

LEA Name: Penn-Delco SD

Class: 3

AUN Number: 125236903

County: Delaware

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2015 - 06/30/2016

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 5/27/2015



President of the Board - Original Signature Required

5/27/2015

Date



Secretary of the Board - Original Signature Required

5/27/15

Date



Chief School Administrator - Original Signature Required

5/27/2015

Date

Tracy Marshall

Contact Person

(610) 497-6300 1305

Telephone Extension

tmarshall@pdsd.org

E-mail Address

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

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
1 Estimated Beginning Fund Balance - Committed	10,000,000	
2 Estimated Beginning Fund Balance - Assigned	0	
3 Estimated Beginning Fund Balance - Unassigned	4,000,000	
4	0	
5	0	
6	0	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		14,000,000
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	39,208,782	
7000 Revenue from State Sources	14,952,394	
8000 Revenue from Federal Sources	445,000	
9000 Other Financing Sources	0	
Total Estimated Revenues And Other Financing Sources		54,606,176
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		68,606,176

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 125236903 Penn-Delco SD

Printed 6/8/2015 3:10:46 PM v2.0

FUNCTION DESCRIPTION

REVENUE FROM LOCAL SOURCES

6111	Current Real Estate Taxes
6112	Interim Real Estate Taxes
6113	Public Utility Realty Tax
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement
6115	Payments in Lieu of Current Taxes - Federal Reimbursement
6120	Per Capita Taxes, Section 679
6130	Taxpayer Relief Taxes - Proportional Assessments
6140	Current Act 511 Taxes - Flat Rate Assessments
6150	Current Act 511 Taxes - Proportional Assessments
6160	Non-Real Estate Taxes - First Class Districts Only
6400	Delinquencies on Taxes Levied / Assessed by LEA
6500	Earnings on Investments
6700	Revenues from District Activities
6800	Revenue from Intermediary Sources / Pass-Through Funds
6910	Rentals
6920	Contributions/Donations/Grants From Private Sources
6940	Tuition from Patrons
6960	Services Provided Other Local Governmental Units / LEAs
6970	Services Provided Other Funds
6980	Revenue From Community Service Activities
6990	Refunds and Other Miscellaneous Revenue

REVENUE FROM LOCAL SOURCES

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-1

Amounts

33,807,782
100,000
43,000
0
0
0
0
0
3,525,000
0
900,000
70,000
30,000
530,000
45,000
0
33,000
0
0
45,000
80,000
39,208,782

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 125236903 Penn-Delco SD

Printed 6/8/2015 3:10:46 PM v2.0

FUNCTION DESCRIPTION

REVENUE FROM STATE SOURCES

7110	Basic Education Funding (Gross)
7160	Tuition for Orphans and Children Placed in Private Homes
7170	School Improvement Grants
7180	Staff and Program Development
7220	Vocational Education
7240	Driver Education - Student
7250	Migratory Children
7260	Workforce Investment Act
7271	Special Education Funding for School Aged Pupils
7272	Early Intervention
7280	Adult Literacy
7292	Pre-K Counts
7299	Other Program Subsidies Not Listed in 7200 Series
7310	Transportation (Regular and Additional)
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy
7330	Health Services (Medical, Dental, Nurse, Act 25)
7340	State Property Tax Reduction Allocation
7350	Sewage Treatment Operations / Environmental Subsidies
7360	Safe Schools
7400	Vocational Training of the Unemployed
7501	PA Accountability Grants
7505	Ready to Learn Block Grant
7509	Supplemental Equipment Grants
7598	Revenue for the Support of Public Schools
7599	Other State Revenue Not Listed in the 7500 Series
7810	State Share of Social Security and Medicare Taxes
7820	State Share of Retirement Contributions
7900	Revenue for Technology

