



# PENN-DELCO SCHOOL DISTRICT

## 2016-2017 Budget



2821 CONCORD ROAD, ASTON PA 19014  
610-497-6300



SERVING THE COMMUNITIES OF ASTON, BROOKHAVEN, AND PARKSIDE  
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**PENN-DELCO SCHOOL DISTRICT**  
**2016 - 2017 BUDGET**  
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# Introductory Section

Penn-Delco School District

## 2016-2017 Budget



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## **Penn-Delco School District**

2821 Concord Road, Aston, PA 19014

Dr. George Steinhoff, Superintendent

Phone: 610-497-6300

[www.pdsd.org](http://www.pdsd.org)

Board of School Directors  
Penn-Delco School District  
2821 Concord Road  
Aston, PA 19014

Dear School Directors:

Presented herein is the 2016-2017 fiscal year budget for the Penn-Delco School District. The Superintendent, Business Administrator, and the Assistant Business Manager assume responsibility for data accuracy and completeness. The following executive summary presents highlights of the budget document.

### **2016-2017 Budget Executive Summary**

#### **Mission Statement**

"The mission of the Penn-Delco School District is to enable all students to achieve, succeed, and excel."

#### **Keys to Excellence**

The Board of School Directors has established the following five keys to excellence in education to support the mission of the District:

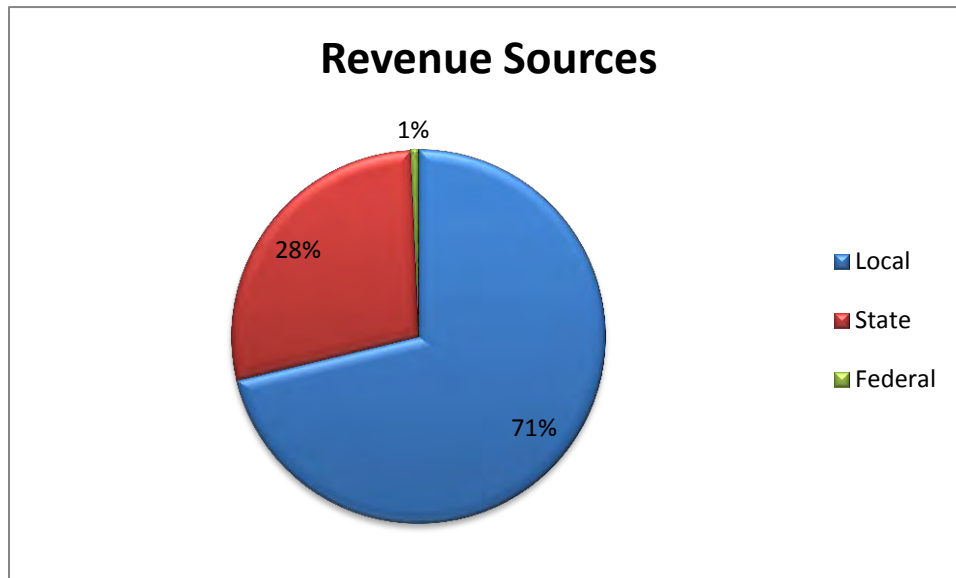
- High Academic Achievement
- Safe and Supportive School Environment
- Innovation and Creativity
- Communication
- Continuous Improvement

#### **Budget Development Process**

The administration and Board of School Directors are committed to fiscal responsibility and providing the necessary support to effectively meet the educational, technology, and facility goals of the district. These considerations are factored into the budget development process and balanced with the local, state, and federal resources available to the District.

## **Revenues**

General fund revenues of the District are classified as local, state, or federal sources. Revenues from local sources comprise \$40,790,606 or 71% of the 2016-2017 budgeted revenues. State sources and federal sources comprise 28% and 1% of the remaining budgeted revenues, respectively.



### **Local Sources**

The most significant source of revenue for the District is current real estate taxes. With \$34,892,806 budgeted for the 2016-2017 school year, this comprises 86% of the local source revenues for the District. The general fund budget also incorporates anticipated transfer tax and earned income tax revenue of \$3,690,000, or 9% of local source revenues.

### **State Sources**

The 2016-2017 budget anticipates \$16,111,843 in revenue from state sources. The majority of state source revenue includes instructional and operational subsidies received from the Commonwealth of Pennsylvania primarily based on weighted average student attendance data and legislated distribution formulas. The District budgeted \$6,534,728 for the basic education subsidy and \$3,929,675 for the state retirement contribution subsidy. These two subsidies make up 41% and 24% of the budgeted state source revenues, respectively.

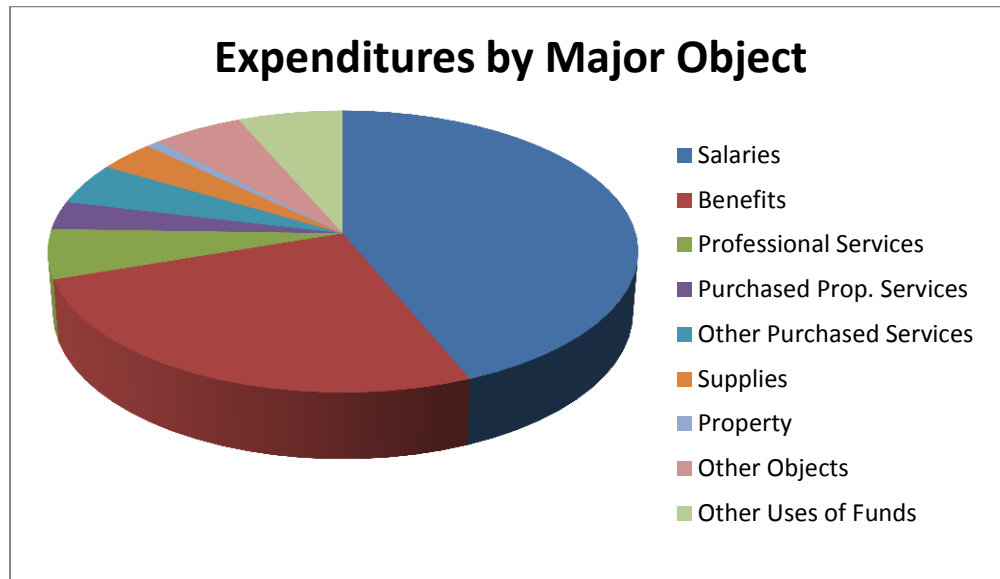
### **Federal Sources**

The District receives funding through three federal programs; Title I, Title II, and the School-Based Access Program. These revenues have program specific reporting requirements and are passed through to the District from other governmental entities. The 2016-2017 budget includes \$299,634 for the Title I program accounting for 82% of total federal source revenues.



## **Expenditures**

Budgeted expenditures in the General Fund for the 2016-2017 school year are \$59,793,002 which is an increase of \$2,892,057 (5.1%) from the prior year. As the graph below illustrates, the largest portion of general fund expenditures are for salaries (45.5%) and fringe benefits (24.5%). The District is a service entity and, as such, is labor-intensive.



The following table shows the general fund expenditure changes by major object over the preceding fiscal year.

### **Change in General Fund Major Object Expenditures**

	Budget 2016-2017	Budget 2015-2016	\$ Change	% Change
Expenditures				
Salaries	26,162,838	25,880,547	282,291	1.1%
Benefits	15,589,036	13,950,742	1,638,294	11.7%
Professional Services	3,392,875	3,419,370	(26,495)	-0.8%
Purchased Prop. Services	1,927,762	1,750,760	177,002	10.1%
Other Purchased Services	2,866,874	2,638,079	228,795	8.7%
Supplies	2,090,541	2,083,930	6,611	0.3%
Property	516,250	431,450	84,800	19.7%
Other Objects	3,341,826	3,211,067	130,759	4.1%
Other Uses of Funds	3,905,000	3,535,000	370,000	10.5%
Total Expenditures	59,793,002	56,900,945	2,892,057	5.1%

Significant factors that impacted the general fund expenditure budget are as follows:

- Employment Agreements - The Board approved new collective bargaining agreements for the 2016-2017 school year with the Penn-Delco Education Association and the Penn-Delco Service Support Professionals Association.
- Debt Service - Principal and interest expenditures of \$6,775,104 are included in the 2016-2017 budget, representing an increase of \$596,648 over the preceding year. The Board of School Directors approved committing funds for debt service payments attributed to the 2013 general obligation bonds.
- Retirement system contributions - Pennsylvania school districts are required to pay a defined contribution percentage of salaries to the Pennsylvania State Retirement System (PSERS). The employer contribution rate for the 2016-2017 school year is 30.03% which is a 4.19% increase over the preceding year.
- Employee health benefit costs – The District participates in a countywide health insurance trust. As members of the trust, the District minimizes the risk of uncontrollable increases while realizing the benefits of a self-funded plan.

## **Other Funds**

### **Capital Reserve Fund**

The capital reserve fund is comprised of surplus funds transferred from the general fund during prior fiscal years. Expenditures from this fund are subject to statutory limitations. The projected beginning fund balance for the 2016-2017 school year is \$2.5 million. Capital reserve funds are committed for the following improvement projects:

- Parkside Elementary roof repair
- Northley Middle School locker room floor replacement

### **Capital Projects Fund**

General obligation bond proceeds and related construction projects are accounted for in the capital projects fund. The projected beginning fund balance for the 2016-2017 school year is \$2.3 million. Capital projects funds are committed for the following improvement projects:

- Sun Valley High School bathroom renovation project
- Administration/Northley Middle School paving project

### **Food Service Fund**

All revenues and expenses related to cafeteria operations are accounted for in the food service fund. The costs of the fund are recovered by user charges in addition to state and federal lunch subsidies. The projected beginning fund balance for the 2016-2017 school year is \$5 thousand.

## **Acknowledgements**

We appreciate the support provided by the Penn-Delco Board of School Directors and the community for the development, implementation, and maintenance of an excellent educational setting for all school age children.

We express sincere thanks to the Penn-Delco School District staff who help to carry out the District's main purpose of educating the children of the communities of Aston, Brookhaven and Parkside.

This budget document represents the contribution of many Penn-Delco employees and we thank everyone who helped in its preparation.

Dr. George Steinhoff  
Superintendent of Schools

Tracy Marshall  
Business Administrator

Erik Zebley, CPA, PRSBO  
Assistant Business Manager

**PENN-DELCO SCHOOL DISTRICT**  
**Board of School Directors**

Kevin F. Tinsley, President

John Dougherty, Vice President

M. Colleen Powell, Treasurer

Leon Armour, Member

Catherine Hilferty, Member

Kate Denney, Member

Dawn Jones, Member

Lisa Esler, Member

Georgia Stone, Member

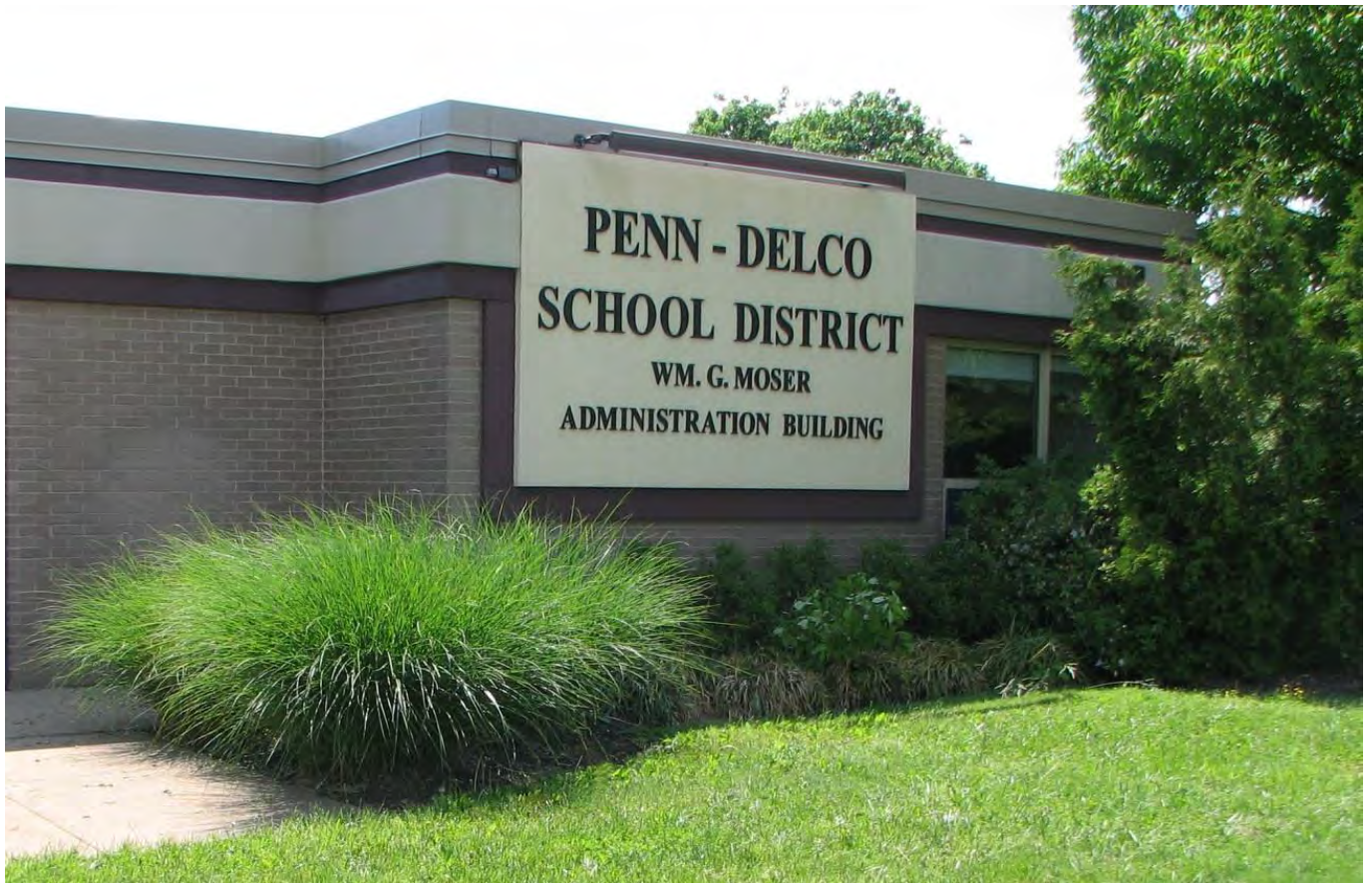
Tracy Marshall, Secretary  
(Non-Voting Member)



**PENN-DELCO SCHOOL DISTRICT  
2016 - 2017 Budget**

**DISTRICT ADMINISTRATORS**

Superintendent	Dr. George Steinhoff
Assistant Superintendent	Richard Gregg
Business Administrator	Tracy Marshall
Director of Human Resources	Sean Lilly
Director of Special Education & Pupil Services	Regina McClure
Director of Facilities	Brian Datte
Director of Technology	Dr. Mark Thomas



**PENN-DELCO SCHOOL DISTRICT**  
**2016 - 2017 Budget**  
**Buildings and Administrators**

**Aston Elementary School**

900 Tryens Road  
Aston, PA 19014  
Principal: Susan Phillips

**Coebourn Elementary School**

1 Coebourn Boulevard  
Brookhaven, PA 19015  
Principal: Eric Kuminka

**Parkside Elementary School**

2 E. Forestview Road  
Parkside, PA 19015  
Principal: Teresa Ford

**Pennell Elementary School**

3300 Richard Road  
Aston, PA 19014  
Principal: Eileen Martin

**Northley Middle School**

2801 Concord Road  
Aston, PA 19014  
Principal: Lanny Blair  
Assistant Principal: Tara Young  
Assistant Principal: Joel Alutius

**Sun Valley High School**

2881 Pancoast Avenue  
Aston, PA 19014  
Principal: Pete Donaghy  
Assistant Principal: Daniel Palmer  
Assistant Principal: Rosemary Edmiston

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**Consultants and Advisors**

**INDEPENDENT AUDITORS**

Maille, LLP  
PO Box 680  
Oakes, PA 19456-0680

**FINANCIAL ADVISOR**

Boenning & Scattergood, Inc.  
4 Tower Bridge  
200 Barr Harbor Drive, Suite 300  
West Conshohocken, PA 19428

**LEGAL COUNSEL**

Raffaele Puppio  
19 West Third Street  
Media, PA 19063

**MAIN DEPOSITORY**

TD Bank  
100 E. DeKalb Pike  
King of Prussia, PA 19406



# Organizational Section

Penn-Delco School District

## 2016-2017 Budget



**PENN DELCO SCHOOL DISTRICT**

**2016 – 2017 BUDGET**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity**

Penn-Delco School District (School District) is governed by an elected nine member Board of Directors. As required by generally accepted accounting principles, financial statements present the School District (the primary government). Certain potential component units were assessed to determine if the financial relationship with the School District would require inclusion in the reporting entity.

**Basis of Presentation**

The accounting system of the School District is organized and operated on the basis of fund accounting with each fund or account group being a separate accounting entity with a set of self-balancing accounts which comprise its assets, liabilities, and fund balance/retained earnings, revenues and expenditures/expenses as appropriate. School District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped into six fund types within three broad fund categories, as follows:

(i) **Governmental Funds:**

General Fund is the general operating fund of the School District. It is utilized to account for all revenues and expenditures except those required to be accounted for in another fund.

Capital Projects Fund is utilized to account for the financial resources to be used for the acquisition or construction of major capital facilities.

Special Revenue Fund is utilized to account for the proceeds of specific revenue sources that are restricted for specified purposes.

**PENN DELCO SCHOOL DISTRICT  
2016 – 2017 BUDGET**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(Continued)**

(ii) Proprietary Funds:

Enterprise Fund (Food Service Fund) is authorized under Section 504 of the Public School Code of 1949 to account for all revenues and expenses pertaining to cafeteria operations. The Food Service fund is utilized to account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (i.e., expenses, including depreciation and indirect costs) of providing goods or services to the students on a continuing basis are financed or recovered primarily through user charges.

(iii) Fiduciary Funds:

Trust and Agency Funds are utilized to account for assets held by the School District in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Activity funds are reflected as agency funds but are segregated from other agency funds because of legal requirements. They are utilized to account for monies authorized by Section 511 of the Public School Code of 1949 for school athletics, publications and organizations.

(iv) Account Groups--In addition to the funds listed above, the School District maintains two account groups General Fixed Assets and General Long-Term Debt. The account groups are not "funds", they are only concerned with the measurement of financial position, not the results of operation.

General Fixed Assets--All fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group rather than in governmental funds. Fixed assets related to food services are accounted for in that fund and are considered fund assets.

General Long-Term Debt--General long-term debt represents all long-term debt obligations and other long-term liabilities of the School District that are expected to be financed from governmental funds. General long-term debt is not limited to liabilities evidenced by formal debt instruments (bonds, warrants, notes, etc.). It may also include, but is not necessarily limited to, long-term liabilities arising from judgments and claims, and accumulated unpaid vacation, sick pay and other employee benefit amounts. Any long-term liabilities of the proprietary fund are accounted for through that fund and are considered fund long-term liabilities.

**PENN DELCO SCHOOL DISTRICT  
2016 – 2017 BUDGET**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(Continued)**

**Basis of Accounting**

Basis of accounting refers to the timing of recognition of revenues and expenditures or expenses in the accounts and in the financial statements, regardless of the measurement focus.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The propriety fund is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the balance sheet. Proprietary fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in fund equity (i.e., net total assets).

**Modified Accrual Basis**

The modified accrual basis of accounting is followed for all governmental type funds of the School District. Under the modified accrual basis of accounting, expenditures, other than interest, discount accretion and principal payments on long-term debt which are recorded on their payment dates and the liability for compensated absences which is included in the General fund to the extent that it will be liquidated with expendable available financial resources, are recorded when the fund liability is incurred. Revenues are recognized when they become susceptible to accrual, i.e., measurable and available to finance the School Districts operations. Available means collectible within 60 days after fiscal year-end. The modified accrual basis of accounting is used for the General Fund, Debt Service Fund, Capital Projects Fund, Special Revenue fund, expendable Trust Fund and Agency Funds as follows:

(i) **Property Taxes:**

- **Current Revenue** -- These are taxes levied as of a specific date with a legal, enforceable claim against the taxpayer and/or property. These taxes are recognizable as current revenue when received by the school district during the fiscal year and also estimated to be received by the school district within 60 days after the close of the current fiscal year.
- **Deferred Revenue** -- Those currently levied property taxes, which are not estimated, to be received by within 60 days after the close of the current fiscal year are recorded as deferred revenue.

**PENN DELCO SCHOOL DISTRICT  
2016 – 2017 BUDGET**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(Continued)**

- **Doubtful** -- An allowance for doubtful accounts is record for property taxes levied for the current fiscal year and deemed to be a doubtful collection in the current and subsequent fiscal year.
  
- (ii) **Revenue from State Sources**: State subsidies due the School District as current fiscal year entitlements are recognized as revenue in the current fiscal year even though such funds will be received in a subsequent fiscal year.
  
- (iii) **Revenue from Federal Sources**: Federal program funds applicable to expenditures for the same program in the current fiscal year but expected to be received in the next fiscal year are accrued as current revenue at the end of the current fiscal year along with the recognition of the federal funds receivable.
  
- (iv) **Tuition Revenue**: Tuition is due from other school districts and non-residents utilizing the School District's instructional services. Revenue is recognized for services rendered to the extent they are considered collectible.
  
- (v) **Expenditures**:
  - **Textbooks Inventory**--Textbooks are recorded as instructional expenditures of the General Fund when consumed. An annual estimate of the year-end inventory cost value is made, approximately the first-in, first-out method of inventory valuation, which assumes a five-year average life and applies a value factor to purchases of textbooks over the last five years.
  
  - **Other** -- Expenditures for insurance and similar services extending over more than one accounting period are accounted for as expenditures during the period of usage. Interest and discount accretion on long-term debt are recognized as an expenditure on the due date of the payment.

**Accrual Basis of Accounting**

Under the accrual basis of accounting, revenues are recognized in the accounting period they are earned and become measurable; expenses are recognized in the period incurred. The accrual basis of accounting is used for proprietary funds.

**PENN DELCO SCHOOL DISTRICT  
2016 – 2017 BUDGET**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(Continued)**

**Budgets**

The School Board approves, prior to the beginning of each year, an annual budget on the modified accrual basis for the General Fund. This is the only fund for which a budget is required and for which taxes may be levied. The Public School Code allows the School Board to authorize budget transfer amendments beginning 90 days after the start of each fiscal year. The School District's management does not have the authority to approve the budget or any budget transfer amendments. The School District expenditures may not legally exceed the revised budget amounts by function and object. Function is defined as a program area such as instructional services, and object is defined as the nature of the expenditure such as salaries or supplies.

Unexpected appropriations lapse at the end of each fiscal year; however, the School District increases the subsequent year's appropriation by an amount equal to outstanding encumbrances and reserves a portion of the fund balance in a like amount.

**Encumbrances**

Encumbrances accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund.

Encumbrances outstanding at year-end are reported as reservations of governmental fund balances since they do not constitute expenditures or liabilities.



## PENN DELCO SCHOOL DISTRICT

### 2016-2017 BUDGET TIMELINE

Act 1 Index: 2.4%

Adjusted Act 1 Index: 2.9%

Timeline in Red for the Opt-Out Resolution- not to exceed the Adjusted Act 1 Index

DECEMBER, 2015	Budget Forms to Schools and Departments
DECEMBER 15, 2015	District certifies Sterling Act tax credits
DECEMBER 16, 2015	Board to Adopt an Opt-Out Resolution: district will not raise the tax rate beyond the Index of 2.9% (Deadline January 6, 2016)  This action eliminates the Preliminary Budget process- the budget process resumes with the Proposed Final Budget*
JANUARY, 2016	Schools and Departments return Budget Forms to Business Office
JANUARY 7, 2016	Proposed Preliminary Budget available for public inspection on PDE - 2028 OR Opt- Out Resolution
JANUARY 18, 2016	Deadline to publish notice of intent to adopt the 2016-2017 Preliminary Budget (10 days before proposed preliminary budget adoption)
JANUARY 21, 2016	Public presentation of Preliminary Budget
JANUARY 27, 2016	ADOPT PRELIMINARY BUDGET (deadline 1/27/2016)
JANUARY 27, 2016	Deadline to submit copy of opt out resolution to PDE
FEBRUARY 1, 2016	Deadline to submit Proposed Preliminary Budget to PDE
FEBRUARY 4, 2016	School board to publish notice of intent to file for exceptions
FEBRUARY 11, 2016	Deadline to seek approval from PDE for exceptions requiring approval
APRIL 15, 2016	Secretary of Budget certifies revenue in Property Tax Relief Fund available for distribution

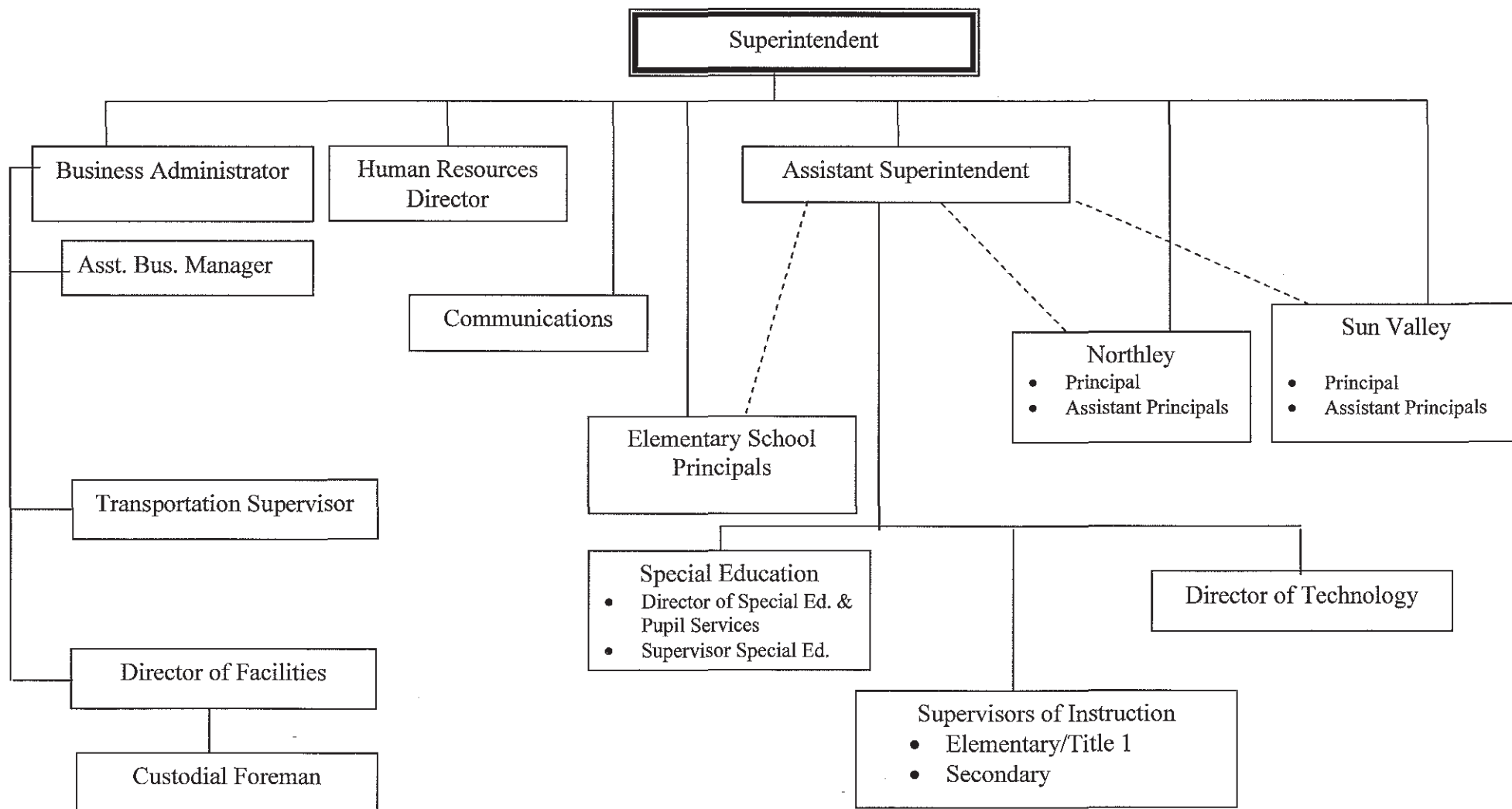
**PENN DELCO SCHOOL DISTRICT**

**2016-2017 BUDGET TIMELINE  
(Continued)**

MAY 1, 2016	PDE will notify Districts of the amount of their state allocation of property tax reduction funding
MAY 18, 2016	<b><u>PROPOSED</u></b> Final Budget Presentation
MAY 25, 2016	<b><u>PROPOSED</u></b> Final Budget Presentation and Adoption (30 days prior to Final Budget Adoption) Resolution Authorizing Proposed Final Budget Display and Advertising Certification of Use of PDE-2028  Budget available for Public Inspection at least 20 days prior to Final Adoption
JUNE 9, 2016	2016-2017 Final Budget available for public inspection on PDE - 2028 (20 days prior to final budget adoption deadline)
JUNE 17, 2016	PUBLIC NOTICE OF INTENT TO ADOPT FINAL BUDGET (10 days prior to Final Budget Adoption)
JUNE 22, 2016	2016-2017 <b><u>FINAL</u></b> BUDGET PRESENTATION
JUNE 29, 2016	FINAL BUDGET ADOPTION
JUNE 30, 2016	Board of School Directors deadline to adopt: <ul style="list-style-type: none"><li>• Homestead and Farmstead Exclusion Resolution</li><li>• Annual Tax Levy Resolution</li></ul>
JUNE 30, 2016	Consolidated Application Due for Title Grants
JULY 15, 2016	Deadline to submit 2016-17 Final Budget to PDE  Final Expenditure Reports due for Title Funds

# Penn Delco School District ORGANIZATIONAL CHART

## 2016 – 2017



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# Financial Section

Penn-Delco School District

## 2016-2017 Budget



## **BUDGET QUESTIONS**

### ***How much did our expenditure budget change?***

2016-2017 Budget	\$59,793,002
2015-2016 Budget	\$56,819,445
	\$2,973,557
Increase of 5.23%	

### ***What does this mean to the average residential taxpayer?***

Total Assessed Residential Value	\$1,163,754,638
# of Residential Assessments	10,292
Average Residential Assessment	\$114,705
Increase of .7678 mills	\$88.07 per year
	\$7.34 per month

### ***How much is the homestead exclusion?***

The homestead exclusion for the 2016 – 2017 school year is approximately **\$189.10** to each approved homestead. The amount may vary depending upon the assessment for each homestead.

