

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

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

6/21/2022  
\_\_\_\_\_  
Date

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

6/21/2022  
\_\_\_\_\_  
Date

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

6/21/2022  
\_\_\_\_\_  
Date

Donald B Irwin

(814)243-0666 Extn :

Contact Person

Telephone Extension

dirwin@neshaminy.org

Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Neshaminy SD	COUNTY : Bucks	AUN : 122097502
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

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

Did you raise property taxes in SY 2022-2023 (compared to 2021-2022 )?      Yes  No

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$196229496
Ending Unassigned Fund Balance	\$13818513
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.04%

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

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/21/2022
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

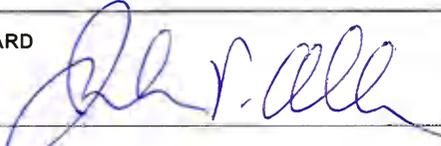
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Neshaminy SD	<b>County :</b> Bucks	<b>AUN Number :</b> 122097502
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 6/21/2022
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	to account for unexpected items that may come up during the year
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance is available for any unforeseen expenditures that may arise
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The committed fund balance for PSERS is for expected unfunded liability of the PSERS retirement system upon the school district
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Tech Infrastructure and Capital Projects will be significantly reduced this year as we begin both the HS fields project, and the new elem bldg at Maple Point. The health insurance is a culmination of the results of the districts self ins program

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	403,888
0820 Restricted Fund Balance	
0830 Committed Fund Balance	15,000,000
0840 Assigned Fund Balance	20,691,015
0850 Unassigned Fund Balance	14,384,517
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$50,075,532</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	144,157,098
7000 Revenue from State Sources	49,297,894
8000 Revenue from Federal Sources	2,478,500
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$195,933,492</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$246,009,024</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	129,341,840
6112 Interim Real Estate Taxes	300,100
6113 Public Utility Realty Taxes	125,000
6114 Payments in Lieu of Current Taxes - State / Local	400,000
6120 Current Per Capita Taxes, Section 679	192,000
6140 Current Act 511 Taxes - Flat Rate Assessments	350,000
6150 Current Act 511 Taxes - Proportional Assessments	6,165,412
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,892,062
6500 Earnings on Investments	70,000
6700 Revenues from LEA Activities	68,240
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,320,000
6910 Rentals	718,000
6920 Contributions and Donations from Private Sources	15,644
6990 Refunds and Other Miscellaneous Revenue	198,800
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$144,157,098</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	15,765,000
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	7,170,065
7292 Pre-K Counts	1,313,000
7311 Pupil Transportation Subsidy	1,112,425
7312 Nonpublic and Charter School Pupil Transportation Subsidy	400,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	465,573
7330 Health Services (Medical, Dental, Nurse, Act 25)	179,000
7340 State Property Tax Reduction Allocation	4,526,772
7505 Ready to Learn Block Grant	663,751
7810 State Share of Social Security and Medicare Taxes	3,144,899
7820 State Share of Retirement Contributions	14,457,409
<b>REVENUE FROM STATE SOURCES</b>	<b>\$49,297,894</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	20,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	883,772
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	202,005
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	21,971

Amount

**REVENUE FROM FEDERAL SOURCES**

8517 NCLB, Title IV - 21st Century Schools	75,752
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	250,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	425,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	400,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	200,000

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,478,500</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>195,933,492</b>
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Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$129,341,840</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$4,526,772</u></b>
Total Approx. Tax Revenue:	<b>\$133,868,612</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$137,424,053</b>

Bucks

Total

<b>2021-22 Data</b>		
a. Assessed Value	\$801,767,750	\$801,767,750
b. Real Estate Mills	165.6000	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$7,237,670,696	\$7,237,670,696
d. Assessed Value	\$802,569,950	\$802,569,950
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$132,772,739	\$132,772,739
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$132,772,739	\$132,772,739
(f Total * g)		
i. Base Mills Subject to Index	165.6000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.32467%	97.32467%
k. Tax Levy Needed	\$137,424,053	\$137,424,053
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>171.2300</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$137,424,053	\$137,424,053
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$132,897,281
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$129,341,840
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$129,341,840</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$4,526,772</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$133,868,612</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$137,424,053</b>	
	<b>Bucks</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	171.2304	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$137,424,374	\$137,424,374
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$1,634.29	
Number of Homestead/Farmstead Properties	16176	16176
Median Assessed Value of Homestead Properties		\$27,505

