

Bristol Township School District

Budget Update

May 6, 2014

	12 - 13 Actual	13 - 14 Budget	14 - 15 Budget
1100Regular Education			
100Salaries	27,506,248	28,831,147	29,114,085
200Benefits	13,758,921	14,691,779	17,069,054
300Purch Prof & Tech Srvs	590,931	720,822	716,100
400Purch Property Srvs	5,776	15,345	11,109
500Other Purchased Srvs	5,726	2,529,500	2,555,000
600Supplies	487,024	507,125	634,931
700Property	1,240	1,881	26,407
800Other Objects	719	3,769	520
	42,356,585	47,301,368	50,127,206
1200Special Education			
100Salaries	9,386,905	9,324,316	9,373,306
200Benefits	4,541,287	4,985,104	5,500,154
300Purch Prof & Tech Srvs	7,779,778	7,807,300	8,203,235
400Purch Property Srvs	0	0	500
500Other Purchased Srvs	2,337,051	3,685,767	3,782,289
600Supplies	39,282	78,485	92,771
700Property	3,755	6,774	6,774
800Other Objects	0	0	0
	24,088,058	25,887,746	26,959,029
1300Vocational Education			
100Salaries	826,790	536,864	536,864
200Benefits	405,877	346,726	325,016
300Purch Prof & Tech Srvs	6,012	6,800	5,000
400Purch Property Srvs	2,037	6,200	2,900
500Other Purchased Srvs	6,070,738	6,608,740	6,708,043
600Supplies	31,800	72,598	44,698
700Property	0	0	0
800Other Objects	0	0	0
	7,343,254	7,577,928	7,622,521

1400 Other Instr. Programs

100 Salaries	91,845	118,303	178,303
200 Benefits	205,391	92,655	117,936
300 Purch Prof & Tech Svcs	46,812	55,000	42,000
400 Purch Property Svcs	0	0	0
500 Other Purchased Svcs	3,722,369	477,100	536,850
600 Supplies	10,595	12,338	12,338
700 Property	0	0	0
800 Other Objects	0	0	0
	4,077,012	755,396	887,427

1500 Non Public Programs

100 Salaries	0	0	0
200 Benefits	0	0	0
300 Purch Prof & Tech Svcs	39,684	0	29,597
400 Purch Property Svcs	0	0	0
500 Other Purchased Svcs	0	0	0
600 Supplies	0	0	0
700 Property	0	0	0
800 Other Objects	0	0	0
	39,684	0	29,597

1800 Pre-Kindergarten

100 Salaries	0	0	0
200 Benefits	0	0	0
300 Purch Prof & Tech Svcs	0	0	0
400 Purch Property Svcs	0	0	0
500 Other Purchased Svcs	447,099	510,250	416,580
600 Supplies	921	0	0
700 Property	0	0	0
800 Other Objects	0	0	0
	448,020	510,250	416,580

2100Pupil Personnel

100Salaries	2,479,026	2,657,132	2,677,305
200Benefits	1,216,961	1,313,586	1,560,994
300Purch Prof & Tech Srvs	24,338	63,280	63,280
400Purch Property Srvs	1,202	2,200	2,200
500Other Purchased Srvs	4,154	12,500	12,500
600Supplies	27,902	98,902	98,420
700Property	0	0	0
800Other Objects	179	239	239
	3,753,762	4,147,839	4,414,938

2200Instructional Staff

100Salaries	2,613,494	2,519,516	2,562,202
200Benefits	1,342,200	1,199,803	1,489,946
300Purch Prof & Tech Srvs	356,509	133,585	159,956
400Purch Property Srvs	27,988	115,527	145,720
500Other Purchased Srvs	22,080	32,773	47,773
600Supplies	203,950	336,285	333,600
700Property	175,581	0	131,000
800Other Objects	319	219	219
	4,742,121	4,337,708	4,870,416

2300Administration

100Salaries	3,315,518	4,074,942	4,074,942
200Benefits	1,821,365	2,145,258	2,401,328
300Purch Prof & Tech Srvs	568,151	335,300	435,300
400Purch Property Srvs	169,713	173,966	61,520
500Other Purchased Srvs	50,106	99,584	93,658
600Supplies	56,573	66,404	54,517
700Property	15,208	15,000	15,000
800Other Objects	22,382	20,373	15,280
	6,019,016	6,930,827	7,151,545

