

LEA Name: Northern Tioga SD

Class: 3

AUN Number: 117596003

County:

Tioga

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

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 6/17/2013

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

6-17-2013  
\_\_\_\_\_  
Date

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

6-17-2013  
\_\_\_\_\_  
Date

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

6-20-2013  
\_\_\_\_\_  
Date

Wanda M. Erb  
\_\_\_\_\_  
Contact Person

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

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
1 Estimated Beginning Fund Balance - Committed	0
2 Estimated Beginning Fund Balance - Assigned	5,696,557
3 Estimated Beginning Fund Balance - Unassigned	2,541,632
4	0
5	0
6	0
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>8,238,189</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	10,375,397
7000 Revenue from State Sources	18,935,320
8000 Revenue from Federal Sources	1,018,597
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>30,329,314</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>38,567,503</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	6,902,338
6112	Interim Real Estate Taxes	30,000
6113	Public Utility Realty Tax	12,500
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	32,800
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	23,000
6150	Current Act 511 Taxes - Proportional Assessments	2,025,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	900,000
6500	Earnings on Investments	14,100
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	307,064
6910	Rentals	1,000
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	9,595
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	118,000
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>10,375,397</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	11,924,619
7160	Tuition for Orphans and Children Placed in Private Homes	15,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	43,645
7240	Driver Education - Student	3,900
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,554,153
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	100,100
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,562,412
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	907,387
7330	Health Services (Medical, Dental, Nurse, Act 25)	38,000
7340	State Property Tax Reduction Allocation	473,925
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	199,575
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	806,604
7820	State Share of Retirement Contributions	1,306,000
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>18,935,320</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM FEDERAL SOURCES</b>		
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	0
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	720,322
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	168,034
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	19,982
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8709	ARRA - Education Jobs Fund (EdJobs)	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8734	ARRA - Race to the Top	0
8799	ARRA - Miscellaneous Revenue	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	110,259

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	1,018,597

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>OTHER FINANCING SOURCES</b>		
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	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	<b>OTHER FINANCING SOURCES</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>30,329,314</b>

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$6,902,338
Amount of Tax Relief for Homestead Exclusions +	<u>\$473,929</u>
Total Approx. Tax Revenue:	\$7,376,267
Approx. Tax Levy for Tax Rate Calculation:	\$8,097,779

Tioga

Total

	Tioga	Total
<b>2012-13 Data</b>		
a. Assessed Value	\$513,937,826	\$513,937,826
b. Real Estate Mills	15.2591	
<b>I. 2013-14 Data</b>		
c. 2011 STEB Market Value	\$565,466,246	\$565,466,246
d. Assessed Value	\$517,744,250	\$517,744,250
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2012-13 Calculations</b>		
f. 2012-13 Tax Levy (a * b)	\$7,842,229	\$7,842,229
<b>2013-14 Calculations</b>		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2012-13 Tax Levy (f Total * g)	\$7,842,229	\$7,842,229
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	15.2591	
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	90.53612%	90.53612%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$8,097,779	\$8,097,779
III. l. 2013-14 Real Estate Tax Rate (k / d * 1000)	15.6405	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$8,097,779	\$8,097,779
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$7,623,850
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$6,902,338



Act 1 Index (current): 2.5%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	\$6,902,338	
Amount of Tax Relief for Homestead Exclusions +	<u>\$473,929</u>	
Total Approx. Tax Revenue:	\$7,376,267	
Approx. Tax Levy for Tax Rate Calculation:	\$8,097,779	
	Tioga	Total
<b>Index Maximums</b>		
p. Maximum Mills Based On Index ( $l * (1 + \text{Index})$ )	15.6405	
q. Mills In Excess of Index if ( $l > p$ ), ( $l - p$ )	0.0000	0.0000
r. Maximum Tax Levy Based On Index ( $p / 1000$ ) * d	\$8,097,779	\$8,097,779
IV. 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 ( $t * \text{Est. Pct. Collection}$ )	\$0	\$0

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead	\$8,674	
Number of Homestead/Farmstead Properties	3,565	3,565
V. Median Assessed Value of Homestead Properties		\$67,360

Act 1 Index (current): 2.5%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$6,902,338

Amount of Tax Relief for Homestead Exclusions + \$473,929

Total Approx. Tax Revenue: \$7,376,267

Approx. Tax Levy for Tax Rate Calculation: \$8,097,779

Tioga

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$473,925	Lowering RE Tax Rate	\$0	\$473,925
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4			\$4
Amount of Tax Relief from State/Local Sources				<u>\$473,929</u>

