

LEA Name:

North Penn SD

Class: 2

AUN Number: 123465702

County: Montgomery

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2010 - 06/30/2011

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/10/2010

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

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

6/10/2010 4:17:55 PM

ITEM

AMOUNTS

**Estimated Beginning Unreserved Fund Balance Available for
Appropriation and Reserves Scheduled For Liquidation During
The Fiscal Year**

1	Estimated Reserve for Encumbrances - Start of Year	0
2	Estimated Unreserved Fund Balance - Start of Year	12,048,672
3		0
4		0
5		0
6		0

**Total Estimated Beginning Unreserved Fund Balance Available
for Appropriation and Reserves Scheduled For Liquidation
During The Fiscal Year**

12,048,672

Estimated Revenues And Other Financing Sources

6000	Revenue from Local Sources	165,389,215
7000	Revenue from State Sources	34,177,988
8000	Revenue from Federal Sources	1,747,839
9000	Other Financing Sources	1,149,100

Total Estimated Revenues And Other Financing Sources

202,464,142

**Total Estimated Fund Balance, Revenues, and Other Financing
Sources Available for Appropriation**

214,512,814

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	141,783,547
6112	Interim Real Estate Taxes	800,000
6113	Public Utility Realty Tax	204,999
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	210
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	0
6150	Current Act 511 Taxes - Proportional Assessments	15,100,000
6400	Delinquencies on Taxes Levied / Assessed by LEA	2,300,000
6500	Earnings on Investments	700,000
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	4,364,296
6910	Rentals	12,000
6920	Contributions and Donations From Private Sources / Capital Contributions	0
6940	Tuition from Patrons	46,000
6960	Services Provided Other Local Governmental Units / LEAs	50,000
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	28,163
REVENUE FROM LOCAL SOURCES		165,389,215

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	9,071,952
7140	Charter Schools	295,483
7160	Tuition for Orphans and Children Placed in Private Homes	364,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7230	Alternative Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	6,449,117
7272	Early Intervention	0
7280	Adult Literacy	0
7291	Educational Assistance Program (Tutoring)	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	2,400
7310	Transportation (Regular and Additional)	3,108,780
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	370,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	301,600
7340	State Property Tax Reduction Allocation	4,766,455
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	624,001
7502	Dual Enrollment Grants	15,200
7503	Project 720 / High School Reform	14,000
7599	Other State Revenue Not Listed in the 7500 Series	30,000
7810	State Share of Social Security and Medicare Taxes	4,230,000
7820	State Share of Retirement Contributions	4,535,000
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		34,177,988

FUNCTION DESCRIPTION**REVENUE FROM FEDERAL SOURCES****Amounts**

8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	77,571
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	607,108
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	378,594
8516	NCLB, Title III - Language Instr. for LEP and Immigrant Students	107,908
8517	NCLB, Title IV - 21st Century Schools	26,658
8518	NCLB, Title V - Promotg. Informed Parental Choice & Innov. Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8522	Vocational Education - Capital Outlay	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-In-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8799	ARRA - Miscellaneous	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	544,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	6,000

REVENUE FROM FEDERAL SOURCES

1,747,839

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	625,000
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9710	Transfers from Component Units	0
9900	Other Financing Sources Not Listed in the 9000 Series	524,100
OTHER FINANCING SOURCES		1,149,100
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		202,464,142

2010-2011 Final General Fund Budget (PDE-2028)

AUN: 123465702 North Penn SD

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)
REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Bucks	2,214,100	121.4258	268,849			96.50000%	
Montgomery	6,896,642,030	21.9564	151,425,431			96.50000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	6,898,856,130		151,694,280	4,768,325	146,925,955	96.50000%	141,783,547

6120 Per Capita Taxes, Section 679

Rate	Estimated Revenue
0.00	0

6140 Current Act 511 Taxes - Flat Rate Assessments

Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
\$0.00	\$0.00	0	0
\$0.00	\$0.00	0	0
\$0.00	\$0.00	0	0
\$0.00	\$0.00	0	0
\$0.00	\$0.00	0	0
\$0.00	\$0.00	0	0
\$0.00	\$0.00	0	0
\$0.00	\$0.00	0	0
\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments		0	0