REVENUE FROM STATE SOURCES

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-2

Amounts

5,907,642
0
0
0
0
0
0
1,808,000
0
0
0
0
520,000
760,000
80,000
1,320,792
0
0
0
0
270,000
0
0
0
979,036
3,306,924
0
14,952,394

Printed 6/8/2015 3:10:46 PM v2.0

Page B-3

FUNCTION	DESCRIPTION	Amounts
REVENUE FROM FEDERAL SOURCES		
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	370,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	75,000
8516	NCLB, Title III - Language Instr. for LEP and Immigrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V - Promoting Informed Parental Choice And Innovative Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	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
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	0
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		445,000

Printed 6/8/2015 3:10:46 PM v2.0

OTHER FINANCING SOURCES

9100	Sale of Bonds
9200	Proceeds From Extended Term Financing
9320	Special Revenue Fund Transfers
9330	Capital Projects Fund Transfers
9340	Debt Service Fund Transfers
9350	Enterprise Fund Transfers
9360	Internal Service Fund Transfers
9370	Trust and Agency Fund Transfers
9380	Activity Fund Transfers
9390	Permanent Fund Transfers
9400	Sale or Compensation for Loss of Fixed Assets
9500	Capital Contributions
9710	Transfers from Component Units
9720	Transfers from Primary Governments
9800	Intrafund Transfers In
9900	Other Financing Sources Not Listed in the 9000 Series

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

Page B-4

54,606,176

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 125236903 Penn-Delco SD

Printed 6/8/2015 3:10:48 PM v2.0

Real Estate Tax Rate (RETR) Report for 2015-2016

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Page C-1

Act 1 Index (current): 2.2%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	3
Approx. Tax Revenue from RE Taxes:	\$33,808,545
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,320,792</u>
Total Approx. Tax Revenue:	\$35,129,337
Approx. Tax Levy for Tax Rate Calculation:	\$36,391,897
	Delaware

Total

2014-15 Data		
a. Assessed Value	\$1,378,928,777	\$1,378,928,777
b. Real Estate Mills	25.9070	
I. 2015-16 Data		
c. 2013 STEB Market Value	\$1,877,079,013	\$1,877,079,013
d. Assessed Value	\$1,374,494,069	\$1,374,494,069
e. Assessed Value of New Constr/ Renov	\$0	\$0
2014-15 Calculations		
f. 2014-15 Tax Levy	\$35,723,908	\$35,723,908
(a * b)		
2015-16 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2014-15 Tax Levy	\$35,723,908	\$35,723,908
(f Total * g)		
i. Base Mills Subject to Index	25.9070	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.40000%	96.40000%
k. Tax Levy Needed	\$36,391,897	\$36,391,897
(Approx. Tax Levy * g)		
III. I. 2015-16 Real Estate Tax Rate	26.4760	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$36,391,105	\$36,391,105
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$35,070,313
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$33,807,782
(n * Est. Pct. Collection)		

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 125236903 Penn-Delco SD

Printed 6/8/2015 3:10:48 PM v2.0

Real Estate Tax Rate (RETR) Report for 2015-2016

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Page C-2

Act 1 Index (current): 2.2%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 3

Approx. Tax Revenue from RE Taxes: \$33,808,545

Amount of Tax Relief for Homestead Exclusions + \$1,320,792

Total Approx. Tax Revenue: \$35,129,337

Approx. Tax Levy for Tax Rate Calculation: \$36,391,897
Delaware

Total

Index Maximums		
p. Maximum Mills Based On Index	26.4769	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	0.0000
if (l > p), (l - p)		
r. Maximum Tax Levy Based On Index	\$36,392,342	\$36,392,342
(p / 1000) * d)		
IV. s. Millage Rate within Index?	Yes	
(If l > p Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
if (m > r), (m - r)		
u. Tax Revenue In Excess of Index	\$0	\$0
(t * Est. Pct. Collection)		

Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	\$6,934	
Number of Homestead/Farmstead Properties	7,214	7,214
V. Median Assessed Value of Homestead Properties		\$115,000

