\$ 106,303</b>
<hr/>		
<b>TOTAL SUPPORT SERVICES</b>	<b>\$ 41,720,185</b>	<b>\$ 46,298,339</b>

**Neshaminy School District**  
**General Fund - Excluding Federal Programs**  
**2012-13 Preliminary Budget - Summary of Support Services**

Budget 2012-13	Dollar Change	Percent Change	% of Total Support	
\$ 847,229	\$ 71,374	9.2%	1.8%	<b>BUSINESS OFFICE</b>
\$ 412,655	\$ 83,926	25.5%	0.9%	(100) Salaries
\$ 153,060	\$ 19,000	14.2%	0.3%	(200) Employee Benefits
\$ 34,200	\$ 350	1.0%	0.1%	(300) Professional Services
\$ 95,000	\$ 4,000	4.4%	0.2%	(400) Property Services
\$ 24,700	\$ 4,150	20.2%	0.1%	(500) Other Purchased Services
\$ 89,750	\$ 48,145	115.7%	0.2%	(600) Supplies
\$ 5,000	\$ -	0.0%	0.0%	(700) Property
				(800) Other Objects
<b>\$ 1,661,594</b>	<b>\$ 230,945</b>	<b>16.1%</b>	<b>3.5%</b>	<b>TOTAL</b>
				<b>CUSTODIAL AND PLANT MAINTENANCE</b>
\$ 5,003,438	\$ 124,215	2.5%	10.6%	(100) Salaries
\$ 2,224,377	\$ 144,303	6.9%	4.7%	(200) Employee Benefits
\$ 398,500	\$ 8,400	2.2%	0.8%	(300) Professional Services
\$ 2,320,406	\$ (723,938)	-23.8%	4.9%	(400) Property Services
\$ 389,500	\$ 8,816	2.3%	0.8%	(500) Other Purchased Services
\$ 1,645,873	\$ 48,948	3.1%	3.5%	(600) Supplies
\$ 227,960	\$ (16,571)	-6.8%	0.5%	(700) Property
\$ 22,335	\$ 500	2.3%	0.0%	(800) Other Objects
<b>\$ 12,232,389</b>	<b>\$ (405,327)</b>	<b>-3.2%</b>	<b>25.9%</b>	<b>TOTAL</b>
				<b>TRANSPORTATION</b>
\$ 3,463,450	\$ 47,670	1.4%	7.3%	(100) Salaries
\$ 1,855,825	\$ (222,860)	-10.7%	3.9%	(200) Employee Benefits
\$ 118,074	\$ -	0.0%	0.2%	(300) Professional Services
\$ 6,920	\$ -	0.0%	0.0%	(400) Property Services
\$ 3,516,444	\$ 66,763	1.9%	7.4%	(500) Other Purchased Services
\$ 1,036,710	\$ -	0.0%	2.2%	(600) Supplies
\$ 434,853	\$ 26,120	6.4%	0.9%	(700) Property
\$ 500	\$ -	0.0%	0.0%	(800) Other Objects
<b>\$ 10,432,777</b>	<b>\$ (82,307)</b>	<b>-0.8%</b>	<b>22.1%</b>	<b>TOTAL</b>
				<b>SUPPORT SERVICES - CENTRAL</b>
\$ 730,271	\$ 33,535	4.8%	1.5%	(100) Salaries
\$ 275,053	\$ 24,709	9.9%	0.6%	(200) Employee Benefits
\$ 693,925	\$ (60,166)	-8.0%	1.5%	(300) Professional Services
\$ 369,735	\$ (15,520)	-4.0%	0.8%	(400) Property Services
\$ 11,300	\$ 1,950	20.9%	0.0%	(500) Other Purchased Services
\$ 274,550	\$ (11,150)	-3.9%	0.6%	(600) Supplies
\$ 1,003,540	\$ 715,649	248.6%	2.1%	(700) Property
\$ 1,685	\$ 1,260	296.5%	0.0%	(800) Other Objects
<b>\$ 3,360,059</b>	<b>\$ 690,267</b>	<b>25.9%</b>	<b>7.1%</b>	<b>TOTAL</b>
				<b>OTHER SUPPORT</b>
\$ 105,020	\$ (1,283)	-1.2%	0.2%	(500) Other Purchased Services
<b>\$ 105,020</b>	<b>\$ (1,283)</b>	<b>-1.2%</b>	<b>0.2%</b>	<b>TOTAL</b>
<b>\$ 47,271,653</b>	<b>\$ 973,314</b>	<b>2.1%</b>	<b>100.0%</b>	<b>TOTAL SUPPORT SERVICES</b>

**PUPIL PERSONNEL SUPPORT SERVICES**

**SALARIES:** This budget provides for Guidance counselors in each school building. 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 has been reclassified 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 and work with other staff members to promote modification of the circumstances surrounding the individual students as related to their problem. The goal of Student Assistance Programs - SAP, is to identify at risk students whose behavior, attendance or grades indicate that they may have a problem related to substance abuse, are depressed or have suicidal ideation. Workshop funds are provided for teachers at the secondary level who are asked to work after school hours to complete special tasks like Middle States preparation or scoring written assessments. The account also pays workshop time to develop consistent student performance assessment as part of the Strategic plan.

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

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>SALARIES</b>			
Employee Insurance Opt Out	47,056	32,453	28,345
Guidance Counselors, High School	887,845	916,926	1,037,955
Guidance Counselors, Middle Schools	719,669	688,638	688,707
Guidance Counselor, The Learning Center	104,080	104,762	105,513
Guidance Counselors, Elementary	748,896	778,427	686,844
Certified, Psychologists	501,065	526,193	534,158
Certified, Social Workers	284,269	266,894	263,027
Certified, SAP Program	98,374	97,573	98,446
Salaries, Workshops Substitutes	43	-	-
Salaries, Workshops	-	4,500	4,500
Guidance Secretaries	440,766	444,133	455,473
Guidance Secretaries, Substitutes	11,395	5,683	5,683
Guidance Secretaries, Part-Time	23,968	24,659	25,156
<b>Total Salaries</b>	<b>3,867,425</b>	<b>3,890,840</b>	<b>3,933,807</b>
<b>EMPLOYEE BENEFITS</b>			
Group Insurance	1,021,056	1,147,173	1,219,289
Social Security and Medicare Contributions	293,541	295,167	300,609
Retirement Contributions	215,626	331,054	449,956
Workers' Compensation	15,941	16,966	16,176
<b>Total Employee Benefits</b>	<b>1,546,164</b>	<b>1,790,359</b>	<b>1,986,031</b>

**PUPIL PERSONNEL SERVICES**

**PROFESSIONAL SERVICES:** Provides funding for state required psychiatric and per diem services in areas of psychological, occupational and physical therapy. 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. An increase is budgeted for Test Scoring due to a change in the Standardized testing program from IOWA test to DIBELS for Kindergarten and Pre 1st, and 4SIGHT for grades 3, 6, 9 and 11. 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.

**PROPERTY SERVICES:** Maintenance contacts and upgrades for the optical imaging equipment used to store student records.

**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.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>PROFESSIONAL SERVICES</b>			
Contracted Psychological, Occupational, and Physical	35,306	104,740	100,000
Test Scoring, ITBS, PSAT, Cogat, Dibels & 4Sight	90,641	35,000	80,000
<b>Total Professional Services</b>	<b>125,946</b>	<b>139,740</b>	<b>180,000</b>
<b>PROPERTY SERVICES</b>			
Optical Image Services	-	1,600	1,600
<b>Total Property Services</b>	<b>-</b>	<b>1,600</b>	<b>1,600</b>
<b>OTHER PURCHASED SERVICES</b>			
Mileage/Workshops, High School Guidance	-	891	1,500
Mileage, Pupil Personnel	9,896	-	10,000
<b>Total Other Purchased Services</b>	<b>9,896</b>	<b>891</b>	<b>11,500</b>
<b>SUPPLIES</b>			
Materials & Supplies, High School Guidance	1,927	5,109	5,000
Materials & Supplies, Maple Point	-	-	1,500
Materials & Supplies, Pupil Services	5,767	-	6,600
<b>Total Supplies</b>	<b>7,694</b>	<b>5,109</b>	<b>13,100</b>
<b>TOTAL PUPIL PERSONNEL SUPPORT SERVICES</b>	<b>5,557,125</b>	<b>5,828,540</b>	<b>6,126,038</b>

**INSTRUCTIONAL STAFF SUPPORT SERVICES**

**SALARIES:** Includes funds for the cabinet member who directs the department, the curriculum supervisor, lead teachers, librarians, the staff developer, which has been reclassified from Support Services - Central, certified staff development workshops prompted by the District Strategic Plan, certified substitutes for staff in-service 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 and the lead teachers.