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Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$129,341,840</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$4,526,772</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$133,868,612</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$137,424,053</b>
	<b>Bucks</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,526,772	Lowering RE Tax Rate	\$0	\$4,526,772
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$4,526,772</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Bucks	802,569,950	171.2300	137,424,053			97.32467%	
<b>Totals:</b>	<b>802,569,950</b>		<b>137,424,053</b>	4,526,772 =	132,897,281 X	97.32467% =	129,341,840

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			192,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	200,000	192,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	175,000	158,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>375,000</b>	<b>350,000</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	2,782,000	2,782,000
6154 Current Act 511 Amusement Taxes	10.000%	0.000%	620,000	620,000
6155 Current Act 511 Business Privilege Taxes	1.0000	0.000	1,550,000	1,319,000
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	1.0000	0.000	1,500,000	1,444,412
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>6,452,000</b>	<b>6,165,412</b>
<b>Total Act 511, Current Taxes</b>				<b>6,515,412</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>7,237,670,696 X</b>	<b>12</b>	<b>86,852,048</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Bucks	165.6000	171.2300	3.40%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.4%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.4%				
6154	Current Act 511 Amusement Taxes	10.000%	10.000%	0.00%	Yes	3.4%				
6155	Current Act 511 Business Privilege Taxes	1.0000	1.0000	0.00%	Yes	3.4%				
6157	Current Act 511 Mercantile Taxes	1.0000	1.0000	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	82,881,464
1200 Special Programs - Elementary / Secondary	32,487,836
1300 Vocational Education	9,077,321
1400 Other Instructional Programs - Elementary / Secondary	1,265,523
1500 Nonpublic School Programs	21,351
1800 Pre-Kindergarten	1,313,000
<b>Total Instruction</b>	<b>\$127,046,495</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	7,246,881
2200 Support Services - Instructional Staff	3,728,818
2300 Support Services - Administration	9,605,378
2400 Support Services - Pupil Health	1,759,383
2500 Support Services - Business	1,840,369
2600 Operation and Maintenance of Plant Services	14,529,602
2700 Student Transportation Services	10,214,922
2800 Support Services - Central	5,130,519
2900 Other Support Services	110,000
<b>Total Support Services</b>	<b>\$54,165,872</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,972,403
3300 Community Services	142,231
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,114,634</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	1,029,495
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,029,495</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	11,473,000
5900 Budgetary Reserve	400,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$11,873,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$196,229,496</b>

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	45,301,313
200 Personnel Services - Employee Benefits	27,778,589
300 Purchased Professional and Technical Services	2,477,950
400 Purchased Property Services	1,120,000
500 Other Purchased Services	3,134,940
600 Supplies	2,912,460
700 Property	147,212
800 Other Objects	9,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$82,881,464</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	13,001,534
200 Personnel Services - Employee Benefits	8,013,416
300 Purchased Professional and Technical Services	8,238,750
400 Purchased Property Services	2,000
500 Other Purchased Services	2,969,286
600 Supplies	262,850
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$32,487,836</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	2,341,866
200 Personnel Services - Employee Benefits	1,453,495
500 Other Purchased Services	5,243,460
600 Supplies	38,500
<b>Total Vocational Education</b>	<b>\$9,077,321</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	639,156
200 Personnel Services - Employee Benefits	380,134
300 Purchased Professional and Technical Services	51,419
500 Other Purchased Services	191,514
600 Supplies	3,300
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,265,523</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	19,692
600 Supplies	1,659
<b>Total Nonpublic School Programs</b>	<b>\$21,351</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
300 Purchased Professional and Technical Services	1,313,000
<b>Total Pre-Kindergarten</b>	<b>\$1,313,000</b>
<b>Total Instruction</b>	<b>\$127,046,495</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	4,246,661