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 125236903 Penn-Delco SD

Printed 6/8/2015 3:10:48 PM v2.0

Real Estate Tax Rate (RETR) Report for 2015-2016

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Page C-3

Act 1 Index (current): 2.2%

Calculation Method: Revenue

Number of Decimals For Tax Rate Calculation: 3

Approx. Tax Revenue from RE Taxes: \$33,808,545

Amount of Tax Relief for Homestead Exclusions + \$1,320,792

Total Approx. Tax Revenue: \$35,129,337

Approx. Tax Levy for Tax Rate Calculation: \$36,391,897

Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions
Amount of Tax Relief from State/Local Sources

\$1,320,792
\$0

Lowering RE Tax Rate

\$183

\$1,320,975
\$0
\$1,320,975

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 125236903 Penn-Delco SD

Printed 6/8/2015 3:10:49 PM v2.0

LOCAL EDUCATION AGENCY TAX DATA (TAXD)

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

Page D-1

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>
Delaware	1,374,494,069	26.4760	36,391,105			96.40000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	1,374,494,069		36,391,105	- 1,320,792	= 35,070,313	96.40000%	= 33,807,782
				<u>Rate</u>			<u>Estimated Revenue</u>
				0.00			0

6120 Per Capita Taxes, Section 679

6140 Current Act 511 Taxes - Flat Rate Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
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	\$0.00	\$0.00	0	0
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			0	0

6150 Current Act 511 Taxes - Proportional Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	0.50%	0.00%	3,000,000	3,000,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	525,000	525,000
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			3,525,000	3,525,000
Total Act 511, Current Taxes				3,525,000

Act 511 Tax Limit	---	1,877,079,013	X	12	22,524,948
		Market Value		Mills	(511 Limit)

Printed 6/8/2015 3:10:53 PM v2.0

Page E-1

[illegible]

FROM 2015-2016 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Penn-Delco SD	Delaware	125236903

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 2015-2016 (compared to 2014-2015)? Yes ☒

☐ No

If yes, see information below, taken from the 2015-2016 General Fund Budget.

Total Budgeted Expenditures	\$56,819,445.00
Ending Unassigned Fund Balance	\$4,125,549.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.3%

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 5.27.15
--	-----------------

DUE DATE: AUGUST 15, 2015

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

ITEM		AMOUNTS		
1000	Instruction			
1100	Regular Programs - Elementary/Secondary	22,057,682		
1200	Special Programs - Elementary/Secondary	8,399,852		
1300	Vocational Education	393,313		
1400	Other Instructional Programs - Elementary/Secondary	121,249		
1500	Nonpublic School Programs	8,481		
1600	Adult Education Programs	29,608		
1700	Higher Education Programs	0		
1800	Pre-Kindergarten	0		
	Total 1000 Instruction	31,010,185		
2000	Support Services			
2100	Support Services - Pupil Personnel	1,794,514		
2200	Support Services - Instructional Staff	1,929,227		
2300	Support Services - Administration	4,219,061		
2400	Support Services - Pupil Health	718,214		
2500	Support Services - Business	864,059		
2600	Operation & Maintenance of Plant Services	4,489,108		
2700	Student Transportation Services	2,866,637		
2800	Support Services - Central	1,118,227		
2900	Other Support Services	46,561		
	Total 2000 Support Services	18,045,608		
3000	Operation of Non-instructional Services			
3100	Food Services	0		
3200	Student Activities	880,673		
3300	Community Services	204,523		
3400	Scholarships and Awards	0		
	Total 3000 Operation of Non-instructional Services	1,085,196		
4000	Facilities Acquisition, Construction and Improvement Services			
4000	Facilities Acquisition, Construction and Improvement Services	0		
	Total 4000 Facilities Acquisition, Construction and Improvement	0		
	Total Estimated Expenditures		50,140,989	
5000	Other Expenditures and Financing Uses			
5100	Debt Service	6,178,456		
5200	Interfund Transfers - Out	0		
5300	Transfers Involving Component Units	0		
5500	Special and Extraordinary Items	0		
5900	Budgetary Reserve	500,000		
	Total Other Financing Uses		6,678,456	
	Total Estimated Expenditures and Other Financing Uses			56,819,445
	Appropriation of Prior Year Fund Balance			0
	Total Appropriations			56,819,445
	Ending Committed, Assigned and Unassigned Fund Balance			11,786,731