**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.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>SALARIES</b>			
Cabinet/Director	264,254	280,347	286,225
Employee Insurance Opt Out	60,060	55,141	83,067
Librarian, High School	95,923	95,923	96,883
Librarian, Middle Schools	256,597	261,616	274,618
Librarian, Elementary	515,944	407,404	425,439
Lead Teachers	431,995	414,143	418,285
Certified Staff Development	100,708	103,301	105,882
Certified Substitutes, Library	7,608	5,412	5,412
Certified Substitutes, Inclusion Workshop	2,975	10,000	17,415
Certified Substitutes, In-Service Workshop	76,210	135,000	163,200
Induction Program	36,800	35,000	35,700
Certified, Workshops	38,965	77,840	84,312
Secretaries, Curriculum	118,499	142,006	116,703
Secretaries, Curriculum, Substitutes	1,967	6,000	6,000
<b>Total Salaries</b>	<b>2,008,504</b>	<b>2,029,131</b>	<b>2,119,140</b>
<b>EMPLOYEE BENEFITS</b>			
Group Insurance	447,080	450,005	501,706
Social Security and Medicare Contributions	138,791	146,936	175,362
Retirement Contributions	98,104	155,433	239,452
Workers' Compensation	7,575	8,370	9,507
<b>Total Employee Benefits</b>	<b>691,550</b>	<b>760,744</b>	<b>926,028</b>
<b>PROFESSIONAL SERVICES</b>			
In-Service Training	9,475	20,800	50,116
OTS Software Annual License/Maintenance Fee	2,000	2,500	2,550
<b>Total Professional Services</b>	<b>11,475</b>	<b>23,300</b>	<b>52,666</b>

**INSTRUCTIONAL STAFF SUPPORT SERVICES**

**PROPERTY SERVICES:** Copy Machine Lease costs are for the District Copy Machines. Other Rentals are the funds needed to rent bicycles and adventure equipment for the physical education department.

**OTHER PURCHASED SERVICES:** Course and Curriculum Publications budget includes funds for the annual Course Planning Guide, grades 8 through 11, brochures, and restructured curricula/performance assessments. Staff Workshops include travel and conference costs for all personnel who work out of the curriculum office. Workshops include curriculum restructuring, student assessment, IU workshops, development of new graduation requirements of students and staff development as related to the strategic plan.

**SUPPLIES:** Expendable teaching materials needed to supplement initiatives for curriculum projects as a result of staff development, teaming efforts, the strategic plan and Pennsylvania standards. The Teaching Supplies include research material and staff development materials. Funds are also included for the James A. Michener "Artbus" Program. Other Materials funds are for the purchase of professional journals and resource materials, K through six science replenishment program, health and physical education curriculum supplies, fourth grade planets science kits, and non-fiction reading material totaling \$165,000. 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 the purchase of software for language classrooms to connect students with native speakers and authentic materials from around the globe.

**PROPERTY:** Purchase of computer equipment for the C & I Department.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>PROPERTY SERVICES</b>			
Copy Machines Lease	20,528	44,158	44,158
Other Rentals	8,558	15,750	23,900
<b>Total Property Services</b>	<b>29,087</b>	<b>59,908</b>	<b>68,058</b>
<b>OTHER PURCHASED SERVICES</b>			
Course and Curriculum Publications	4,367	5,000	5,000
Curricular Staff Workshops	29,432	60,800	63,388
<b>Total Other Purchased Services</b>	<b>33,799</b>	<b>65,800</b>	<b>68,388</b>
<b>SUPPLIES</b>			
Teaching Supplies	30,769	43,000	55,430
Other Materials	135,280	150,000	165,000
Textbooks, Shelved Sets (used for borrowing)	2,772	22,500	22,500
Educational Software and License Fees	11,009	15,000	35,000
<b>Total Supplies</b>	<b>179,830</b>	<b>230,500</b>	<b>277,930</b>
<b>PROPERTY</b>			
Equipment, New	1,246	10,000	33,000
<b>Total Property</b>	<b>1,246</b>	<b>10,000</b>	<b>33,000</b>
<b>TOTAL INSTRUCTIONAL STAFF SUPPORT</b>	<b>2,955,490</b>	<b>3,179,383</b>	<b>3,545,210</b>

**INSTRUCTIONAL ADMINISTRATIVE SUPPORT SERVICES**

**SALARIES:** This function includes salaries of the Superintendent, Director of Education, school principals and assistants, administrative and school secretaries, tax collectors, Board Secretary. The Acting 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.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>SALARIES</b>			
Cabinet	321,881	328,570	338,427
Principals and Assistants, High School	914,080	886,721	923,107
Principals and Assistants, Middle Schools	902,064	804,360	828,491
Principal, The Learning Center	127,726	130,644	134,563
Principals, Elementary	1,049,901	1,082,930	1,101,897
Employee Insurance Opt Out	66,061	60,489	64,769
Tax Collectors	105,409	107,209	110,737
Secretaries, High School	376,345	368,828	358,381
Secretaries, Middle Schools	269,615	263,529	270,055
Secretary, The Learning Center	37,598	36,823	37,901
Secretaries, Elementary	412,613	392,438	395,980
Secretaries, Administrative	128,428	131,363	135,241
Substitutes, Secretaries	22,355	25,492	23,367
Secretaries, Part-Time	273,789	288,180	293,406
Board Secretary and Treasurer	10,000	10,500	10,600
<b>Total Salaries</b>	<b>5,017,864</b>	<b>4,918,076</b>	<b>5,026,921</b>
<b>EMPLOYEE BENEFITS</b>			
Group Insurance	1,067,776	1,468,950	991,065
Social Security and Medicare Contributions	350,021	330,338	344,924
Retirement Contributions	283,686	407,108	592,632
Unemployment Compensation	145,636	300,000	300,000
Workers' Compensation	21,900	23,075	21,946
Reimbursements, Professional	6,500	5,000	5,000
<b>Total Employee Benefits</b>	<b>1,875,520</b>	<b>2,534,470</b>	<b>2,255,568</b>

**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.

**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 Director of Education office.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>PROFESSIONAL SERVICES</b>			
Contracted Tax Collections	250,982	270,000	270,000
Contracted Legal Services	182,598	202,386	207,680
Contracted Services, Comm. Relations/Consultants	10,537	25,000	25,000
Consultants, Student Assistance Programs	3,000	3,000	3,000
Contracted Legal Consultants	103,561	110,000	120,000
Contracted Services, Bullying Prevention Program	-	1,048	1,048
Technical Services	-	420	-
<b>Total Professional Services</b>	<b>550,678</b>	<b>611,854</b>	<b>626,728</b>
<b>PROPERTY SERVICES</b>			
Copy Services/Rental	6,266	6,470	6,470
<b>Total Property Services</b>	<b>6,266</b>	<b>6,470</b>	<b>6,470</b>

**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.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>OTHER PURCHASED SERVICES</b>			
Insurance/Bonding	46,460	53,835	68,835
Postage, Graduation Project & Attendance Letters	31	300	300
Printing, Public Information	-	3,000	3,000
Printing, Graduation Project Booklets	-	500	500
Mileage and Workshops, High School	1,428	1,782	4,000
Mileage and Workshops, Middle Schools	4,734	6,950	6,950
Mileage and Workshops, The Learning Center	85	-	700
Mileage and Workshops, Elementary	4,615	5,925	6,667
Workshop Expenses, Board	5,697	6,000	6,000
Workshop Expenses, Cabinet/Administration	6,525	8,000	9,250
Mileage, District	6,000	6,000	6,000
Workshop Expenses, Director of Education	1,447	2,750	3,787
Workshop Expenses, Student Assistance Programs	1,200	1,200	1,200
Mileage and Workshop Expenses - Community Info	-	250	250
<b>Total Other Purchased Services</b>	<b>78,222</b>	<b>96,492</b>	<b>117,439</b>