### ***How will I receive my homestead exclusion?***

The exclusion will be provided in the form of an assessment reduction when your property tax bill is calculated. Each approved homestead will receive an assessment reduction of 6,941 unless their assessed value is less than 6,941. In that case, the property owner will receive a reduction of their total assessed value.

<b>Example 1     \$100,000 assessment</b>	<b>Example 2     \$6,000 assessment</b>
<b>\$100,000 less homestead exclusion 6,941 = 93,059 assessment.</b>	<b>\$6,000 less homestead exclusion of 6,941 = \$0 assessment.</b>
<b>Tax bill would be 93,059 times 27.2438 mills divided by 1000 = \$2,535.28 tax bill</b>	<b>Tax bill would be zero</b>

### ***How much did the millage increase?***

2016-2017 mills	27.2438
2015-2016	26.4760
	Increase of .7678 mills
	Increase of 2.9%



**Highlights of the 2016 - 2017 Budget:**

- Millage increase of 0.7678 mills
- Millage increase is due primarily to retirement and healthcare obligations
  - Increase in PSERS contribution rate
    - 2015/2016 – 25.84% to 2016/2017 – 30.03%
  - Increased healthcare costs
- PSERS Committed Fund Balance and Fund Balance assigned for Debt Service will be used to balance the budget.
- The Budget does not require any cuts to core academic or extracurricular programs or activities.

Final budget available for public review- the final budget was approved by the board at the June 22, 2016 School Board meeting and is available for public inspection.

A copy of the budget is available in the finance office located in the District Administration Building on Concord Road. Copies will also be available in each of the district's six schools, the Administration Building and the Aston Free Library. For more information about the budget, please call Tracy A. Marshall at (610) 497-6300 ext. 1300.

**Penn-Delco School District**  
**2016 - 2017 BUDGET**  
**General Fund Summary**

	<b>Actual</b> <b>2013 - 2014</b>	<b>Actual</b> <b>2014 -2015</b>	<b>Budget</b> <b>2015 - 2016</b>	<b>Budget</b> <b>2016 -2017</b>
<b>Revenues</b>				
Revenues from Local Sources	37,153,129	38,759,409	39,208,782	40,790,606
Revenues from State Sources	13,676,057	14,134,204	14,952,394	16,111,843
Revenues from Federal Sources	560,899	356,711	445,000	366,134
<b>Total Revenues</b>	<b>51,390,085</b>	<b>53,250,324</b>	<b>54,606,176</b>	<b>57,268,583</b>
 <b>Expenditures</b>				
Instruction	27,398,127	28,943,475	31,010,185	32,167,846
Support Services	16,490,821	17,074,113	18,045,608	19,213,968
Operation of non-instruction services	875,113	946,259	1,085,196	1,166,822
Facilities - Acquisition & Construction	734,845	256,793	0	69,200
Other Financing Sources	4,700,449	6,629,162	6,678,456	7,175,166
 <b>Total Expenditures</b>	<b>50,199,355</b>	<b>53,849,802</b>	<b>56,819,445</b>	<b>59,793,002</b>
 <b>Surplus/(Deficit)</b>	<b>1,190,730</b>	<b>(599,478)</b>	<b>(2,213,269)</b>	<b>(2,524,419)</b>

**Penn-Delco School District**  
**2016 - 2017 BUDGET**  
**Revenue Summary**

	<b>Actual</b> <b>2013 - 2014</b>	<b>Actual</b> <b>2014 - 2015</b>	<b>Budget</b> <b>2015 - 2016</b>	<b>Budget</b> <b>2016 - 2017</b>
<b><u>LOCAL</u></b>				
6111 Current Real Estate Taxes	31,888,183	32,805,376	33,807,782	34,892,806
6112 Interim Real Estate Taxes	20,466	30,160	100,000	100,000
6113 Public Utility Taxes	43,115	44,911	43,000	44,800
6150 Earned Income Taxes	2,786,403	2,868,299	3,000,000	3,100,000
6150 Transfer Taxes	476,257	449,029	525,000	590,000
6400 Delinquent Real Estate Taxes	1,028,746	1,122,644	900,000	1,200,000
6500 Interest on Investments	77,389	76,347	70,000	83,500
6700 Revenue from District Act - gate recpts	26,198	24,273	30,000	24,500
6800 Revenue from other Intermed Sources	4,063	4,851		
6832 Pass Through- IDEA	524,727	552,321	530,000	550,000
6910 Rentals	56,792	54,041	45,000	50,000
6920 Contributions/Grants- Private Sources	31,480	4,750		5,000
6940 Tuition from Patrons	45,193	34,350	33,000	20,000
6980 Community Service Activities	3,297	37,599	45,000	45,000
6990 Miscellaneous Revenue	140,820	650,458	80,000	85,000
	<b>37,153,129</b>	<b>38,759,409</b>	<b>39,208,782</b>	<b>40,790,606</b>
<b><u>STATE</u></b>				
7340 State Property Tax Reduction	1,467,431	1,365,656	1,320,792	1,348,219
7110 Basic Ed Funding	5,907,643	5,897,846	5,907,642	6,534,728
7271 Special Education Funding	1,929,536	1,836,562	1,808,000	1,969,620
7310 Transportation Subsidy	523,733	521,315	520,000	520,000
7320 Building Reimbursement Subsidy	746,537	734,608	760,000	727,500
7330 Health Services	83,417	81,178	80,000	81,000
7500 State Grants : Accountability/ RTL	121,537	272,757	270,000	0
7810 State Share of Social Security	940,259	881,542	979,036	1,001,101
7820 State Share of Retirement	1,955,964	2,542,740	3,306,924	3,929,675
	<b>13,676,057</b>	<b>14,134,204</b>	<b>14,952,394</b>	<b>16,111,843</b>
<b><u>FEDERAL</u></b>				
8514 Title I	221,389	273,560	370,000	299,634
8515 Title II	57,298	52,195	75,000	66,500
8810 ACCESS	190,611	30,956		
Other financing sources	91,601	-	-	-
	<b>560,899</b>	<b>356,711</b>	<b>445,000</b>	<b>366,134</b>
<b>Total Revenues</b>	<b>51,390,085</b>	<b>53,250,324</b>	<b>54,606,176</b>	<b>57,268,583</b>

**PENN-DELCO SCHOOL DISTRICT  
2016 - 2017 BUDGET  
GENERAL FUND  
REVENUE EXPLANATION**

**LOCAL REVENUE**

**REAL ESTATE TAX.....\$34,892,806**

Revenue received from taxes assessed and levied upon real property

**INTERIM REAL ESTATE TAX.....\$100,000**

Taxes levied under Act 544 of 1952 (Section 677.1) on new construction not appearing on the tax duplicate.

**PUBLIC UTILITY TAX.....\$44,800**

Revenue received under terms of the Public Utility Realty Tax Act (Act 66 of 1970). Lands and structures owned by public utilities and used in providing their services are subject to state taxation under Act 66 of 1970. The state then collects and distributes a prescribed sum among local taxing authorities and that payment of state tax shall be in lieu of local taxes upon utility realty.

**EARNED INCOME TAX.....\$3,100,000**

Revenue received under Act 511 for taxes levied upon wages, salaries, commissions, net profits or other compensation of those who earn income within the taxing jurisdiction.

**REALTY TRANSFER TAX.....\$590,000**

Revenue received under Act 511 for percentage assessment on the transfer price of real property within the jurisdiction.

**DELIQUENT TAXES.....\$1,200,000**

revenue collected by the Tax Claim Bureau as a result of real estate taxes that were not paid during the original year of issue.

**EARNINGS ON INVESTMENTS.....\$83,500**

Revenue from holdings invested for earning purposes. Investments are made on a competitive basis with quotes obtained from major area banks prior to the placing of each investment in various financial institutions.

**RENTALS.....\$50,000**

Revenue from the rental of school property which is being used for school purposes, and the net earnings from rents and leases of school property that is not being used for school purposes, but is being held for future use or disposal. This should include only receipts from flat rate rental charges not identifiable as an offset against expenditures.

**PENN-DELCO SCHOOL DISTRICT  
2016 - 2017 BUDGET  
GENERAL FUND  
REVENUE EXPLANATION (Continued)**

**TUITION FROM PATRONS.....\$20,000**

Revenue received for adult education programs, and students, their parents or guardians for summer school education provided.

**COMMUNITY SERVICE ACTIVITIES.....\$45,000**

Revenue from community services activities (Northley Pool) operated by the Penn-Delco School District.

**GATE RECEIPTS.....\$24,500**

Revenue from Athletic events. This is a new Revenue source for the general fund, due to consolidating the Athletic Fund into the general fund.

**IDEA.....\$550,000**

Grants to States Program (IDEA-B) provides funding to local education agencies (LEAs) to supplement and/or increase the level of special education and related services provided to eligible students with disabilities ages 3 through 21 who are enrolled in special education programs.

**MISCELLANEOUS.....\$90,000**

Revenue from local sources such as fees for locker, vending machines, tax certifications, etc.

**STATE REVENUE**

**STATE INSTRUCTIONAL SUBSIDY.....\$6,534,728**

Equalized Subsidy for Basic Education (ESBE) is the primary source of state funding provided to local school districts. Each school district's share of this subsidy has been based on a formula that takes into account the district's Average Daily Membership (weighted); Market Value (Aid Ratio); Personal Income (Aid Ratio); Local Tax effort and other provisions too numerous to discuss in this format.

**TUITION COURT PLACED CHILDREN.....\$0**

The state reimburses the school district for educating wards of the state in district-run programs.

**SPECIAL EDUCATION.....\$1,969,620**

Special education's state reimbursement to school districts for pre-approved excess instructional costs for the operation mandated special education programs.

**TRANSPORTATION SUBSIDY.....\$520,000**

**RENTALS AND SINKING FUND.....\$727,500**

Revenue received from the Commonwealth as a full or partial subsidy payment on account of lease rentals, sinking fund obligations, or any approved Penn-Delco debt obligation for which the Department of Education has assigned a lease number.

**PENN-DELCO SCHOOL DISTRICT  
2016 - 2017 BUDGET  
GENERAL FUND  
REVENUE EXPLANATION (Continued)**

<b>NURSING SUBSIDY.....</b>	<b>\$81,000</b>
Nursing subsidy is a state reimbursement available to each school district providing the required nursing services to the pupils (both public and non-public) of the district.	
<b>STATE PROPERTY TAX REDUCTION.....</b>	<b>\$1,348,219</b>
An estimated \$1 billion from expanded gaming will be used to reduce local school property taxes. A homestead exclusion lowers property taxes by reducing the assessed value of the home.	
<b>SOCIAL SECURITY REIMBURSEMENT.....</b>	<b>\$1,001,101</b>
This revenue is received from the state and is designated as the Commonwealth's matching share of the employer's contribution towards the cost of social security tax for covered employees.	
<b>RETIREMENT REIMBURSEMENT.....</b>	<b>\$3,929,675</b>
This revenue is received from the state and is designated as the Commonwealth's matching share of the employer's contribution towards the cost of retirement costs for covered employees.	
<b><u>FEDERAL REVENUE</u></b>	
<b>ECIA TITLE I.....</b>	<b>\$299,634</b>
Revenue received from the federal government to fund programs designed to provide remediation to disadvantaged children in certain basic educational skills such as reading and mathematics falls into this category. The amount received for this program is determined by the number of students needing remedial educational, amount available, and the number of other districts participating in the program.	
<b>EESA TITLE II.....</b>	<b>\$66,500</b>
This reflects revenue received from the federal government to supplement and increase the level of funding available for the district instructional program. Funding for the program is on the number and classification of students enrolled in the school district.	
<b>MEDICAL ASSISTANCE REIMBURSEMENT (ACCESS).....</b>	<b>\$0</b>
<b>TOTAL LOCAL REVENUE SOURCES.....</b>	<b>\$40,790,606</b>
<b>STATE REVENUE SOURCES.....</b>	<b>\$16,111,843</b>
<b>FEDERAL REVENUE SOURCE.....</b>	<b>\$366,134</b>
<b>TOTAL FUNDS AVAILABLE.....</b>	<b>\$57,268,583</b>



## Penn Delco School District Real Estate Taxes

School Year	Actual Revenue
05 – 06	24,668,492
06 – 07	26,093,114
07 – 08	27,496,523
08 – 09	27,017,447
09 – 10	28,090,998
10 – 11	29,195,298
11 – 12	30,041,912
12 – 13	30,974,520
13 – 14	31,888,183
14 – 15	32,805,376

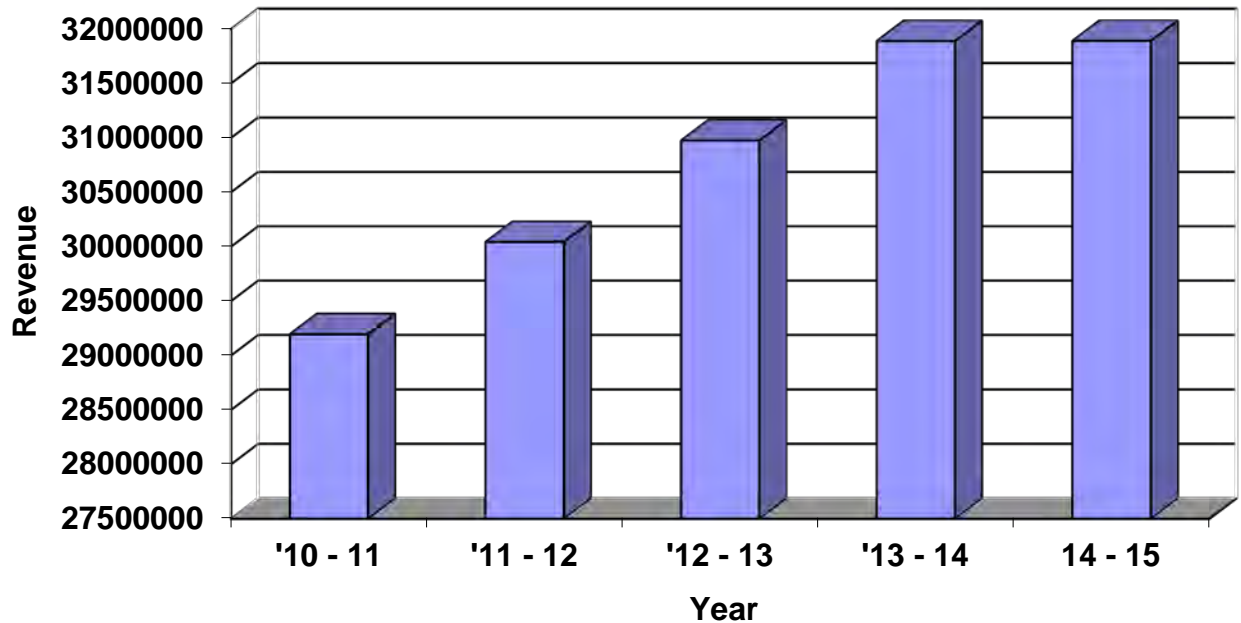
Most Recent Five Year Average      \$30,981,058

Most Recent Three Year Average      \$31,889,360

Budgeted Amount 2015 - 2016      \$33,807,782

Budgeted Amount 2016 - 2017      \$34,892,806

### Real Estate Tax History



## Penn Delco School District Public Utility Taxes

School Year	Actual Revenue
05 – 06	43,708
06 – 07	44,444
07 – 08	42,509
08 – 09	39,882
09 – 10	44,576
10 – 11	44,401
11 – 12	44,831
12 – 13	45,100
13 – 14	43,115
14 – 15	44,911

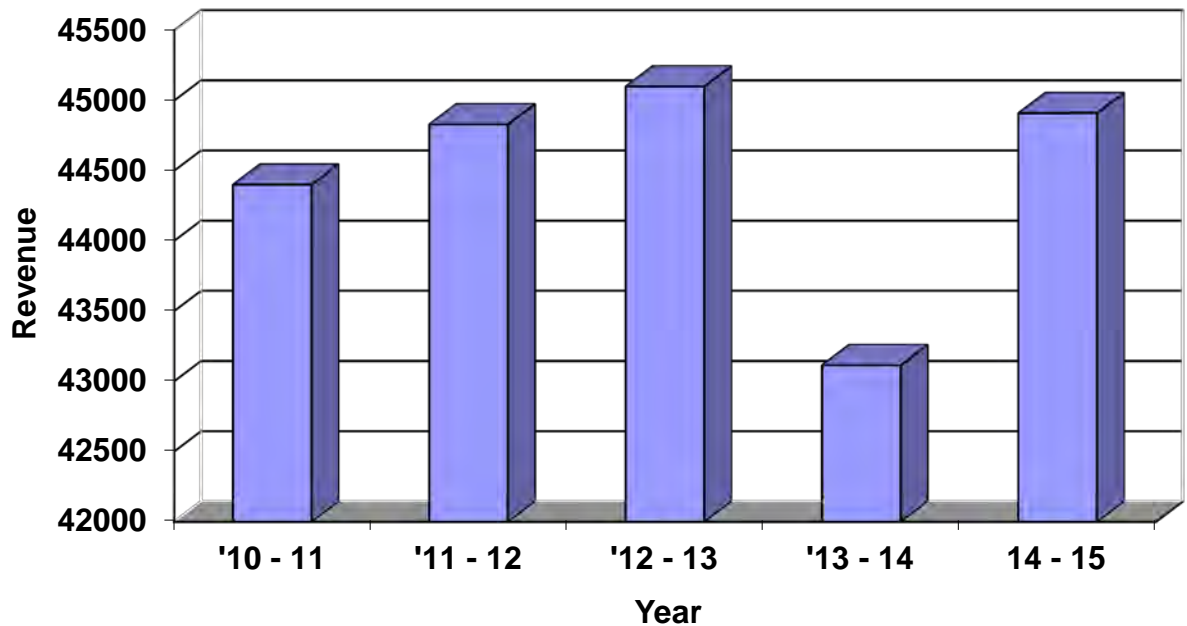
Most Recent Five Year Average      44,472

Most Recent Three Year Average      44,375

Budgeted Amount 2015 - 2016      43,500

Budgeted Amount 2016 - 2017      44,800

### Public Utility Tax History



## Penn Delco School District Earned Income Taxes

School Year	Actual Revenue
05 – 06	2,297,084
06 – 07	2,096,988
07 – 08	2,654,970
08 – 09	2,328,169
09 – 10	2,441,666
10 – 11	2,568,943
11 – 12	2,559,931
12 – 13	3,025,698
13 – 14	2,786,402
14 – 15	2,868,299

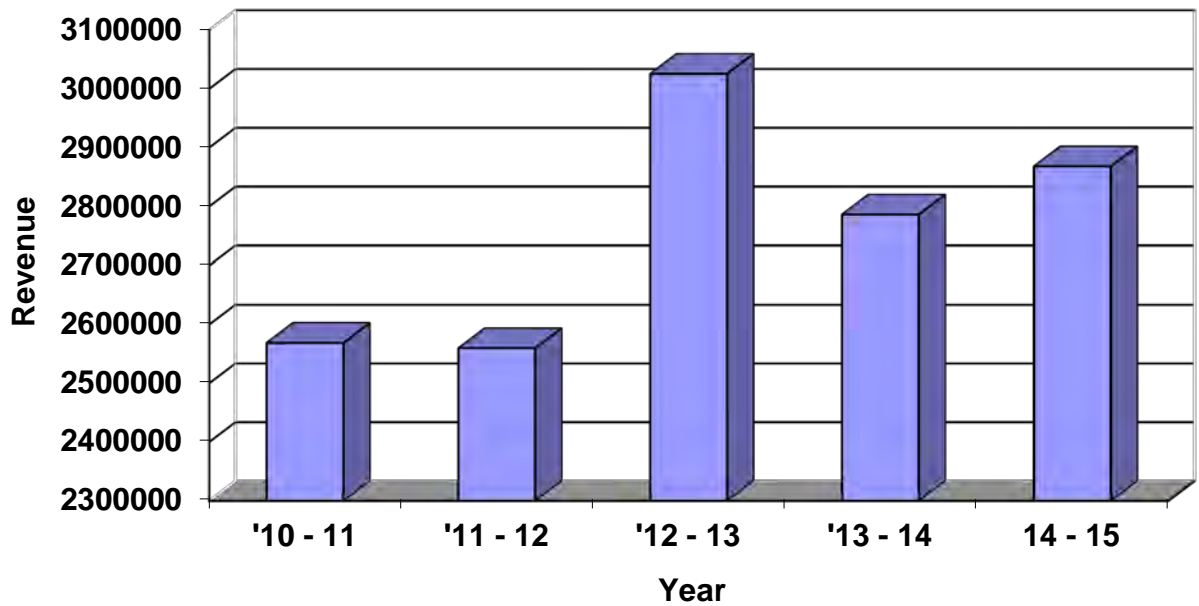
Most Recent Five Year Average      2,761,855

Most Recent Three Year Average      2,893,466

Budgeted Amount 2015 - 2016      3,000,000

Budgeted Amount 2016 - 2017      3,100,000

### Earned Income Tax History



## Penn Delco School District Transfer Tax

School Year	Actual Revenue
05 – 06	689,695
06 – 07	728,070
07 – 08	684,805
08 – 09	441,164
09 – 10	494,092
10 – 11	292,870
11 – 12	341,927
12 – 13	498,652
13 – 14	476,257
14 – 15	449,029

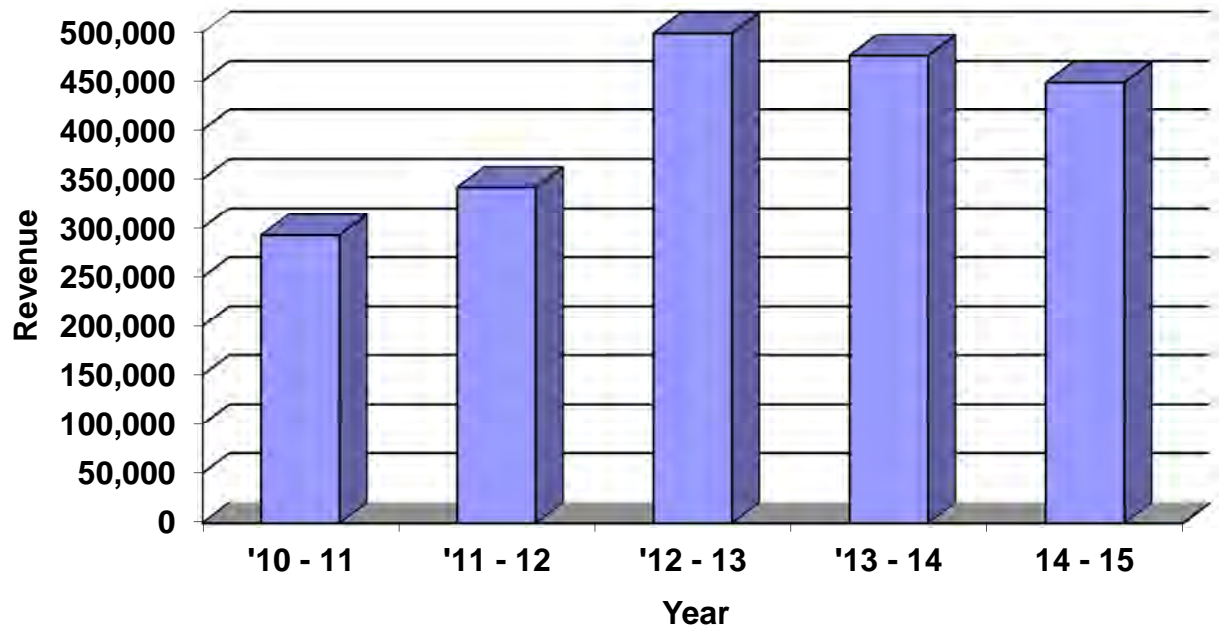
Most Recent Five Year Average      411,747

Most Recent Three Year Average      474,646

Budgeted Amount 2015 - 2016      525,000

Budgeted Amount 2016 - 2017      590,000

### Transfer Tax History



## Penn Delco School District Delinquent Taxes

School Year	Actual Revenue
05 – 06	803,118
06 – 07	726,044
07 – 08	1,012,239
08 – 09	816,614
09 – 10	930,639
10 – 11	794,692
11 – 12	992,613
12 – 13	865,623
13 – 14	1,028,746
14 – 15	1,122,644

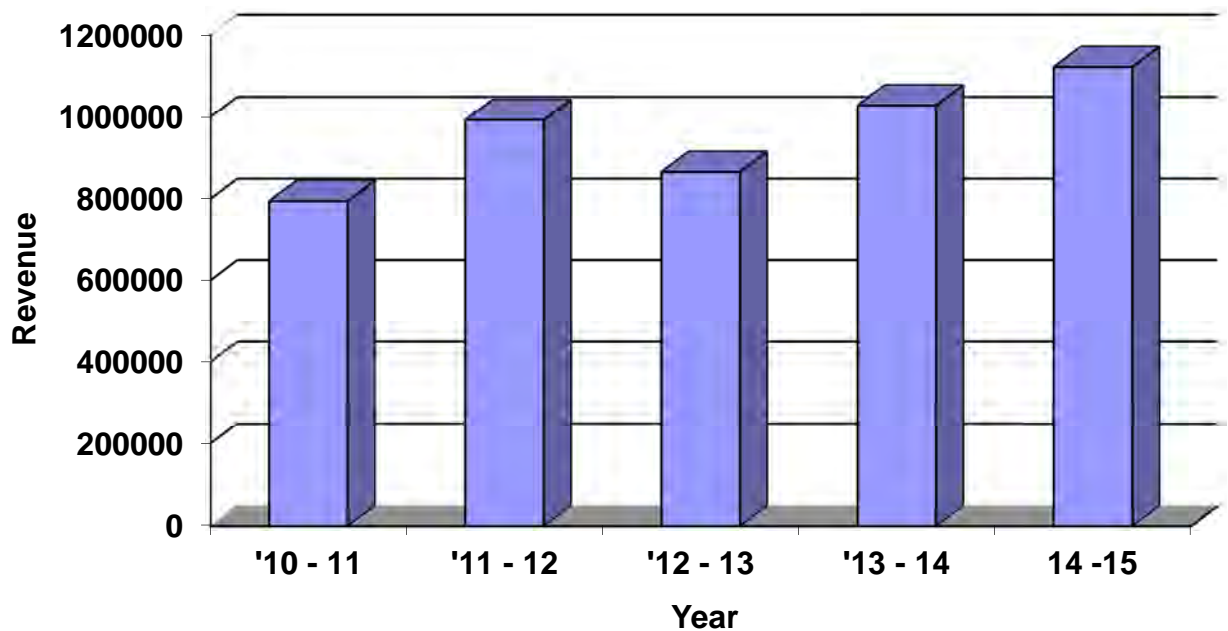
Most Recent Five Year Average      960,864