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 125236903 Penn-Delco SD

Printed 6/8/2015 3:10:59 PM v2.0

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-1

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	12,600,704
200	Personnel Services-Employee Benefits	7,314,202
300	Purchased Professional & Technical Services	716,841
400	Purchased Property Services	287,128
500	Other Purchased Services	359,400
600	Supplies	742,257
700	Property	33,950
800	Other Objects	3,200
	Total Regular Programs - Elementary/Secondary	22,057,682
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,550,264
200	Personnel Services-Employee Benefits	1,714,294
300	Purchased Professional & Technical Services	1,684,028
400	Purchased Property Services	163,200
500	Other Purchased Services	1,229,496
600	Supplies	57,070
700	Property	1,500
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	8,399,852
1300	Vocational Education	
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	393,313
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	393,313
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	66,950
200	Personnel Services-Employee Benefits	23,099
300	Purchased Professional & Technical Services	19,200
400	Purchased Property Services	0
500	Other Purchased Services	500
600	Supplies	11,500
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	121,249

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 125236903 Penn-Delco SD

Printed 6/8/2015 3:10:59 PM v2.0

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-2

<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	8,481
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	8,481
1600	Adult Education Programs	
100	Personnel Services-Salaries	16,000
200	Personnel Services-Employee Benefits	5,358
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	6,500
600	Supplies	1,750
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	29,608
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
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		31,010,185

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 125236903 Penn-Delco SD

Printed 6/8/2015 3:10:59 PM v2.0

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-3

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,062,398
200	Personnel Services-Employee Benefits	599,741
300	Purchased Professional & Technical Services	117,700
400	Purchased Property Services	700
500	Other Purchased Services	2,900
600	Supplies	0
700	Property	10,225
800	Other Objects	850
	Total Support Services - Pupil Personnel	1,794,514
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,200,630
200	Personnel Services-Employee Benefits	603,414
300	Purchased Professional & Technical Services	32,295
400	Purchased Property Services	0
500	Other Purchased Services	17,385
600	Supplies	69,603
700	Property	0
800	Other Objects	5,900
	Total Support Services - Instructional Staff	1,929,227
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,327,987
200	Personnel Services-Employee Benefits	1,226,296
300	Purchased Professional & Technical Services	448,025
400	Purchased Property Services	2,750
500	Other Purchased Services	114,893
600	Supplies	65,735
700	Property	2,000
800	Other Objects	31,375
	Total Support Services - Administration	4,219,061
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	445,433
200	Personnel Services-Employee Benefits	239,181
300	Purchased Professional & Technical Services	16,100
400	Purchased Property Services	300
500	Other Purchased Services	1,200
600	Supplies	16,000
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	718,214