**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, SWAP viewer fee and E-Rate consultant.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>SUPPLIES:</b>			
Board Materials and Supplies	11,922	4,900	4,900
Tax Materials and Supplies	23,410	24,670	25,370
Materials and Supplies, Human Resources	35	-	-
Materials and Supplies, Superintendent	1,449	10,000	11,250
Teaching/Computer Supplies, Supplemental	1,183	4,326	5,556
Supplies, Public Information and Community Relations	(38)	-	-
Supplies, Superintendent Mini Grant Program	10,102	10,500	10,500
Materials, Graduation/Recognition	10,350	9,090	8,000
Materials, Supplies/District Elem. & Sec. Education	3,578	5,800	8,700
Materials, Supplies, Student Assistance Programs	250	250	250
Office Materials and Supplies, High School	7,476	7,128	8,000
Reference Materials, Superintendent	1,656	2,500	2,500
Books and Periodicals, Director of Education	4,333	7,720	8,600
<b>Total Supplies</b>	<b>75,706</b>	<b>86,884</b>	<b>93,626</b>
<b>PROPERTY</b>			
Restricted, New Non-instruction	1,000	2,000	2,000
Equipment Replacement, Hardware/Software	-	1,000	1,000
<b>Total Property</b>	<b>1,000</b>	<b>3,000</b>	<b>3,000</b>
<b>OTHER OBJECTS</b>			
Board Fees, PSBA and Others	12,300	13,500	13,500
Administrative Serv., PSBA and Others	4,707	8,375	5,950
Paying Agent Fees	20,471	26,354	26,354
<b>Total Other Objects</b>	<b>37,477</b>	<b>48,229</b>	<b>45,804</b>
<b>TOTAL INSTRUCTIONAL ADMIN SUPPORT</b>	<b>7,642,733</b>	<b>8,305,475</b>	<b>8,175,556</b>

**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.

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

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>SALARIES</b>			
Employee Insurance Opt Out	9,299	-	9,393
Nurses, High School	250,311	252,283	266,973
Nurses, Middle Schools	205,031	172,976	183,048
Nurses, Elementary Schools	416,864	391,494	396,326
Nurses, Non-Public Schools	106,534	66,288	50,754
Nurses, Substitutes	8,389	11,111	11,111
Health Aides, Substitutes	3,931	2,728	3,154
Health Aides, Part Time	111,123	190,276	135,562
<b>Total Salaries</b>	<b>1,111,481</b>	<b>1,087,154</b>	<b>1,056,321</b>
<b>EMPLOYEE BENEFITS:</b>			
Group Insurance	258,877	345,119	338,528
Social Security and Medicare Contributions	81,937	81,064	80,809
Retirement Contributions	58,933	88,010	127,732
Workers' Compensation	4,689	4,663	4,648
<b>Total Employee Benefits</b>	<b>404,436</b>	<b>518,855</b>	<b>551,717</b>

**PUPIL HEALTH SERVICES**

**PROFESSIONAL SERVICES:** Contracted medical and dental examination screenings as required. Hepatitis B shots for ten support staff and a complete physical for the superintendent have been budgeted.

**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.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>PROFESSIONAL SERVICES</b>			
Contracted Medical, Public Elementary/Secondary	3,668	5,100	5,100
Contracted Dental, Public Elementary/Middle	4,389	5,000	5,000
Contracted Medical and Dental, Non-Public	700	715	775
<b>Total Professional Services</b>	<b>8,757</b>	<b>10,815</b>	<b>10,875</b>
<b>OTHER PURCHASED SERVICES</b>			
Mileage, Nurses, H.S.	185	25	200
Mileage, Nurses, Non-Public Schools, Elem	47	48	48
<b>Total Other Purchased Services</b>	<b>231</b>	<b>73</b>	<b>248</b>
<b>SUPPLIES</b>			
Materials and Supplies	12,280	8,000	13,100
<b>Total Supplies</b>	<b>12,280</b>	<b>8,000</b>	<b>13,100</b>
<b>PROPERTY</b>			
Equipment	-	500	750
<b>Total Property</b>	<b>-</b>	<b>500</b>	<b>750</b>
<b>TOTAL PUPIL HEALTH SUPPORT SERVICES</b>	<b>1,537,185</b>	<b>1,625,398</b>	<b>1,633,011</b>

**BUSINESS OFFICE SUPPORT SERVICES:**

**SALARIES:** Includes salaries of the Acting Business Administrator, Director of Purchasing and the Budget Assistant, the Director of Financial Services position is not included in the budget. Secretarial staff, clerical staff, payroll bookkeepers, general fund bookkeeper, accounts payable, bookkeeper and the census bookkeeper budgeted here. Overtime is required for the payroll bookkeepers such as year-end payroll and W2 deadlines.

**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.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>SALARIES</b>			
Cabinet/ Director/Budget Assistant	359,818	252,199	259,765
Employee Insurance Opt Out	15,118	14,651	10,273
Secretaries	183,231	136,993	182,056
Bookkeepers/Payroll	308,309	210,836	216,116
Overtime, Accounting	-	1,055	1,081
Shipping/Receiving Operations	139,992	138,121	141,587
Substitutes, Shipping/Receiving	2,511	6,000	15,150
Overtime, Shipping/Receiving	769	1,000	3,200
Purchasing Supplemental	11,487	15,000	18,000
<b>Total Salaries</b>	<b>1,021,235</b>	<b>775,855</b>	<b>847,229</b>
<b>EMPLOYEE BENEFITS</b>			
Group Insurance	414,031	200,809	244,853
Social Security and Medicare Contributions	66,152	58,950	64,730
Retirement Contributions	51,763	64,028	99,350
Workers' Compensation	3,987	3,443	3,723
Reimbursements, Professional	-	1,500	-
<b>Total Employee Benefits</b>	<b>535,933</b>	<b>328,729</b>	<b>412,655</b>
<b>PROFESSIONAL SERVICES</b>			
Contracted Services, Property Appraisals	-	20,000	20,000
Cooperative Purchasing	5,223	14,100	14,500
Contracted Fiscal Service Audit	49,917	47,400	55,560
Auditing, Tax Collectors	-	2,000	2,000
Appraisal of Fixed Assets	28,858	50,560	61,000
<b>Total Professional Services</b>	<b>83,998</b>	<b>134,060</b>	<b>153,060</b>

**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 requests \$55,000 to replace the delivery truck \$15,000 for an equipment bus and \$9,000 for department software upgrades.

**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.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>PROPERTY SERVICES</b>			
Copy Services/Optical Storage	17,671	33,850	34,200
<b>Total Property Services</b>	<b>17,671</b>	<b>33,850</b>	<b>34,200</b>
<b>OTHER PURCHASED SERVICES</b>			
District Postage	60,309	75,000	78,000
Paging Services, Purchasing	524	1,000	1,000
Advertising	6,383	10,000	10,000
Mileage, Workshops	4,246	5,000	6,000
<b>Total Other Purchased Services</b>	<b>71,462</b>	<b>91,000</b>	<b>95,000</b>
<b>SUPPLIES</b>			
Tax Bills and Other Supplies	10,417	15,000	17,200
Materials and Supplies, Purchasing	6,064	4,900	7,000
Publications	184	650	500
<b>Total Supplies</b>	<b>16,664</b>	<b>20,550</b>	<b>24,700</b>
<b>PROPERTY</b>			
New Equipment/Business Office/Purchasing	335	1,025	6,250
Replacement Equipment, Business Office/Purchasing	10,716	40,580	83,500
<b>Total Property</b>	<b>11,052</b>	<b>41,605</b>	<b>89,750</b>
<b>OTHER OBJECTS</b>			
Damaged/Obsolete Inventory	16,529	5,000	5,000
<b>Total Other Objects</b>	<b>16,529</b>	<b>5,000</b>	<b>5,000</b>
<b>TOTAL BUSINESS OFFICE</b>	<b>1,774,545</b>	<b>1,430,649</b>	<b>1,661,594</b>

**CUSTODIAL and PLANT MAINTENANCE**

**SALARIES:** Includes funds for the Facilities Director, a Custodial Supervisor, 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. A secretary and one clerk typist provide office support for the Facilities Department.