Most Recent Three Year Average      1,005,671

Budgeted Amount 2015 - 2016      900,000

Budgeted Amount 2016 - 2017      1,200,000

### Delinquent Tax History



## Penn Delco School District Earnings on Investments

School Year	Actual Revenue
05 – 06	794,785
06 – 07	1,037,125
07 – 08	908,066
08 – 09	130,896
09 – 10	130,815
10 – 11	74,367
11 – 12	71,343
12 – 13	82,204
13 – 14	77,389
14 – 15	76,347

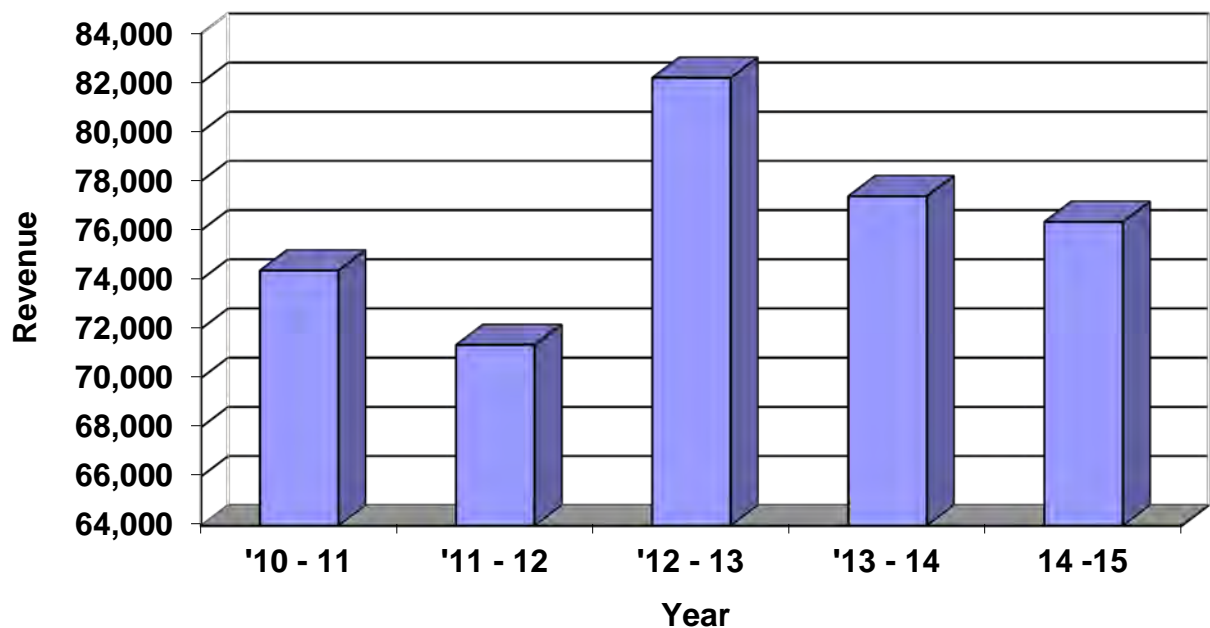
Most Recent Five Year Average      76,330

Most Recent Three Year Average      78,647

Budgeted Amount 2015 - 2016      70,000

Budgeted Amount 2016 - 2017      83,500

### Earnings on Investments History



**Penn-Delco School District  
2016 - 2017 BUDGET  
Expenditure Summary**

	<b>Actual 2013 - 2014</b>	<b>Actual 2014 -2015</b>	<b>Budget 2015 - 2016</b>	<b>Budget 2016 -2017</b>
1100 Regular Education	19,513,577	20,727,932	22,057,682	22,974,321
1200 Special Education	7,332,110	7,783,081	8,399,852	8,665,648
1300 Vocational Education	372,090	311,820	393,313	393,313
1400 Other Instruct. Programs	158,685	102,786	121,249	110,210
1500 Non-Public School Programs	12,456	10,265	8,481	12,000
1600 Adult Education	9,209	7,591	29,608	12,354
1700 Higher Education Programs	0	0	0	0
<b>Total 1000 Instruction</b>	<b>27,398,127</b>	<b>28,943,475</b>	<b>31,010,185</b>	<b>32,167,846</b>
2100 Pupil Personnel	1,719,055	1,780,387	1,794,514	2,059,251
2200 Instructional Staff	1,642,879	1,747,719	1,929,227	2,041,916
2300 Administration	3,670,124	4,010,206	4,219,061	4,033,895
2400 Pupil Health	646,804	647,150	718,214	738,475
2500 Business Services	788,305	834,564	864,059	936,242
2600 Operation & Maintenance of Plant Services	4,371,114	4,274,856	4,489,108	4,806,582
2700 Transportation	2,529,768	2,564,351	2,866,637	3,005,190
2800 Central Support	1,076,616	1,168,085	1,118,227	1,545,856
2900 Other Support Services	46,156	46,795	46,561	46,561
<b>Total 2000 Support Services</b>	<b>16,490,821</b>	<b>17,074,113</b>	<b>18,045,608</b>	<b>19,213,968</b>
3200 Student Activities	767,145	791,574	880,673	964,457
3300 Community Recreation	107,968	154,685	204,523	202,365
<b>Total 3000 Operation of Non-Instructional Services</b>	<b>875,113</b>	<b>946,259</b>	<b>1,085,196</b>	<b>1,166,822</b>
4000 Facilities - Acquisition & Construction	734,845	256,793	0	69,200
<b>Total 4000 Facilities - Acquisition &amp; Construction</b>	<b>734,845</b>	<b>256,793</b>	<b>0</b>	<b>69,200</b>
5100 Other Objects incl Interest	1,289,757	3,089,162	2,643,456	2,870,166
5100 Principal	3,395,000	3,540,000	3,535,000	3,905,000
5220 Transfers	15,692	0	0	0
5900 Budgetary Reserve		0	500,000	400,000
<b>Total 5000 Other Financing Uses</b>	<b>4,700,449</b>	<b>6,629,162</b>	<b>6,678,456</b>	<b>7,175,166</b>
<b>Total Expenditures</b>	<b>50,199,355</b>	<b>53,849,802</b>	<b>56,819,445</b>	<b>59,793,002</b>

### ***Budget Breakdown by Object***

<u><b>Object Code</b></u>	<u><b>Object Description</b></u>	<u><b>2015 - 2016</b></u>	<u><b>2016 - 2017</b></u>	<u><b>Variance</b></u>	<u><b>Incr %</b></u>
<b>100</b>	<b>Salaries</b>	\$ 25,813,957	\$ 26,162,838	\$348,881	1.4%
<b>200</b>	<b>Benefits</b>	\$ 13,950,742	\$ 15,589,036	\$1,638,294	11.7%
<b>300</b>	<b>Professional Services</b>	\$ 3,419,460	\$ 3,392,875	-\$26,585	-0.8%
<b>400</b>	<b>Purchased Property Services</b>	\$ 1,750,760	\$ 1,927,762	\$177,002	10.1%
<b>500</b>	<b>Other Purchased Services</b>	\$ 2,638,079	\$ 2,866,874	\$228,795	8.7%
<b>600</b>	<b>Supplies</b>	\$ 2,068,930	\$ 2,090,541	\$21,611	1.0%
<b>700</b>	<b>Equipment</b>	\$ 431,450	\$ 516,250	\$84,800	19.7%
<b>800</b>	<b>Other Objects</b>	\$ 3,211,067	\$ 3,341,826	\$130,759	4.1%
<b>900</b>	<b>Other Uses</b>	\$ 3,535,000	\$ 3,905,000	\$370,000	10.5%
<b>Total Budget</b>		\$56,819,445	\$59,793,002	\$2,973,557	5.2%



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Penn-Delco School District

Budget Summary Report

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Expenditure

15-16 Proposed Expenditures	16-17 Proposed Expenditures	FY15 VS 16 AMT*
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ALL			
10 Fund 10			
1100 Regular Programs - Elementary/secon			
100 Salaries	12,600,704	12,610,159	9,455
200 Employee Benefits	7,314,202	7,975,588	661,386
300 Purchased Professional & Technical	716,841	708,500	-8,341
400 Purchased Property Services	287,128	374,340	87,212
500 Other Purchased Services	359,400	484,480	125,080
600 Supplies	757,257	746,404	-10,853
700 Property	33,950	69,950	36,000
800 Other Objects	3,200	4,900	1,700
1100 Function (E) Sub Total	22,072,682	22,974,321	901,639
1200 Special Programs - Elementary/secon			
100 Salaries	3,550,264	3,601,561	51,297
200 Employee Benefits	1,714,294	1,864,512	150,218
300 Purchased Professional & Technical	1,684,028	1,625,555	-58,473
400 Purchased Property Services	163,200	167,000	3,800
500 Other Purchased Services	1,229,496	1,305,200	75,704
600 Supplies	57,070	100,320	43,250
700 Property	1,500	1,500	0
1200 Function (E) Sub Total	8,399,852	8,665,648	265,796
1300 Vocational Education Programs			
500 Other Purchased Services	393,313	393,313	0
1300 Function (E) Sub Total	393,313	393,313	0
1400 Other Instructional Programs - Elem			
100 Salaries	66,950	57,750	-9,200
200 Employee Benefits	23,099	22,260	-839
300 Purchased Professional & Technical	19,200	19,200	0
500 Other Purchased Services	500	500	0
600 Supplies	11,500	10,500	-1,000
1400 Function (E) Sub Total	121,249	110,210	-11,039
1500 Nonpublic School Programs			
300 Purchased Professional & Technical	8,481	12,000	3,519
1500 Function (E) Sub Total	8,481	12,000	3,519

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Penn-Delco School District

Budget Summary Report

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Expenditure

	15-16 Proposed Expenditures	16-17 Proposed Expenditures	FY15 VS 16 AMT*
ALL			
10 Fund 10			
1600 Adult Education Programs			
100 Salaries	16,000	8,000	-8,000
200 Employee Benefits	5,358	3,104	-2,254
500 Other Purchased Services	6,500	500	-6,000
600 Supplies	1,750	750	-1,000
1600 Function (E) Sub Total	29,608	12,354	-17,254
2100 Support Services - Pupil Personnel			
100 Salaries	1,128,898	1,161,432	32,534
200 Employee Benefits	599,741	766,694	166,953
300 Purchased Professional & Technical	117,700	118,200	500
400 Purchased Property Services	700	700	0
500 Other Purchased Services	2,900	3,300	400
600 Supplies	10,225	7,775	-2,450
800 Other Objects	850	1,150	300
2100 Function (E) Sub Total	1,861,014	2,059,251	198,237
2200 Support Services - Instructional St			
100 Salaries	1,200,630	1,186,965	-13,665
200 Employee Benefits	603,414	736,021	132,607
300 Purchased Professional & Technical	32,295	34,295	2,000
500 Other Purchased Services	17,385	19,120	1,735
600 Supplies	69,603	60,415	-9,188
800 Other Objects	5,900	5,100	-800
2200 Function (E) Sub Total	1,929,227	2,041,916	112,689
2300 Support Services - Administration			
100 Salaries	2,327,987	2,123,474	-204,513
200 Employee Benefits	1,226,296	1,299,695	73,399
300 Purchased Professional & Technical	448,025	436,550	-11,475
400 Purchased Property Services	2,750	0	-2,750
500 Other Purchased Services	114,893	87,235	-27,658
600 Supplies	65,735	57,591	-8,144
700 Property	2,000	0	-2,000
800 Other Objects	31,375	29,350	-2,025
2300 Function (E) Sub Total	4,219,061	4,033,895	-185,166

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Expenditure

	15-16 Proposed Expenditures	16-17 Proposed Expenditures	FY15 VS 16 AMT*
ALL			
10 Fund 10			
2400 Support Services - Pupil Health			
100 Salaries	445,433	451,075	5,642
200 Employee Benefits	239,181	258,070	18,889
300 Purchased Professional & Technical	16,100	11,600	-4,500
400 Purchased Property Services	300	300	0
500 Other Purchased Services	1,200	1,200	0
600 Supplies	16,000	16,230	230
2400 Function (E) Sub Total	718,214	738,475	20,261
2500 Support Services - Business			
100 Salaries	491,857	521,724	29,867
200 Employee Benefits	269,427	328,178	58,751
300 Purchased Professional & Technical	47,600	39,760	-7,840
400 Purchased Property Services	32,920	32,060	-860
500 Other Purchased Services	4,970	5,040	70
600 Supplies	16,475	8,270	-8,205
800 Other Objects	810	1,210	400
2500 Function (E) Sub Total	864,059	936,242	72,183
2600 Operation And Maintenance Of Plant			
100 Salaries	1,636,313	1,705,317	69,004
200 Employee Benefits	910,133	1,100,103	189,970
300 Purchased Professional & Technical	62,600	44,650	-17,950
400 Purchased Property Services	1,150,462	1,214,462	64,000
500 Other Purchased Services	264,630	299,900	35,270
600 Supplies	419,970	429,150	9,180
700 Property	42,000	10,000	-32,000
800 Other Objects	3,000	3,000	0
2600 Function (E) Sub Total	4,489,108	4,806,582	317,474
2700 Student Transportation Services			
100 Salaries	1,467,276	1,530,194	62,918
200 Employee Benefits	590,446	662,231	71,785
300 Purchased Professional & Technical	300	800	500
400 Purchased Property Services	26,500	26,500	0
500 Other Purchased Services	73,050	76,390	3,340

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Expenditure

15-16 Proposed Expenditures	16-17 Proposed Expenditures	FY15 VS 16 AMT*
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ALL			
10 Fund 10			
2700 Student Transportation Services			
600 Supplies	400,065	400,065	0
700 Property	307,000	307,000	0
800 Other Objects	2,000	2,010	10
2700 Function (E) Sub Total	2,866,637	3,005,190	138,553
2800 Support Services - Central			
100 Salaries	427,685	671,187	243,502
200 Employee Benefits	273,022	364,729	91,707
300 Purchased Professional & Technical	139,430	204,055	64,625
400 Purchased Property Services	64,500	65,000	500
500 Other Purchased Services	1,740	27,120	25,380
600 Supplies	166,450	165,865	-585
700 Property	45,000	45,000	0
800 Other Objects	400	2,900	2,500
2800 Function (E) Sub Total	1,118,227	1,545,856	427,629
2900 Other Support Services			
500 Other Purchased Services	46,561	46,561	0
2900 Function (E) Sub Total	46,561	46,561	0
3200 Student Activities			
100 Salaries	450,000	467,000	17,000
200 Employee Benefits	157,456	181,786	24,330
300 Purchased Professional & Technical	124,770	135,710	10,940
400 Purchased Property Services	13,300	13,000	-300
500 Other Purchased Services	29,541	25,015	-4,526
600 Supplies	85,530	80,906	-4,624
700 Property	0	39,000	39,000
800 Other Objects	20,076	22,040	1,964
3200 Function (E) Sub Total	880,673	964,457	83,784
3300 Community Services			
100 Salaries	70,550	67,000	-3,550
200 Employee Benefits	24,673	26,065	1,392
300 Purchased Professional & Technical	2,000	2,000	0
400 Purchased Property Services	9,000	9,000	0

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Penn-Delco School District

Budget Summary Report

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Expenditure

15-16 Proposed Expenditures	16-17 Proposed Expenditures	FY15 VS 16 AMT*
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ALL			
10 Fund 10			
3300 Community Services			
500 Other Purchased Services	92,000	92,000	0
600 Supplies	6,300	6,300	0
3300 Function (E) Sub Total	204,523	202,365	-2,158
4600 Existing Building Improvements Serv			
400 Purchased Property Services	0	25,400	25,400
700 Property	0	43,800	43,800
4600 Function (E) Sub Total	0	69,200	69,200
5100 Debt Services			
800 Other Objects	2,643,456	2,870,166	226,710
900 Other Financing Uses	3,535,000	3,905,000	370,000
5100 Function (E) Sub Total	6,178,456	6,775,166	596,710
5900 Budgetary Reserve			
800 Other Objects	500,000	400,000	-100,000
5900 Sub Total	500,000	400,000	-100,000
10 Sub Total	56,900,945	59,793,002	2,892,057
Report Totals	56,900,945	59,793,002	2,892,057

**PENN-DELCO SCHOOL DISTRICT  
2016 - 2017 BUDGET**

**GENERAL FUND  
EXPENDITURE EXPLANATIONS  
INSTRUCTION**

<b>REGULAR INSTRUCTION.....</b>	<b>\$22,974,321</b>
Regular Instruction includes costs for all program areas, which offer courses to students in the K-12 instructional program during the regular school day. It includes offerings for a wide range of student ability levels from modified classes through advanced placement courses at the secondary level, and includes all subject areas.	
<b>SPECIAL EDUCATION.....</b>	<b>\$8,665,648</b>
Special Education includes costs associated with providing specialized instruction, courses and support services to students identified with special needs.	
<b>VOCATIONAL EDUCATION .....</b>	<b>\$393,313</b>
Vocational Education for our students attending the Aston and Folcroft Vocational Technical School, and the cost associated with in-house vocational education.	
<b>OTHER INSTRUCTIONAL PROGRAMS.....</b>	<b>\$110,210</b>
This program area includes costs for federal programs, homebound instruction for special needs students and summer school offerings.	
<b>NON-PUBLIC SCHOOL PROGRAMS.....</b>	<b>\$12,000</b>
<b>CONTINUING EDUCATION.....</b>	<b>\$12,354</b>
Continuing Education courses are an offering of adult education classes on a tuition basis in the evening hours. This should be a self-supporting program area.	
<b><u>SUPPORT SERVICES</u></b>	
<b>PUPIL SERVICES.....</b>	<b>\$2,059,251</b>
This area reflects activities designed to assess and improve the well-being of students. It is supplemental to the teaching process and meets the applicable provisions of the Pupil School Code and State Board of Education Regulations.	
<b>INSTRUCTIONAL SUPPORT SERVICES.....</b>	<b>\$2,041,916</b>
Instructional support services are activities associated with supporting, advising and directing the instructional staff with the content and process of providing learning experiences for students.	
<b>ADMINISTRATION.....</b>	<b>\$4,033,895</b>
Administration provides activities concerned with establishing and administering policy in connection with operating the school district.	
<b>PUPIL HEALTH.....</b>	<b>\$738,475</b>
This area of the budget reflects student health services, which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services	

**PENN-DELCO SCHOOL DISTRICT  
2016 - 2017 BUDGET  
GENERAL FUND  
EXPENDITURE EXPLANATION  
(Continued)**

**BUSINESS SERVICES.....\$936,242**

This area of the budget reflects the cost of activities concerned with purchasing, paying for and maintaining goods and services for the district. Included are the fiscal and internal services necessary to complete the business and accounting functions of the district.

**MAINTENANCE OF PLANT.....\$4,806,582**

Plant services include activities concerned with keeping the district facilities open, comfortable and safe for use. All buildings and grounds are kept in effective working condition and a good state of repair.

**STUDENT TRANSPORTATION.....\$3,005,190**

Transportation involves activities concerned with the conveyance of students from home to school for special education students only since all regular students walk to school. Transportation from school to school for vocational-technical school students is also provided.

**CENTRAL SUPPORT SERVICES.....\$1,545,856**

Central Support Services include auxiliary instructional support services such as research, word processing and data processing.

**OTHER SUPPORT SERVICES.....\$46,561**

**NON-INSTRUCTIONAL SERVICES**

**STUDENT ACTIVITIES.....\$964,457**

These are school sponsored activities under the guidance and supervision of school district staff. Co-curricular activities normally supplement the regular instructional program

**COMMUNITY SERVICES.....\$202,365**

Community Services are those activities concerned with providing services to students, staff and other community participants.

**FACILITIES ACQUISITION, CONSTRUCTION, AND IMPROVEMENT SERVICES.....\$69,200**

Capital Facilities Acquisition, Construction, and Improvements are capital expenditures incurred to purchase land, buildings, service systems, and built-in equipment.

**DEBT SERVICE.....\$6,775,166**

This reflects the payments made to service the long-term of the school district. It also includes transfers from the General fund to other school funds.

**BUDGETARY RESERVES.....\$400,000**

**TOTAL EXPENDITURE BUDGET.....\$59,793,002**

**PENN DELCO SCHOOL DISTRICT  
REGULAR INSTRUCTION PROGRAMS  
2016 - 2017 BUDGET**

**1100 REGULAR PROGRAMS**

Elementary and Secondary Programs include activities designed to provide students (K-12) with the learning experiences to prepare them for activities as citizens, family members and non-vocational workers. These programs contrast with programs designed to improve or overcome physical, mental, social and/or emotional handicaps.

**Salaries:**

The money budgeted for elementary (K-6) and secondary (7-12) teaching positions as well as classroom aides. Also included are monies for teachers on sabbatical leave and instructional coordinators. These salaries are based on the existing collective bargaining agreement.

**Employee Benefits:**

Amounts paid on the behalf of employees for group medical benefits, life insurance, social security, and retirement contributions. In addition, unemployment, workers' compensation and tuition reimbursement charges are budgeted here. These amounts are budgeted by specific person when possible.

**Professional:**

Services, which by their nature require independent persons or firms with specialized skills and knowledge. This includes contracted instructional services, substitute teachers, curriculum improvement program, and participation in testing services.

**Purchased Property Services:**

Services purchased to repair or maintain property owned or leased by Penn Delco School District. These services are performed by persons not employed by the school district. The costs associated with the repair of office equipment, musical instruments and copier machine maintenance contracts are budgeted here.

**Other Purchased Services:**

Costs associated with items such as printing, student field trips, employee travel, and graduation expenses are budgeted here.

**Property:**

Equipment which is purchased for the instructional programs in the schools, such as science, physical education, industrial arts, business education, musical instruments, and class furniture are budgeted here.

**Other Objects:**

Registration for conferences, and membership in professional organizations or associations.



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**Penn-Delco School District**  
**2016-17 Proposed Expenditure**

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**Expenditure**

	13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
	Expenditures &	Expenditures	Expenditures	Expenditures

ALL

1100 Regular Programs - Elementary/secon

110 Official/administrative

00 Non-instructional Buildings	28,092	10,000	10,000	10,000
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110 Object (E) Sub Total	28,092	10,000	10,000	10,000
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120 Salaries-Professional - Educational

00 Non-instructional Buildings	107,104	287,310	466,648	238,063
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10 Aston Elementary	1,527,557	1,593,056	1,491,653	1,577,571
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20 Coebourn Elementary	948,489	982,217	986,556	1,198,339
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40 Parkside Elementary	884,776	865,366	968,399	1,016,939
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50 Pennell Elementary	1,411,636	1,447,466	1,431,740	1,387,030
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70 Northley Middle School	2,689,086	2,738,796	2,834,734	2,830,731
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80 Sun Valley High School	3,792,820	4,252,266	4,170,093	4,104,600
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120 Object (E) Sub Total	11,361,468	12,166,477	12,349,823	12,353,273
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170 Salaries-Operative & Laborer

00 Non-instructional Buildings	34,010	16,500	16,500	16,500
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170 Object (E) Sub Total	34,010	16,500	16,500	16,500
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190 Instructional Assistant

00 Non-instructional Buildings	0	24,000	24,000	24,000
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10 Aston Elementary	36,779	40,459	50,334	51,834
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20 Coebourn Elementary	36,963	37,272	32,359	33,429
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40 Parkside Elementary	29,404	27,100	30,514	31,429
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50 Pennell Elementary	43,549	45,108	35,425	36,495
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70 Northley Middle School	28,599	11,400	24,631	25,481
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80 Sun Valley High School	24,446	40,341	27,118	27,718
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190 Object (E) Sub Total	199,740	225,680	224,381	230,386
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210 Group Insurance

00 Non-instructional Buildings	55,707	101,244	136,583	2,963,058
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10 Aston Elementary	329,165	319,716	319,716	0
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20 Coebourn Elementary	216,627	207,641	207,641	0
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40 Parkside Elementary	188,882	199,419	199,419	0
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50 Pennell Elementary	368,186	353,413	353,413	0
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70 Northley Middle School	674,430	654,391	654,391	0
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80 Sun Valley High School	1,018,695	956,982	956,982	0
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210 Object (E) Sub Total	2,851,692	2,792,806	2,828,145	2,963,058
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**Penn-Delco School District**  
**2016-17 Proposed Expenditure**

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**Expenditure**

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
1100 Regular Programs - Elementary/secon				
220 Social Security Contributions				
00 Non-instructional Buildings	10,162	25,845	39,562	22,077
10 Aston Elementary	117,041	124,965	117,966	124,654
20 Coebourn Elementary	73,478	77,988	77,948	94,233
40 Parkside Elementary	68,581	68,275	76,418	80,204
50 Pennell Elementary	109,105	114,180	112,236	108,908
70 Northley Middle School	202,620	210,390	218,743	218,513
80 Sun Valley High School	290,021	328,381	321,094	316,134
220 Object (E) Sub Total	871,008	950,024	963,967	964,723
230 Retirement Contributions				
00 Non-instructional Buildings	23,862	72,290	133,631	86,658
10 Aston Elementary	265,002	349,574	398,447	489,309
20 Coebourn Elementary	165,763	218,170	263,288	369,900
40 Parkside Elementary	154,794	190,988	258,119	314,825
50 Pennell Elementary	245,143	319,408	379,118	427,486
70 Northley Middle School	462,592	588,539	738,863	857,725
80 Sun Valley High School	662,703	918,616	1,084,563	1,240,938
230 Object (E) Sub Total	1,979,859	2,657,585	3,256,029	3,786,841
240 Tuition Reimbursement				
00 Non-instructional Buildings	34,135	102,340	102,340	112,340
50 Pennell Elementary	-1,081	0	0	0
80 Sun Valley High School	240	0	0	0
240 Object (E) Sub Total	33,294	102,340	102,340	112,340
250 Unemployment Compensation				
00 Non-instructional Buildings	481	608	1,035	1,035
10 Aston Elementary	0	2,939	3,122	3,122
20 Coebourn Elementary	9,334	1,835	2,070	2,070
40 Parkside Elementary	126	1,604	1,997	1,997
50 Pennell Elementary	0	2,684	2,935	2,935
70 Northley Middle School	0	4,950	5,681	5,681
80 Sun Valley High School	0	7,729	8,351	8,351
250 Object (E) Sub Total	9,941	22,349	25,191	25,191

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**Penn-Delco School District**  
**2016-17 Proposed Expenditure**

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		13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
		Expenditures &	Expenditures	Expenditures	Expenditures
ALL					
1100 Regular Programs - Elementary/second					
260 Workmen's Compensation					
00 Non-instructional Buildings		2,623	3,378	5,689	123,435
10 Aston Elementary		16,921	16,338	17,173	0
20 Coebourn Elementary		10,681	10,197	11,383	0
40 Parkside Elementary		9,578	8,927	10,987	0
50 Pennell Elementary		15,685	14,931	16,140	0
70 Northley Middle School		29,531	27,511	31,242	0
80 Sun Valley High School		45,017	42,941	45,916	0
260 Object (E) Sub Total		130,036	124,223	138,530	123,435
320 Professional - Educational Services					
00 Non-instructional Buildings		185,998	204,671	184,671	177,000
10 Aston Elementary		60,058	84,600	84,600	84,600
20 Coebourn Elementary		68,622	54,900	54,900	54,900
40 Parkside Elementary		38,627	53,900	53,900	53,900
50 Pennell Elementary		59,382	64,600	64,600	64,600
70 Northley Middle School		94,909	88,000	88,000	88,000
80 Sun Valley High School		145,590	132,670	132,670	132,500
320 Object (E) Sub Total		653,186	683,341	663,341	655,500
330 Other Professional Services					
00 Non-instructional Buildings		556	10,000	10,000	10,000
70 Northley Middle School		715	1,500	1,500	1,500
80 Sun Valley High School		0	40,000	42,000	41,500
330 Object (E) Sub Total		1,271	51,500	53,500	53,000
430 Repairs And Maintenance Services					
00 Non-instructional Buildings		-764	0	800	800
10 Aston Elementary		189	495	500	1,000
20 Coebourn Elementary		0	170	170	300
40 Parkside Elementary		0	250	200	250
50 Pennell Elementary		0	500	500	500
70 Northley Middle School		3,564	2,500	2,500	2,500
80 Sun Valley High School		4,370	10,530	8,250	7,650
430 Object (E) Sub Total		7,359	14,445	12,920	13,000