2400Pupil Health

100Salaries	824,549	874,916	874,916
200Benefits	402,526	450,074	513,099
300Purch Prof & Tech Srvs	36,864	77,696	77,440
400Purch Property Srvs	0	4,900	4,800
500Other Purchased Srvs	857	2,427	2,483
600Supplies	23,699	43,848	43,213
700Property	0	2,498	5,556
800Other Objects	0	250	115
	1,288,495	1,456,609	1,521,622

2500Business

100Salaries	740,303	776,299	776,299
200Benefits	434,180	423,934	454,171
300Purch Prof & Tech Srvs	0	0	0
400Purch Property Srvs	179,844	92,940	89,403
500Other Purchased Srvs	18,074	29,890	29,890
600Supplies	2,502	48,011	43,511
700Property	3,790	0	0
800Other Objects	460	705	705
	1,379,153	1,371,779	1,393,979

2600Operations

100Salaries	4,271,836	4,199,653	4,266,653
200Benefits	2,135,550	2,315,479	2,451,656
300Purch Prof & Tech Srvs	42,735	50,000	60,400
400Purch Property Srvs	1,571,864	1,838,040	1,838,500
500Other Purchased Srvs	317,556	435,203	388,984
600Supplies	1,023,857	1,176,184	1,395,824
700Property	105,057	0	0
800Other Objects	12,233	15,440	15,440
	9,480,688	10,029,999	10,417,457

2700 Student Transportation

100 Salaries	182,934	839,462	863,004
200 Benefits	72,812	287,206	294,668
300 Purch Prof & Tech Svcs	847	471,300	374,900
400 Purch Property Svcs	4,098	436,560	436,560
500 Other Purchased Svcs	7,572,096	4,099,720	5,065,946
600 Supplies	453,588	185,000	295,000
700 Property	217,906	0	0
800 Other Objects	175	0	200
	8,504,456	6,319,248	7,330,277

2800 Support Services - Central

100 Salaries	366,658	255,334	255,334
200 Benefits	171,362	149,604	153,513
300 Purch Prof & Tech Svcs	37,822	67,320	116,200
400 Purch Property Svcs	200	0	1,000
500 Other Purchased Svcs	23,915	35,812	36,512
600 Supplies	149,302	170,570	138,570
700 Property	0	0	0
800 Other Objects	550	2,079	2,079
	749,809	680,719	703,208

2900 Other Support Services

100 Salaries	0	0	0
200 Benefits	0	0	0
300 Purch Prof & Tech Svcs	0	0	0
400 Purch Property Svcs	0	0	0
500 Other Purchased Svcs	63,562	31,000	31,000
600 Supplies	0	0	0
700 Property	0	0	0
800 Other Objects	0	0	0
	63,562	31,000	31,000

3200 Student Activities

100 Salaries	502,996	444,538	456,756
200 Benefits	107,537	123,564	143,208
300 Purch Prof & Tech Svcs	123,537	132,975	134,942
400 Purch Property Svcs	33,287	49,320	48,320
500 Other Purchased Svcs	35,511	25,457	25,457
600 Supplies	101,209	98,509	100,899
700 Property	14,151	10,922	14,396
800 Other Objects	32,944	42,700	44,075
	951,172	927,985	968,053

3300 Community Services

100 Salaries	0	0	0
200 Benefits	0	0	0
300 Purch Prof & Tech Svcs	49,975	0	453
400 Purch Property Svcs	0	0	0
500 Other Purchased Svcs	247,583	185,000	216,500
600 Supplies	2,806	0	14,217
700 Property	0	0	0
800 Other Objects	0	0	0
	300,364	185,000	231,170

5100 Debt Service

800 Other Objects	347,895	323,643	169,233
900 Other Uses of Funds	3,727,200	3,770,676	3,214,719
	4,075,095	4,094,319	3,383,952

5900 Budgetary Reserve

800 Other Objects	0	136,037	136,000
900 Other Uses of Funds	0	0	0
	0	136,037	136,000

Totals

119,660,306	122,681,757	128,595,977
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Bristol Township School District 2014-2015 School Year