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

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>SALARIES</b>			
Director/Custodial Foremen/Managers	354,580	294,929	303,777
Employee Insurance Opt Out	42,163	29,585	41,372
Secretary/Clerk-Typists	81,531	80,425	82,434
Building/Equipment Maintenance	1,110,919	1,042,622	1,048,914
Groundskeepers	137,393	136,618	140,042
Grounds Mechanics	110,710	109,453	112,209
Facilities, Overtime	87,138	38,615	39,577
Supplemental Summer	52,972	75,000	76,875
Custodians, Full Time	2,426,291	2,245,271	2,300,793
Custodians, Substitutes	173,446	170,000	174,250
Custodians, Overtime	44,020	67,377	62,137
Custodians, Part Time	553,646	559,329	590,307
District Security	17,632	30,000	30,750
<b>Total Salaries</b>	<b>5,192,441</b>	<b>4,879,223</b>	<b>5,003,438</b>
<b>EMPLOYEE BENEFITS</b>			
Group Insurance	1,278,335	1,273,974	1,216,929
Social Security and Medicare Contributions	385,511	365,766	389,830
Retirement Contributions	293,957	418,542	596,216
Workers' Compensation	22,031	21,792	21,401
<b>Total Employee Benefits</b>	<b>1,979,834</b>	<b>2,080,074</b>	<b>2,224,377</b>

**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.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>PROFESSIONAL SERVICES</b>			
Contracted Professional Services	281,473	385,100	
(1) Consulting Engineering Services			125,000
(2) Water Testing			5,000
(3) Radon Testing			3,500
(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)			80,000
(11) Grease Trap Cleaning			4,000
(12) Water Treatment for Boilers			10,000
(13) "School Dude" Online Maintenance Mgmt Systm			14,000
(14) Siemens energy Mngmt. Control - Parts			7,100
(15) Planning & Consulting - Logistics			30,600
(16) Fire Alarm/Annual Testing - District Wide			50,000
Municipal Police Services	4,864	5,000	7,000
<b>Total Professional Services</b>	<b>286,337</b>	<b>390,100</b>	<b>398,500</b>

**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. Overall electricity costs are budgeted to decrease and water and sewer charges are budgeted to remain stable, although the total is reduced due tot the sale of the Neshaminy Middle School property. 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 funding for repairs to grounds equipment, fire extinguisher inspections, fire alarm servicing and inspections and Central Station alarm charges. Copy Center Services/Rental is for the service contract on copy equipment in the Facilities Department. Custodial Equipment rental is for leases of robotic scrubbing equipment, sweepers and the graduation stage. Contracted Building Repairs are detailed below.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>PROPERTY SERVICES</b>			
Disposal Services	139,478	201,500	151,500
Electric, High School	467,822	705,600	480,000
Electric, Middle Schools	581,678	901,200	635,000
Electric, Elementary Schools	371,239	494,640	353,000
Water/Sewer, High School	186,340	66,565	66,565
Water/Sewer, Middle Schools	27,713	61,536	52,636
Water/Sewer, The Learning Center (Tawanka)	14	-	-
Water/Sewer, Elementary Schools	71,841	61,386	61,386
Cleaning and Repairing Equipment, High School	85	7,450	11,450
Cleaning and Repairing Equipment, Middle Schs	11,939	40,000	40,000
Cleaning and Repairing Equipment, Elementary Schls	7,436	7,480	8,500
Cleaning and Repairing Equipment, District-wide	77,712	100,700	151,400
Copier Equipment/Rental	-	2,669	2,669
Custodial Equipment Rental	5,734	8,500	11,000
Grounds Equipment Rental	-	4,000	4,000
Lighting Retrofit Lease	-	77,018	-
Contracted Building Repairs, High School	28,245	49,100	
1) Electrical Repairs, Stadium Press Box & Lighting			3,400
2) Inspect/Repair Bleachers (annual)			4,500
3) Inspect/Repair folding doors (annual)			4,000
4) Roof Repairs			5,000
5) Door Repairs			6,000
6) Duct Work Cleaning, Air Quality			5,000
7) Annual Kitchen Hood Cleaning			1,200
8) A/C Compressor Repairs			25,000
9) Air Filters for Roof Top Units			12,000
Contracted Building Repairs, Middle Schools	59,435	66,000	
1) Annual Kitchen Hood Cleaning			5,000
2) Roof Repairs			8,000
3) Door Repairs			6,000
4) Masonry Repairs			15,000
5) Transformer Repairs			10,000
6) Paining (CSMS & MPMS)			15,000

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

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>PROPERTY SERVICES (Continued)</b>			
Contracted Building Repairs, Elementary	49,712	51,000	
1) Paint Bus Port (Everitt)			10,000
2) Door Repairs (Buck)			6,000
3) Roof Repairs (Buck)			5,000
Contracted Building Repairs, District	110,046	70,000	
1) Fence Repair from Vandalism (District Wide)			10,000
2) Roof Warranties ( All Buildings)			40,000
3) Asbestos Removal			10,000
4) General Maintenance			10,000
Contracted Grounds Repairs, High School	13,980	15,000	
1) Fence & Gate Repairs (stadium)			10,000
2) Tree Removal and Trimming (stadium)			5,000
Contracted Grounds Repairs, Middle Schools	-	-	-
Contracted Grounds Repairs, Elementary	-	-	1,000
Contracted Grounds Repairs, District	29,365	35,000	
1) Grounds repairs			4,200
2) Parking Lots Sweeping			5,000
3) Fence & Gate Repairs			10,000
4) Tree Removal and Trimming			10,000
5) Blacktop Repairs			10,000
Contracted Extermination Services	5,053	18,000	20,000
<b>Total Property Services</b>	<b>2,244,864</b>	<b>3,044,344</b>	<b>2,320,406</b>

**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, mobile telephones, and a communications audit. The bidding system on plant maintenance requires newspaper advertisements. Funds are budgeted for district pagers and Nextel communications. 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 \$2.75 per gallon. Bids will not be approved until late May or early June of 2012.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>OTHER PURCHASED SERVICES</b>			
District Auto Liability Insurance	35,943	39,000	39,000
Property and Liability Insurance	264,482	265,000	265,000
Operation of Building Telecommunication Systems	32,287	53,684	59,500
District Pagers/Nextel Phones	9,044	18,000	16,000
Travel Expenses and Energy Mgmt. Controls Trng.	3,408	5,000	10,000
<b>Total Other Purchased Services</b>	<b>345,164</b>	<b>380,684</b>	<b>389,500</b>
<b>SUPPLIES</b>			
Maintenance Supplies/Materials, High School	74,134	100,000	96,000
Maintenance Supplies/Materials, Middle Schools	70,150	81,000	82,000
Maintenance Supplies/Materials, Elementary	36,911	65,000	65,000
Maintenance Supplies/Materials, District	376,324	372,000	403,000
Materials/Supplies, Repair of Vehicles	44,984	29,798	41,546
Supplies and Uniforms, Security	2,968	3,000	3,000
Building Fuel/Natural Gas, High School	120,444	140,279	125,000
Building Fuel/Natural Gas, Middle Schools	421,648	265,071	301,614
Building Fuel/Natural Gas, Elementary	208,662	183,052	185,988
Building Fuel/Propane Gas, Elementary	6,615	5,500	7,000
Building Fuel/Oil, High School	30,494	56,375	56,375
Building Fuel/Oil, Middle Schools	20,850	68,750	52,250
Building Fuel/Oil, Elementary	95,617	177,100	177,100
Facilities & Engineering Gasoline	34,686	50,000	50,000
<b>Total Supplies</b>	<b>1,544,487</b>	<b>1,596,925</b>	<b>1,645,873</b>

**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. Due to the high cost involved with bringing trucks itemized below in compliance with state inspection regulations, replacement trucks are budgeted.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>PROPERTY</b>			
Tree Replacement	-	2,500	4,000
Cleaning Equipment	6,285	16,500	26,000
Miscellaneous Building Maintenance Equipment	13,761	22,000	
1) NOVAR Controls			5,000
2) Fire Eye Heating Controls			2,360
3) Office, Maintenance, Plumbing, Grnds, Equip.			7,400
4) Misc. Small Tools (maint. & plumbing)			4,500
5) Power Monitoring Equip.			1,000
6) Refrigeration & A/C Gauges & Testing Equip.			2,000
7) Paint Sprayer			2,000
8) Man Lift			6,000
Miscellaneous Grounds Maintenance Equipment	4,944	10,900	23,300
Replacement Equipment Building/Custodial Services	40,295	144,624	
1) Start Replacement of Restroom Faucets			2,000
2) Radios - (24)			5,250
3) Walk-In Refrigerator - Poor Condition (PMS)			10,000
4) Truck - # 9 (1997 w/118K miles)			25,000
5) Truck # 20(1997 w/125K miles)			25,000
6) Truck # 19 (1994)			25,000
7) School Accounts (Middle & Elementary)			18,000
Replacement of Misc. Grounds Maintenance Equip.	18,600	48,007	
1) Miscellaneous Grounds Equipment			24,150
2) Replace Snow Plow			10,000
<b>Total Property</b>	<b>83,885</b>	<b>244,531</b>	<b>227,960</b>

**CUSTODIAL and PLANT MAINTENANCE SERVICES**

**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, Neshaminy and Poquessing Middle Schools. Asbestos Certification and Industrial Waste Permits budgets have been reduced. 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.

<b>OTHER OBJECTS</b>	<b>2010-11 Actual</b>	<b>2011-12 Adjusted</b>	<b>2012-13 Budget</b>
Elevator, Boiler, PPL and Vessel Inspections	-	11,485	11,985
Asbestos Cert./Indust. Waste Permits/Fuel Tank Surch.	12,748	10,350	10,350
Inventory Adjustment	15,883	-	-
<b>Total Other Objects</b>	<b>28,631</b>	<b>21,835</b>	<b>22,335</b>
<b>TOTAL CUSTODIAL and PLANT MAINTENANCE</b>	<b>11,705,643</b>	<b>12,637,716</b>	<b>12,232,389</b>

**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, one mechanic foreman, a secretary, mechanics, bus drivers, full and part-time, substitutes, 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.