6150 Current Act 511 Taxes - Proportional Assessments

Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
0.50%	0.00%	13,100,000	13,100,000
0	0	0	0
0.50%	0.00%	400,000,000	2,000,000
0.00%	0.00%	0	0
0	0	0	0
0.00%	0.00%	0	0
0	0	0	0
0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments		413,100,000	15,100,000
Total Act 511, Current Taxes			15,100,000

Act 511 Tax Limit	-->	9,099,148,400	X	12	Mills
Market Value					
					(511 Limit)

ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	82,175,589	
1200	Special Programs - Elementary/Secondary	29,789,111	
1300	Vocational Education	3,473,872	
1400	Other Instructional Programs - Elementary/Secondary	1,452,482	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	15,207	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	116,906,261	
2000	Support Services		
2100	Support Services - Pupil Personnel	7,469,880	
2200	Support Services - Instructional Staff	3,958,766	
2300	Support Services - Administration	13,582,105	
2400	Support Services - Pupil Health	2,391,267	
2500	Support Services - Business	3,061,761	
2600	Operation & Maintenance of Plant Services	16,180,758	
2700	Student Transportation Services	13,074,987	
2800	Support Services - Central	1,651,269	
2900	Other Support Services	631,415	
	Total 2000 Support Services	62,002,208	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	2,391,122	
3300	Community Services	71,910	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	2,463,032	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	224,100	
	Total 4000 Facilities Acquisition, Construction and Improvement	224,100	
	Total Estimated Expenditures		181,595,601
5000	Other Expenditures and Financing Uses		
5100	Debt Service	16,309,643	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	4,524,100	
	Total Other Financing Uses		20,833,743
	Total Estimated Expenditures and Other Financing Uses		202,429,344
	Appropriation of Prior Year Encumbrances		0
	Total Appropriations		202,429,344
	Ending Unreserved Fund Balance		12,083,470

ITEM
Total Appropriations and Ending Fund Balances

AMOUNTS

214,512,814

Function-Object	Description	Amounts
1000 INSTRUCTION		
1100 Regular Programs - Elementary/Secondary		
100 Personnel Services-Salaries		57,952,631
200 Personnel Services-Employee Benefits		19,146,413
300 Purchased Professional & Technical Services		669,204
400 Purchased Property Services		49,705
500 Other Purchased Services		1,045,077
600 Supplies		3,248,338
700 Property		31,707
800 Other Objects		32,514
Total Regular Programs - Elementary/Secondary		82,175,589
1200 Special Programs - Elementary/Secondary		
100 Personnel Services-Salaries		17,243,508
200 Personnel Services-Employee Benefits		6,956,894
300 Purchased Professional & Technical Services		3,228,664
400 Purchased Property Services		1,000
500 Other Purchased Services		1,791,600
600 Supplies		524,326
700 Property		36,000
800 Other Objects		7,119
Total Special Programs - Elementary/Secondary		29,789,111
1300 Vocational Education		
100 Personnel Services-Salaries		0
200 Personnel Services-Employee Benefits		0
300 Purchased Professional & Technical Services		3,473,872
400 Purchased Property Services		0
500 Other Purchased Services		0
600 Supplies		0
700 Property		0
800 Other Objects		0
Total Vocational Education		3,473,872
1400 Other Instructional Programs - Elementary/Secondary		
100 Personnel Services-Salaries		735,799
200 Personnel Services-Employee Benefits		250,149
300 Purchased Professional & Technical Services		402,359
400 Purchased Property Services		0
500 Other Purchased Services		41,061
600 Supplies		23,114
700 Property		0
800 Other Objects		0
Total Other Instructional Programs - Elementary/Secondary		1,452,482

Function-Object	Description	Amounts
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	0
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
	Higher Education Programs	12,975
500	Other Purchased Services	2,232
600	Supplies	
	Total Higher Education Programs	15,207
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
	Total Instruction	116,906,261