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 125236903 Penn-Delco SD

Printed 6/8/2015 3:10:59 PM v2.0

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-4

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	491,857
200	Personnel Services-Employee Benefits	269,427
300	Purchased Professional & Technical Services	47,600
400	Purchased Property Services	32,920
500	Other Purchased Services	4,970
600	Supplies	16,475
700	Property	810
800	Other Objects	0
	Total Support Services - Business	864,059
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,636,313
200	Personnel Services-Employee Benefits	910,133
300	Purchased Professional & Technical Services	62,600
400	Purchased Property Services	1,150,462
500	Other Purchased Services	264,630
600	Supplies	419,970
700	Property	42,000
800	Other Objects	3,000
	Total Operation & Maintenance of Plant Services	4,489,108
2700	Student Transportation Services	
100	Personnel Services-Salaries	1,467,276
200	Personnel Services-Employee Benefits	590,446
300	Purchased Professional & Technical Services	300
400	Purchased Property Services	26,500
500	Other Purchased Services	73,050
600	Supplies	400,065
700	Property	307,000
800	Other Objects	2,000
	Total Student Transportation Services	2,866,637
2800	Support Services - Central	
100	Personnel Services-Salaries	427,685
200	Personnel Services-Employee Benefits	273,022
300	Purchased Professional & Technical Services	139,430
400	Purchased Property Services	64,500
500	Other Purchased Services	1,740
600	Supplies	166,450
700	Property	45,000
800	Other Objects	400
	Total Support Services - Central	1,118,227

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 125236903 Penn-Delco SD

Printed 6/8/2015 3:10:59 PM v2.0

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-5

<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			46,561	
600	Supplies			0	
700	Property			0	
800	Other Objects			0	
	Total Other Support Services			46,561	
	Total Support Services				18,045,608
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES				
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			450,000	
200	Personnel Services-Employee Benefits			157,456	
300	Purchased Professional & Technical Services			124,770	
400	Purchased Property Services			13,300	
500	Other Purchased Services			29,541	
600	Supplies			85,530	
700	Property			20,076	
800	Other Objects			0	
	Total Student Activities			880,673	

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 125236903 Penn-Delco SD

Printed 6/8/2015 3:10:59 PM v2.0

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-6

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
3300	Community Services		
100	Personnel Services-Salaries	70,550	
200	Personnel Services-Employee Benefits	24,673	
300	Purchased Professional & Technical Services	2,000	
400	Purchased Property Services	9,000	
500	Other Purchased Services	92,000	
600	Supplies	6,300	
700	Property	0	
800	Other Objects	0	
	Total Community Services	204,523	
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	
	Total Operation of Non-instructional Services		1,085,196
4000	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT		
4000	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	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
	Total Facilities Acquisition, Construction and Improvement Services		0
5000	OTHER EXPENDITURES AND FINANCING USES		
5100	Debt Service		
800	Other Objects	2,643,456	
900	Other Uses of Funds	3,535,000	
	Total Debt Service	6,178,456	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	0	
	Total Interfund Transfers - Out	0	

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 125236903 Penn-Delco SD

Printed 6/8/2015 3:10:59 PM v2.0

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-7

<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	
5500	Special and Extraordinary Items		
800	Other Objects	0	
900	Other Uses of Funds	0	
	Total Special and Extraordinary Items	0	
5900	Budgetary Reserve		
800	Other Objects	500,000	
	Total Budgetary Reserve	500,000	
	Total Other Expenditures and Financing Uses	6,678,456	
TOTAL EXPENDITURES			56,819,445

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 125236903 Penn-Delco SD

Printed 6/8/2015 3:11:00 PM v2.0

SCHEDULE OF CASH AND INVESTMENTS (CAIN)

Page H-1

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	9,200,000	8,600,000
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	2,500,000	500,000
Capital Projects Fund - Other	500,000	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	200,000	180,000
Total Cash and Short-Term Investments	12,400,000	9,280,000
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
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	0	0
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	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	12,400,000	9,280,000

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	3,540,000	3,795,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	91,500	95,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	3,631,500	3,890,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>3,631,500</u>	<u>3,890,000</u>

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 125236903 Penn-Delco SD

Printed 6/8/2015 3:11:01 PM v2.0

Fund Balance Summary (FBS)

Page J-1

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>Funds committed for Technology, Debt Service, PSERS</i>	7,661,182
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Reserve</i>	4,125,549
Total Ending Fund Balance - Committed, Assigned, and Unassigned		11,786,731
5900	Budgetary Reserve Explanation: <i>Emergency Funds</i>	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		12,286,731
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0