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,661,020
300 Purchased Professional and Technical Services	296,200
500 Other Purchased Services	15,000
600 Supplies	28,000
<b>Total Support Services - Students</b>	<b>\$7,246,881</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,968,505
200 Personnel Services - Employee Benefits	1,463,546
300 Purchased Professional and Technical Services	116,179
400 Purchased Property Services	17,250
500 Other Purchased Services	18,842
600 Supplies	125,496
800 Other Objects	19,000
<b>Total Support Services - Instructional Staff</b>	<b>\$3,728,818</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	5,517,155
200 Personnel Services - Employee Benefits	3,317,720
300 Purchased Professional and Technical Services	572,721
400 Purchased Property Services	6,200
500 Other Purchased Services	96,332
600 Supplies	65,750
800 Other Objects	29,500
<b>Total Support Services - Administration</b>	<b>\$9,605,378</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	1,004,395
200 Personnel Services - Employee Benefits	616,725
300 Purchased Professional and Technical Services	109,263
600 Supplies	29,000
<b>Total Support Services - Pupil Health</b>	<b>\$1,759,383</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	897,711
200 Personnel Services - Employee Benefits	616,358
300 Purchased Professional and Technical Services	127,500
400 Purchased Property Services	56,000
500 Other Purchased Services	63,550
600 Supplies	63,500
700 Property	10,000
800 Other Objects	5,750
<b>Total Support Services - Business</b>	<b>\$1,840,369</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	5,163,974
200 Personnel Services - Employee Benefits	3,530,588
300 Purchased Professional and Technical Services	798,500
400 Purchased Property Services	1,270,020
500 Other Purchased Services	574,000

<u>Description</u>	<u>Amount</u>
600 Supplies	2,903,020
700 Property	285,000
800 Other Objects	4,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$14,529,602</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	2,839,863
200 Personnel Services - Employee Benefits	2,012,692
300 Purchased Professional and Technical Services	1,685,000
400 Purchased Property Services	12,630
500 Other Purchased Services	1,722,237
600 Supplies	1,242,500
700 Property	700,000
<b>Total Student Transportation Services</b>	<b>\$10,214,922</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	1,467,113
200 Personnel Services - Employee Benefits	971,894
300 Purchased Professional and Technical Services	1,001,785
400 Purchased Property Services	501,470
500 Other Purchased Services	18,415
600 Supplies	569,342
700 Property	600,000
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$5,130,519</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	110,000
<b>Total Other Support Services</b>	<b>\$110,000</b>
<b>Total Support Services</b>	<b>\$54,165,872</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	1,131,484
200 Personnel Services - Employee Benefits	500,681
300 Purchased Professional and Technical Services	154,150
400 Purchased Property Services	34,000
500 Other Purchased Services	4,000
600 Supplies	122,538
800 Other Objects	25,550
<b>Total Student Activities</b>	<b>\$1,972,403</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	142,231
<b>Total Community Services</b>	<b>\$142,231</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,114,634</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	15,150
400 Purchased Property Services	445,000
600 Supplies	142,075
700 Property	427,270
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,029,495</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,029,495</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	6,000,000
900 Other Uses of Funds	5,473,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$11,473,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	400,000
<b>Total Budgetary Reserve</b>	<b>\$400,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$11,873,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$196,229,496</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	16,415,914	16,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	895,207	865,207
Child Care Operations Fund		
Other Enterprise Funds	125,000	125,000
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$17,436,121</b>	<b>\$16,990,207</b>

**Long-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	48,000,000	39,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>	<b>\$48,000,000</b>	<b>\$39,000,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$65,436,121</b>	<b>\$55,990,207</b>

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	165,320,000	159,325,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	4,766,409	4,800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,471,945	6,055,305
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$175,558,354</b>	<b>\$170,180,305</b>

**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**Capital Reserve Fund - § 690, §1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$175,558,354</b>	<b>\$170,180,305</b>

**Short-Term Payables**

**06/30/2022 Estimate**

**06/30/2023 Projection**

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$175,558,354</b>	<b>\$170,180,305</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	403,888
0820 Restricted Fund Balance	
0830 Committed Fund Balance	15,000,000
0840 Assigned Fund Balance	20,961,015
0850 Unassigned Fund Balance	13,818,513
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$49,779,528</b>
<b>5900 Budgetary Reserve</b>	<b>400,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$50,583,416</b>