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000 SUPPORT SERVICES		
2100 Support Services - Pupil Personnel		
100 Personnel Services-Salaries	5,454,492	
200 Personnel Services-Employee Benefits	1,852,923	
300 Purchased Professional & Technical Services	50,050	
400 Purchased Property Services	200	
500 Other Purchased Services	10,821	
600 Supplies	101,319	
700 Property	0	
800 Other Objects	75	
Total Support Services - Pupil Personnel	7,469,880	
2200 Support Services - Instructional Staff		
100 Personnel Services-Salaries	2,433,156	
200 Personnel Services-Employee Benefits	953,952	
300 Purchased Professional & Technical Services	218,700	
400 Purchased Property Services	25,959	
500 Other Purchased Services	56,376	
600 Supplies	260,071	
700 Property	0	
800 Other Objects	10,552	
Total Support Services - Instructional Staff	3,958,766	
2300 Support Services - Administration		
100 Personnel Services-Salaries	8,105,837	
200 Personnel Services-Employee Benefits	4,004,493	
300 Purchased Professional & Technical Services	605,509	
400 Purchased Property Services	21,700	
500 Other Purchased Services	651,035	
600 Supplies	147,351	
700 Property	0	
800 Other Objects	46,180	
Total Support Services - Administration	13,582,105	
2400 Support Services - Pupil Health		
100 Personnel Services-Salaries	1,622,554	
200 Personnel Services-Employee Benefits	719,503	
300 Purchased Professional & Technical Services	27,130	
400 Purchased Property Services	880	
500 Other Purchased Services	1,500	
600 Supplies	19,500	
700 Property	0	
800 Other Objects	200	
Total Support Services - Pupil Health	2,391,267	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	1,024,937
200	Personnel Services-Employee Benefits	889,149
300	Purchased Professional & Technical Services	50,500
400	Purchased Property Services	632,700
500	Other Purchased Services	41,050
600	Supplies	133,400
700	Property	5,000
800	Other Objects	285,025
	Total Support Services - Business	3,061,761
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	7,020,205
200	Personnel Services-Employee Benefits	3,084,621
300	Purchased Professional & Technical Services	225,613
400	Purchased Property Services	4,411,302
500	Other Purchased Services	406,710
600	Supplies	1,007,255
700	Property	11,725
800	Other Objects	13,327
	Total Operation & Maintenance of Plant Services	16,180,758
2700	Student Transportation Services	
100	Personnel Services-Salaries	5,718,477
200	Personnel Services-Employee Benefits	3,016,913
300	Purchased Professional & Technical Services	12,750
400	Purchased Property Services	95,000
500	Other Purchased Services	3,207,483
600	Supplies	993,422
700	Property	3,000
800	Other Objects	27,942
	Total Student Transportation Services	13,074,987
2800	Support Services - Central	
100	Personnel Services-Salaries	936,214
200	Personnel Services-Employee Benefits	399,828
300	Purchased Professional & Technical Services	139,005
400	Purchased Property Services	140,062
500	Other Purchased Services	17,460
600	Supplies	10,700
700	Property	2,500
800	Other Objects	5,500
	Total Support Services - Central	1,651,269

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	325,935
200	Personnel Services-Employee Benefits	105,757
300	Purchased Professional & Technical Services	199,723
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	631,415
	Total Support Services	
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES	62,002,208
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	1,388,664
200	Personnel Services-Employee Benefits	235,404
300	Purchased Professional & Technical Services	336,600
400	Purchased Property Services	81,975
500	Other Purchased Services	56,500
600	Supplies	202,259
700	Property	8,000
800	Other Objects	81,720
	Total Student Activities	2,391,122

Function-Object Description

Amounts

3300 Community Services

100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	62,920
400	Purchased Property Services	0
500	Other Purchased Services	1,200
600	Supplies	7,790
700	Property	0
800	Other Objects	0
Total Community Services		71,910
Scholarships and Awards		
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
Total Scholarships and Awards		0

Total Operation of Non-instructional Services

2,463,032

4000 FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT

Facilities Acquisition, Construction and Improvement Services		
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	211,600
500	Other Purchased Services	0
600	Supplies	0
700	Property	12,500