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**Penn-Delco School District**  
**2016-17 Proposed Expenditure**

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		13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
		Expenditures &	Expenditures	Expenditures	Expenditures
ALL					
1100 Regular Programs - Elementary/second					
440 Rentals					
00 Non-instructional Buildings		0	0	0	51,500
10 Aston Elementary		6,400	6,392	6,392	6,155
20 Coebourn Elementary		6,219	6,177	6,177	5,940
40 Parkside Elementary		6,297	6,277	6,277	6,040
50 Pennell Elementary		6,415	6,297	6,297	6,060
70 Northley Middle School		8,756	9,007	9,007	29,092
80 Sun Valley High School		237,094	190,058	240,058	256,553
440 Object (E) Sub Total		271,181	224,208	274,208	361,340
530 Communications					
00 Non-instructional Buildings		1,391	2,500	2,500	500
20 Coebourn Elementary		0	100	100	100
530 Object (E) Sub Total		1,391	2,600	2,600	600
560 Tuition					
00 Non-instructional Buildings		442,773	396,500	355,000	482,480
560 Object (E) Sub Total		442,773	396,500	355,000	482,480
580 Travel					
00 Non-instructional Buildings		240	0	0	0
10 Aston Elementary		281	397	350	350
20 Coebourn Elementary		5	200	200	200
40 Parkside Elementary		95	250	250	250
50 Pennell Elementary		0	0	0	100
80 Sun Valley High School		107	850	1,000	500
580 Object (E) Sub Total		728	1,697	1,800	1,400
610 General Supplies					
00 Non-instructional Buildings		2,821	33,733	33,733	33,733
10 Aston Elementary		13,406	46,673	55,650	51,340
20 Coebourn Elementary		15,261	29,050	26,000	26,576
40 Parkside Elementary		11,920	33,500	32,000	29,760
50 Pennell Elementary		20,620	40,540	41,760	37,060
70 Northley Middle School		68,331	103,935	103,935	98,141
80 Sun Valley High School		82,463	108,192	122,900	115,000

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**Penn-Delco School District**  
**2016-17 Proposed Expenditure**

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		13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
		Expenditures &	Expenditures	Expenditures	Expenditures
ALL					
1100 Regular Programs -					
610 Object (E) Sub Total		214,822	395,623	415,978	391,610
630 Food					
70 Northley Middle School		28	0	0	0
80 Sun Valley High School		3,682	4,210	0	0
630 Object (E) Sub Total		3,710	4,210	0	0
640 Books And Periodicals					
00 Non-instructional Buildings		215,406	250,000	250,000	250,000
10 Aston Elementary		6,437	17,545	22,960	19,100
20 Coebourn Elementary		5,209	11,710	13,354	15,894
40 Parkside Elementary		2,698	7,000	6,935	6,900
50 Pennell Elementary		5,327	15,000	14,000	14,000
70 Northley Middle School		11,947	11,300	11,300	12,000
80 Sun Valley High School		8,691	17,270	16,400	25,300
640 Object (E) Sub Total		255,715	329,825	334,949	343,194
650 Supplies & Fees - Technology Related					
00 Non-instructional Buildings		848	0	0	0
10 Aston Elementary		564	0	570	900
20 Coebourn Elementary		168	200	200	200
40 Parkside Elementary		549	550	700	700
50 Pennell Elementary		537	0	600	1,000
70 Northley Middle School		760	760	760	800
80 Sun Valley High School		6,989	5,500	3,500	8,000
650 Object (E) Sub Total		10,415	7,010	6,330	11,600
750 Equipment - Original And Additional					
10 Aston Elementary		1,737	4,500	4,500	4,500
20 Coebourn Elementary		11,001	4,500	4,500	4,500
40 Parkside Elementary		9,554	4,500	4,500	4,500
50 Pennell Elementary		12,656	4,500	4,500	4,500
70 Northley Middle School		78,011	6,750	6,750	6,750
80 Sun Valley High School		37,436	9,200	9,200	9,200
750 Object (E) Sub Total		150,395	33,950	33,950	33,950

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Penn-Delco School District  
2016-17 Proposed Expenditure

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
1100 Regular Programs - Elementary/secon				
760 Equipment - Replacement				
70 Northley Middle School	0	0	0	36,000
760 Object (E) Sub Total	0	0	0	36,000
810 Dues And Fees				
00 Non-instructional Buildings	0	1,000	1,000	1,000
80 Sun Valley High School	1,484	3,600	2,200	3,900
810 Object (E) Sub Total	1,484	4,600	3,200	4,900
1100 ** Function (E) Sub Total	19,513,570	21,217,493	22,072,682	22,974,321

**PENN DELCO SCHOOL DISTRICT  
SPECIAL EDUCATION PROGRAMS  
2016 - 2017 BUDGET**

**1200 SPECIAL EDUCATION PROGRAMS**

Activities designed primarily for students having special needs. These special programs include services for the gifted, learning disabled and physically handicapped students.

**Salaries:**

The money budgeted for elementary (K-6) and secondary (7-12) teaching positions as well as classroom and transportation aides. Also included are monies for a special education coordinator and a portion for a secretary. Salaries are based on the existing collective bargaining agreement.

**Employee Benefits:**

Amounts paid on the behalf of employees for group medical benefits, life insurance, social security, and retirement contributions. In addition, unemployment, workers' compensation and tuition reimbursement charges are budgeted here. These amounts are budgeted by specific person when possible.

**Professional:**

Services, which by their nature require independent persons or firms with specialized skills and knowledge. This includes special education services provided by the Delaware County Intermediate Unit and APS (Approved Private Schools).

**Purchased Property Services:**

Services purchased to repair or maintain property owned or leased by Penn Delco School District. These services are performed by persons not employed by the school district. The costs associated with the repair of office equipment, musical instruments and copier machine maintenance contracts are budgeted here.

**Other Purchased Services:**

Costs associated with items such as printing, student field trips, teacher travel, and graduation expenses are budgeted here.

**Supplies:**

Supplies used in the operation of the special education program, as well as in the special education office. This items include replacement of textbooks, testing material, paper, pencils, etc.

**Property:**

Equipment, which is purchased for use within the special education program throughout Penn Delco School District.

**Other Objects:**

Money budgeted for dues and fees in professional organizations or associations.

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**Penn-Delco School District**  
**2016-17 Proposed Expenditure**

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	<b>Expenditure</b>			
	13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
	Expenditures &	Expenditures	Expenditures	Expenditures
ALL				
1200 Special Programs - Elementary/secon				
120 Salaries-Professional - Educational				
00 Non-instructional Buildings	135,719	158,668	278,020	129,000
10 Aston Elementary	179,173	209,800	183,721	136,805
20 Coebourn Elementary	353,280	327,777	362,375	377,945
40 Parkside Elementary	214,138	219,963	209,297	214,110
50 Pennell Elementary	321,607	321,935	344,405	424,880
70 Northley Middle School	572,586	688,872	606,840	537,532
80 Sun Valley High School	457,722	472,195	483,048	731,970
120 Object (E) Sub Total	2,234,225	2,399,210	2,467,706	2,552,242
170 Salaries-Operative & Laborer				
00 Non-instructional Buildings	0	9,450	9,000	9,000
170 Object (E) Sub Total	0	9,450	9,000	9,000
180 Service Work And Laborer				
00 Non-instructional Buildings	0	0	0	240,000
180 Object (E) Sub Total	0	0	0	240,000
190 Instructional Assistant				
00 Non-instructional Buildings	254,331	309,500	272,040	12,916
10 Aston Elementary	81,138	59,000	90,973	90,973
20 Coebourn Elementary	77,250	148,000	71,125	60,998
40 Parkside Elementary	26,848	27,500	42,981	42,981
50 Pennell Elementary	175,971	84,000	193,423	144,551
70 Northley Middle School	135,809	226,000	260,385	251,554
80 Sun Valley High School	87,998	94,539	142,631	196,346
190 Object (E) Sub Total	839,345	948,539	1,073,558	800,319
210 Group Insurance				
00 Non-instructional Buildings	23,071	22,229	22,229	443,688
10 Aston Elementary	52,920	40,831	40,831	0
20 Coebourn Elementary	97,423	90,130	90,130	0
40 Parkside Elementary	46,338	47,922	47,922	0
50 Pennell Elementary	76,851	49,033	49,033	620
70 Northley Middle School	170,994	138,005	138,005	0
80 Sun Valley High School	137,668	84,401	84,401	0
210 Object (E) Sub Total	605,265	472,551	472,551	444,308



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Penn-Delco School District  
2016-17 Proposed Expenditure

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Expenditure

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
1200 Special Programs - Elementary/secon				
220 Social Security Contributions				
00 Non-instructional Buildings	29,662	36,537	31,294	29,907
10 Aston Elementary	19,278	20,564	21,016	17,426
20 Coebourn Elementary	31,972	36,397	33,162	33,581
40 Parkside Elementary	17,858	18,931	19,300	19,667
50 Pennell Elementary	37,769	31,055	41,145	43,564
70 Northley Middle School	52,778	69,985	66,347	60,364
80 Sun Valley High School	40,761	43,355	47,865	71,015
220 Object (E) Sub Total	230,078	256,824	260,129	275,524
230 Retirement Contributions				
00 Non-instructional Buildings	64,711	102,210	144,462	117,393
10 Aston Elementary	44,140	57,523	70,982	68,401
20 Coebourn Elementary	73,019	101,816	112,017	131,815
40 Parkside Elementary	40,872	52,956	65,188	77,204
50 Pennell Elementary	84,395	86,871	138,977	171,002
70 Northley Middle School	120,130	195,782	224,090	236,959
80 Sun Valley High School	92,555	121,281	161,674	278,775
230 Object (E) Sub Total	519,822	718,439	917,390	1,081,549
240 Tuition Reimbursement				
00 Non-instructional Buildings	8,955	21,310	21,310	21,310
240 Object (E) Sub Total	8,955	21,310	21,310	21,310
250 Unemployment Compensation				
00 Non-instructional Buildings	0	860	799	282
10 Aston Elementary	0	483	550	550
20 Coebourn Elementary	0	856	865	845
40 Parkside Elementary	0	446	505	505
50 Pennell Elementary	0	732	898	873
70 Northley Middle School	0	1,647	1,734	1,734
80 Sun Valley High School	0	1,020	1,252	1,252
250 Object (E) Sub Total	0	6,044	6,603	6,041
260 Workmen's Compensation				
00 Non-instructional Buildings	5,616	4,776	4,401	35,780

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		13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
		Expenditures &	Expenditures	Expenditures	Expenditures
ALL					
1200	Special Programs - Elementary/secon				
260	Workmen's Compensation				
10	Aston Elementary	2,629	2,688	3,022	0
20	Coebourn Elementary	5,008	4,759	4,768	0
40	Parkside Elementary	2,578	2,476	2,775	0
50	Pennell Elementary	4,446	4,058	4,949	0
70	Northley Middle School	8,985	9,151	9,513	0
80	Sun Valley High School	6,043	5,668	6,883	0
260	Object (E) Sub Total	35,305	33,576	36,311	35,780
320	Professional - Educational Services				
00	Non-instructional Buildings	1,319,972	1,604,525	1,524,015	1,105,080
10	Aston Elementary	4,047	10,115	10,115	10,500
20	Coebourn Elementary	1,634	10,258	10,258	10,500
40	Parkside Elementary	1,204	10,115	10,115	10,500
50	Pennell Elementary	3,794	10,230	10,230	10,500
70	Northley Middle School	8,819	15,514	15,514	12,500
80	Sun Valley High School	10,365	19,506	19,506	29,000
320	Object (E) Sub Total	1,349,835	1,680,263	1,599,753	1,188,580
330	Other Professional Services				
00	Non-instructional Buildings	185,045	90,775	84,275	436,975
330	Object (E) Sub Total	185,045	90,775	84,275	436,975
430	Repairs And Maintenance Services				
00	Non-instructional Buildings	38	0	0	0
430	Object (E) Sub Total	38	0	0	0
440	Rentals				
00	Non-instructional Buildings	181,947	189,000	163,200	167,000
440	Object (E) Sub Total	181,947	189,000	163,200	167,000
530	Communications				
00	Non-instructional Buildings	0	100	100	0
530	Object (E) Sub Total	0	100	100	0
560	Tuition				
00	Non-instructional Buildings	1,092,567	1,290,300	1,227,280	1,304,100

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
1200 Special Programs -				
560 Object (E) Sub Total	1,092,567	1,290,300	1,227,280	1,304,100
580 Travel				
00 Non-instructional Buildings	1,537	4,500	2,116	1,100
580 Object (E) Sub Total	1,537	4,500	2,116	1,100
610 General Supplies				
00 Non-instructional Buildings	11,436	44,500	25,900	67,300
10 Aston Elementary	0	633	640	640
20 Coebourn Elementary	387	800	800	0
40 Parkside Elementary	0	250	250	250
50 Pennell Elementary	457	300	300	300
70 Northley Middle School	905	3,000	3,000	3,000
80 Sun Valley High School	2,430	1,580	1,400	1,000
610 Object (E) Sub Total	15,615	51,063	32,290	72,490
640 Books And Periodicals				
00 Non-instructional Buildings	1,264	19,000	19,000	19,050
10 Aston Elementary	0	858	860	860
20 Coebourn Elementary	0	504	520	520
50 Pennell Elementary	0	400	0	0
70 Northley Middle School	1,000	1,400	1,400	1,400
80 Sun Valley High School	2,701	4,000	3,000	4,000
640 Object (E) Sub Total	4,965	26,162	24,780	25,830
650 Supplies & Fees - Technology Related				
00 Non-instructional Buildings	10,085	0	0	2,000
20 Coebourn Elementary	2,950	0	0	0
80 Sun Valley High School	812	0	0	0
650 Object (E) Sub Total	13,847	0	0	2,000
750 Equipment - Original And Additional				
00 Non-instructional Buildings	12,083	0	0	0
50 Pennell Elementary	1,636	1,500	1,500	1,500
750 Object (E) Sub Total	13,719	1,500	1,500	1,500
1200 ** Function (E) Sub Total	7,332,110	8,199,606	8,399,852	8,665,648

**PENN DELCO SCHOOL DISTRICT  
VOCATIONAL EDUCATION PROGRAMS  
2016 - 2017 BUDGET**

**1300 VOCATIONAL EDUCATION PROGRAMS**

Activities designed to prepare students for vocational occupations or to acquaint students with vocations for their own use and understanding.

**Salaries:**

The money budgeted for high school vocation education teachers. Salaries are based on the existing collective bargaining agreement.

**Employee Benefits:**

Amounts paid on the behalf of employees for group medical benefits, life insurance, social security, and retirement contributions. In addition, unemployment, workers' compensation and tuition reimbursement charges are budgeted here. These amounts are budgeted by specific person when possible.

**Professional:**

None Budgeted

**Purchased Property Services:**

Services purchased to repair or maintain property owned or leased by Penn Delco School District. These services are performed by persons not employed by the school district. The costs associated with the repair of office equipment, and copier machine maintenance contracts are budgeted here.

**Other Purchased Services:**

Monies budgeted for the Penn Delco School District's cost associated with the operation of the Aston and Folcroft vocational schools.

**Supplies:**

Supplies used in the operation of the vocational education program.

**Property:**

Equipment, which is purchased for use within the vocational education program.

**Other Objects:**

Money budgeted for dues and fees in professional organizations or associations.

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
1300 Vocational Education Programs				
560 Tuition				
00 Non-instructional Buildings	372,090	391,375	393,313	393,313
560 Object (E) Sub Total	372,090	391,375	393,313	393,313
1300 ** Function (E) Sub Total	372,090	391,375	393,313	393,313

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**PENN DELCO SCHOOL DISTRICT  
OTHER INSTRUCTIONAL PROGRAMS  
2016 - 2017 BUDGET**

**1400 OTHER INSTRUCTIONAL PROGRAMS**

Elementary and secondary programs include those activities that provide students in (K-12) with learning experiences not included in the regular, special educational, or vocational educational programs. This includes the operation of the Summer School Program, Homebound Instruction, Marine Corp Junior ROTC Program, and Federal Instructional Programs.

**Salaries:**

The money budgeted for homebound instruction and the ROTC program. Salaries are based on the existing collective bargaining agreement.

**Employee Benefits:**

Amounts paid on the behalf of employees for group medical benefits, life insurance, social security, and retirement contributions. In addition, unemployment, worker's compensation and tuition reimbursement charges are budgeted here. These amounts are budgeted by specific person when possible.

**Professional Services:**

Services, which, by their nature, require independent persons or firms with specialized skills and knowledge.

**Purchased Property Services:**

None Budgeted

**Other Purchased Services:**

None Budgeted

**Supplies:**

Supplies used in the operation of the vocational education program.

**Property:**

Equipment, which is purchased for use within the vocational education program.

**Other Projects:**

Money budgeted for dues and fees in professional organizations or associations.

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	13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
	Expenditures &	Expenditures	Expenditures	Expenditures
ALL				
1400 Other Instructional Programs - Elem				
120 Salaries-Professional - Educational				
00 Non-instructional Buildings	73,272	70,200	65,200	56,000
120 Object (E) Sub Total	73,272	70,200	65,200	56,000
150 Office/clerical				
00 Non-instructional Buildings	1,660	1,700	1,750	1,750
150 Object (E) Sub Total	1,660	1,700	1,750	1,750
210 Group Insurance				
00 Non-instructional Buildings	213	104	104	0
210 Object (E) Sub Total	213	104	104	0
220 Social Security Contributions				
00 Non-instructional Buildings	5,730	5,500	5,122	4,419
220 Object (E) Sub Total	5,730	5,500	5,122	4,419
230 Retirement Contributions				
00 Non-instructional Buildings	9,443	15,387	17,299	17,343
230 Object (E) Sub Total	9,443	15,387	17,299	17,343
250 Unemployment Compensation				
00 Non-instructional Buildings	0	94	58	58
250 Object (E) Sub Total	0	94	58	58
260 Workmen's Compensation				
00 Non-instructional Buildings	749	719	516	440
260 Object (E) Sub Total	749	719	516	440
320 Professional - Educational Services				
00 Non-instructional Buildings	27,494	15,000	15,000	15,000
320 Object (E) Sub Total	27,494	15,000	15,000	15,000
330 Other Professional Services				
80 Sun Valley High School	3,372	4,200	4,200	4,200
330 Object (E) Sub Total	3,372	4,200	4,200	4,200

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
1400 Other Instructional Programs - Elem				
560 Tuition				
00 Non-instructional Buildings	34,489	0	0	0
560 Object (E) Sub Total	34,489	0	0	0
580 Travel				
00 Non-instructional Buildings	0	500	500	500
580 Object (E) Sub Total	0	500	500	500
610 General Supplies				
00 Non-instructional Buildings	2,074	8,500	8,500	7,500
70 Northley Middle School	189	0	0	0
610 Object (E) Sub Total	2,263	8,500	8,500	7,500
640 Books And Periodicals				
00 Non-instructional Buildings	0	3,000	3,000	3,000
640 Object (E) Sub Total	0	3,000	3,000	3,000
1400 ** Function (E) Sub Total	158,685	124,904	121,249	110,210



**PENN DELCO SCHOOL DISTRICT  
OTHER INSTRUCTIONAL PROGRAMS  
2016 - 2017 BUDGET**

**1500 NON-PUBLIC SCHOOL PROGRAMS**

Activities for students attending a school established by an agency other than the State, a subdivision of the State, or the Federal government, which usually is usually supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services. Attendance, social work, health services and transportation are classified to the applicable 2000 support services function for nonpublic schools.

**Salaries:**

None Budgeted

**Employee Benefits:**

None Budgeted

**Professional Services:**

Expenditures incurred for contracted educational services provided by an intermediate unit. NOTE: Deductions from the Basic Education Subsidy for IU-operated special educational classes should not be recorded to this sub-account. Deductions for IU-operated special education classes should be charged to object 594, Intermediate Units Payments by Withholding for Special Classes. These costs should not be charged to object 560, tuition, so that accurate tuition rates can be calculated for school district. Recording these costs to tuition will adversely affect your school's tuition rates.

**Purchased Property Services:**

None Budgeted

**Other Purchased Services:**

None Budgeted

**Supplies:**

None Budgeted

**Property:**

None Budgeted

**Other Projects:**

None Budgeted

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	Expenditure			
	13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
	Expenditures &	Expenditures	Expenditures	Expenditures
ALL				
1500 Nonpublic School Programs				
320 Professional - Educational Services				
00 Non-instructional Buildings	12,456	8,481	8,481	12,000
320 Object (E) Sub Total	12,456	8,481	8,481	12,000
1500 ** Function (E) Sub Total	12,456	8,481	8,481	12,000

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**PENN DELCO SCHOOL DISTRICT  
ADULT EDUCATION PROGRAM  
2016 - 2017 BUDGET**

**1600 ADULT EDUCATION PROGRAM**

Adult Education courses and programs designed primarily for the Penn Delco District resident. These programs include a variety of course offerings ranging from aerobics to wedding cake decorating.

**Salaries:**

The money budgeted for the instructors of the various programs.

**Employee Benefits:**

Amounts paid on the behalf of employees for social security, and retirement contributions. In addition, unemployment, worker's compensation are budgeted here.

**Professional Services:**

Services, which, by their nature, require independent people or firms with specialized skills and knowledge. This includes the costs of all teachers within the program, as they are not considered Penn Delco employees.

**Purchased Property Services:**

None Budgeted

**Other Purchased Services:**

Costs associated with items such as printing and postage.

**Supplies:**

Supplies used in the operation of the Adult Education Program. These items include replacement of textbooks, testing materials, paper, etc.

**Property:**

None Budgeted

**Other Objects:**

None Budgeted

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Expenditure

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13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
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ALL

1600 Adult Education Programs

120 Salaries-Professional - Educational

00 Non-instructional Buildings	8,345	16,000	16,000	8,000
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120 Object (E) Sub Total	8,345	16,000	16,000	8,000
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220 Social Security Contributions

00 Non-instructional Buildings	638	1,224	1,224	612
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220 Object (E) Sub Total	638	1,224	1,224	612
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230 Retirement Contributions

00 Non-instructional Buildings	0	3,424	4,134	2,402
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230 Object (E) Sub Total	0	3,424	4,134	2,402
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250 Unemployment Compensation

00 Non-instructional Buildings	49	29	0	0
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250 Object (E) Sub Total	49	29	0	0
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260 Workmen's Compensation

00 Non-instructional Buildings	170	160	0	90
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260 Object (E) Sub Total	170	160	0	90
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530 Communications

00 Non-instructional Buildings	0	6,500	6,500	500
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530 Object (E) Sub Total	0	6,500	6,500	500
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610 General Supplies

00 Non-instructional Buildings	6	750	750	750
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610 Object (E) Sub Total	6	750	750	750
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640 Books And Periodicals

00 Non-instructional Buildings	0	1,000	1,000	0
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640 Sub Total	0	1,000	1,000	0
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1600 Sub Total	9,208	29,087	29,608	12,354
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Report Totals	27,398,119	29,970,946	31,025,185	32,167,846
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**PENN DELCO SCHOOL DISTRICT  
SUPPORT SERVICES  
2016 - 2017 BUDGET**

**2120 GUIDANCE SERVICES**

Activities involving the counseling of students and parents, as well as providing consultation with other staff members on learning problems of students. Assist students making career plans and choices, provide referral assistance and assist in the evaluation of students.

**Salaries:**

The money budgeted for elementary and secondary teachers positions. Also included are monies for extra duty pay to bring in various employees during the summer. These salaries are based on the existing collective bargaining agreement.

**Employee Benefits:**

Amounts paid on the behalf of employees for group medical benefits, life insurance, social security, and retirement contributions. In addition, unemployment, worker's compensation and tuition reimbursement charges are budgeted here. These amounts are budgeted by specific person when possible.

**Professional Services:**

None Budgeted

**Other Purchased Services:**

Costs associated with items such as employee travel reimbursement.

**Supplies:**

Supplies used in the operation of the guidance office.

**Property:**

Equipment, which is purchased for use in the guidance office.

**Other Objects:**

Registration for conferences, and membership in professional organizations.

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		13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
		Expenditures &	Expenditures	Expenditures	Expenditures
ALL					
2120	Guidance Services				
110	Official/administrative				
80	Sun Valley High School	3,054	0	0	1,500
110	Object (E) Sub Total	3,054	0	0	1,500
120	Salaries-Professional - Educational				
00	Non-instructional Buildings	500	0	0	0
10	Aston Elementary	83,955	87,955	87,955	89,000
20	Coebourn Elementary	75,260	110,672	77,409	80,775
40	Parkside Elementary	67,694	75,108	69,193	71,195
50	Pennell Elementary	62,120	63,220	64,040	66,775
70	Northley Middle School	195,471	196,345	200,359	209,950
80	Sun Valley High School	330,165	341,765	340,307	350,310
120	Object (E) Sub Total	815,165	875,065	839,263	868,005
150	Office/clerical				
70	Northley Middle School	16,969	16,960	17,700	18,300
80	Sun Valley High School	84,218	58,230	50,002	51,502
150	Object (E) Sub Total	101,187	75,190	67,702	69,802
210	Group Insurance				
00	Non-instructional Buildings	0	720	720	205,665
10	Aston Elementary	22,345	21,312	21,312	55,545
20	Coebourn Elementary	17,578	15,561	15,561	0
40	Parkside Elementary	21,755	150	150	0
50	Pennell Elementary	9,254	8,176	8,176	0
70	Northley Middle School	41,085	37,663	37,663	0
80	Sun Valley High School	94,512	86,251	86,251	0
210	Object (E) Sub Total	206,529	169,833	169,833	261,210
220	Social Security Contributions				
00	Non-instructional Buildings	38	0	0	0
10	Aston Elementary	6,309	6,728	6,728	6,809
20	Coebourn Elementary	5,675	8,466	5,922	6,179
40	Parkside Elementary	5,165	5,745	5,292	5,446
50	Pennell Elementary	4,664	4,837	4,899	5,108
70	Northley Middle School	15,650	16,317	16,682	17,462
80	Sun Valley High School	30,148	30,599	29,858	30,854

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**Penn-Delco School District**  
**2016-17 Proposed Expenditure**

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
2120 Guidance Services				
220 Object (E) Sub Total	67,649	72,692	69,381	71,858
230 Retirement Contributions				
00 Non-instructional Buildings	85	0	0	0
10 Aston Elementary	14,239	18,822	22,728	26,727
20 Coebourn Elementary	12,764	23,684	20,003	24,256
40 Parkside Elementary	11,481	16,073	17,879	21,380
50 Pennell Elementary	10,536	13,529	16,548	20,053
70 Northley Middle School	36,032	45,647	56,347	68,543
80 Sun Valley High School	70,283	85,597	100,856	121,114
230 Object (E) Sub Total	155,420	203,352	234,361	282,073
240 Tuition Reimbursement				
00 Non-instructional Buildings	0	6,000	6,000	6,000
240 Object (E) Sub Total	0	6,000	6,000	6,000
250 Unemployment Compensation				
10 Aston Elementary	0	158	176	176
20 Coebourn Elementary	0	199	155	155
40 Parkside Elementary	0	135	138	138
50 Pennell Elementary	0	114	128	128
70 Northley Middle School	0	384	430	430
80 Sun Valley High School	0	719	765	765
250 Object (E) Sub Total	0	1,709	1,792	1,792
260 Workmen's Compensation				
00 Non-instructional Buildings	0	0	0	9,350
10 Aston Elementary	926	880	968	0
20 Coebourn Elementary	1,140	1,107	851	0
40 Parkside Elementary	1,052	752	761	0
50 Pennell Elementary	836	632	704	0
70 Northley Middle School	2,435	2,134	2,373	0
80 Sun Valley High School	4,425	4,000	4,212	0
260 Object (E) Sub Total	10,814	9,505	9,869	9,350
320 Professional - Educational Services				
00 Non-instructional Buildings	31,200	41,000	41,000	41,000

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
2120 Guidance Services				
320 Professional - Educational Services				
80 Sun Valley High School	174	960	500	1,000
320 Object (E) Sub Total	31,374	41,960	41,500	42,000
430 Repairs And Maintenance Services				
80 Sun Valley High School	688	0	700	700
430 Object (E) Sub Total	688	0	700	700
580 Travel				
80 Sun Valley High School	362	2,110	1,000	1,500
580 Object (E) Sub Total	362	2,110	1,000	1,500
610 General Supplies				
10 Aston Elementary	200	0	100	100
20 Coebourn Elementary	0	100	100	300
40 Parkside Elementary	126	250	250	250
70 Northley Middle School	1,629	900	900	900
80 Sun Valley High School	381	850	1,000	500
610 Object (E) Sub Total	2,336	2,100	2,350	2,050
640 Books And Periodicals				
70 Northley Middle School	389	500	500	500
80 Sun Valley High School	0	530	500	300
640 Object (E) Sub Total	389	1,030	1,000	800
650 Supplies & Fees - Technology Related				
70 Northley Middle School	1,025	1,025	1,025	1,025
80 Sun Valley High School	3,087	2,900	3,900	3,000
650 Object (E) Sub Total	4,112	3,925	4,925	4,025
810 Dues And Fees				
80 Sun Valley High School	1,105	640	700	1,000
810 Object (E) Sub Total	1,105	640	700	1,000
2120 ** Function (E) Sub Total	1,400,184	1,465,111	1,450,376	1,623,665



**PENN DELCO SCHOOL DISTRICT  
SUPPORT SERVICES  
2016 - 2017 BUDGET**

**2130 ATTENDANCE SERVICES**

Activities involving the identification of pattern of nonattendance, as well as the promotion of improved attitudes toward attendance, the analysis of causes of nonattendance, and the enforcement of compulsory attendance rules

**Salaries:**

The cost of one individual to monitor all home to school visitations, and the enforcement of the student residency requirements.