Local Revenues

		2011-2012	2012-2013	2013-2014	2014-2015
		Actual	Actual	Budget	Budget
10 6111 000 900 00 00	Current Real Estate Taxes	70,105,683	71,165,528	72,695,035	73,059,615
10 6113 000 900 00 00	Public Utility Realty Taxes	99,040	101,650	103,094	96,081
10 6140 000 900 00 00	Current Act 511 Taxes - Flat Rate Assessments	186,752	161,360	201,545	183,219
10 6141 000 900 00 00	Payments in Lieu of Taxes	0	0	0	34,987
10 6150 000 900 00 00	Current Act 511 Taxes - Proportional Assessments	1,085,262	1,092,577	837,454	1,005,107
10 6411 000 900 00 00	Delinquencies on Taxes Levied	4,215,666	4,620,325	4,522,745	4,452,912
10 6510 000 900 00 00	Earnings on Investments	30,496	65,017	50,000	50,000
10 6710 000 900 00 00	Revenues from District Activities	18,640	31,696	19,714	23,350
10 6832 000 900 00 99	Revenues from Intermediary Sources - Pass Through	1,794,852	1,514,044	1,342,193	1,342,193
10 6910 000 900 00 00	Rentals	10,057	10,673	4,843	8,524
10 6920 000 900 00 00	Contributions and Donations	0	3,210	0	0
10 6941 000 900 00 00	Tuition from Patrons	419,711	573,728	412,433	468,624
10 6980 000 900 00 00	Community Service Activities	0	20,961	0	0
10 6990 000 900 00 00	Refunds and other Miscellaneous Revenue	52,944	96,765	33,344	61,020
10 6992 000 900 00 00	Energy Incentive Rebates	0	21,968	0	22,000

State Revenues

			2011-2012	2012-2013	2013-2014	2014-2015
			Actual	Actual	Budget	Budget
10	7110	000 900 00 00	18,973,414	18,973,224	19,327,641	19,379,574
		Basic Ed Subsidy				
		Tuition for Orphans & Private				
10	7160	000 900 00 00	328,981	255,242	225,000	240,121
		Home Placements				
10	7271	000 900 00 00	4,415,776	4,265,776	4,242,815	4,265,776
		Special Ed Funding				
10	7292	000 900 00 00	510,250	448,020	510,250	413,580
		Pre K Counts				
10	7310	000 900 00 00	2,045,078	2,437,842	2,507,709	2,491,475
		Transportation				
		Rental & Sinking Fund				
10	7320	000 900 00 00	1,070,576	55,121	55,000	55,121
		Payments				
10	7330	000 900 00 00	271,748	130,495	140,000	140,000
		Health Services				
		State Property Reduction				
10	7340	000 900 00 00	3,390,701	3,390,573	3,391,122	3,391,122
		Allocation				
10	7501	000 900 00 00	473,534	467,021	467,021	1,342,018
		Accountability Block Grant				
10	7810	000 900 00 00	2,006,030	2,001,229	2,123,854	2,184,840
		Social Security				
10	7820	000 900 00 00	2,102,666	3,330,956	4,700,242	6,111,840
		Retirement				
			35,588,754	35,755,499	37,690,654	40,015,467

Federal Revenues

		2011-2012 Actual	2012-2013 Actual	2013-2014 Budget	2014-2015 Budget
10 8514 000 411 00 99	Title I	1,368,159	1,861,528	1,230,785	1,315,718
10 8515 000 421 00 99	Title II	345,585	347,521	346,833	346,833
10 8516 000 470 00 99	Title III	26,934	53,416	0	53,416
10 8690 000 900 00 99	Restricted Federal Grants	9,000	0	0	0
10 8703 000 983 00 99	ARRA Title I Part A & D	890	0	0	0
10 8709 000 997 00 90	ARRA Ed Jobs	20,010	988	0	0
10 8810 000 900 00 99	Medical Access	190,292	293,711	150,000	300,000
		1,960,870	2,557,164	1,727,618	2,015,967
		115,568,727	117,792,165	119,640,672	122,839,066
	Total Estimated Expenditures	128,595,977			
	Total Estimated Revenues	122,839,066			
	Shortage	5,756,911			

Bristol Township School District

2014 2015 School Year

Total Revenues	122,839,066
Additional Revenue with RE Tax Increase to Act 1 Index	1,972,610
Total Revenues with RE Tax Increase	124,811,675
Projected Total Expenditures (No Budget reductions or attritional savings)	128,595,977
Budget Deficits under following scenarios:	
Total Revenues with no RE Tax Increase Less Total Expenditures	-5,756,911
Total Revenues with RE tax	-3,784,302

The scenarios above do not include any savings due to attrition. Based on the District's *CBA, additional information

will be known in April 2014.