**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 replacement parts, filters, hoses and nozzles, performed twice a year by outside contractors. Copy Rental funds are lease payments for the copier in the Transportation Department.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>SALARIES</b>			
Director/Supervisors	209,708	129,530	133,828
Employee Insurance Opt Out	78,248	11,021	74,346
Secretarial	54,463	40,212	41,217
Transportation and Grounds Mechanics	221,874	307,874	241,493
Overtime, Mechanics	10,084	16,402	16,812
Supplemental Transportation	11,573	16,480	16,480
Bus Drivers, Full Time	2,011,203	2,156,094	2,201,107
Bus Drivers, Substitutes	60,902	118,450	118,450
Bus Drivers, Part Time	589,548	619,717	619,717
<b>Total Salaries</b>	<b>3,247,604</b>	<b>3,415,780</b>	<b>3,463,450</b>
<b>EMPLOYEE BENEFITS</b>			
Group Insurance	1,638,861	1,640,281	1,133,759
Social Security and Medicare Contributions	237,783	117,396	279,710
Retirement Contributions	175,982	305,470	426,772
Workers' Compensation	10,509	15,538	15,584
<b>Total Employee Benefits</b>	<b>2,063,136</b>	<b>2,078,686</b>	<b>1,855,825</b>
<b>PROFESSIONAL SERVICES</b>			
Bus Driver Physicals/Drug Testing	7,615	17,820	17,820
Contracted Maintenance on Vehicles and Equipment	61,866	100,254	100,254
<b>Total Professional Services</b>	<b>69,481</b>	<b>118,074</b>	<b>118,074</b>
<b>PROPERTY SERVICES</b>			
Vehicle Operation Disposal Services	970	2,884	2,884
Contracted Maintenance Gas Pumps	825	2,014	2,014
Copy Services/Rental	1,958	2,022	2,022
<b>Total Property Services</b>	<b>3,753</b>	<b>6,920</b>	<b>6,920</b>

**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 Nextel 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 Admin Software and Licenses Fees account has recently been added by the PDE and includes the funding for Edulog Software, which was previously budget in the Technical Services account. Gasoline usage of 9,500 gallons is projected. Diesel Fuel usage is estimated at 220,000 and the preliminary budget is \$3.31per gallon. Neshaminy participates in the Lower Bucks Co-op Purchasing group to obtain the most reasonable pricing available.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>OTHER PURCHASED SERVICES</b>			
Contracted Carriers:	54,853	123,039	
(1) Contracted Non-Public Student Transportation			2,500
(2) BCIU (Replaces Middle Earth)			129,500
(3) Lakeside Youth Services			55,592
(4) Family Reimbursements			2,000
Contracted Transportation, Intermediate Unit	1,850,019	3,227,452	3,227,452
Pupil Transportation Liability Insurance	83,866	91,000	91,000
Nextel Phone Service	1,309	3,600	3,600
Advertising	-	-	-
Mileage	4,643	4,590	4,800
<b>Total Other Purchased Services</b>	<b>1,994,690</b>	<b>3,449,681</b>	<b>3,516,444</b>
<b>SUPPLIES</b>			
Non-vehicular Garage and Office Supplies	4,702	10,503	10,503
Replacement Parts for all Fleet Vehicles	221,938	197,423	197,423
Oil and Lubricants	18,559	28,000	28,000
Tires	42,730	30,484	30,484
Software	-	9,000	9,000
Gasoline	4,018	33,100	33,100
Diesel Fuel	545,602	728,200	728,200
<b>Total Supplies</b>	<b>837,548</b>	<b>1,036,710</b>	<b>1,036,710</b>

**STUDENT TRANSPORTATION SERVICES**

**PROPERTY:** New Equipment purchases include but are not limited to updated engine and electrical control tools, floor jacks, repair equipment and tools as needed, snap on scanner updates, battery jump pack , shop vac, fluid hose reels, fluid lube meters, and bus heaters. Replacement Equipment is detailed below and is budgeted net of the buy-back price.

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

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>PROPERTY</b>			
New Equipment			
Replacement Office and Shop Equipment	33,580	51,653	51,653
Replacement Equipment:	184,399	357,080	383,200
Purchasing (3) 2008 (78) Passenger Buses			
Purchasing (2) 2011 (30) Passenger Bus			
Purchasing (7) 2010 (78) Passenger Buses			
Purchasing (1) 2011 (78) Passenger Buses			
<b>Total Property</b>	<u>217,979</u>	<u>408,733</u>	<u>434,853</u>
<b>OTHER OBJECTS</b>			
Dues and Fees	500	500	500
<b>Total Other Objects</b>	<u>500</u>	<u>500</u>	<u>500</u>
<b>TOTAL STUDENT TRANSPORTATION SERVICES</b>	<u>8,434,691</u>	<u>10,515,084</u>	<u>10,432,777</u>

**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 three technical staff provide support for Internet access, email and all other applications for staff and student use. The Human Resources Department salaries include the Director of Human Resources and three staff members. The salaries for the employee wellness coordinator and facilitators are budgeted here.

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

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>SALARIES</b>			
Director/ Data Processing Coordinator	179,206	187,940	193,577
Director - Human Resources	142,232	97,850	100,786
Employee Insurance Opt Out	11,420	4,728	10,589
Wellness	28,349	37,362	38,109
Human Resources Staff	169,737	173,100	178,221
Technical Support	119,046	179,756	186,990
Technical Overtime	5,496	8,000	10,000
Technical Summer Help	3,823	8,000	12,000
<b>Total Salaries</b>	<b>659,309</b>	<b>696,736</b>	<b>730,271</b>
<b>EMPLOYEE BENEFITS</b>			
Group Insurance	200,997	113,705	107,656
Social Security and Medicare Contributions	48,187	53,145	55,506
Retirement Contributions	38,124	59,110	87,230
Worker's Compensation	2,896	3,010	3,161
Reimbursements, Professional	-	2,500	2,500
Employee Wellness	16,290	18,875	19,000
<b>Total Employee Benefits</b>	<b>306,495</b>	<b>250,345</b>	<b>275,053</b>

**SUPPORT SERVICES - CENTRAL**

**PROFESSIONAL SERVICES:** Professional Services, Human Resources, includes pre-employment physicals, drug/alcohol testing and the district fee for the medical benefits broker. Wellness Consultants are outside specialists who offer instruction or training in smoking cessation, weight reduction, stress management, and inspect, test, repair and evaluate wellness equipment. The Contracted Printing budget provides employee absence forms and employee newsletters. Contracted Data Processing funds include CISCO Support, CISCO Works, Dial In Support, DEC Licenses, Pentamation customizations, support renewals, training and other specialized technology related services. School Wires services agreement and portal technology services are budgeted in Purchased Professional/Technical Services. The Software Support budget includes the AESOP software, which provides replacement coverage of staff who are absent due to illness or unexpected emergencies and the fee for the employee insurance benefit allocation software (BAS).

**PROPERTY SERVICES:** Funding for Symantec Ghost Renewal and support, antivirus renewals for desktops servers, e-mail, Track It renewal, Websense filtering renewal, Veritas Back Up software renewals.

**OTHER PURCHASED SERVICES:** Budget for Nextel radios 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.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>PROFESSIONAL SERVICES</b>			
Professional Services, Human Resources	3,090	95,400	101,250
Consultants, Wellness	1,275	12,500	12,750
Contracted Printing	1,203	8,236	8,500
Contracted Data Processing	373,924	496,644	419,925
Purchased Professional/Technical Services	52,332	58,500	58,500
Software Support	-	82,811	93,000
<b>Total Professional Services</b>	<b>431,824</b>	<b>754,091</b>	<b>693,925</b>
<b>PROPERTY SERVICES</b>			
Photo ID System, Scanner Svc. Contract & Supplies	359	1,500	1,500
Copy Services/Rental (Human Resources)	3,133	3,235	3,235
Equipment Rentals	255,201	260,000	260,000
Fiber Optic Network	60,697	120,520	105,000
<b>Total Property Services</b>	<b>319,390</b>	<b>385,255</b>	<b>369,735</b>
<b>OTHER PURCHASED SERVICES</b>			
Radio Communications	1,682	5,200	4,500
Advertising, Human Resources	-	250	1,500
Mileage/Workshop Expenses - Human Resources	71	3,150	3,800
Mileage/Workshop Expenses - Central Technology	1,500	750	1,500
<b>Total Other Purchased Services</b>	<b>3,253</b>	<b>9,350</b>	<b>11,300</b>

**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, Xerox maintenance kits, toner replacement kits, cables, adapters, supplies and software to replace and repair out of warranty computers, printers and other printers. The Wellness Program supply budget includes funds for office supplies, promotional materials, software, video tapes and books. PDE chart of accounts classifies software annual fees, software licensing and renewal costs in this object. Human Resources budgets for PA Labor Law & Law Center books and periodicals.