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
Tioga	517,744,250	15.6405	8,097,779			90.53612%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	517,744,250		8,097,779	473,929	7,623,850	90.53612%	6,902,338
				Rate			Estimated Revenue
6120 Per Capita Taxes, Section 679				0.00			0

6140 Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$0.00	\$0.00	0	0
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	23,000	23,000
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			23,000	23,000

6150 Current Act 511 Taxes - Proportional Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	1.20%	0.00%	1,900,000	1,900,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	125,000	125,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			2,025,000	2,025,000

Total Act 511, Current Taxes

Act 511 Tax Limit	---	565,466,246	X	12	6,785,595
		Market Value		Mills	(511 Limit)



ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	12,627,569	
1200	Special Programs - Elementary/Secondary	4,107,672	
1300	Vocational Education	1,238,583	
1400	Other Instructional Programs - Elementary/Secondary	150,602	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	357,838	
	<b>Total 1000 Instruction</b>	<b>18,482,264</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	961,838	
2200	Support Services - Instructional Staff	1,258,274	
2300	Support Services - Administration	1,643,757	
2400	Support Services - Pupil Health	302,466	
2500	Support Services - Business	352,257	
2600	Operation & Maintenance of Plant Services	2,533,790	
2700	Student Transportation Services	2,106,800	
2800	Support Services - Central	158,842	
2900	Other Support Services	2,500	
	<b>Total 2000 Support Services</b>	<b>9,320,524</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	556,360	
3300	Community Services	36,257	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>592,617</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	310,000	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>310,000</b>	
	<b>Total Estimated Expenditures</b>		<b>28,705,405</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	2,554,075	
5200	Interfund Transfers - Out	325,500	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	827,852	
	<b>Total Other Financing Uses</b>		<b>3,707,427</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>32,412,832</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>32,412,832</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>6,154,671</b>



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000</b>	<b>INSTRUCTION</b>	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	7,370,715
200	Personnel Services-Employee Benefits	3,672,824
300	Purchased Professional & Technical Services	15,570
400	Purchased Property Services	67,500
500	Other Purchased Services	733,328
600	Supplies	585,549
700	Property	181,478
800	Other Objects	605
	Total Regular Programs - Elementary/Secondary	12,627,569
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,377,747
200	Personnel Services-Employee Benefits	1,407,043
300	Purchased Professional & Technical Services	137,331
400	Purchased Property Services	8,756
500	Other Purchased Services	119,350
600	Supplies	40,250
700	Property	16,400
800	Other Objects	795
	Total Special Programs - Elementary/Secondary	4,107,672
1300	Vocational Education	
100	Personnel Services-Salaries	807,309
200	Personnel Services-Employee Benefits	379,167
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	3,050
500	Other Purchased Services	3,100
600	Supplies	42,747
700	Property	3,210
800	Other Objects	0
	Total Vocational Education	1,238,583
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	47,709
200	Personnel Services-Employee Benefits	17,983
300	Purchased Professional & Technical Services	34,500
400	Purchased Property Services	11,600
500	Other Purchased Services	36,050
600	Supplies	2,760
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	150,602

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
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	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	161,872
200	Personnel Services-Employee Benefits	88,366
300	Purchased Professional & Technical Services	8,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	7,500
700	Property	0
800	Other Objects	92,100
	Total Pre-Kindergarten	357,838
<b>Total Instruction</b>		<b>18,482,264</b>



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	585,190
200	Personnel Services-Employee Benefits	299,044
300	Purchased Professional & Technical Services	41,500
400	Purchased Property Services	1,500
500	Other Purchased Services	11,874
600	Supplies	17,655
700	Property	3,425
800	Other Objects	1,650
	Total Support Services - Pupil Personnel	961,838
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	586,455
200	Personnel Services-Employee Benefits	397,188
300	Purchased Professional & Technical Services	34,845
400	Purchased Property Services	10,270
500	Other Purchased Services	69,737
600	Supplies	158,155
700	Property	500
800	Other Objects	1,124
	Total Support Services - Instructional Staff	1,258,274
2300	Support Services - Administration	
100	Personnel Services-Salaries	889,481
200	Personnel Services-Employee Benefits	392,439
300	Purchased Professional & Technical Services	146,375
400	Purchased Property Services	44,329
500	Other Purchased Services	107,037
600	Supplies	50,896
700	Property	700
800	Other Objects	12,500
	Total Support Services - Administration	1,643,757
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	171,830
200	Personnel Services-Employee Benefits	105,943
300	Purchased Professional & Technical Services	11,600
400	Purchased Property Services	500
500	Other Purchased Services	400
600	Supplies	12,193
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	302,466