**Employee Benefits:**

Amounts paid on the behalf of employees for group medical benefits, life insurance, social security, and retirement contributions. In addition, unemployment and worker's compensation are budgeted here.

**Professional Services:**

Services, which, by their nature, require independent people or firms with specialized skills and knowledge. This includes contracted services for monitoring and verifying residency.

**Purchased Property Services:**

None Budgeted

**Other Purchased Services:**

Costs associated with employee travel reimbursement.

**Supplies:**

None Budgeted

**Property:**

None Budgeted

**Other Objects:**

None Budgeted

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	13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
	Expenditures &	Expenditures	Expenditures	Expenditures
ALL				
2130 Attendance Services				
110 Official/administrative				
00 Non-instructional Buildings	2,100	0	0	0
110 Object (E) Sub Total	2,100	0	0	0
150 Office/clerical				
00 Non-instructional Buildings	28,848	33,036	21,092	23,100
150 Object (E) Sub Total	28,848	33,036	21,092	23,100
210 Group Insurance				
00 Non-instructional Buildings	22,059	21,202	21,202	0
210 Object (E) Sub Total	22,059	21,202	21,202	0
220 Social Security Contributions				
00 Non-instructional Buildings	2,266	2,526	1,614	1,766
220 Object (E) Sub Total	2,266	2,526	1,614	1,766
230 Retirement Contributions				
00 Non-instructional Buildings	4,893	7,070	5,450	6,936
230 Object (E) Sub Total	4,893	7,070	5,450	6,936
250 Unemployment Compensation				
00 Non-instructional Buildings	0	60	42	42
250 Object (E) Sub Total	0	60	42	42
260 Workmen's Compensation				
00 Non-instructional Buildings	342	331	232	230
260 Object (E) Sub Total	342	331	232	230
330 Other Professional Services				
00 Non-instructional Buildings	16,586	30,000	30,000	30,000
330 Object (E) Sub Total	16,586	30,000	30,000	30,000
530 Communications				
00 Non-instructional Buildings	0	100	100	0
530 Object (E) Sub Total	0	100	100	0

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
2130 Attendance Services				
540 Advertising				
00 Non-instructional Buildings	0	500	500	500
540 Object (E) Sub Total	0	500	500	500
580 Travel				
00 Non-instructional Buildings	106	1,000	1,000	400
580 Object (E) Sub Total	106	1,000	1,000	400
610 General Supplies				
00 Non-instructional Buildings	295	750	750	750
80 Sun Valley High School	114	0	200	150
610 Object (E) Sub Total	409	750	950	900
810 Dues And Fees				
00 Non-instructional Buildings	0	150	150	150
810 Object (E) Sub Total	0	150	150	150
2130 ** Function (E) Sub Total	77,609	96,725	82,332	64,024

**PENN DELCO SCHOOL DISTRICT  
SUPPORT SERVICES  
2016 - 2017 BUDGET**

**2140 PSYCHOLOGICAL SERVICES**

Activities involving the administration of psychological tests on students. In addition students behavior, needs of students, and consulting of students, parents and staff are evaluated.

**Salaries:**

The money budgeted for one psychologist who is not considered a bargaining unit employee, but the salary for this individual is determined by the bargaining unit contractor. In addition, a portion of the cost of one clerical employee is budgeted here.

**Employee Benefits:**

Amounts paid on the behalf of employees for group medical benefits, life insurance, social security, and retirement contributions. In addition, unemployment and worker's compensation are budgeted here.

**Professional Services:**

Services, which, by their nature, require independent people or firms with specialized skills and knowledge. This includes contracted services for additional psychological testing.

**Purchased Property Services:**

Services purchased to repair or maintain property owned or leased by Penn Delco School District. These services are performed by persons not employed by the school district. The cost associated with the repair of office equipment, musical instruments and copier machine maintenance contracts are budgeted here.

**Other Purchased Services:**

Costs associated with employee travel reimbursement.

**Supplies:**

Supplies, books and periodicals used in the operation of this office.

**Property:**

None Budgeted

**Other Objects:**

Registration for conferences, and membership in professional organizations.

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
2140 Psychological Services				
120 Salaries-Professional - Educational				
00 Non-instructional Buildings	120,427	130,414	200,841	199,025
120 Object (E) Sub Total	120,427	130,414	200,841	199,025
210 Group Insurance				
00 Non-instructional Buildings	32,822	31,518	31,518	46,487
210 Object (E) Sub Total	32,822	31,518	31,518	46,487
220 Social Security Contributions				
00 Non-instructional Buildings	9,051	9,976	10,277	15,224
220 Object (E) Sub Total	9,051	9,976	10,277	15,224
230 Retirement Contributions				
00 Non-instructional Buildings	20,424	27,909	34,714	59,768
230 Object (E) Sub Total	20,424	27,909	34,714	59,768
240 Tuition Reimbursement				
00 Non-instructional Buildings	0	1,710	1,710	1,710
240 Object (E) Sub Total	0	1,710	1,710	1,710
250 Unemployment Compensation				
00 Non-instructional Buildings	0	235	268	268
250 Object (E) Sub Total	0	235	268	268
260 Workmen's Compensation				
00 Non-instructional Buildings	1,341	1,304	1,478	1,980
260 Object (E) Sub Total	1,341	1,304	1,478	1,980
320 Professional - Educational Services				
00 Non-instructional Buildings	50	200	200	200
320 Object (E) Sub Total	50	200	200	200
330 Other Professional Services				
00 Non-instructional Buildings	49,617	46,000	46,000	46,000
330 Object (E) Sub Total	49,617	46,000	46,000	46,000

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ALL				
2140 Psychological Services				
580 Travel				
00 Non-instructional Buildings	200	300	300	900
580 Object (E) Sub Total	200	300	300	900
610 General Supplies				
00 Non-instructional Buildings	7,327	0	0	0
80 Sun Valley High School	0	3,690	1,000	0
610 Object (E) Sub Total	7,327	3,690	1,000	0
2140 ** Function (E) Sub Total	241,259	253,256	328,306	371,562

**PENN DELCO SCHOOL DISTRICT  
SUPPORT SERVICES - INSTRUCTIONAL STAFF  
2016 - 2017 BUDGET**

**2250 SCHOOL LIBRARY SERVICES**

Activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials. Included here are the activities for planning the use of the Library by students and instructing students in the use of the various resources available to them.

**Salaries:**

The money budgeted for elementary and secondary teacher positions, as well as the cost of library aides. These salaries are based on the existing bargaining agreement.

**Employee Benefits:**

Amounts paid on the behalf of employees for group medical benefits, life insurance social security and retirement contributions. In addition, unemployment, worker's compensation and tuition reimbursement charges are budgeted here. These amounts are budgeted by specific person when possible.

**Professional Services:**

None Budgeted

**Purchased Property Services:**

None Budgeted

**Other Purchased Services:**

Costs associated with items such as employee travel reimbursement.

**Supplies:**

New books, materials and supplies needed in the various school libraries.

**Property:**

Equipment, which is purchased for use in the guidance office.

**Other Objects:**

Registration for conferences, and membership in professional organizations.

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		13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
		Expenditures &	Expenditures	Expenditures	Expenditures
ALL					
2250	School Library Services				
120	Salaries-Professional - Educational				
10	Aston Elementary	33,474	27,010	27,360	30,430
20	Coebourn Elementary	22,316	27,010	27,360	20,290
40	Parkside Elementary	31,422	31,422	39,278	21,610
50	Pennell Elementary	47,133	47,133	39,278	32,415
70	Northley Middle School	63,155	64,155	65,085	67,415
80	Sun Valley High School	62,120	63,220	64,040	66,775
120	Object (E) Sub Total	259,620	259,950	262,401	238,935
210	Group Insurance				
00	Non-instructional Buildings	0	1,330	1,330	109,365
10	Aston Elementary	6,858	5,209	5,209	55,866
20	Coebourn Elementary	4,284	3,490	3,490	0
40	Parkside Elementary	3,702	3,499	3,499	0
50	Pennell Elementary	6,423	5,249	5,249	0
70	Northley Middle School	9,362	8,718	8,718	0
80	Sun Valley High School	21,742	21,262	21,262	0
210	Object (E) Sub Total	52,371	48,757	48,757	165,231
220	Social Security Contributions				
10	Aston Elementary	2,528	2,067	2,093	2,328
20	Coebourn Elementary	1,685	2,067	2,093	1,552
40	Parkside Elementary	2,374	2,404	3,005	1,653
50	Pennell Elementary	3,561	3,605	3,005	2,480
70	Northley Middle School	4,800	4,908	4,979	5,158
80	Sun Valley High School	4,632	4,837	4,899	5,108
220	Object (E) Sub Total	19,580	19,888	20,074	18,279
230	Retirement Contributions				
10	Aston Elementary	5,677	5,780	7,070	9,138
20	Coebourn Elementary	3,785	5,780	7,070	6,093
40	Parkside Elementary	5,329	6,724	10,149	6,489
50	Pennell Elementary	7,994	10,086	10,149	9,734
70	Northley Middle School	10,711	13,729	16,818	20,245
80	Sun Valley High School	10,536	13,529	16,548	20,053
230	Object (E) Sub Total	44,032	55,628	67,804	71,752



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		Expenditures &	Expenditures	Expenditures	Expenditures
ALL					
2250	School Library Services				
240	Tuition Reimbursement				
00	Non-instructional Buildings	2,574	0	0	0
240	Object (E) Sub Total	2,574	0	0	0
250	Unemployment Compensation				
10	Aston Elementary	0	49	55	55
20	Coebourn Elementary	0	49	55	55
40	Parkside Elementary	0	57	79	79
50	Pennell Elementary	0	85	79	79
70	Northley Middle School	0	115	130	130
80	Sun Valley High School	0	114	128	128
250	Object (E) Sub Total	0	469	526	526
260	Workmen's Compensation				
00	Non-instructional Buildings	0	0	0	2,385
10	Aston Elementary	556	270	301	0
20	Coebourn Elementary	371	270	301	0
40	Parkside Elementary	331	314	432	0
50	Pennell Elementary	496	471	432	0
70	Northley Middle School	687	642	716	0
80	Sun Valley High School	678	632	704	0
260	Object (E) Sub Total	3,119	2,599	2,886	2,385
610	General Supplies				
10	Aston Elementary	842	1,045	1,200	1,200
20	Coebourn Elementary	444	250	250	250
50	Pennell Elementary	341	450	450	450
70	Northley Middle School	465	500	500	500
80	Sun Valley High School	196	3,690	3,500	500
610	Object (E) Sub Total	2,288	5,935	5,900	2,900
640	Books And Periodicals				
10	Aston Elementary	3,240	3,933	4,073	3,490
20	Coebourn Elementary	2,072	2,030	2,030	2,030
40	Parkside Elementary	2,779	3,185	2,800	2,800
50	Pennell Elementary	3,485	3,500	3,500	3,500

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	13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
	Expenditures &	Expenditures	Expenditures	Expenditures
ALL				
2250 School Library Services				
640 Books And Periodicals				
70 Northley Middle School	7,264	7,000	7,000	6,000
80 Sun Valley High School	18,918	15,570	14,800	11,000
640 Object (E) Sub Total	37,758	35,218	34,203	28,820
650 Supplies & Fees - Technology Related				
10 Aston Elementary	0	0	0	300
40 Parkside Elementary	0	0	0	250
50 Pennell Elementary	0	0	0	250
70 Northley Middle School	0	0	0	2,295
80 Sun Valley High School	10,652	11,000	8,000	8,000
650 Object (E) Sub Total	10,652	11,000	8,000	11,095
810 Dues And Fees				
80 Sun Valley High School	0	190	200	200
810 Object (E) Sub Total	0	190	200	200
2250 ** Function (E) Sub Total	431,994	439,634	450,751	540,123

**PENN DELCO SCHOOL DISTRICT  
SUPPORT SERVICES - INSTRUCTIONAL STAFF  
2016 - 2017 BUDGET**

**2260 INSTRUCTION AND CURRICULUM DEVELOPMENT SERVICES**

Activities designed to provide specialized curriculum assistance to teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding the various techniques, which stimulate and motivate students.

**Salaries:**

The cost associated with the Assistant Superintendent, Secretary and the cost of instructional development.

**Employee Benefits:**

Amounts paid on the behalf of employees for group medical benefits, life insurance social security and retirement contributions. In addition, unemployment, worker's compensation and tuition reimbursement charges are budgeted here. These amounts are budgeted by specific person when possible.

**Professional Services:**

Services, which, by their nature, require independent persons or firms with specialized skills and knowledge. This includes services of various curriculum development consultants.

**Purchased Property Services:**

None Budgeted

**Other Purchased Services:**

Costs associated with items such as employee travel reimbursement, and printing services.

**Property:**

Equipment, which is purchased for use in the curriculum office.

**Other Objects:**

Registration for conferences, and membership in professional organizations.

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ALL				
2260 Instruction And Curriculum Developm				
110 Official/administrative				
00 Non-instructional Buildings	661,974	684,566	703,063	702,830
110 Object (E) Sub Total	661,974	684,566	703,063	702,830
120 Salaries-Professional - Educational				
00 Non-instructional Buildings	34,318	120,000	120,000	120,000
120 Object (E) Sub Total	34,318	120,000	120,000	120,000
150 Office/clerical				
00 Non-instructional Buildings	129,262	130,586	115,166	125,200
150 Object (E) Sub Total	129,262	130,586	115,166	125,200
210 Group Insurance				
00 Non-instructional Buildings	124,439	136,953	136,953	109,329
210 Object (E) Sub Total	124,439	136,953	136,953	109,329
220 Social Security Contributions				
00 Non-instructional Buildings	58,969	71,542	71,774	72,527
220 Object (E) Sub Total	58,969	71,542	71,774	72,527
230 Retirement Contributions				
00 Non-instructional Buildings	138,046	200,123	242,441	284,695
230 Object (E) Sub Total	138,046	200,123	242,441	284,695
240 Tuition Reimbursement				
00 Non-instructional Buildings	2,802	0	0	0
240 Object (E) Sub Total	2,802	0	0	0
250 Unemployment Compensation				
00 Non-instructional Buildings	0	1,638	1,877	1,877
250 Object (E) Sub Total	0	1,638	1,877	1,877
260 Workmen's Compensation				
00 Non-instructional Buildings	8,350	9,350	10,322	9,420
260 Object (E) Sub Total	8,350	9,350	10,322	9,420

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ALL				
2260 Instruction And Curriculum Developm				
320 Professional - Educational Services				
00 Non-instructional Buildings	5,591	21,000	22,275	22,275
320 Object (E) Sub Total	5,591	21,000	22,275	22,275
330 Other Professional Services				
00 Non-instructional Buildings	244	0	0	0
330 Object (E) Sub Total	244	0	0	0
530 Communications				
00 Non-instructional Buildings	360	860	860	970
530 Object (E) Sub Total	360	860	860	970
580 Travel				
00 Non-instructional Buildings	3,798	4,000	6,000	6,000
580 Object (E) Sub Total	3,798	4,000	6,000	6,000
610 General Supplies				
00 Non-instructional Buildings	13,942	15,500	15,500	10,600
610 Object (E) Sub Total	13,942	15,500	15,500	10,600
630 Food				
00 Non-instructional Buildings	1,015	1,500	1,500	1,500
630 Object (E) Sub Total	1,015	1,500	1,500	1,500
640 Books And Periodicals				
00 Non-instructional Buildings	774	4,000	4,000	5,500
640 Object (E) Sub Total	774	4,000	4,000	5,500
650 Supplies & Fees - Technology Related				
00 Non-instructional Buildings	195	0	0	0
650 Object (E) Sub Total	195	0	0	0
810 Dues And Fees				
00 Non-instructional Buildings	2,729	4,300	4,300	4,300
810 Object (E) Sub Total	2,729	4,300	4,300	4,300
2260 ** Function (E) Sub Total	1,186,808	1,405,918	1,456,031	1,477,023

**PENN DELCO SCHOOL DISTRICT  
SUPPORT SERVICES - INSTRUCTIONAL STAFF  
2016 - 2017 BUDGET**

**2270 INSTRUCTION AND STAFF DEVELOPMENT SERVICES**

Activities of an instructional staff development service designed to contribute to the professional or occupational growth and competence of members of the instructional staff.

**Salaries:**

None Budgeted

**Employee Benefits:**

None Budgeted

**Professional Services:**

Services, which, by their nature, require independent persons or firms with specialized skills and knowledge. This includes services of various instructional staff development consultants.

**Purchased Property Services:**

None Budgeted

**Other Purchased Services:**

Costs associated with items such as employee travel reimbursement, and printing services.

**Supplies:**

Supplies for staff development.

**Property:**

None Budgeted

**Other Objects:**

Registration for conferences, and membership in professional organizations.

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ALL				
2270 Instructional Staff Development Ser				
320 Professional - Educational Services				
00 Non-instructional Buildings	4,843	0	0	0
10 Aston Elementary	0	110	120	120
20 Coebourn Elementary	1,545	500	1,000	1,000
50 Pennell Elementary	0	590	400	1,000
70 Northley Middle School	1,989	2,000	2,000	2,500
80 Sun Valley High School	5,365	6,420	6,500	7,400
320 Object (E) Sub Total	13,742	9,620	10,020	12,020
580 Travel				
10 Aston Elementary	376	825	800	800
20 Coebourn Elementary	1,442	800	1,000	1,000
40 Parkside Elementary	0	25	25	150
50 Pennell Elementary	114	200	200	200
70 Northley Middle School	4,988	2,500	2,500	3,000
80 Sun Valley High School	3,224	2,630	6,000	7,000
580 Object (E) Sub Total	10,144	6,980	10,525	12,150
610 General Supplies				
80 Sun Valley High School	0	530	500	0
610 Object (E) Sub Total	0	530	500	0
810 Dues And Fees				
20 Coebourn Elementary	0	100	100	100
70 Northley Middle School	165	500	500	500
80 Sun Valley High School	30	1,060	800	0
810 Object (E) Sub Total	195	1,660	1,400	600
2270 ** Function (E) Sub Total	24,081	18,790	22,445	24,770

**PENN DELCO SCROOL DISTRICT  
SUPPORT SERVICES - ADMINISTRATION  
2016 - 2017 BUDGET**

**2310 BOARD SERVICES**

Those activities required to perform the duties of the secretary of the Board of School Directors. Included here are the costs for all activities for all members of the Penn Delco Board of School Directors.

**Salaries:**

The money budgeted for a portion of the Business Manager's Secretary salary.

**Employee Benefits:**

Amounts paid on the behalf of employees for group medical benefits, life insurance, social security, and retirement contributions. In addition, unemployment, worker's compensation and tuition reimbursement charges are budgeted here. These amounts are budgeted by specific person when possible.

**Professional Services:**

Amount budgeted for legal services.

**Purchased Property Services:**

None Budgeted

**Other Purchased Services:**

Costs associated with items such as School Board member error and omission insurance, public meeting notices, and board travel reimbursement.

**Supplies:**

Various supplies needed for the school board.

**Property:**

None Budgeted

**Other Objects:**

Registration for conferences, and membership in NSBA, PSBA, ETC.



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ALL				
2310 Board Services				
150 Office/clerical				
00 Non-instructional Buildings	384	672	500	500
150 Object (E) Sub Total	384	672	500	500
210 Group Insurance				
00 Non-instructional Buildings	1	0	0	0
210 Object (E) Sub Total	1	0	0	0
220 Social Security Contributions				
00 Non-instructional Buildings	28	52	38	38
220 Object (E) Sub Total	28	52	38	38
230 Retirement Contributions				
00 Non-instructional Buildings	65	143	129	150
230 Object (E) Sub Total	65	143	129	150
250 Unemployment Compensation				
00 Non-instructional Buildings	0	2	1	1
250 Object (E) Sub Total	0	2	1	1
260 Workmen's Compensation				
00 Non-instructional Buildings	0	7	6	0
260 Object (E) Sub Total	0	7	6	0
320 Professional - Educational Services				
00 Non-instructional Buildings	3,012	0	0	0
320 Object (E) Sub Total	3,012	0	0	0
330 Other Professional Services				
00 Non-instructional Buildings	73,092	321,000	321,000	279,000
330 Object (E) Sub Total	73,092	321,000	321,000	279,000
520 Insurance - General				
00 Non-instructional Buildings	33,342	34,690	34,690	38,772
520 Object (E) Sub Total	33,342	34,690	34,690	38,772

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
2310 Board Services				
540 Advertising				
00 Non-instructional Buildings	5,170	4,250	4,250	4,250
540 Object (E) Sub Total	5,170	4,250	4,250	4,250
580 Travel				
00 Non-instructional Buildings	1,712	1,300	1,300	1,300
580 Object (E) Sub Total	1,712	1,300	1,300	1,300
610 General Supplies				
00 Non-instructional Buildings	1,189	3,075	3,075	3,075
610 Object (E) Sub Total	1,189	3,075	3,075	3,075
630 Food				
00 Non-instructional Buildings	1,612	1,500	1,500	1,500
630 Object (E) Sub Total	1,612	1,500	1,500	1,500
640 Books And Periodicals				
00 Non-instructional Buildings	54	380	380	380
640 Object (E) Sub Total	54	380	380	380
810 Dues And Fees				
00 Non-instructional Buildings	14,139	12,000	12,000	12,000
810 Object (E) Sub Total	14,139	12,000	12,000	12,000
820 Claims And Judgements				
00 Non-instructional Buildings	6,500	6,500	6,500	6,500
820 Object (E) Sub Total	6,500	6,500	6,500	6,500
2310 ** Function (E) Sub Total	140,300	385,571	385,369	347,466

**PENN DELCO SCHOOL DISTRICT  
SUPPORT SERVICES - ADMINISTRATION  
2016 - 2017 BUDGET**

**2330 TAX ASSESSMENT AND COLLECTION SERVICES**

Services rendered in connection with tax assessment and collection.

**Salaries:**

The money budgeted for a portion of one in-house tax clerk, and for the 3 elected tax collectors.

**Employee Benefits:**

Amounts paid on the behalf of employees for group medical benefits, life insurance, social security, and retirement contributions. In addition, unemployment, worker's compensation and tuition reimbursement charges are budgeted here. These amounts are budgeted by specific person when possible.

**Professional Services:**

Fee charged by Cen Tax (1.75 %) for the collection of earned income taxes.

**Purchased Property Services:**

None Budgeted

**Other Purchased Services:**

Costs associated with tax collectors bonding.

**Supplies:**

Cost of tax bills and supplies required in the tax office.

**Property:**

None Budgeted

**Other Objects:**

None Budgeted

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ALL				
2330 Tax Assessment And Collection Servi				
150 Office/clerical				
00 Non-instructional Buildings	19,359	19,940	21,070	29,480
150 Object (E) Sub Total	19,359	19,940	21,070	29,480
210 Group Insurance				
00 Non-instructional Buildings	9,915	10,069	10,069	19,606
210 Object (E) Sub Total	9,915	10,069	10,069	19,606
220 Social Security Contributions				
00 Non-instructional Buildings	1,429	1,525	1,612	2,255
220 Object (E) Sub Total	1,429	1,525	1,612	2,255
230 Retirement Contributions				
00 Non-instructional Buildings	3,284	4,267	5,444	8,853
230 Object (E) Sub Total	3,284	4,267	5,444	8,853
250 Unemployment Compensation				
00 Non-instructional Buildings	0	36	42	42
250 Object (E) Sub Total	0	36	42	42
260 Workmen's Compensation				
00 Non-instructional Buildings	206	199	232	295
260 Object (E) Sub Total	206	199	232	295
310 Official/administrative Services				
00 Non-instructional Buildings	45,829	43,000	43,000	43,000
310 Object (E) Sub Total	45,829	43,000	43,000	43,000
330 Other Professional Services				
00 Non-instructional Buildings	2,400	7,500	7,500	7,500
330 Object (E) Sub Total	2,400	7,500	7,500	7,500
520 Insurance - General				
00 Non-instructional Buildings	12,076	10,750	10,750	10,750
520 Object (E) Sub Total	12,076	10,750	10,750	10,750

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
2330 Tax Assessment And Collection Servi				
530 Communications				
00 Non-instructional Buildings	5,281	5,000	5,000	5,000
530 Object (E) Sub Total	5,281	5,000	5,000	5,000
580 Travel				
00 Non-instructional Buildings	32	200	200	200
580 Object (E) Sub Total	32	200	200	200
610 General Supplies				
00 Non-instructional Buildings	2,954	3,000	3,000	3,400
610 Object (E) Sub Total	2,954	3,000	3,000	3,400
810 Dues And Fees				
00 Non-instructional Buildings	54	25	25	0
810 Object (E) Sub Total	54	25	25	0
2330 ** Function (E) Sub Total	102,819	105,511	107,944	130,381

**PENN DELCO SCHOOL DISTRICT  
SUPPORT SERVICES - ADMINISTRATION  
2016 - 2017 BUDGET**

**2340 - STAFF RELATIONS AND NEGOTIATIONS SERVICES**

Those activities concerned with staff relations districtwide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.

**Salaries:**

Salary budgeted for the Director of Personnel, secretary and aide.

**Employee Benefits:**

Amounts paid on the behalf of employees for group medical benefits, life insurance, social security and retirement contributions. In addition, unemployment, worker's compensation and tuition reimbursement charges are budgeted here. These amounts are budgeted by specific person when possible.

**Professional Services:**

Services, which, by their nature, require independent persons or firms with specialized skills and knowledge, such as EAP and employee drug testing.

**Purchased Property Services:**

Repairs and maintenance to office equipment.

**Other Purchased Services:**

Costs associated with items such as employee travel reimbursement.

**Supplies:**

Supplies, forms, etc. needed for the personnel office.

**Property:**

Equipment, which is purchased for use in this office.

**Other Objects:**

Registration for conferences, and membership in professional organizations.