**PROPERTY:** Wellness Program fitness equipment is requested. The Human Resources department is requesting funds for a replacement shredder. Technology equipment requests are detailed below and will be determined based on inventory assessment and projected class sizes in February/March 2012.

**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.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>SUPPLIES</b>			
Materials and Supplies, Human Resources	3,518	3,500	4,500
Computer Supplies	46,023	60,000	58,500
Materials and Supplies, Wellness	-	5,000	5,100
Software License Fees	83,607	216,350	205,600
Reference Materials, Human Resources	657	850	850
<b>Total Supplies</b>	<b>133,805</b>	<b>285,700</b>	<b>274,550</b>
<b>PROPERTY</b>			
Wellness Program Equipment	866	2,000	2,040
Replacement Equipment - (HR)	-	4,500	2,500
Replacement Equipment	107,444	231,391	
VDI Deployment			150,000
Virtual Desktop			124,000
Replacement, Desktops/Laptops/Printers			675,000
Technology Infrastructure	40,390	50,000	50,000
<b>Total Property</b>	<b>148,700</b>	<b>287,891</b>	<b>1,003,540</b>
<b>Other Objects</b>			
Administrative Serv., PSBA and Others	280	425	435
Dues and Fees	-	-	1,250
<b>Total Other Objects</b>	<b>280</b>	<b>425</b>	<b>1,685</b>
<b>TOTAL SUPPORT SERVICES - CENTRAL</b>	<b>2,003,056</b>	<b>2,669,792</b>	<b>3,360,059</b>

**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 \$61,446 to be withheld from our ESBE revenue and additional \$43,574 budgeted for purchased services such as video, audio and miscellaneous instructional materials.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>OTHER PURCHASED SERVICES</b>			
I. U. District Support:	109,716	106,303	
(1) Contribution by Withholding			61,446
(2) Purchased Services			43,574
<b>Total Other Purchased Services</b>	<b>109,716</b>	<b>106,303</b>	<b>105,020</b>
<hr/>			
<b>TOTAL OTHER SUPPORT SERVICES</b>	<b>109,716</b>	<b>106,303</b>	<b>105,020</b>

**Neshaminy School District**  
**General Fund - Excluding Federal Programs**  
**2012-13 Preliminary Budget - Summary of Non-instructional Services**

	<b>Actual 2010-11</b>	<b>Adjusted 2011-12</b>
<b>STUDENT ACTIVITIES</b>		
(100) Salaries	\$ 960,756	\$ 1,010,503
(200) Employee Benefits	\$ 131,160	\$ 158,925
(300) Professional Services	\$ 78,354	\$ 104,040
(400) Property Services	\$ 30,467	\$ 43,835
(500) Other Purchased Services	\$ 16,211	\$ 11,000
(600) Supplies	\$ 105,360	\$ 129,764
(700) Property	\$ -	\$ 4,000
(800) Other Objects	\$ 21,395	\$ 17,665
<b>Total</b>	<b>\$ 1,343,704</b>	<b>\$ 1,479,732</b>
<b>COMMUNITY SERVICES</b>		
(100) Salaries	\$ 57,542	\$ 97,367
(200) Employee Benefits	\$ 5,484	\$ 16,299
(300) Professional Services	\$ 161,675	\$ 171,874
(400) Property Services	\$ 286	\$ 1,500
(500) Other Purchased Services	\$ 591	\$ 2,400
(600) Supplies	\$ 121	\$ 2,575
(700) Property	\$ 613	\$ 700
(800) Other Objects	\$ -	\$ 1,000
<b>Total</b>	<b>\$ 226,312</b>	<b>\$ 293,715</b>
<hr/>		
<b>TOTAL NON-INSTRUCTIONAL</b>	<b>\$ 1,570,016</b>	<b>\$ 1,773,447</b>

**Neshaminy School District**  
**General Fund - Excluding Federal Programs**  
**2012-13 Preliminary Budget - Summary of Non-instructional Services**

<b>Budget 2012-13</b>	<b>Dollar Change</b>	<b>Percent Change</b>	<b>% Of Total Non-Instructional</b>	<b>STUDENT ACTIVITIES</b>
\$ 1,075,831	\$ 65,328	6.5%	56.2%	(100) Salaries
\$ 238,346	\$ 79,421	50.0%	12.4%	(200) Employee Benefits
\$ 107,090	\$ 3,050	2.9%	5.6%	(300) Professional Services
\$ 38,750	\$ (5,085)	-11.6%	2.0%	(400) Property Services
\$ 10,900	\$ (100)	-0.9%	0.6%	(500) Other Purchased Services
\$ 129,029	\$ (735)	-0.6%	6.7%	(600) Supplies
\$ 2,000	\$ (2,000)	-50.0%	0.1%	(700) Property
\$ 18,665	\$ 1,000	5.7%	1.0%	(800) Other Objects
<b>\$ 1,620,611</b>	<b>\$ 140,879</b>	<b>9.5%</b>	<b>84.7%</b>	<b>Total</b>
<b>COMMUNITY SERVICES</b>				
\$ 97,367	\$ -	0.0%	5.1%	(100) Salaries
\$ 19,912	\$ 3,613	22.2%	1.0%	(200) Employee Benefits
\$ 168,366	\$ (3,508)	-2.0%	8.8%	(300) Professional Services
\$ 1,500	\$ -	0.0%	0.1%	(400) Property Services
\$ 2,400	\$ -	0.0%	0.1%	(500) Other Purchased Services
\$ 2,575	\$ -	0.0%	0.1%	(600) Supplies
\$ 700	\$ -	0.0%	0.0%	(700) Property
\$ 1,000	\$ -	0.0%	0.1%	(800) Other Objects
<b>\$ 293,820</b>	<b>\$ 105</b>	<b>0.0%</b>	<b>15.3%</b>	<b>Total</b>
<b>\$ 1,914,431</b>	<b>\$ 140,984</b>	<b>7.9%</b>	<b>100.0%</b>	<b>TOTAL NON-INSTRUCTIONAL</b>

**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.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>SALARIES</b>			
Certified, Part Time, Co-curricular High School	144,929	95,316	127,094
Certified, Part Time, Athletics High School	353,315	313,674	329,595
Certified, Part Time, Music Festival Middle Schools	7,530	7,530	7,530
Certified, Part Time, Co-curricular Middle Schools	161,716	185,361	188,928
Certified, Part Time, Athletics Middle Schools	165,580	284,400	295,644
Certified, Part Time, Music Festival Elementary	7,134	7,134	7,134
Certified, Part Time, Co-curricular Elementary	21,043	24,728	25,798
Certified Part Time, District Art Show	1,246	3,337	3,337
Transportation, Athletics	69,903	69,903	71,651
Transportation, Co-curricular	6,151	9,000	9,000
Custodial, Athletics	22,209	10,120	10,120
<b>Total Salaries</b>	<b>960,756</b>	<b>1,010,503</b>	<b>1,075,831</b>
<b>EMPLOYEE BENEFITS</b>			
Social Security and Medicare Contributions	72,953	65,107	101,119
Retirement Contributions	55,135	89,263	132,494
Worker's Compensation	3,072	4,555	4,734
<b>Total Employee Benefits</b>	<b>131,160</b>	<b>158,925</b>	<b>238,346</b>

**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 middle schools also budget for student planners, assignment books, discipline code/handbooks and hall passes. 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.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>PROFESSIONAL SERVICES</b>			
Athletic Trainer, High School	22,660	44,120	44,120
Contracted Game Films, High School	1,500	1,500	1,750
Contracted Printing, Yearbook, Middle Schools	-	4,080	3,080
P.I.A.A. Officials, High School	36,063	36,500	40,000
P.I.A.A. Officials, Middle Schools	18,131	17,840	18,140
<b>Total Professional Services</b>	<b>78,354</b>	<b>104,040</b>	<b>107,090</b>
<b>PROPERTY SERVICES</b>			
Cleaning and Reconditioning, Athletics, High School	6,786	18,585	12,500
Cleaning and Reconditioning, Athletics, Mid Schools	17,988	19,000	19,250
Rental, Athletic Facilities	4,633	4,000	4,500
Transportation/Rental, Co-Curricular, High School	278	1,250	1,250
Vehicle Rental, Athletics, High School	782	1,000	1,250
<b>Total Property Services</b>	<b>30,467</b>	<b>43,835</b>	<b>38,750</b>