Budget Status as of May 6, 2014

	Budget Deficit with no tax increase	Budget Deficit with tax increase
	-5,756,911	-3,784,302
 Budget Changes since last Budget Meeting		
1 Special Ed Reduction	26,065	26,065
2 Retirement Savings	1,041,970	1,041,970
3 Retirement Incentive Increase	-253,020	-253,020
4 Elimination of late runs	117,180	117,180
5 Reduction in projected AVTS Share	198,655	198,655
Fuel Cost increase due to Elimination of Federal		
6 Tax Credit for Propane	-102,500	-102,500
	-4,728,561	-2,755,952
 Deficit	 -4,728,561	 -2,755,952

Bristol Township School District 5 Year Fund Balance History

	General Fund		Capital Reserve		Total	Decrease	Proj		Difference
	(Includes Nonspendable, Committed and Unassigned)						Deficit/Surplus		
08-09 SY Actual	14,741,819	5,355,615	20,097,434	-730,895	-3,000,000	2,269,105	Actual		
09-10 SY Actual	14,338,524	5,028,015	19,366,539	-2,616,631	-1,977,084	-639,547	Actual		
10-11 SY Actual	12,883,853	3,866,055	16,749,908	-4,201,425	-3,026,574	-1,174,851	Actual		
11-12 SY Actual	9,708,871	2,839,612	12,548,483	-3,067,612	-5,614,330	2,546,718	Actual		
12-13 SY Actual	7,840,817	1,640,054	9,480,871	-3,041,086					
13-14 SY Projected	4,799,731	1,640,054	6,439,785						

BUCKS COUNTY TECHNICAL HIGH SCHOOL

DISTRICT REVENUE ANALYSIS

April 28, 2014

2014/2015

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	2011/12	2012/13	2013/14	2014/15	Difference	%
Bensalem	3,434,247	3,600,091	3,637,592	3,772,357	134,765	
Bristol Borough	998,452	859,795	861,030	794,216	(66,814)	
Bristol Township	6,514,261	6,628,337	6,960,045	6,929,326	(30,719)	
Morrisville	757,082	666,658	650,974	574,457	(76,517)	
Neshaminy	4,067,139	4,034,336	3,993,184	4,031,046	37,862	
Pennsbury	3,472,891	3,793,949	3,838,640	4,263,105	424,465	
TOTAL	19,244,072	19,583,166	19,941,465	20,364,507	423,042	2.1%

	2011/12	2012/13	2013/14	2014/15	Difference	%
Bensalem	(37,999)	22,546	(282,497)	(289,634)		
Bristol Borough	189,015	(107,116)	(283,689)	(166,228)		
Bristol Township	(529,895)	(507,709)	(297,038)	(353,906)		
Morrisville	171,298	(66,196)	(181,983)	(207,537)		
Neshaminy	(173,396)	(429,525)	(569,548)	(401,066)		
Pennsbury	(604,138)	(257,218)	(192,020)	(147,220)		
TOTAL	(985,115)	(1,345,218)	(1,806,775)	(1,565,591)		

	2011/12	2012/13	2013/14	2014/15	Difference	%
Bensalem	19,053	18,721	20,899	24,964		
Bristol Borough	(10,138)	(11,201)	(10,565)	(11,379)		
Bristol Township	(55,194)	(49,890)	(55,853)	(66,032)		
Morrisville	1,913	3,940	3,003	1,946		
Neshaminy	23,612	21,286	22,089	26,439		
Pennsbury	20,754	17,144	20,427	24,062		
TOTAL	0.00	0.00	0.00	0.00		

	2011/12	2012/13	2013/14	2014/15	Difference	%
Bensalem	3,415,301	3,641,358	3,375,994	3,507,687	131,693	
Bristol Borough	1,177,329	741,478	566,776	616,609	49,833	
Bristol Township	5,929,172	6,070,738	6,607,154	6,509,388	(97,766)	
Morrisville	930,293	604,402	471,994	368,866	(103,128)	
Neshaminy	3,917,355	3,626,097	3,445,725	3,656,419	210,694	
Pennsbury	2,889,507	3,553,875	3,667,047	4,139,947	472,900	
TOTAL	18,258,957	18,237,948	18,134,690	18,798,916	664,226	3.7%

4/8/2014

Revision 1

Programs/Services Not Mandated by PA Chapter 4

District security

All Athletics and Co-Curricular

District Transportation

Health Care Consultant

Social Workers

School Psychologists

BTAP

Programs/Services Not Mandated by PA Chapter 4

Kindergarten

Kindergarten (½ day)

Elementary Guidance

Instructional Support Teachers (IST)

Elementary Special(s)

Department Chairs

AP Courses

High School Selected Electives