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	13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
	Expenditures &	Expenditures	Expenditures	Expenditures
ALL				
2340 Staff Relations And Negotiations Se				
110 Official/administrative				
00 Non-instructional Buildings	163,882	162,838	152,000	0
110 Object (E) Sub Total	163,882	162,838	152,000	0
150 Office/clerical				
00 Non-instructional Buildings	64,940	70,118	77,583	0
150 Object (E) Sub Total	64,940	70,118	77,583	0
210 Group Insurance				
00 Non-instructional Buildings	16,230	13,761	13,761	0
210 Object (E) Sub Total	16,230	13,761	13,761	0
220 Social Security Contributions				
00 Non-instructional Buildings	14,756	17,821	17,564	0
220 Object (E) Sub Total	14,756	17,821	17,564	0
230 Retirement Contributions				
00 Non-instructional Buildings	36,491	49,853	59,325	0
230 Object (E) Sub Total	36,491	49,853	59,325	0
250 Unemployment Compensation				
00 Non-instructional Buildings	0	420	460	0
250 Object (E) Sub Total	0	420	460	0
260 Workmen's Compensation				
00 Non-instructional Buildings	2,353	2,329	2,526	0
260 Object (E) Sub Total	2,353	2,329	2,526	0
280 Other Post Employment Benefits				
00 Non-instructional Buildings	1,444	0	0	0
280 Object (E) Sub Total	1,444	0	0	0
320 Professional - Educational Services				
00 Non-instructional Buildings	399	1,000	1,000	0
320 Object (E) Sub Total	399	1,000	1,000	0

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
2340 Staff Relations And Negotiations Se				
330 Other Professional Services				
00 Non-instructional Buildings	47,187	62,075	62,075	0
330 Object (E) Sub Total	47,187	62,075	62,075	0
430 Repairs And Maintenance Services				
00 Non-instructional Buildings	0	500	500	0
430 Object (E) Sub Total	0	500	500	0
530 Communications				
00 Non-instructional Buildings	120	250	250	0
530 Object (E) Sub Total	120	250	250	0
540 Advertising				
00 Non-instructional Buildings	1,851	23,770	23,770	0
540 Object (E) Sub Total	1,851	23,770	23,770	0
580 Travel				
00 Non-instructional Buildings	250	3,000	3,000	0
580 Object (E) Sub Total	250	3,000	3,000	0
610 General Supplies				
00 Non-instructional Buildings	2,902	9,730	9,730	0
610 Object (E) Sub Total	2,902	9,730	9,730	0
630 Food				
00 Non-instructional Buildings	725	1,500	1,500	0
630 Object (E) Sub Total	725	1,500	1,500	0
640 Books And Periodicals				
00 Non-instructional Buildings	0	150	150	0
640 Object (E) Sub Total	0	150	150	0
810 Dues And Fees				
00 Non-instructional Buildings	1,732	2,500	2,500	0
810 Object (E) Sub Total	1,732	2,500	2,500	0
2340 ** Function (E) Sub Total	355,262	421,615	427,694	0



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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
2350 Legal Services				
330 Other Professional Services				
00 Non-instructional Buildings	47,567	0	0	93,000
330 Object (E) Sub Total	47,567	0	0	93,000
2350 ** Function (E) Sub Total	47,567	0	0	93,000

**PENN DELCO SCHOOL DISTRICT  
SUPPORT SERVICES - ADMINISTRATION  
2016 - 2017 BUDGET**

**2360 - OFFICE OF THE SUPERINTENDENT**

The activities performed by the superintendent of schools. Those activities include the general direction and management of the affairs of the District. This includes all personnel and materials in the office of the chief executive officer.

**Salaries:**

The salary for Superintendent of Schools, and secretary

**Employee Benefits:**

Amounts paid on the behalf of employees for group medical benefits, life insurance social security and retirement contributions. In addition, unemployment, worker's compensation and tuition reimbursement charges are budgeted here. These amounts are budgeted by specific person when possible.

**Professional Services:**

None Budgeted

**Purchased Property Services:**

Services purchased to repair or maintain property owned or leased by Penn Delco School District. These services are performed by persons not employed by the school district. The costs associated with the repair and maintenance of office equipment is budgeted here.

**Other Purchased Services:**

Costs associated with items such as employee travel reimbursement.

**Supplies:**

Various supplies, forms and books required by this office.

**Property:**

Equipment, which is purchased for use in this office.

**Other Objects:**

Registration for conferences, and membership in professional organizations.

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
2360 Superintendent Office				
110 Official/administrative				
00 Non-instructional Buildings	228,445	225,000	227,220	243,800
110 Object (E) Sub Total	228,445	225,000	227,220	243,800
150 Office/clerical				
00 Non-instructional Buildings	67,047	68,380	69,825	47,400
150 Object (E) Sub Total	67,047	68,380	69,825	47,400
210 Group Insurance				
00 Non-instructional Buildings	25,561	22,250	22,250	31,846
210 Object (E) Sub Total	25,561	22,250	22,250	31,846
220 Social Security Contributions				
00 Non-instructional Buildings	15,607	22,445	22,724	22,278
220 Object (E) Sub Total	15,607	22,445	22,724	22,278
230 Retirement Contributions				
00 Non-instructional Buildings	45,800	62,783	76,757	87,448
230 Object (E) Sub Total	45,800	62,783	76,757	87,448
250 Unemployment Compensation				
00 Non-instructional Buildings	0	528	594	0
250 Object (E) Sub Total	0	528	594	0
260 Workmen's Compensation				
00 Non-instructional Buildings	2,958	2,934	3,267	2,900
260 Object (E) Sub Total	2,958	2,934	3,267	2,900
280 Other Post Employment Benefits				
00 Non-instructional Buildings	445	0	0	0
280 Object (E) Sub Total	445	0	0	0
320 Professional - Educational Services				
00 Non-instructional Buildings	1,105	4,000	4,000	0
320 Object (E) Sub Total	1,105	4,000	4,000	0

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	13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
	Expenditures &	Expenditures	Expenditures	Expenditures
ALL				
2360 Superintendent Office				
330 Other Professional Services				
00 Non-instructional Buildings	3,500	4,000	4,000	6,400
330 Object (E) Sub Total	3,500	4,000	4,000	6,400
440 Rentals				
00 Non-instructional Buildings	0	2,250	2,250	0
440 Object (E) Sub Total	0	2,250	2,250	0
530 Communications				
00 Non-instructional Buildings	401	1,125	1,125	1,075
530 Object (E) Sub Total	401	1,125	1,125	1,075
580 Travel				
00 Non-instructional Buildings	2,743	6,150	6,150	0
580 Object (E) Sub Total	2,743	6,150	6,150	0
610 General Supplies				
00 Non-instructional Buildings	1,133	5,150	5,150	6,950
610 Object (E) Sub Total	1,133	5,150	5,150	6,950
630 Food				
00 Non-instructional Buildings	2,468	1,500	1,500	1,500
630 Object (E) Sub Total	2,468	1,500	1,500	1,500
640 Books And Periodicals				
00 Non-instructional Buildings	686	900	900	1,020
640 Object (E) Sub Total	686	900	900	1,020
810 Dues And Fees				
00 Non-instructional Buildings	8,160	5,050	5,050	5,050
810 Object (E) Sub Total	8,160	5,050	5,050	5,050
2360 ** Function (E) Sub Total	406,059	434,445	452,762	457,667

**PENN DELCO SCHOOL DISTRICT  
SUPPORT SERVICES - ADMINISTRATION  
2016 - 2017 BUDGET**

**2370 - COMMUNITY RELATIONS SERVICES**

The activities and programs developed and operated system wide for betterment of school and community relations.

**Salaries:**

Salary for Public Relations Coordinator

**Employee Benefits:**

None Budgeted

**Professional Services:**

The costs associated with keeping the public well informed about the Penn Delco School District.

**Purchased Property Services:**

None Budgeted

**Other Purchased Services:**

Costs associated with the printing, and mailing of the Penn Delco Connection.

**Supplies:**

Supplies and books for the Public Relations Office.

**Property:**

None Budgeted

**Other Objects:**

None Budgeted

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ALL				
2370 Community Relations Services				
110 Official/administrative				
00 Non-instructional Buildings	45,906	46,820	47,802	50,908
110 Object (E) Sub Total	45,906	46,820	47,802	50,908
210 Group Insurance				
00 Non-instructional Buildings	875	2,299	2,299	21,031
210 Object (E) Sub Total	875	2,299	2,299	21,031
220 Social Security Contributions				
00 Non-instructional Buildings	3,495	3,582	3,657	3,894
220 Object (E) Sub Total	3,495	3,582	3,657	3,894
230 Retirement Contributions				
00 Non-instructional Buildings	7,786	10,019	12,352	15,288
230 Object (E) Sub Total	7,786	10,019	12,352	15,288
250 Unemployment Compensation				
00 Non-instructional Buildings	0	84	96	96
250 Object (E) Sub Total	0	84	96	96
260 Workmen's Compensation				
00 Non-instructional Buildings	489	468	526	510
260 Object (E) Sub Total	489	468	526	510
320 Professional - Educational Services				
00 Non-instructional Buildings	815	0	0	0
320 Object (E) Sub Total	815	0	0	0
330 Other Professional Services				
00 Non-instructional Buildings	275	5,000	5,000	5,000
330 Object (E) Sub Total	275	5,000	5,000	5,000
530 Communications				
00 Non-instructional Buildings	73	7,000	7,000	7,000
530 Object (E) Sub Total	73	7,000	7,000	7,000

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
2370 Community Relations Services				
540 Advertising				
00 Non-instructional Buildings	0	6,500	6,500	6,500
540 Object (E) Sub Total	0	6,500	6,500	6,500
550 Printing And Binding				
00 Non-instructional Buildings	235	5,500	5,500	5,500
550 Object (E) Sub Total	235	5,500	5,500	5,500
610 General Supplies				
00 Non-instructional Buildings	2,294	12,500	12,500	12,500
610 Object (E) Sub Total	2,294	12,500	12,500	12,500
630 Food				
00 Non-instructional Buildings	233	0	0	0
630 Object (E) Sub Total	233	0	0	0
640 Books And Periodicals				
00 Non-instructional Buildings	0	100	100	100
640 Object (E) Sub Total	0	100	100	100
810 Dues And Fees				
00 Non-instructional Buildings	85	600	600	600
810 Object (E) Sub Total	85	600	600	600
2370 ** Function (E) Sub Total	62,561	100,472	103,932	128,927

**PENN DELCO SCHOOL DISTRICT  
SUPPORT SERVICES - ADMINISTRATION  
2016 - 2017 BUDGET**

**2380 - OFFICE OF THE PRINCIPAL SERVICES**

Those activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principal, and others in general supervision of all operations of school, evaluation of the staff members of the school, assignment of duties of staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of district. It includes clerical staff for those activities.

**Salaries:**

The salary costs budgeted for the various school principals, and assistant principals as well as clerical and aide support.

**Employee Benefits:**

Amounts paid on the behalf of employees for group medical benefits, life insurance, social security, and retirement contributions. In addition, unemployment, worker's compensation and tuition reimbursement charges are budgeted here. These amounts are budgeted by specific person when possible.

**Professional Services:**

None Budgeted

**Purchased Property Services:**

None Budgeted

**Other Purchased Services:**

Costs associated with items such as employee travel reimbursement.

**Supplies:**

Various books, materials and supplies needed in the school offices.

**Property:**

Equipment, which is purchased for use in the school offices.

**Other Objects:**

Registration for conferences, and membership in professional organizations.



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		Expenditures &	Expenditures	Expenditures	Expenditures
ALL					
2380	Office Of The Principal Services				
110	Official/administrative				
10	Aston Elementary	128,117	131,320	118,320	123,160
20	Coebourn Elementary	109,642	110,823	112,600	117,305
40	Parkside Elementary	102,369	104,928	106,610	113,355
50	Pennell Elementary	109,086	112,243	118,319	121,200
70	Northley Middle School	331,304	339,587	335,180	343,700
80	Sun Valley High School	427,519	437,035	449,673	448,715
110	Object (E) Sub Total	1,208,037	1,235,936	1,240,702	1,267,435
150	Office/clerical				
10	Aston Elementary	53,474	50,800	52,999	54,235
20	Coebourn Elementary	52,947	37,900	54,364	55,735
40	Parkside Elementary	56,804	57,190	31,213	32,000
50	Pennell Elementary	51,541	57,685	58,933	53,136
70	Northley Middle School	110,233	119,386	109,638	98,707
80	Sun Valley High School	158,741	168,217	184,138	190,138
150	Object (E) Sub Total	483,740	491,178	491,285	483,951
190	Instructional Assistant				
20	Coebourn Elementary	395	0	0	0
190	Object (E) Sub Total	395	0	0	0
210	Group Insurance				
00	Non-instructional Buildings	-451	13,550	13,550	385,218
10	Aston Elementary	31,069	29,394	29,394	0
20	Coebourn Elementary	31,745	23,723	23,723	15,000
40	Parkside Elementary	43,217	40,065	40,065	0
50	Pennell Elementary	43,236	37,707	37,707	0
70	Northley Middle School	99,235	93,048	93,048	0
80	Sun Valley High School	136,455	130,516	130,516	0
210	Object (E) Sub Total	384,506	368,003	368,003	400,218
220	Social Security Contributions				
10	Aston Elementary	13,036	13,932	13,106	13,572
20	Coebourn Elementary	11,134	11,377	12,773	13,238
40	Parkside Elementary	11,987	12,402	10,543	11,120
50	Pennell Elementary	11,703	13,000	13,559	13,335

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	Expenditures &	Expenditures	Expenditures	Expenditures
ALL				
2380 Office Of The Principal Services				
220 Social Security Contributions				
70 Northley Middle School	32,957	35,112	34,027	33,843
80 Sun Valley High School	42,953	46,304	48,488	48,874
220 Object (E) Sub Total	123,770	132,127	132,496	133,982
230 Retirement Contributions				
10 Aston Elementary	30,800	38,974	44,269	53,271
20 Coebourn Elementary	27,386	31,827	43,144	51,964
40 Parkside Elementary	26,998	34,693	35,613	43,650
50 Pennell Elementary	27,244	36,364	45,802	52,352
70 Northley Middle School	74,890	98,219	114,941	132,855
80 Sun Valley High School	99,437	129,523	163,777	191,848
230 Object (E) Sub Total	286,755	369,600	447,546	525,940
240 Tuition Reimbursement				
00 Non-instructional Buildings	4,998	0	0	0
240 Object (E) Sub Total	4,998	0	0	0
250 Unemployment Compensation				
10 Aston Elementary	0	327	343	343
20 Coebourn Elementary	0	267	334	334
40 Parkside Elementary	0	292	275	275
50 Pennell Elementary	0	306	355	355
70 Northley Middle School	0	825	890	890
80 Sun Valley High School	0	1,090	1,267	1,267
250 Object (E) Sub Total	0	3,107	3,464	3,464
260 Workmen's Compensation				
00 Non-instructional Buildings	0	0	0	17,550
10 Aston Elementary	683	1,821	1,886	0
20 Coebourn Elementary	2,906	1,487	1,838	0
40 Parkside Elementary	1,680	1,621	1,517	0
50 Pennell Elementary	1,761	1,699	1,951	0
70 Northley Middle School	4,758	4,590	4,893	2,010
80 Sun Valley High School	6,207	6,053	6,971	0
260 Object (E) Sub Total	17,995	17,271	19,056	19,560

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ALL				
2380 Office Of The Principal Services				
280 Other Post Employment Benefits				
00 Non-instructional Buildings	417	0	0	0
280 Object (E) Sub Total	417	0	0	0
320 Professional - Educational Services				
20 Coebourn Elementary	0	150	150	150
50 Pennell Elementary	0	300	300	500
320 Object (E) Sub Total	0	450	450	650
530 Communications				
10 Aston Elementary	120	120	240	240
20 Coebourn Elementary	0	120	120	240
40 Parkside Elementary	120	120	240	240
50 Pennell Elementary	120	120	240	240
70 Northley Middle School	360	360	360	360
80 Sun Valley High School	-91	-752	-272	-272
530 Object (E) Sub Total	629	88	928	1,048
580 Travel				
10 Aston Elementary	0	798	840	840
20 Coebourn Elementary	0	0	0	1,000
50 Pennell Elementary	0	300	250	250
70 Northley Middle School	1,598	2,750	2,750	2,750
80 Sun Valley High School	0	640	640	1,000
580 Object (E) Sub Total	1,598	4,488	4,480	5,840
610 General Supplies				
10 Aston Elementary	1,142	773	900	900
20 Coebourn Elementary	408	800	800	800
40 Parkside Elementary	148	250	250	250
50 Pennell Elementary	494	600	600	600
70 Northley Middle School	1,628	1,750	1,750	1,750
80 Sun Valley High School	14,411	11,298	9,080	10,000
610 Object (E) Sub Total	18,231	15,471	13,380	14,300

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ALL				
2380 Office Of The Principal Services				
630 Food				
10 Aston Elementary	128	0	0	300
20 Coebourn Elementary	54	0	500	50
50 Pennell Elementary	389	0	0	0
70 Northley Middle School	203	0	0	0
80 Sun Valley High School	4,739	1,500	1,000	1,196
630 Object (E) Sub Total	5,513	1,500	1,500	1,546
640 Books And Periodicals				
10 Aston Elementary	0	138	120	120
70 Northley Middle School	684	750	750	750
80 Sun Valley High School	848	320	1,000	700
640 Object (E) Sub Total	1,532	1,208	1,870	1,570
750 Equipment - Original And Additional				
70 Northley Middle School	1,198	2,000	2,000	0
750 Object (E) Sub Total	1,198	2,000	2,000	0
810 Dues And Fees				
10 Aston Elementary	525	644	650	650
20 Coebourn Elementary	525	650	650	650
40 Parkside Elementary	219	250	500	500
50 Pennell Elementary	54	500	400	400
70 Northley Middle School	525	500	500	1,000
80 Sun Valley High School	1,741	2,590	2,000	2,000
810 Object (E) Sub Total	3,589	5,134	4,700	5,200
2380 ** Function (E) Sub Total	2,542,903	2,647,561	2,731,860	2,864,704

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ALL				
2390 Other Adm Services/Graduation				
330 Other Professional Services				
00 Non-instructional Buildings	3,000	0	0	0
330 Object (E) Sub Total	3,000	0	0	0
350 Security/safety				
80 Sun Valley High School	1,920	0	0	2,000
350 Object (E) Sub Total	1,920	0	0	2,000
610 General Supplies				
80 Sun Valley High School	7,101	9,500	9,000	9,000
610 Object (E) Sub Total	7,101	9,500	9,000	9,000
630 Food				
80 Sun Valley High School	634	0	500	750
630 Object (E) Sub Total	634	0	500	750
2390 ** Function (E) Sub Total	12,655	9,500	9,500	11,750

**PENN DELCO SCHOOL DISTRICT  
SUPPORT SERVICES - ADMINISTRATION  
2016 - 2017 BUDGET**

**2420 - MEDICAL SERVICES**

Activities concerned with the physical and mental health of students, such as health appraisal, including screening for vision, communicable diseases, and hearing deficiencies; screening for psychiatric services, periodic health examinations; emergency injury and illness care; and communications with parents and medical officials.

**Salaries:**

The money budgeted for nurse/teacher positions, as well as cost of aides. These salaries are based on the existing collective bargaining agreement.

**Employee Benefits:**

Amounts paid on the behalf of employees for group medical benefits, life insurance, social security, and retirement contributions. In addition, unemployment, worker's compensation and tuition reimbursement charges are budgeted here. These amounts are budgeted by specific person when possible.

**Professional Services:**

Services, which, by their nature, require independent persons or firms with specialized skills and knowledge. This would include contracted nursing services.

**Purchased Property Services:**

Repair and maintenance of nursing equipment.

**Other Purchased Services:**

Costs associated with items such as employee travel reimbursement.

**Supplies:**

Medical supplies required for the care of district students.

**Property:**

Equipment, which is purchased for use in this office.

**Other Objects:**

Registration for conferences, and membership in professional organizations.

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		13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
		Expenditures &	Expenditures	Expenditures	Expenditures
ALL					
2420 Medical Services					
120 Salaries-Professional - Educational					
00 Non-instructional Buildings		130	0	0	0
10 Aston Elementary		44,010	47,950	47,010	47,500
20 Coebourn Elementary		14,067	14,163	14,103	12,500
40 Parkside Elementary		14,103	14,163	14,103	38,800
50 Pennell Elementary		18,804	18,884	18,804	25,300
70 Northley Middle School		94,101	94,420	94,020	95,000
80 Sun Valley High School		67,778	71,270	69,500	72,175
120 Object (E) Sub Total		252,993	260,850	257,540	291,275
130 Professional - Other					
10 Aston Elementary		0	11,067	0	8,000
20 Coebourn Elementary		0	20,121	0	15,000
40 Parkside Elementary		20,545	38,126	22,938	25,000
50 Pennell Elementary		0	11,856	0	30,000
70 Northley Middle School		159	0	0	5,000
80 Sun Valley High School		0	22,923	0	32,000
130 Object (E) Sub Total		20,704	104,093	22,938	115,000
190 Instructional Assistant					
00 Non-instructional Buildings		1,244	0	0	0
10 Aston Elementary		3,702	0	0	0
20 Coebourn Elementary		17,321	0	24,271	0
40 Parkside Elementary		2,597	0	0	0
50 Pennell Elementary		18,886	0	17,299	0
70 Northley Middle School		4,575	0	0	0
80 Sun Valley High School		8,926	0	5,767	0
190 Object (E) Sub Total		57,251	0	47,337	0
210 Group Insurance					
00 Non-instructional Buildings		4	0	0	82,190
10 Aston Elementary		11,040	10,640	10,640	2,286
20 Coebourn Elementary		3,127	3,110	3,110	0
40 Parkside Elementary		3,281	3,071	3,071	0
50 Pennell Elementary		4,337	4,130	4,130	0
70 Northley Middle School		22,099	21,139	21,139	2,280
80 Sun Valley High School		22,570	21,234	21,234	0

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		13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
		Expenditures &	Expenditures	Expenditures	Expenditures
ALL					
2420 Medical Services					
210 Object (E) Sub Total		66,458	63,324	63,324	86,756
220 Social Security Contributions					
00 Non-instructional Buildings		105	0	0	0
10 Aston Elementary		3,597	4,514	3,597	4,246
20 Coebourn Elementary		2,391	2,623	2,935	2,104
40 Parkside Elementary		2,836	3,998	2,833	4,882
50 Pennell Elementary		2,866	2,352	2,763	4,231
70 Northley Middle School		7,419	7,223	7,192	7,651
80 Sun Valley High School		5,754	7,205	5,759	7,970
220 Object (E) Sub Total		24,968	27,915	25,079	31,084
230 Retirement Contributions					
00 Non-instructional Buildings		6	0	0	0
10 Aston Elementary		7,632	12,629	12,147	16,666
20 Coebourn Elementary		4,883	7,337	9,916	8,259
40 Parkside Elementary		6,043	11,190	9,571	19,160
50 Pennell Elementary		5,959	6,578	9,329	16,607
70 Northley Middle School		16,135	20,206	24,295	30,031
80 Sun Valley High School		12,762	20,157	19,449	31,284
230 Object (E) Sub Total		53,420	78,097	84,707	122,007
250 Unemployment Compensation					
10 Aston Elementary		0	106	94	94
20 Coebourn Elementary		0	61	77	77
40 Parkside Elementary		0	94	74	74
50 Pennell Elementary		0	55	73	73
70 Northley Middle School		0	170	188	188
80 Sun Valley High School		0	169	151	151
250 Object (E) Sub Total		0	655	657	657
260 Workmen's Compensation					
10 Aston Elementary		803	591	517	0
20 Coebourn Elementary		442	343	422	0
40 Parkside Elementary		436	523	407	0
50 Pennell Elementary		512	308	397	0
70 Northley Middle School		495	944	1,034	0



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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
2420 Medical Services				
260 Workmen's Compensation				
80 Sun Valley High School	735	943	828	0
260 Object (E) Sub Total	3,423	3,652	3,605	0
320 Professional - Educational Services				
00 Non-instructional Buildings	165	500	500	500
10 Aston Elementary	0	72	100	100
320 Object (E) Sub Total	165	572	600	600
330 Other Professional Services				
00 Non-instructional Buildings	5,430	14,000	14,000	10,000
330 Object (E) Sub Total	5,430	14,000	14,000	10,000
430 Repairs And Maintenance Services				
10 Aston Elementary	0	25	25	25
20 Coebourn Elementary	0	25	25	25
40 Parkside Elementary	0	25	25	25
50 Pennell Elementary	0	25	25	25
70 Northley Middle School	0	25	25	25
80 Sun Valley High School	0	25	25	25
430 Object (E) Sub Total	0	150	150	150
440 Rentals				
00 Non-instructional Buildings	143	150	150	150
440 Object (E) Sub Total	143	150	150	150
530 Communications				
00 Non-instructional Buildings	0	300	300	300
530 Object (E) Sub Total	0	300	300	300
580 Travel				
00 Non-instructional Buildings	0	800	800	800
580 Object (E) Sub Total	0	800	800	800
610 General Supplies				
00 Non-instructional Buildings	14	30	30	30
10 Aston Elementary	785	2,640	2,400	2,130

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	13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
	Expenditures &	Expenditures	Expenditures	Expenditures
ALL				
2420 Medical Services				
610 General Supplies				
20 Coebourn Elementary	1,250	1,720	1,720	1,720
40 Parkside Elementary	1,139	2,300	2,300	2,300
50 Pennell Elementary	2,257	3,500	3,500	4,000
70 Northley Middle School	1,300	2,500	2,500	2,500
80 Sun Valley High School	2,312	3,530	3,500	3,500
610 Object (E) Sub Total	9,057	16,220	15,950	16,180
640 Books And Periodicals				
00 Non-instructional Buildings	0	50	50	50
640 Object (E) Sub Total	0	50	50	50
2420 ** Function (E) Sub Total	494,012	570,828	537,187	675,009

**PENN DELCO SCHOOL DISTRICT  
SUPPORT SERVICES - ADMINISTRATION  
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**2450 - NONPUBLIC HEALTH SERVICES**

Activities associated with health services, which are directly applicable to nonpublic school pupils.

**Salaries:**

The money budgeted for nurse/teacher positions. These salaries are based on the existing collective bargaining agreement which.

**Employee Benefits:**

Amounts paid on the behalf of employees for group medical benefits, life insurance, social security, and retirement contributions. In addition, unemployment, worker's compensation and tuition reimbursement charges are budgeted here. These amounts are budgeted by specific person when possible.

**Professional Services:**

Services, which, by their nature, require independent persons or firms with specialized skills and knowledge. This would include contracted nursing services.

**Other Purchased Services:**

Costs associated with items such as employee travel reimbursement.

**Supplies:**

None Budgeted

**Property:**

None Budgeted

**Other Objects:**

None Budgeted

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	Expenditure			
	13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
	Expenditures &	Expenditures	Expenditures	Expenditures
ALL				
2450 Nonpublic Health Services				
120 Salaries-Professional - Educational				
10 Aston Elementary	44,010	46,070	47,010	9,800
20 Coebourn Elementary	14,103	14,163	14,103	12,500
40 Parkside Elementary	14,103	14,163	14,103	10,000
50 Pennell Elementary	18,804	18,884	18,804	12,500
120 Object (E) Sub Total	91,020	93,280	94,020	44,800
190 Instructional Assistant				
00 Non-instructional Buildings	12,966	0	23,598	0
190 Object (E) Sub Total	12,966	0	23,598	0
210 Group Insurance				
00 Non-instructional Buildings	322	200	200	0
10 Aston Elementary	11,065	10,614	10,614	0
20 Coebourn Elementary	3,166	2,995	2,995	0
40 Parkside Elementary	3,164	2,995	2,995	0
50 Pennell Elementary	4,221	3,993	3,993	0
70 Northley Middle School	0	94	94	0
210 Object (E) Sub Total	21,938	20,891	20,891	0
220 Social Security Contributions				
00 Non-instructional Buildings	992	0	1,805	0
10 Aston Elementary	3,314	3,524	3,597	750
20 Coebourn Elementary	1,066	1,083	1,078	956
40 Parkside Elementary	1,066	1,083	1,078	765
50 Pennell Elementary	1,421	1,445	1,439	956
220 Object (E) Sub Total	7,859	7,135	8,997	3,427
230 Retirement Contributions				
00 Non-instructional Buildings	1,972	0	6,098	0
10 Aston Elementary	7,464	9,859	12,147	2,943
20 Coebourn Elementary	2,392	3,031	3,644	3,754
40 Parkside Elementary	2,392	3,031	3,644	3,003
50 Pennell Elementary	3,189	4,041	4,859	3,754
230 Object (E) Sub Total	17,409	19,962	30,392	13,454

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
2450 Nonpublic Health Services				
250 Unemployment Compensation				
00 Non-instructional Buildings	0	0	47	47
10 Aston Elementary	0	83	94	94
20 Coebourn Elementary	0	25	28	28
40 Parkside Elementary	0	25	28	28
50 Pennell Elementary	0	34	38	38
250 Object (E) Sub Total	0	167	235	235
260 Workmen's Compensation				
00 Non-instructional Buildings	0	0	260	450
10 Aston Elementary	485	461	517	0
20 Coebourn Elementary	149	142	155	0
40 Parkside Elementary	149	142	155	0
50 Pennell Elementary	198	189	207	0
70 Northley Middle School	495	0	0	0
260 Object (E) Sub Total	1,476	934	1,294	450
330 Other Professional Services				
00 Non-instructional Buildings	125	2,060	1,500	1,000
330 Object (E) Sub Total	125	2,060	1,500	1,000
580 Travel				
00 Non-instructional Buildings	0	100	100	100
580 Object (E) Sub Total	0	100	100	100
2450 ** Function (E) Sub Total	152,793	144,529	181,027	63,466

**PENN DELCO SCHOOL DISTRICT  
SUPPORT SERVICES - ADMINISTRATION  
2016 - 2017 BUDGET**

**2510 - FISCAL SERVICES**

Those activities concerned with the fiscal operations of the district. This function includes budgeting receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing and funds management.