**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 also budgeted, with the exception of football season tickets will be printed by the Technology Education Department. 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 40 athletic teams. These items include balls ,discus cage, backboard padding, etc. Purchases also include athletic tape, bandages, splints and ointments used by the trainer. Uniforms are replaced on a three to five year cycle. Items such as tee shirts, sweatshirts and golf shirts 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.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>OTHER PURCHASED SERVICES</b>			
Printing of Playwickian, etc., High School	10,996	5,500	5,500
Printing for Athletic Events, High School	-	500	400
Mileage, Co-Curricular, High School	2,286	1,000	1,000
Mileage, Athletics, High School	2,928	4,000	4,000
<b>Total Other Purchased Services</b>	<b>16,211</b>	<b>11,000</b>	<b>10,900</b>
<b>SUPPLIES</b>			
Supplies, Co-Curricular, High School	9,230	8,000	6,750
Materials and Supplies, Music Festival, Mid Schools	1,571	4,000	4,300
Supplies, Co-Curricular, Middle Schools	2,697	7,634	9,500
Materials and Supplies, Fine Arts Festival	3,527	4,500	4,500
Supplies, Athletics, High School	62,012	79,955	80,500
Materials and Supplies, Athletics, Middle Schools	26,137	25,175	23,129
Books and Periodicals, Athletics, High School	186	500	350
<b>Total Supplies</b>	<b>105,360</b>	<b>129,764</b>	<b>129,029</b>

**STUDENT ACTIVITIES**

**PROPERTY:** Replacement Equipment, Athletics, High School is for a transportation cart. Replacement, Equipment Athletics, Middle Schools has not been requested for 2012-13.

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

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>PROPERTY</b>			
Replacement Equipment, Athletic, High School	-	4,000	2,000
<b>Total Property</b>	<b>-</b>	<b>4,000</b>	<b>2,000</b>
<b>OTHER OBJECTS</b>			
Dues and Fees, Co-Curricular, High School	6,396	4,000	5,000
Dues and Fees, Co-Curricular, Middle Schools	1,773	3,650	3,650
Dues and Fees, Athletics, High School	10,645	7,000	7,000
Dues and Fees, Athletics, Middle Schools	2,581	3,015	3,015
<b>Total Other Objects</b>	<b>21,395</b>	<b>17,665</b>	<b>18,665</b>
<hr/>			
<b>TOTAL STUDENT ACTIVITIES</b>	<b>1,343,704</b>	<b>1,479,732</b>	<b>1,620,611</b>

**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.

**PROPERTY SERVICES:** Copy services to provide the Aquatics Brochure, which is published four times per year and distributed to each elementary student in the district. Copies are also available at the high school, middle schools and all private schools within the district.

**OTHER PURCHASED SERVICES:** Funding to provide newspaper advertisement of the aquatics program. GED Reimbursement provides funds for tuition reimbursement for those who successfully complete the GED program. The district must pay whatever is submitted, as this is a school policy.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>SALARIES</b>			
Aquatics Coordinator, Part Time	20,604	23,671	23,671
Certified, Aquatics Program	26,732	39,665	39,665
Aquatics Custodian, Overtime	10,207	34,031	34,031
<b>Total Salaries</b>	<b>57,542</b>	<b>97,367</b>	<b>97,367</b>
<b>EMPLOYEE BENEFITS</b>			
Social Security and Medicare Contributions	4,370	7,449	7,449
Retirement Contributions	860	8,422	12,035
Worker's Compensation	253	428	428
<b>Total Employee Benefits</b>	<b>5,484</b>	<b>16,299</b>	<b>19,912</b>
<b>PROFESSIONAL SERVICES</b>			
School Crossing Guards	161,675	171,874	168,366
<b>Total Professional Services</b>	<b>161,675</b>	<b>171,874</b>	<b>168,366</b>
<b>PROPERTY SERVICES</b>			
Copy Services, Aquatics Program	286	1,500	1,500
<b>Total Property Services</b>	<b>286</b>	<b>1,500</b>	<b>1,500</b>
<b>OTHER PURCHASED SERVICES</b>			
Advertising, Aquatics Program	591	1,600	1,600
Reimbursement for GED	-	800	800
<b>Total Other Purchased Services</b>	<b>591</b>	<b>2,400</b>	<b>2,400</b>

**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.

**OTHER OBJECTS:** Certification fees required for the Learn to Swim Program and as needed, recertification of physical education staff for lifesaving, first aid and CPR.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>SUPPLIES</b>			
Supplies, Aquatics Program	121	2,575	2,575
<b>Total Supplies</b>	<b>121</b>	<b>2,575</b>	<b>2,575</b>
<b>PROPERTY</b>			
Equipment, School Crossing Guards	613	700	700
<b>Total Property</b>	<b>613</b>	<b>700</b>	<b>700</b>
<b>OTHER OBJECTS</b>			
Dues and Fees, Aquatics Program	-	1,000	1,000
<b>Total Other Objects</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>
<b>TOTAL COMMUNITY SERVICES</b>	<b>226,312</b>	<b>293,715</b>	<b>293,820</b>

**Neshaminy School District**  
**General Fund - Excluding Federal Programs**  
**2012-13 Preliminary Budget - Summary of Facility Improvement Services**

	<b>Actual 2010-11</b>	<b>Adjusted 2011-12</b>
<b>SITE IMPROVEMENT SERVICES</b>		
(400) Property Services	\$ 249,832	\$ 216,000
(600) Supplies	\$ -	\$ 7,000
(700) Property	\$ -	\$ 9,400
<b>Total</b>	<b>\$ 249,832</b>	<b>\$ 232,400</b>
 <b>BUILDING IMPROVEMENT SERVICES</b>		
(300) Professional Services	\$ 16,125	\$ 20,000
(400) Property Services	\$ 345,875	\$ 595,300
(600) Supplies	\$ 71,815	\$ 71,000
(700) Property	\$ 21,540	\$ 123,300
<b>Total</b>	<b>\$ 455,356</b>	<b>\$ 809,600</b>
 <hr/> <b>TOTAL FACILITY IMPROVEMENT SERVICES</b>		
	<b>\$ 705,187</b>	<b>\$ 1,042,000</b>

**Neshaminy School District**  
**General Fund - Excluding Federal Programs**  
**2012-13 Preliminary Budget - Summary of Facility Improvement Services**

Budget 2012-13	Dollar Change	Percent Change	% of Total Facility Improve.	
<b>SITE IMPROVEMENT SERVICES</b>				
\$ 319,000	\$ 103,000	47.7%	31.8%	(400) Property Services
\$ 22,000	\$ 15,000	214.3%	2.2%	(600) Supplies
\$ 9,400	\$ -	0.0%	0.9%	(700) Property
<b>\$ 350,400</b>	<b>\$ 118,000</b>	<b>50.8%</b>	<b>34.9%</b>	<b>Total</b>
<b>BUILDING IMPROVEMENT SERVICES</b>				
\$ 20,000	\$ -	0.0%	2.0%	(300) Professional Services
\$ 407,800	\$ (187,500)	-31.5%	40.6%	(400) Property Services
\$ 103,000	\$ 32,000	45.1%	10.3%	(600) Supplies
\$ 123,300	\$ -	0.0%	12.3%	(700) Property
<b>\$ 654,100</b>	<b>\$ (155,500)</b>	<b>-19.2%</b>	<b>65.1%</b>	<b>Total</b>
<hr/>				
<b>\$ 1,004,500</b>	<b>\$ (37,500)</b>	<b>-3.6%</b>	<b>100.0%</b>	<b>TOTAL FACILITY IMPROVEMENT SERVICES</b>

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

Neshaminy High School: Energy upgrades security & pole lighting (repairs), top dress sports fields, re-saturate & line track

Middle Schools: Brick repointing, field dressing

Herbert Hoover: Replace fencing with heavier gauge fabric

Lower Southampton: Extend cement walkway lower parking lot leading to street, resurface walkway in back of school leading to play area, replace fence with heavier gauge, resurface lower parking lot

Joseph Ferderbar: Install new playground

Albert Schweitzer: Resurface playground, remove library courtyard wall & replace with fence