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	203,097
200	Personnel Services-Employee Benefits	113,356
300	Purchased Professional & Technical Services	8,695
400	Purchased Property Services	6,129
500	Other Purchased Services	11,800
600	Supplies	8,480
700	Property	0
800	Other Objects	700
	Total Support Services - Business	352,257
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	773,395
200	Personnel Services-Employee Benefits	469,689
300	Purchased Professional & Technical Services	106,300
400	Purchased Property Services	278,127
500	Other Purchased Services	127,000
600	Supplies	743,339
700	Property	35,690
800	Other Objects	250
	Total Operation & Maintenance of Plant Services	2,533,790
2700	Student Transportation Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	5,000
400	Purchased Property Services	2,500
500	Other Purchased Services	2,094,800
600	Supplies	4,500
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	2,106,800
2800	Support Services - Central	
100	Personnel Services-Salaries	24,535
200	Personnel Services-Employee Benefits	40,921
300	Purchased Professional & Technical Services	30,000
400	Purchased Property Services	35,000
500	Other Purchased Services	24,500
600	Supplies	3,886
700	Property	0
800	Other Objects	0
	Total Support Services - Central	158,842

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
2900	Other Support Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	2,500	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	2,500	
	<b>Total Support Services</b>		<b>9,320,524</b>
3000	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>		
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	288,443	
200	Personnel Services-Employee Benefits	74,101	
300	Purchased Professional & Technical Services	10,000	
400	Purchased Property Services	4,500	
500	Other Purchased Services	95,300	
600	Supplies	74,348	
700	Property	8,502	
800	Other Objects	1,166	
	Total Student Activities	556,360	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	10,000
200	Personnel Services-Employee Benefits	2,569
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	4,000
600	Supplies	19,688
700	Property	0
800	Other Objects	0
	Total Community Services	36,257
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	<b>Total Operation of Non-instructional Services</b>	<b>592,617</b>
4000	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	271,500
400	Purchased Property Services	38,500
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	Total Facilities Acquisition, Construction and Improvement Services	310,000
5000	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	475,075
900	Other Uses of Funds	2,079,000
	Total Debt Service	2,554,075
5200	Interfund Transfers - Out	
900	Other Uses of Funds	325,500
	Total Interfund Transfers - Out	325,500

<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	827,852	
	Total Budgetary Reserve	827,852	
	Total Other Expenditures and Financing Uses		3,707,427
<b>TOTAL EXPENDITURES</b>			<b>32,412,832</b>

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	2,220,000	2,000,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	5,000	5,000
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	160,000	160,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	515,000	515,000
<b>Total Cash and Short-Term Investments</b>	<b>2,900,000</b>	<b>2,680,000</b>
<b><u>LONG-TERM INVESTMENTS</u></b>		
General Fund	7,480,000	7,000,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	5,800,000	5,600,000
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	548,000	548,000
<b>Total Long-Term Investments</b>	<b>13,828,000</b>	<b>13,148,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>16,728,000</b>	<b>15,828,000</b>

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	254,088	302,971
Bonds Payable	14,630,000	12,470,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	225,000	230,000
Authority Lease Obligations	0	0
<b>TOTAL LONG-TERM INDEBTEDNESS</b>	<b>15,109,088</b>	<b>13,002,971</b>
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	0	0
Other Funds	0	0
<b>TOTAL SHORT-TERM PAYABLES</b>	<b>0</b>	<b>0</b>
<b>TOTAL INDEBTEDNESS</b>	<b><u>15,109,088</u></b>	<b><u>13,002,971</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance Explanation: <i>Retirement; OPEB, Technology, Special Education, Building Projects, insurance, Board Initiatives</i>	5,140,391
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Working Capital</i>	1,014,280
Total Ending Fund Balance - Committed, Assigned, and Unassigned		6,154,671
5900	Budgetary Reserve Explanation: <i>Reserve</i>	827,852
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		<u>6,982,523</u>
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0



**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2013-2014 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME Northern Tioga SD	COUNTY NAME Tioga	AUN 117596003
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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 or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
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 2013-2014 (compared to 2012-2013)?    Yes     No

If yes, see information below, taken from the 2013-2014 General Fund Budget.

Total Budgeted Expenditures	\$32,412,832.00
Ending Unassigned Fund Balance	\$1,014,280.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.2%

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 <i>Wanda L. Barner</i>	DATE 6-20-13
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DUE DATE: AUGUST 15, 2013

RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION  
BUREAU OF BUDGET AND FISCAL MANAGEMENT  
DIVISION OF SUBSIDY DATA AND ADMINISTRATION  
333 MARKET STREET  
HARRISBURG, PA 17126-0333