**Salaries:**

The salary of the Business Manager and the business office staff.

**Employee Benefits:**

Amounts paid on the behalf of employees for group medical benefits, life insurance, social security, and retirement contributions. In addition, unemployment, worker's compensation and tuition reimbursement charges are budgeted here. These amounts are budgeted by specific person when possible.

**Professional Services:**

Services, which by there nature require independent persons or firms with specialized skills and knowledge. This would include contracted auditing services.

**Purchased Property Services:**

None Budgeted

**Other Purchased Services:**

Costs associated with items such as advertising, and employee travel reimbursement.

**Supplies:**

Miscellaneous books, forms and supplies needed in the business office.

**Property:**

Equipment, which is purchased for use in this office.

**Other Objects:**

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ALL				
2510 Fiscal Services				
110 Official/administrative				
00 Non-instructional Buildings	260,204	243,020	248,114	267,280
110 Object (E) Sub Total	260,204	243,020	248,114	267,280
150 Office/clerical				
00 Non-instructional Buildings	161,837	165,106	171,584	160,890
150 Object (E) Sub Total	161,837	165,106	171,584	160,890
210 Group Insurance				
00 Non-instructional Buildings	84,456	80,692	80,692	90,880
210 Object (E) Sub Total	84,456	80,692	80,692	90,880
220 Social Security Contributions				
00 Non-instructional Buildings	28,915	31,221	32,106	32,757
220 Object (E) Sub Total	28,915	31,221	32,106	32,757
230 Retirement Contributions				
00 Non-instructional Buildings	68,556	87,338	108,448	128,578
230 Object (E) Sub Total	68,556	87,338	108,448	128,578
240 Tuition Reimbursement				
00 Non-instructional Buildings	0	3,410	3,410	3,410
240 Object (E) Sub Total	0	3,410	3,410	3,410
250 Unemployment Compensation				
00 Non-instructional Buildings	0	736	841	841
250 Object (E) Sub Total	0	736	841	841
260 Workmen's Compensation				
00 Non-instructional Buildings	4,491	4,082	4,617	4,260
260 Object (E) Sub Total	4,491	4,082	4,617	4,260
320 Professional - Educational Services				
00 Non-instructional Buildings	1,660	3,000	3,000	4,500
320 Object (E) Sub Total	1,660	3,000	3,000	4,500

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
2510 Fiscal Services				
330 Other Professional Services				
00 Non-instructional Buildings	44,501	44,500	44,500	35,160
330 Object (E) Sub Total	44,501	44,500	44,500	35,160
340 Technical Services				
00 Non-instructional Buildings	50	100	100	100
340 Object (E) Sub Total	50	100	100	100
430 Repairs And Maintenance Services				
00 Non-instructional Buildings	83	500	500	500
430 Object (E) Sub Total	83	500	500	500
440 Rentals				
00 Non-instructional Buildings	9,508	8,060	8,060	8,060
440 Object (E) Sub Total	9,508	8,060	8,060	8,060
520 Insurance - General				
00 Non-instructional Buildings	350	350	350	350
520 Object (E) Sub Total	350	350	350	350
530 Communications				
00 Non-instructional Buildings	405	620	620	540
530 Object (E) Sub Total	405	620	620	540
540 Advertising				
00 Non-instructional Buildings	0	3,000	3,000	3,000
540 Object (E) Sub Total	0	3,000	3,000	3,000
580 Travel				
00 Non-instructional Buildings	268	1,000	1,000	1,150
580 Object (E) Sub Total	268	1,000	1,000	1,150
610 General Supplies				
00 Non-instructional Buildings	5,692	12,705	12,705	4,500
610 Object (E) Sub Total	5,692	12,705	12,705	4,500



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ALL				
2510 Fiscal Services				
630 Food				
00 Non-instructional Buildings	29	0	0	0
630 Object (E) Sub Total	29	0	0	0
760 Equipment - Replacement				
00 Non-instructional Buildings	94	0	0	0
760 Object (E) Sub Total	94	0	0	0
810 Dues And Fees				
00 Non-instructional Buildings	905	810	810	1,210
810 Object (E) Sub Total	905	810	810	1,210
2510 ** Function (E) Sub Total	672,004	690,250	724,457	747,966

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	13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
	Expenditures &	Expenditures	Expenditures	Expenditures
ALL				
2520 Purchasing Services				
150 Office/clerical				
00 Non-instructional Buildings	0	0	0	20,000
150 Object (E) Sub Total	0	0	0	20,000
220 Social Security Contributions				
00 Non-instructional Buildings	0	0	0	1,783
220 Object (E) Sub Total	0	0	0	1,783
230 Retirement Contributions				
00 Non-instructional Buildings	0	0	0	6,997
230 Object (E) Sub Total	0	0	0	6,997
260 Workmen's Compensation				
00 Non-instructional Buildings	0	0	0	240
260 Object (E) Sub Total	0	0	0	240
2520 ** Function (E) Sub Total	0	0	0	29,020

**PENN DELCO SCHOOL DISTRICT  
SUPPORT SERVICES - ADMINISTRATION  
2016 - 2017 BUDGET**

**2530 - WAREHOUSING AND DISTRIBUTING SERVICES**

The activities of receiving, storing, and distributing supplies, furniture, equipment, materials used in school or school system operations.

**Salaries:**

The money budgeted for a mail delivery person.

**Employee Benefits:**

Amounts paid on the behalf of employees for group medical benefits, life insurance, social security, and retirement contributions. In addition, unemployment, worker's compensation and tuition reimbursement charges are budgeted here. These amounts are budgeted by specific person when possible.

**Professional Services:**

None Budgeted

**Purchased Property Services:**

None Budgeted

**Other Purchased Services:**

None Budgeted

**Supplies:**

None Budgeted

**Property:**

None Budgeted

**Other Objects:**

None Budgeted

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ALL				
2530 Warehousing And Distributing Service				
180 Service Work And Laborer				
00 Non-instructional Buildings	34,309	36,600	36,650	36,650
180 Object (E) Sub Total	34,309	36,600	36,650	36,650
210 Group Insurance				
00 Non-instructional Buildings	8,816	8,417	8,417	9,778
210 Object (E) Sub Total	8,816	8,417	8,417	9,778
220 Social Security Contributions				
00 Non-instructional Buildings	2,571	2,800	2,803	2,803
220 Object (E) Sub Total	2,571	2,800	2,803	2,803
230 Retirement Contributions				
00 Non-instructional Buildings	5,819	7,832	9,470	11,006
230 Object (E) Sub Total	5,819	7,832	9,470	11,006
250 Unemployment Compensation				
00 Non-instructional Buildings	0	66	73	73
250 Object (E) Sub Total	0	66	73	73
260 Workmen's Compensation				
00 Non-instructional Buildings	373	366	403	370
260 Object (E) Sub Total	373	366	403	370
2530 ** Function (E) Sub Total	51,888	56,081	57,816	60,680

**PENN DELCO SCHOOL DISTRICT  
SUPPORT SERVICES - ADMINISTRATION  
2016 - 2017 BUDGET**

**2540 - PRINTING, PUBLISHING, AND DUPLICATING SERVICES**

The activities of printing and publishing administrative publications such as annual reports, school directories, manuals. It also includes centralized services for duplicating school materials and instruments such as school bulletins, newsletters and notices.

**Salaries:**

The money budgeted for one printing clerk.

**Employee Benefits:**

Amounts paid on the behalf of employees for group medical benefits, life insurance, social security and retirement contributions. In addition, unemployment, worker's compensation and tuition reimbursement charges are budgeted here. These amounts are budgeted by specific person when possible.

**Professional Services:**

None Budgeted

**Purchased Property Services:**

Services purchased to repair or maintain property owned or leased by Penn Delco School District. These services are performed by persons not employed by the school district. The costs associated with the repair of office equipment, and copier machine maintenance is budgeted here.

**Other Purchased Services:**

None Budgeted

**Supplies:**

Cost of paper and printing supplies needed throughout the district is budgeted here.

**Property:**

None Budgeted

**Other Objects:**

None Budgeted

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	13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
	Expenditures &	Expenditures	Expenditures	Expenditures
ALL				
2540 Printing, Publishing, And Duplicati				
160 Crafts And Trades				
00 Non-instructional Buildings	33,885	34,905	35,509	36,904
160 Object (E) Sub Total	33,885	34,905	35,509	36,904
210 Group Insurance				
00 Non-instructional Buildings	17,427	5,792	5,792	20,056
210 Object (E) Sub Total	17,427	5,792	5,792	20,056
220 Social Security Contributions				
00 Non-instructional Buildings	2,459	2,670	2,717	2,823
220 Object (E) Sub Total	2,459	2,670	2,717	2,823
230 Retirement Contributions				
00 Non-instructional Buildings	5,747	7,470	9,176	11,082
230 Object (E) Sub Total	5,747	7,470	9,176	11,082
250 Unemployment Compensation				
00 Non-instructional Buildings	0	63	71	71
250 Object (E) Sub Total	0	63	71	71
260 Workmen's Compensation				
00 Non-instructional Buildings	361	349	391	370
260 Object (E) Sub Total	361	349	391	370
430 Repairs And Maintenance Services				
00 Non-instructional Buildings	1,770	3,500	3,500	3,500
430 Object (E) Sub Total	1,770	3,500	3,500	3,500
440 Rentals				
00 Non-instructional Buildings	2,105	20,860	20,860	20,000
440 Object (E) Sub Total	2,105	20,860	20,860	20,000
610 General Supplies				
00 Non-instructional Buildings	658	3,770	3,770	3,770
610 Object (E) Sub Total	658	3,770	3,770	3,770
2540 ** Function (E) Sub Total	64,412	79,379	81,786	98,576

**PENN DELCO SCHOOL DISTRICT  
SUPPORT SERVICES - ADMINISTRATION  
2016 - 2017 BUDGET**

**2600 - OPERATION AND MAINTENANCE OF PLANT SERVICES**

The activities concerned with keeping the district facilities open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working order. Expenditures posted here include the purchase of original or replacement equipment used to maintain buildings and grounds, as well as routine (ordinary and necessary) costs incurred to maintain safety and operational efficiency of buildings and grounds.

**Salaries:**

The Salary for the Director of Auxiliary Services, a clerk, full-time and part-time maintenance workers, and all of the custodians (full and part-time) throughout the district. In addition district security personnel, and overtime for the above employees is budgeted here.

**Employee Benefits:**

Amounts paid on the behalf of employees for group medical benefits, life insurance, social security, and retirement contributions. In addition, unemployment, worker's compensation and tuition reimbursement charges are budgeted here. These amounts are budgeted by specific person when possible.

**Professional Services:**

Services, which, by their nature, require independent persons or firms with specialized skills and knowledge. This includes the energy management and fire alarm contract. As well as items such as inservice computer training, and architectural fees.

**Purchased Property Services:**

Services purchased to repair or maintain property owned or leased by Penn Delco School District. These services are performed by persons not employed by the school district. The utility cost of the district is budgeted here, as well as lawn care, trash removal, and equipment repair.

**Other Purchased Services:**

Costs associated with items such as district postage, insurance and employee travel reimbursement are budgeted here.

**Supplies:**

Includes all building maintenance and service items, such as paper towels, floor finishes, soap, maintenance supplies, ice melt, paint, etc. In addition fuel oil and natural gas expenses are budgeted here.

**Property:**

Equipment, which is purchased for use in the maintenance of the facilities.

**Other Objects:**

Registration for conferences, and membership in professional organizations.

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ALL				
2610 Supervision Of Oper And Maint				
110 Official/administrative				
00 Non-instructional Buildings	151,685	158,341	160,879	169,785
110 Object (E) Sub Total	151,685	158,341	160,879	169,785
150 Office/clerical				
00 Non-instructional Buildings	32,338	33,680	34,391	31,550
150 Object (E) Sub Total	32,338	33,680	34,391	31,550
210 Group Insurance				
00 Non-instructional Buildings	56,358	55,534	55,534	46,126
210 Object (E) Sub Total	56,358	55,534	55,534	46,126
220 Social Security Contributions				
00 Non-instructional Buildings	13,821	14,690	14,938	15,364
220 Object (E) Sub Total	13,821	14,690	14,938	15,364
230 Retirement Contributions				
00 Non-instructional Buildings	31,212	41,093	50,457	60,311
230 Object (E) Sub Total	31,212	41,093	50,457	60,311
250 Unemployment Compensation				
00 Non-instructional Buildings	0	346	390	390
250 Object (E) Sub Total	0	346	390	390
260 Workmen's Compensation				
00 Non-instructional Buildings	1,440	1,920	2,149	2,060
260 Object (E) Sub Total	1,440	1,920	2,149	2,060
320 Professional - Educational Services				
00 Non-instructional Buildings	664	500	500	500
320 Object (E) Sub Total	664	500	500	500
440 Rentals				
00 Non-instructional Buildings	2,121	2,062	2,062	0
440 Object (E) Sub Total	2,121	2,062	2,062	0



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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
2610 Supervision Of Oper And Maint				
520 Insurance - General				
00 Non-instructional Buildings	166,792	180,000	180,000	0
520 Object (E) Sub Total	166,792	180,000	180,000	0
530 Communications				
00 Non-instructional Buildings	69,857	83,180	83,180	480
530 Object (E) Sub Total	69,857	83,180	83,180	480
580 Travel				
00 Non-instructional Buildings	2,660	1,000	1,000	3,250
580 Object (E) Sub Total	2,660	1,000	1,000	3,250
610 General Supplies				
00 Non-instructional Buildings	6,228	10,000	10,000	7,800
610 Object (E) Sub Total	6,228	10,000	10,000	7,800
630 Food				
00 Non-instructional Buildings	65	300	300	850
630 Object (E) Sub Total	65	300	300	850
640 Books And Periodicals				
00 Non-instructional Buildings	0	250	250	0
640 Object (E) Sub Total	0	250	250	0
760 Equipment - Replacement				
00 Non-instructional Buildings	94	0	0	0
760 Object (E) Sub Total	94	0	0	0
810 Dues And Fees				
00 Non-instructional Buildings	1,330	3,000	3,000	3,000
810 Object (E) Sub Total	1,330	3,000	3,000	3,000
2610 ** Function (E) Sub Total	536,665	585,896	599,030	341,466

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		Expenditures &	Expenditures	Expenditures	Expenditures
ALL					
2620 Oper Of Buildings Services					
110 Official/administrative					
00 Non-instructional Buildings		3,321	0	0	5,000
110 Object (E) Sub Total		3,321	0	0	5,000
160 Crafts And Trades					
00 Non-instructional Buildings		213,152	282,530	252,809	263,711
160 Object (E) Sub Total		213,152	282,530	252,809	263,711
170 Salaries-Operative & Laborer					
00 Non-instructional Buildings		66,284	96,450	98,727	108,045
80 Sun Valley High School		15	0	0	0
170 Object (E) Sub Total		66,299	96,450	98,727	108,045
180 Service Work And Laborer					
00 Non-instructional Buildings		34,408	80,900	35,667	32,000
10 Aston Elementary		100,356	90,205	104,616	107,376
20 Coebourn Elementary		63,983	67,890	108,046	110,922
40 Parkside Elementary		79,816	73,225	84,980	87,080
50 Pennell Elementary		105,713	92,925	104,491	107,291
70 Northley Middle School		171,888	165,400	226,093	232,093
80 Sun Valley High School		250,750	305,520	281,557	304,057
180 Object (E) Sub Total		806,914	876,065	945,450	980,819
210 Group Insurance					
00 Non-instructional Buildings		81,214	79,561	79,561	340,036
10 Aston Elementary		26,058	22,327	22,327	0
20 Coebourn Elementary		21,626	20,894	20,894	367
40 Parkside Elementary		17,754	16,708	16,708	0
50 Pennell Elementary		20,435	19,680	19,680	0
70 Northley Middle School		50,214	48,035	48,035	0
80 Sun Valley High School		56,568	46,402	46,402	0
210 Object (E) Sub Total		273,869	253,607	253,607	340,403
220 Social Security Contributions					
00 Non-instructional Buildings		23,724	35,179	29,620	31,729
10 Aston Elementary		7,087	6,902	8,005	8,216
20 Coebourn Elementary		4,741	5,194	8,266	8,486

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		Expenditures &	Expenditures	Expenditures	Expenditures
ALL					
2620	Oper Of Buildings Services				
220	Social Security Contributions				
40	Parkside Elementary	5,992	5,602	6,502	6,662
50	Pennell Elementary	7,946	7,110	7,994	8,209
70	Northley Middle School	12,734	12,654	17,300	17,759
80	Sun Valley High School	18,849	23,375	21,542	23,264
220	Object (E) Sub Total	81,073	96,016	99,229	104,325
230	Retirement Contributions				
00	Non-instructional Buildings	52,727	98,415	100,053	124,553
10	Aston Elementary	16,985	19,304	27,033	32,245
20	Coebourn Elementary	9,821	14,530	27,919	33,310
40	Parkside Elementary	13,468	15,671	21,959	26,151
50	Pennell Elementary	17,627	19,887	27,000	32,219
70	Northley Middle School	28,707	35,397	58,423	69,698
80	Sun Valley High School	41,318	65,381	72,755	91,308
230	Object (E) Sub Total	180,653	268,585	335,142	409,484
250	Unemployment Compensation				
00	Non-instructional Buildings	2,610	827	774	774
10	Aston Elementary	0	162	212	212
20	Coebourn Elementary	0	123	215	215
40	Parkside Elementary	0	131	169	169
50	Pennell Elementary	0	166	208	208
70	Northley Middle School	0	296	452	452
80	Sun Valley High School	0	551	548	548
250	Object (E) Sub Total	2,610	2,256	2,578	2,578
260	Workmen's Compensation				
00	Non-instructional Buildings	5,007	4,601	4,258	4,200
10	Aston Elementary	943	902	1,174	4,100
20	Coebourn Elementary	709	679	1,187	0
40	Parkside Elementary	879	732	933	0
50	Pennell Elementary	971	929	1,148	0
70	Northley Middle School	1,729	1,654	2,486	5,400
80	Sun Valley High School	2,764	3,055	3,029	0
260	Object (E) Sub Total	13,002	12,552	14,215	13,700

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
2620 Oper Of Buildings Services				
320 Professional - Educational Services				
00 Non-instructional Buildings	0	0	0	500
320 Object (E) Sub Total	0	0	0	500
330 Other Professional Services				
00 Non-instructional Buildings	18,163	14,000	14,000	14,300
10 Aston Elementary	9,818	500	500	500
20 Coebourn Elementary	600	500	500	0
40 Parkside Elementary	166	500	500	500
50 Pennell Elementary	313	500	500	500
70 Northley Middle School	34,808	1,000	1,000	1,000
80 Sun Valley High School	868	1,000	1,000	1,000
330 Object (E) Sub Total	64,736	18,000	18,000	17,800
350 Security/safety				
00 Non-instructional Buildings	12,908	15,000	15,000	12,000
10 Aston Elementary	1,993	5,000	5,000	1,000
20 Coebourn Elementary	0	250	250	1,000
40 Parkside Elementary	509	5,000	5,000	1,000
50 Pennell Elementary	8,134	5,000	5,000	2,000
70 Northley Middle School	1,528	250	250	250
80 Sun Valley High School	891	10,000	10,000	5,000
350 Object (E) Sub Total	25,963	40,500	40,500	22,250
390 Other Purchased Professional & Tech				
00 Non-instructional Buildings	1,155	0	0	0
80 Sun Valley High School	0	1,000	1,000	1,000
390 Object (E) Sub Total	1,155	1,000	1,000	1,000
410 Cleaning Services				
00 Non-instructional Buildings	30,328	39,500	39,500	37,500
10 Aston Elementary	8,759	0	0	0
410 Object (E) Sub Total	39,087	39,500	39,500	37,500
420 Utility Services				
00 Non-instructional Buildings	43,447	60,000	60,000	60,000

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		13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
		Expenditures &	Expenditures	Expenditures	Expenditures
ALL					
2620	Oper Of Buildings Services				
420	Utility Services				
10	Aston Elementary	70,531	83,000	83,000	83,000
20	Coebourn Elementary	31,174	43,000	43,000	113,000
40	Parkside Elementary	3,869	6,000	6,000	8,000
41		63,121	60,000	60,000	65,000
50	Pennell Elementary	100,255	112,500	112,500	107,000
70	Northley Middle School	161,502	230,000	230,000	236,000
80	Sun Valley High School	205,544	250,000	250,000	250,000
85	SVHS Athletic Fields	727	2,000	2,000	2,000
420	Object (E) Sub Total	680,170	846,500	846,500	924,000
430	Repairs And Maintenance Services				
00	Non-instructional Buildings	49,179	48,000	48,000	40,000
10	Aston Elementary	41,944	12,000	12,000	12,000
20	Coebourn Elementary	11,090	2,000	2,000	10,000
40	Parkside Elementary	11,172	15,000	15,000	11,000
50	Pennell Elementary	18,541	16,500	16,500	15,500
70	Northley Middle School	11,357	10,000	10,000	14,000
80	Sun Valley High School	23,862	45,000	45,000	45,000
430	Object (E) Sub Total	167,145	148,500	148,500	147,500
440	Rentals				
00	Non-instructional Buildings	310,324	176,250	0	2,062
10	Aston Elementary	1,125	0	0	0
20	Coebourn Elementary	453	0	0	0
440	Object (E) Sub Total	311,902	176,250	0	2,062
460	Extermination Services				
00	Non-instructional Buildings	1,746	2,000	2,000	2,000
10	Aston Elementary	869	1,200	1,200	1,200
20	Coebourn Elementary	744	1,200	1,200	1,200
40	Parkside Elementary	666	1,000	1,000	1,000
50	Pennell Elementary	728	1,500	1,500	1,500
70	Northley Middle School	1,062	1,200	1,200	1,200
80	Sun Valley High School	976	1,500	1,500	1,500
460	Object (E) Sub Total	6,791	9,600	9,600	9,600

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ALL				
2620 Oper Of Buildings Services				
520 Insurance - General				
00 Non-instructional Buildings	0	0	0	266,000
520 Object (E) Sub Total	0	0	0	266,000
530 Communications				
00 Non-instructional Buildings	617	200	200	29,920
530 Object (E) Sub Total	617	200	200	29,920
610 General Supplies				
00 Non-instructional Buildings	123,624	105,920	105,920	135,000
10 Aston Elementary	1,196	2,000	2,000	2,000
20 Coebourn Elementary	8,806	15,000	15,000	2,000
40 Parkside Elementary	198	3,000	3,000	2,500
50 Pennell Elementary	2,866	2,000	2,000	2,500
70 Northley Middle School	3,567	5,000	5,000	10,000
80 Sun Valley High School	2,679	9,500	9,500	15,000
610 Object (E) Sub Total	142,936	142,420	142,420	169,000
620 Energy				
00 Non-instructional Buildings	10,155	13,000	13,000	8,000
10 Aston Elementary	20,448	26,500	26,500	26,500
20 Coebourn Elementary	44,091	24,000	24,000	24,000
40 Parkside Elementary	8,754	18,000	18,000	18,000
50 Pennell Elementary	13,149	20,000	20,000	20,000
70 Northley Middle School	68,973	47,000	47,000	47,000
80 Sun Valley High School	89,176	53,000	53,000	53,000
620 Object (E) Sub Total	254,746	201,500	201,500	196,500
760 Equipment - Replacement				
00 Non-instructional Buildings	92,956	10,000	10,000	10,000
760 Object (E) Sub Total	92,956	10,000	10,000	10,000
810 Dues And Fees				
20 Coebourn Elementary	1,074	0	0	0
810 Object (E) Sub Total	1,074	0	0	0
2620 ** Function (E) Sub Total	3,430,171	3,522,031	3,459,477	4,061,697

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	Expenditures &	Expenditures	Expenditures	Expenditures
ALL				
2630 Grounds - Care And Upkeep				
160 Crafts And Trades				
00 Non-instructional Buildings	128,275	45,290	97,057	99,407
160 Object (E) Sub Total	128,275	45,290	97,057	99,407
210 Group Insurance				
00 Non-instructional Buildings	33,782	31,775	31,775	23,132
210 Object (E) Sub Total	33,782	31,775	31,775	23,132
220 Social Security Contributions				
00 Non-instructional Buildings	9,504	3,465	7,426	7,606
220 Object (E) Sub Total	9,504	3,465	7,426	7,606
230 Retirement Contributions				
00 Non-instructional Buildings	21,757	9,692	25,079	29,852
230 Object (E) Sub Total	21,757	9,692	25,079	29,852
250 Unemployment Compensation				
00 Non-instructional Buildings	0	81	194	194
250 Object (E) Sub Total	0	81	194	194
260 Workmen's Compensation				
00 Non-instructional Buildings	474	453	1,068	1,000
260 Object (E) Sub Total	474	453	1,068	1,000
320 Professional - Educational Services				
00 Non-instructional Buildings	55	200	200	200
320 Object (E) Sub Total	55	200	200	200
410 Cleaning Services				
00 Non-instructional Buildings	27,165	33,000	33,000	33,000
20 Coebourn Elementary	175	0	0	0
410 Object (E) Sub Total	27,340	33,000	33,000	33,000
430 Repairs And Maintenance Services				
00 Non-instructional Buildings	4,497	300	300	300
10 Aston Elementary	0	2,000	2,000	2,000
80 Sun Valley High School	2,851	3,000	3,000	3,000

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	Expenditures &	Expenditures	Expenditures	Expenditures
ALL				
2630 Grounds - Care And Upkeep				
430 Repairs And Maintenance Services				
81 SVHS Stadium	4,638	0	0	0
82 SVHS Soccer Fields	3,563	0	0	0
85 SVHS Athletic Fields	0	3,500	3,500	17,500
430 Object (E) Sub Total	15,549	8,800	8,800	22,800
610 General Supplies				
00 Non-instructional Buildings	3,129	6,000	6,000	6,000
80 Sun Valley High School	2,648	0	0	0
610 Object (E) Sub Total	5,777	6,000	6,000	6,000
2630 ** Function (E) Sub Total	242,513	138,756	210,599	223,191



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	Expenditures &	Expenditures	Expenditures	Expenditures
ALL				
2640 Equipment - Care And Upkeep				
210 Group Insurance				
00 Non-instructional Buildings	0	0	0	25,264
210 Object (E) Sub Total	0	0	0	25,264
430 Repairs And Maintenance Services				
00 Non-instructional Buildings	2,050	0	0	0
10 Aston Elementary	320	0	0	0
40 Parkside Elementary	6,629	5,000	5,000	0
50 Pennell Elementary	523	500	500	500
70 Northley Middle School	0	500	500	0
80 Sun Valley High School	4,954	26,000	26,000	10,000
430 Object (E) Sub Total	14,476	32,000	32,000	10,500
440 Rentals				
00 Non-instructional Buildings	0	2,000	2,000	2,000
440 Object (E) Sub Total	0	2,000	2,000	2,000
610 General Supplies				
00 Non-instructional Buildings	1,211	10,000	10,000	10,000
10 Aston Elementary	902	2,000	2,000	2,000
20 Coebourn Elementary	0	14,000	14,000	2,000
40 Parkside Elementary	0	2,000	2,000	2,000
50 Pennell Elementary	0	2,000	2,000	2,000
70 Northley Middle School	0	4,000	4,000	4,000
80 Sun Valley High School	1,219	5,000	5,000	5,000
610 Object (E) Sub Total	3,332	39,000	39,000	27,000
750 Equipment - Original And Additional				
00 Non-instructional Buildings	5,913	8,000	8,000	0
750 Object (E) Sub Total	5,913	8,000	8,000	0
2640 ** Function (E) Sub Total	23,721	81,000	81,000	64,764

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ALL				
2650 Vehicle Oper And Maint				
430 Repairs And Maintenance Services				
00 Non-instructional Buildings	16,968	14,000	14,000	11,000
430 Object (E) Sub Total	16,968	14,000	14,000	11,000
610 General Supplies				
00 Non-instructional Buildings	1,698	2,000	2,000	3,500
610 Object (E) Sub Total	1,698	2,000	2,000	3,500
620 Energy				
00 Non-instructional Buildings	18,159	17,000	17,000	17,000
620 Object (E) Sub Total	18,159	17,000	17,000	17,000
760 Equipment - Replacement				
00 Non-instructional Buildings	25,085	24,000	24,000	0
760 Object (E) Sub Total	25,085	24,000	24,000	0
2650 ** Function (E) Sub Total	61,910	57,000	57,000	31,500

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
2660 Security Services				
180 Service Work And Laborer				
00 Non-instructional Buildings	40,598	47,000	47,000	47,000
180 Object (E) Sub Total	40,598	47,000	47,000	47,000
220 Social Security Contributions				
00 Non-instructional Buildings	3,106	3,596	3,596	3,596
220 Object (E) Sub Total	3,106	3,596	3,596	3,596
230 Retirement Contributions				
00 Non-instructional Buildings	6,886	10,058	12,145	14,114
230 Object (E) Sub Total	6,886	10,058	12,145	14,114
250 Unemployment Compensation				
00 Non-instructional Buildings	0	85	94	94
250 Object (E) Sub Total	0	85	94	94
260 Workmen's Compensation				
00 Non-instructional Buildings	498	470	517	510
260 Object (E) Sub Total	498	470	517	510
350 Security/safety				
00 Non-instructional Buildings	3,112	1,000	1,000	1,000
20 Coebourn Elementary	0	1,400	1,400	1,400
350 Object (E) Sub Total	3,112	2,400	2,400	2,400
430 Repairs And Maintenance Services				
00 Non-instructional Buildings	4,199	4,000	4,000	4,000
10 Aston Elementary	568	0	0	0
40 Parkside Elementary	225	0	0	0
430 Object (E) Sub Total	4,992	4,000	4,000	4,000
440 Rentals				
00 Non-instructional Buildings	143	500	500	500
440 Object (E) Sub Total	143	500	500	500
530 Communications				
00 Non-instructional Buildings	333	250	250	250

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ALL				
2660 Security Services				
530 Object (E) Sub Total	333	250	250	250
610 General Supplies				
00 Non-instructional Buildings	2,460	1,500	1,500	1,500
40 Parkside Elementary	4,723	0	0	0
70 Northley Middle School	2,108	0	0	0
610 Object (E) Sub Total	9,291	1,500	1,500	1,500
2660 ** Function (E) Sub Total	68,959	69,859	72,002	73,964

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
2690 Other Operation And Maintenance Of				
440 Rentals				
80 Sun Valley High School	7,180	10,000	10,000	10,000
440 Object (E) Sub Total	7,180	10,000	10,000	10,000
2690 ** Function (E) Sub Total	7,180	10,000	10,000	10,000

**PENN DELCO SCHOOL DISTRICT  
SUPPORT SERVICES - ADMINISTRATION  
2016 - 2017 BUDGET**

**2720 - SCHOOL TRANSPORTATION SERVICES**

Includes those activities involved in operating vehicles for student transportation from the time the vehicles leave the point of storage until they return to the point of storage. It includes operating buses or other student transportation vehicles.