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

District: Seal and coat parking lots, blacktop repairs

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

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

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>PROPERTY SERVICES</b>			
High School	19,965	29,000	108,000
Middle Schools	6,126	-	7,000
Elementary Schools	152,703	152,000	169,000
District-Wide	71,037	35,000	35,000
<b>Total Property Services</b>	<b>249,832</b>	<b>216,000</b>	<b>319,000</b>
<b>SUPPLIES</b>			
District-Wide	-	7,000	22,000
<b>Total Supplies</b>	<b>-</b>	<b>7,000</b>	<b>22,000</b>
<b>PROPERTY</b>			
Elementary - New Property	-	2,400	2,400
District-wide New Property	-	2,000	2,000
Elementary Replacement Property	-	5,000	5,000
<b>Total Property</b>	<b>-</b>	<b>9,400</b>	<b>9,400</b>
<b>TOTAL SITE IMPROVEMENT SERVICES</b>	<b>249,832</b>	<b>232,400</b>	<b>350,400</b>

**BUILDING IMPROVEMENT SERVICES**

**PROFESSIONAL SERVICES:** Services for Life Safety installation are budgeted.

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

Neshaminy High School: Carpet auditorium, install security monitors and recorders

Poquessing: A/C for computer rooms (upkeep)

Carl Sandburg: Replace oil monitoring equipment w/vederoot system, carpet replacement - music rooms, auditorium & office

Maple Point: Relocate work station in main office, recarpet office areas

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

Herbert Hoover: Replace stage curtains

Samuel Everitt: Additional electrical outlets in classrooms, ATC system controls in boiler room

Lower Southampton: Repair or replace security gate in "A" Hall, replace stage curtain, repair classroom heaters

Walter Miller: Replace ceiling tiles in kitchen, A/C upkeep, replace stage curtains

Joseph Ferderbar: Install outside security cameras, especially playground areas

Albert Schweitzer: New stage curtain, replace ATC system controls in boiler room

Elementary Buildings as needed: Replace blinds, replace flush valves in restrooms

District - Replacement blinds, Upgrade motors, power upgrade for the Data Center, carpet repairs & time clock upgrades

**SUPPLIES:** Supplies are budgeted for planned projects.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>PROFESSIONAL SERVICES</b>			
Elementary Schools	16,125	20,000	20,000
<b>Total Professional Services</b>	<b>16,125</b>	<b>20,000</b>	<b>20,000</b>
<b>PROPERTY SERVICES</b>			
Waste Removal Elementary Schools	-	4,000	4,000
Repairs and Maintenance:			
High School	-	14,000	14,000
Middle Schools	57,504	212,000	99,000
Elementary Schools	35,948	153,000	233,800
District-wide	252,423	212,300	57,000
<b>Total Property Services</b>	<b>345,875</b>	<b>595,300</b>	<b>407,800</b>
<b>SUPPLIES</b>			
High School	11,259	-	-
Middle Schools	28,166	20,000	27,000
Elementary Schools	21,293	22,000	32,000
District-wide	11,097	29,000	44,000
<b>Total Supplies</b>	<b>71,815</b>	<b>71,000</b>	<b>103,000</b>

**BUILDING IMPROVEMENT SERVICES**

**PROPERTY:** New and replacement equipment to complete requested projects.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>PROPERTY</b>			
New Property, Middle Schools	-	3,000	3,000
New Property, District	-	33,900	33,900
Replacement Property, High School	1,400	12,000	12,000
Replacement Property, Middle Schools	12,773	6,500	6,500
Replacement Property, Elementary	2,213	22,000	22,000
Replacement Property, District	5,155	45,900	45,900
<b>Total Property</b>	<b>21,540</b>	<b>123,300</b>	<b>123,300</b>
<b>TOTAL BUILDING IMPROVEMENT SERVICES</b>	<b>455,356</b>	<b>809,600</b>	<b>654,100</b>

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**Neshaminy School District**  
**General Fund - Excluding Federal Programs**  
**2012-13 Preliminary Budget - Summary of Other Financing Uses**

	<b>Actual 2010-11</b>	<b>Adjusted 2011-12</b>
<b>Debt Service</b>		
(800) Other Objects	\$ 5,275,090	\$ 5,268,047
(900) Other Financing Uses	\$ 5,354,803	\$ 5,561,804
<b>Total</b>	<b>\$ 10,629,893</b>	<b>\$ 10,829,851</b>
<b>Fund Transfers</b>		
(900) Fund Transfers	\$ 1,000,000	\$ 640,000
<b>Total</b>	<b>\$ 1,000,000</b>	<b>\$ 640,000</b>
<b>Budgetary Reserve</b>		
(800) Other Objects	\$ -	\$ 1,400,000
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,400,000</b>
<hr/>		
<b>TOTAL OTHER FINANCING USES</b>	<b>\$ 11,629,893</b>	<b>\$ 12,869,851</b>

**Neshaminy School District**  
**General Fund - Excluding Federal Programs**  
**2012-13 Preliminary Budget - Summary of Other Financing Uses**

Budget 2012-13	Dollar Change	Percent Change	% of Total Other Financing	
				<b>Debt Service</b>
\$ 5,101,677	\$ (166,370)	-3.2%	40.1%	(800) Other Objects
\$ 5,735,207	\$ 173,403	3.1%	45.0%	(900) Other Financing Uses
<b>\$ 10,836,884</b>	<b>\$ 7,033</b>	<b>0.1%</b>	<b>85.1%</b>	<b>Total</b>
				<b>Fund Transfers</b>
\$ 500,000	\$ (140,000)	-21.9%	3.9%	(900) Fund Transfer
<b>\$ 500,000</b>	<b>\$ (140,000)</b>	<b>-21.9%</b>	<b>3.9%</b>	<b>Total</b>
				<b>Budgetary Reserve</b>
\$ 1,400,000	\$ -	0.0%	11.0%	(800) Other Objects
<b>\$ 1,400,000</b>	<b>\$ -</b>	<b>0.0%</b>	<b>11.0%</b>	<b>Total</b>
<b>\$ 12,736,884</b>	<b>\$ (132,967)</b>	<b>-1.0%</b>	<b>100.0%</b>	<b>TOTAL OTHER FINANCING USES</b>

**DEBT SERVICES**

**OTHER OBJECTS:** Payment of interest for: Bucks County Technical High School GOB, General Obligation Bond Series 2004, General Obligation Bond Series 2006 and General Obligation Bond Series 2007.

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.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>OTHER OBJECTS</b>			
Interest, Capital Improvement Bond Issue	5,175,660	5,103,830	
BCTHS GOB			192,407
GOB 2004			825,560
GOB 2006			3,207,125
GOB 2006 Budgeted Swap Mismatch			20,000
GOB 2007 Series A			208,915
GOB 2007 Series B			437,670
Interest, Short Term Borrowing	27,686	14,217	
Technology Note			60,000
Refund of Prior Years' Receipts	71,744	150,000	150,000
<b>Total Other Objects</b>	<b>5,275,090</b>	<b>5,268,047</b>	<b>5,101,677</b>
<b>OTHER FINANCING USES</b>			
Technology Note	243,314	256,815	225,000
Principal, Capital Improvement Bond Issue	5,111,490	5,304,989	
BCTHS GOB			570,207
GOB 2004			1,110,000
GOB 2006			5,000
GOB 2007 Series A			3,820,000
GOB 2007 Series B			5,000
<b>Total Other Financing Uses</b>	<b>5,354,803</b>	<b>5,561,804</b>	<b>5,735,207</b>
<b>TOTAL DEBT SERVICE</b>	<b>10,629,893</b>	<b>10,829,851</b>	<b>10,836,884</b>

**FUND TRANSFERS:**

**OTHER FINANCING USES:** The District has included a transfer of funds from the General Fund to the Capital Reserve Fund. This 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.

	2010-11 Actual	2011-12 Adjusted	2012-13 Budget
<b>OTHER FINANCING USES</b>			
Capital Reserve Transfer Fund	1,000,000	640,000	500,000
<b>Total Other Financing Uses</b>	<b>1,000,000</b>	<b>640,000</b>	<b>500,000</b>
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<b>TOTAL FUND TRANSFERS</b>	<b>1,000,000</b>	<b>640,000</b>	<b>500,000</b>

**BUDGETARY RESERVE**

**OTHER OBJECTS:** An amount of \$1,400,000 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. The district has elected to budget this amount in anticipation of School Lane Charter School opening within the district boundaries.

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.

	<b>2010-11 Actual</b>	<b>2011-12 Adjusted</b>	<b>2012-13 Budget</b>
<b>OTHER OBJECTS</b>			
Budgetary Reserve	-	1,400,000	1,400,000
<b>Total Other Objects</b>	<b>-</b>	<b>1,400,000</b>	<b>1,400,000</b>
<b>TOTAL BUDGETARY RESERVE</b>			
	<b>-</b>	<b>1,400,000</b>	<b>1,400,000</b>

# Reconciliation

## Effect on Tax Millage

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

**1/24/12**

PROJECTED GENERAL FUND EXPENDITURES

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

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<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 168,074,849</b>
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PROJECTED GENERAL FUND REVENUE

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

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

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

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