Total Facilities Acquisition, Construction and Improvement Services

224,100

5000 OTHER EXPENDITURES AND FINANCING USES

Debt Service		
800	Other Objects	3,975,336
900	Other Uses of Funds	12,334,307
Total Debt Service		16,309,643
Interfund Transfers - Out		
5200	Interfund Transfers - Out	0
Other Uses of Funds		
900	Other Uses of Funds	0
Total Interfund Transfers - Out		0

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
5300	Transfers Involving Component Units	
900	Other Uses of Funds	0
	Total Transfers Involving Component Units	0
5900	Budgetary Reserve	
800	Other Objects	4,524,100
	Total Budgetary Reserve	4,524,100
	Total Other Expenditures and Financing Uses	20,833,743
	TOTAL EXPENDITURES	202,429,344

CASH AND SHORT-TERM INVESTMENTS

General Fund	20,000,000
Special Revenue Funds:	
Section 690 Capital Reserve Fund	0
Section 1431 Capital Reserve Fund	0
Athletic Fund	500
Other Special Revenue Funds	0
Capital Project Fund	0
Debt Service Fund	1,909,409
Enterprise Funds:	
Cafeteria Fund	342,000
Other Enterprise Funds	383,000
Internal Service Fund	0
Trust Fund	196,000
Agency Fund	671,181

Total Cash and Short-Term Investments

23,502,090

06/30/2010 Estimate

06/30/2011 Projection

General Fund	20,000,000	20,000,000
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	0	0
Athletic Fund	500	500
Other Special Revenue Funds	0	0
Capital Project Fund	0	0
Debt Service Fund	1,284,409	1,284,409
Enterprise Funds:		
Cafeteria Fund	342,000	342,000
Other Enterprise Funds	383,000	383,000
Internal Service Fund	0	0
Trust Fund	196,000	196,000
Agency Fund	671,181	671,181

22,877,090

LONG-TERM INVESTMENTS

General Fund	0
Special Revenue Funds:	
Section 690 Capital Reserve Fund	0
Section 1431 Capital Reserve Fund	0
Athletic Fund	0
Other Special Revenue Funds	0
Capital Project Fund	0
Debt Service Fund	0
Enterprise Funds:	
Cafeteria Fund	0
Other Enterprise Funds	0
Internal Service Fund	0
Trust Fund	0
Agency Fund	0

Total Long-Term Investments

0

TOTAL CASH AND INVESTMENTS

23,502,090

22,877,090

LONG-TERM INDEBTEDNESS

06/30/2010 Estimate

06/30/2011 Projection

Authority Lease Obligations	0	0
Extended Term Financing Agreements Payable	0	0
Bonds Payable	99,250,000	99,250,000
Accumulated Compensated Absences	5,200,000	5,200,000
Other Long-Term Liabilities	0	0
Lease-Purchase Obligations	3,900,000	3,900,000
TOTAL LONG-TERM INDEBTEDNESS	108,350,000	108,350,000

SHORT-TERM PAYABLES

Other Funds	1,500,000	1,500,000
General Fund	5,027,000	5,027,000
TOTAL SHORT-TERM PAYABLES	6,527,000	6,527,000

TOTAL INDEBTEDNESS

114,877,000

114,877,000

Account	Description	Amounts
0770	Ending Fund Balance - Unreserved	
	Explanation:	
	to be used for future expenses	
0771	Estimated Ending Unreserved Designated Fund Balance	0
0772	Estimated Ending Unreserved Undesignated Fund Balance	12,083,470
	Explanation:	
	to be used for future expenses	
	Ending Fund Balance - Unreserved	12,083,470
5900	Budgetary Reserve	4,524,100
	Explanation:	
	to be used for future unforeseen expenses	
	TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE	16,607,570
0799	Estimated Ending Reserved and Designated Unreserved Fund Balances not scheduled for liquidation this year. (These amounts are not included on the Budget Summary of Estimated Revenues and Other Financing Uses.)	0