**Salaries:**

The salary for the transportation supervisor, bus maintenance person, a part-time dispatcher, and all full-time, part-time, and substitute drivers, as well as overtime for the above.

**Employee Benefits:**

Amounts paid on the behalf of employees for group medical benefits, life insurance, social security, and retirement contributions. In addition, unemployment, worker's compensation and tuition reimbursement charges are budgeted here. These amounts are budgeted by specific person when possible.

**Professional Services:**

Services, which, by their nature, require independent persons or firms with specialized skills and knowledge. This includes the computer updates and training.

**Purchased Property Services:**

Routine repair and maintenance of transportation vehicles.

**Other Purchased Services:**

Estimated transportation costs of the early intervention program, as well as cost of transportation services for students placed outside the district but payable by the district.

**Supplies:**

Fuel, oil and other expenses associated with bus transportation.

**Property:**

Cost of two new camcorders, viewers, and other equipment related to student monitorization. In addition the annual bus buy back cost is budgeted here.

**Other Objects:**

Registration for conferences, and membership in professional organizations.

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ALL				
2700 Student Transportation Services				
510 Student Transportation Services				
00 Non-instructional Buildings	21,013	0	0	0
510 Object (E) Sub Total	21,013	0	0	0
2700 ** Function (E) Sub Total	21,013	0	0	0

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
2710 Supervision Of Student Transportati				
110 Official/administrative				
00 Non-instructional Buildings	68,703	70,421	71,550	75,315
110 Object (E) Sub Total	68,703	70,421	71,550	75,315
150 Office/clerical				
00 Non-instructional Buildings	40,731	40,500	43,513	44,551
150 Object (E) Sub Total	40,731	40,500	43,513	44,551
210 Group Insurance				
00 Non-instructional Buildings	39,349	38,041	38,041	41,580
210 Object (E) Sub Total	39,349	38,041	38,041	41,580
220 Social Security Contributions				
00 Non-instructional Buildings	7,986	8,485	8,802	9,170
220 Object (E) Sub Total	7,986	8,485	8,802	9,170
230 Retirement Contributions				
00 Non-instructional Buildings	18,562	23,737	29,732	35,996
230 Object (E) Sub Total	18,562	23,737	29,732	35,996
250 Unemployment Compensation				
00 Non-instructional Buildings	0	200	230	223
250 Object (E) Sub Total	0	200	230	223
260 Workmen's Compensation				
00 Non-instructional Buildings	1,164	1,109	1,266	1,200
260 Object (E) Sub Total	1,164	1,109	1,266	1,200
320 Professional - Educational Services				
00 Non-instructional Buildings	220	100	100	600
320 Object (E) Sub Total	220	100	100	600
330 Other Professional Services				
00 Non-instructional Buildings	11,185	0	0	0
330 Object (E) Sub Total	11,185	0	0	0



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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
2710 Supervision Of Student Transportati				
530 Communications				
00 Non-instructional Buildings	0	120	120	240
530 Object (E) Sub Total	0	120	120	240
580 Travel				
00 Non-instructional Buildings	234	700	700	700
580 Object (E) Sub Total	234	700	700	700
610 General Supplies				
00 Non-instructional Buildings	5,699	4,900	4,900	4,900
610 Object (E) Sub Total	5,699	4,900	4,900	4,900
630 Food				
00 Non-instructional Buildings	700	0	0	0
630 Object (E) Sub Total	700	0	0	0
810 Dues And Fees				
00 Non-instructional Buildings	0	210	210	210
810 Object (E) Sub Total	0	210	210	210
2710 ** Function (E) Sub Total	194,533	188,523	199,164	214,685

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
2720 Vehicle Operation Services				
110 Official/administrative				
00 Non-instructional Buildings	1,620	0	0	0
110 Object (E) Sub Total	1,620	0	0	0
160 Crafts And Trades				
00 Non-instructional Buildings	1,388	0	0	0
160 Object (E) Sub Total	1,388	0	0	0
170 Salaries-Operative & Laborer				
00 Non-instructional Buildings	1,005,488	1,068,148	1,074,138	1,114,138
170 Object (E) Sub Total	1,005,488	1,068,148	1,074,138	1,114,138
210 Group Insurance				
00 Non-instructional Buildings	35,863	22,004	22,004	25,946
210 Object (E) Sub Total	35,863	22,004	22,004	25,946
220 Social Security Contributions				
00 Non-instructional Buildings	75,745	81,711	82,167	85,227
220 Object (E) Sub Total	75,745	81,711	82,167	85,227
230 Retirement Contributions				
00 Non-instructional Buildings	166,278	228,579	277,551	334,570
230 Object (E) Sub Total	166,278	228,579	277,551	334,570
250 Unemployment Compensation				
00 Non-instructional Buildings	-3,045	1,918	2,145	2,145
250 Object (E) Sub Total	-3,045	1,918	2,145	2,145
260 Workmen's Compensation				
00 Non-instructional Buildings	11,856	10,688	11,813	11,200
260 Object (E) Sub Total	11,856	10,688	11,813	11,200
320 Professional - Educational Services				
00 Non-instructional Buildings	0	200	200	200
320 Object (E) Sub Total	0	200	200	200

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
2720 Vehicle Operation Services				
430 Repairs And Maintenance Services				
00 Non-instructional Buildings	12,583	21,000	21,000	21,000
430 Object (E) Sub Total	12,583	21,000	21,000	21,000
510 Student Transportation Services				
00 Non-instructional Buildings	35,550	2,000	2,000	2,000
20 Coebourn Elementary	-1,864	0	0	0
40 Parkside Elementary	-687	0	0	0
50 Pennell Elementary	-1,194	0	0	0
80 Sun Valley High School	-1,287	0	0	0
510 Object (E) Sub Total	30,518	2,000	2,000	2,000
520 Insurance - General				
00 Non-instructional Buildings	39,667	40,000	40,000	43,000
520 Object (E) Sub Total	39,667	40,000	40,000	43,000
530 Communications				
00 Non-instructional Buildings	5,402	6,200	6,200	5,550
530 Object (E) Sub Total	5,402	6,200	6,200	5,550
580 Travel				
00 Non-instructional Buildings	700	0	0	350
580 Object (E) Sub Total	700	0	0	350
610 General Supplies				
00 Non-instructional Buildings	24,984	15,630	15,630	15,630
610 Object (E) Sub Total	24,984	15,630	15,630	15,630
620 Energy				
00 Non-instructional Buildings	185,412	260,300	260,300	260,300
620 Object (E) Sub Total	185,412	260,300	260,300	260,300
630 Food				
00 Non-instructional Buildings	0	150	150	150
630 Object (E) Sub Total	0	150	150	150

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ALL				
2720 Vehicle Operation Services				
750 Equipment - Original And Additional				
00 Non-instructional Buildings	846	0	0	0
750 Object (E) Sub Total	846	0	0	0
760 Equipment - Replacement				
00 Non-instructional Buildings	187,320	210,000	210,000	210,000
760 Object (E) Sub Total	187,320	210,000	210,000	210,000
810 Dues And Fees				
00 Non-instructional Buildings	1,100	1,090	1,090	1,100
810 Object (E) Sub Total	1,100	1,090	1,090	1,100
2720 ** Function (E) Sub Total	1,783,725	1,969,618	2,026,388	2,132,506

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
2740 Vehicle Servicing And Maintenance S				
160 Crafts And Trades				
00 Non-instructional Buildings	88,849	88,130	92,549	104,664
160 Object (E) Sub Total	88,849	88,130	92,549	104,664
210 Group Insurance				
00 Non-instructional Buildings	20,552	19,856	19,856	0
210 Object (E) Sub Total	20,552	19,856	19,856	0
220 Social Security Contributions				
00 Non-instructional Buildings	6,673	6,742	7,080	8,008
220 Object (E) Sub Total	6,673	6,742	7,080	8,008
230 Retirement Contributions				
00 Non-instructional Buildings	15,070	18,860	23,915	31,431
230 Object (E) Sub Total	15,070	18,860	23,915	31,431
260 Workmen's Compensation				
00 Non-instructional Buildings	0	881	1,018	1,050
260 Object (E) Sub Total	0	881	1,018	1,050
610 General Supplies				
00 Non-instructional Buildings	0	700	700	700
610 Object (E) Sub Total	0	700	700	700
2740 ** Function (E) Sub Total	131,144	135,169	145,118	145,853

**PENN DELCO SCHOOL DISTRICT  
SUPPORT SERVICES - ADMINISTRATION  
2016 - 2017 BUDGET**

**2750 - NONPUBLIC STUDENT TRANSPORTATION**

The portion of those concerned with the transportation of nonpublic student to and from school as provided by State and Federal Law. It includes trips between home and school.

**Salaries:**

The salary for the transportation supervisor, bus maintenance person, a part-time dispatcher, and all full, part-time, and substitute drivers, as well as overtime for the above.

**Employee Benefits:**

Amounts paid on the behalf of employees for group medical benefits, life insurance, social security, and retirement contributions. In addition, unemployment, worker's compensation and tuition reimbursement charges are budgeted here. These amounts are budgeted by specific person when possible.

**Professional Services:**

Services, which, by their nature, require independent persons or firms with specialized skills and knowledge. This includes the computer updates and training.

**Purchased Property Services:**

Routine repair and maintenance of transportation vehicles.

**Other Purchased Services:**

The cost of auto liability insurance.

**Supplies:**

Fuel, oil and other expenses associated with bus transportation.

**Property:**

Cost of two new camcorders, viewers, and other equipment related to student monitorization. In addition the annual bus buy back cost is budgeted here.

**Other Objects:**

Registration for conferences, and membership in professional organizations.

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	13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
	Expenditures &	Expenditures	Expenditures	Expenditures
ALL				
2750 Nonpublic Transportation				
160 Crafts And Trades				
00 Non-instructional Buildings	595	0	0	0
160 Object (E) Sub Total	595	0	0	0
170 Salaries-Operative & Laborer				
00 Non-instructional Buildings	150,717	143,172	185,526	191,526
170 Object (E) Sub Total	150,717	143,172	185,526	191,526
210 Group Insurance				
00 Non-instructional Buildings	828	287	287	0
210 Object (E) Sub Total	828	287	287	0
220 Social Security Contributions				
00 Non-instructional Buildings	11,362	10,952	14,191	14,650
220 Object (E) Sub Total	11,362	10,952	14,191	14,650
230 Retirement Contributions				
00 Non-instructional Buildings	25,664	30,640	47,938	57,514
230 Object (E) Sub Total	25,664	30,640	47,938	57,514
250 Unemployment Compensation				
00 Non-instructional Buildings	0	258	371	371
250 Object (E) Sub Total	0	258	371	371
260 Workmen's Compensation				
00 Non-instructional Buildings	2,078	1,432	2,039	1,950
260 Object (E) Sub Total	2,078	1,432	2,039	1,950
430 Repairs And Maintenance Services				
00 Non-instructional Buildings	5,425	5,500	5,500	5,500
430 Object (E) Sub Total	5,425	5,500	5,500	5,500
510 Student Transportation Services				
00 Non-instructional Buildings	0	2,000	2,000	2,000
510 Object (E) Sub Total	0	2,000	2,000	2,000

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ALL				
2750 Nonpublic Transportation				
520 Insurance - General				
00 Non-instructional Buildings	17,000	20,000	20,000	20,000
520 Object (E) Sub Total	17,000	20,000	20,000	20,000
530 Communications				
00 Non-instructional Buildings	2,314	2,030	2,030	2,400
530 Object (E) Sub Total	2,314	2,030	2,030	2,400
580 Travel				
00 Non-instructional Buildings	300	0	0	150
580 Object (E) Sub Total	300	0	0	150
610 General Supplies				
00 Non-instructional Buildings	10,778	7,040	7,040	7,040
610 Object (E) Sub Total	10,778	7,040	7,040	7,040
620 Energy				
00 Non-instructional Buildings	91,180	111,270	111,270	111,270
620 Object (E) Sub Total	91,180	111,270	111,270	111,270
630 Food				
00 Non-instructional Buildings	0	75	75	75
630 Object (E) Sub Total	0	75	75	75
750 Equipment - Original And Additional				
00 Non-instructional Buildings	362	0	0	0
750 Object (E) Sub Total	362	0	0	0
760 Equipment - Replacement				
00 Non-instructional Buildings	80,280	97,000	97,000	97,000
760 Object (E) Sub Total	80,280	97,000	97,000	97,000
810 Dues And Fees				
00 Non-instructional Buildings	471	700	700	700
810 Object (E) Sub Total	471	700	700	700
2750 ** Function (E) Sub Total	399,354	432,356	495,967	512,146



**PENN DELCO SCHOOL DISTRICT  
SUPPORT SERVICES - ADMINISTRATION  
2016 - 2017 BUDGET**

**2820 - OFFICE OF DISTRICTWIDE TECHNOLOGY**

Those activities concerned with writing, editing, and the preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public.

**Salaries:**

The salary for the Director of Technology, as well as technology assistants.

**Employee Benefits:**

Amounts paid on the behalf of employees for group medical benefits, life insurance, social security, and retirement contributions. In addition, unemployment, worker's compensation and tuition reimbursement charges are budgeted here. These amounts are budgeted by specific person when possible.

**Professional Services:**

Services, which, by their nature, require independent persons or firms with specialized skills and knowledge. This includes services such as network wiring, computer training, and services for outside consultants.

**Purchased Property Services:**

Services purchased to repair or maintain property owned or leased by Penn Delco School District. These services are performed by persons not employed by the school district.

**Other Purchased Services:**

Costs associated with items such as employee travel reimbursement.

**Supplies:**

New software, books, materials and supplies needed to achieve the Penn Delco technology plan.

**Property:**

Equipment, which is purchased for use throughout the district, and detailed in the district technology plan.

**Other Objects:**

Registration for conferences, and membership in professional organizations.

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	13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
	Expenditures &	Expenditures	Expenditures	Expenditures
ALL				
2810 Planning, Research, Development, An				
110 Official/administrative				
00 Non-instructional Buildings	0	0	0	116,240
110 Object (E) Sub Total	0	0	0	116,240
210 Group Insurance				
00 Non-instructional Buildings	0	0	0	5,795
210 Object (E) Sub Total	0	0	0	5,795
220 Social Security Contributions				
00 Non-instructional Buildings	0	0	0	8,892
220 Object (E) Sub Total	0	0	0	8,892
230 Retirement Contributions				
00 Non-instructional Buildings	0	0	0	34,907
230 Object (E) Sub Total	0	0	0	34,907
530 Communications				
00 Non-instructional Buildings	0	0	0	240
530 Object (E) Sub Total	0	0	0	240
580 Travel				
00 Non-instructional Buildings	0	0	0	500
580 Object (E) Sub Total	0	0	0	500
610 General Supplies				
00 Non-instructional Buildings	0	0	0	200
610 Object (E) Sub Total	0	0	0	200
810 Dues And Fees				
00 Non-instructional Buildings	0	0	0	400
810 Object (E) Sub Total	0	0	0	400
2810 ** Function (E) Sub Total	0	0	0	167,174

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ALL				
2820 Information Services				
110 Official/administrative				
00 Non-instructional Buildings	183,289	199,324	113,515	0
110 Object (E) Sub Total	183,289	199,324	113,515	0
130 Professional - Other				
00 Non-instructional Buildings	67,635	69,000	70,435	72,125
130 Object (E) Sub Total	67,635	69,000	70,435	72,125
140 Salaries-Technical				
00 Non-instructional Buildings	51,386	81,120	91,845	94,050
10 Aston Elementary	13,094	0	15,356	15,800
20 Coebourn Elementary	13,094	18,630	15,356	15,400
40 Parkside Elementary	4,891	18,630	0	15,400
50 Pennell Elementary	4,891	29,840	0	15,750
70 Northley Middle School	29,688	31,200	0	31,600
80 Sun Valley High School	30,214	58,400	0	0
140 Object (E) Sub Total	147,258	237,820	122,557	188,000
150 Office/clerical				
00 Non-instructional Buildings	25,947	27,815	30,600	94,160
150 Object (E) Sub Total	25,947	27,815	30,600	94,160
190 Instructional Assistant				
00 Non-instructional Buildings	242	0	0	0
40 Parkside Elementary	4,189	0	14,966	0
50 Pennell Elementary	4,188	0	14,966	0
80 Sun Valley High School	29,571	0	60,646	0
190 Object (E) Sub Total	38,190	0	90,578	0
210 Group Insurance				
00 Non-instructional Buildings	81,586	82,526	82,526	59,570
10 Aston Elementary	8,349	8,210	8,210	0
20 Coebourn Elementary	8,857	8,210	8,210	0
40 Parkside Elementary	9,849	37	37	0
50 Pennell Elementary	10,227	60	60	0
70 Northley Middle School	17,277	16,481	16,481	0
80 Sun Valley High School	27,433	8,706	8,706	0

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		Expenditures &	Expenditures	Expenditures	Expenditures
ALL					
2820	Information Services				
210	Object (E) Sub Total	163,578	124,230	124,230	59,570
220	Social Security Contributions				
00	Non-instructional Buildings	24,177	28,862	23,439	19,916
10	Aston Elementary	973	0	1,175	1,210
20	Coebourn Elementary	973	1,425	1,175	1,178
40	Parkside Elementary	675	1,425	1,145	1,178
50	Pennell Elementary	675	2,283	1,145	1,206
70	Northley Middle School	2,071	2,386	0	2,417
80	Sun Valley High School	4,490	4,466	4,639	0
220	Object (E) Sub Total	34,034	40,847	32,718	27,105
230	Retirement Contributions				
00	Non-instructional Buildings	53,381	80,733	79,171	78,178
10	Aston Elementary	2,221	0	3,968	4,745
20	Coebourn Elementary	2,221	3,987	3,968	4,625
40	Parkside Elementary	1,517	3,987	3,867	4,625
50	Pennell Elementary	1,517	6,386	3,867	4,730
70	Northley Middle School	5,037	6,677	0	9,489
80	Sun Valley High School	10,140	12,498	15,671	0
230	Object (E) Sub Total	76,034	114,268	110,512	106,392
240	Tuition Reimbursement				
00	Non-instructional Buildings	11,610	0	0	0
240	Object (E) Sub Total	11,610	0	0	0
250	Unemployment Compensation				
00	Non-instructional Buildings	4,813	679	613	613
10	Aston Elementary	0	0	31	31
20	Coebourn Elementary	0	34	31	31
40	Parkside Elementary	0	34	30	30
50	Pennell Elementary	0	54	30	30
70	Northley Middle School	0	56	0	0
80	Sun Valley High School	0	106	121	121
250	Object (E) Sub Total	4,813	963	856	856

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		Expenditures &	Expenditures	Expenditures	Expenditures
ALL					
2820	Information Services				
260	Workmen's Compensation				
00	Non-instructional Buildings	3,442	3,772	3,371	3,690
10	Aston Elementary	0	0	169	0
20	Coebourn Elementary	36	186	169	0
40	Parkside Elementary	407	186	165	0
50	Pennell Elementary	183	298	165	0
70	Northley Middle School	317	312	0	0
80	Sun Valley High School	800	584	667	0
260	Object (E) Sub Total	5,185	5,338	4,706	3,690
320	Professional - Educational Services				
00	Non-instructional Buildings	0	600	600	600
320	Object (E) Sub Total	0	600	600	600
340	Technical Services				
00	Non-instructional Buildings	8,641	-22,670	-22,670	-22,670
20	Coebourn Elementary	2,500	2,500	2,500	0
340	Object (E) Sub Total	11,141	-20,170	-20,170	-22,670
430	Repairs And Maintenance Services				
00	Non-instructional Buildings	30,970	64,500	64,500	64,500
430	Object (E) Sub Total	30,970	64,500	64,500	64,500
530	Communications				
00	Non-instructional Buildings	702	340	340	240
530	Object (E) Sub Total	702	340	340	240
580	Travel				
00	Non-instructional Buildings	1,316	1,400	1,400	900
580	Object (E) Sub Total	1,316	1,400	1,400	900
610	General Supplies				
00	Non-instructional Buildings	124,157	166,400	166,400	155,935
10	Aston Elementary	9	0	0	0
610	Object (E) Sub Total	124,166	166,400	166,400	155,935

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ALL				
2820 Information Services				
640 Books And Periodicals				
00 Non-instructional Buildings	0	50	50	0
640 Object (E) Sub Total	0	50	50	0
750 Equipment - Original And Additional				
00 Non-instructional Buildings	38,159	45,000	45,000	45,000
750 Object (E) Sub Total	38,159	45,000	45,000	45,000
760 Equipment - Replacement				
00 Non-instructional Buildings	5,108	0	0	0
760 Object (E) Sub Total	5,108	0	0	0
810 Dues And Fees				
00 Non-instructional Buildings	0	400	400	0
810 Object (E) Sub Total	0	400	400	0
2820 ** Function (E) Sub Total	969,135	1,078,125	959,227	796,403

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	Expenditures &	Expenditures	Expenditures	Expenditures
ALL				
2830 Staff Services				
110 Official/administrative				
00 Non-instructional Buildings	0	0	0	152,812
110 Object (E) Sub Total	0	0	0	152,812
150 Office/clerical				
00 Non-instructional Buildings	0	0	0	47,850
150 Object (E) Sub Total	0	0	0	47,850
210 Group Insurance				
00 Non-instructional Buildings	0	0	0	39,678
210 Object (E) Sub Total	0	0	0	39,678
220 Social Security Contributions				
00 Non-instructional Buildings	0	0	0	15,351
220 Object (E) Sub Total	0	0	0	15,351
230 Retirement Contributions				
00 Non-instructional Buildings	0	0	0	60,258
230 Object (E) Sub Total	0	0	0	60,258
250 Unemployment Compensation				
00 Non-instructional Buildings	0	0	0	240
250 Object (E) Sub Total	0	0	0	240
260 Workmen's Compensation				
00 Non-instructional Buildings	0	0	0	1,995
260 Object (E) Sub Total	0	0	0	1,995
320 Professional - Educational Services				
00 Non-instructional Buildings	0	0	0	1,000
320 Object (E) Sub Total	0	0	0	1,000
330 Other Professional Services				
00 Non-instructional Buildings	0	0	0	66,125
330 Object (E) Sub Total	0	0	0	66,125

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
2830 Staff Services				
430 Repairs And Maintenance Services				
00 Non-instructional Buildings	0	0	0	500
430 Object (E) Sub Total	0	0	0	500
530 Communications				
00 Non-instructional Buildings	0	0	0	240
530 Object (E) Sub Total	0	0	0	240
540 Advertising				
00 Non-instructional Buildings	0	0	0	22,000
540 Object (E) Sub Total	0	0	0	22,000
580 Travel				
00 Non-instructional Buildings	0	0	0	3,000
580 Object (E) Sub Total	0	0	0	3,000
610 General Supplies				
00 Non-instructional Buildings	0	0	0	9,730
610 Object (E) Sub Total	0	0	0	9,730
810 Dues And Fees				
00 Non-instructional Buildings	0	0	0	2,500
810 Object (E) Sub Total	0	0	0	2,500
2830 ** Function (E) Sub Total	0	0	0	423,279



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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
2840 Data Processing Services				
340 Technical Services				
00 Non-instructional Buildings	107,484	159,000	159,000	159,000
340 Object (E) Sub Total	107,484	159,000	159,000	159,000
2840 ** Function (E) Sub Total	107,484	159,000	159,000	159,000

**PENN DELCO SCHOOL DISTRICT  
SUPPORT SERVICES - ADMINISTRATION  
2016 - 2017 BUDGET**

**2900 OTHER SUPPORT SERVICES**

Administrative support costs that cannot be classified elsewhere in this budget.

**Salaries:**

None Budgeted

**Employee Benefits:**

None Budgeted

**Professional Services:**

None Budgeted

**Purchased Property Services:**

None Budgeted

**Other Purchased Services:**

Costs for DCIU core operating services.

**Supplies:**

None Budgeted

**Property:**

None Budgeted

**Other Objects:**

None Budgeted

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
2900 Other Support Services				
590 Miscellaneous Purchased Services				
00 Non-instructional Buildings	46,156	46,561	46,561	46,561
590 Object (E) Sub Total	46,156	46,561	46,561	46,561
2900 ** Function (E) Sub Total	46,156	46,561	46,561	46,561

**PENN DELCO SCHOOL DISTRICT  
SUPPORT SERVICES - ADMINISTRATION  
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**3210 - SCHOOL SPONSORED STUDENT ACTIVITIES**

School sponsored activities, under the guidance and supervision of the district staff, designed to provide students such experience as motivation, enjoyment, and improvement of skills.

Co-curricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech, and debate. Also, included are student financed and managed activities, such as: Class of 2001, Chess Club, and Senior Prom.

**Salaries:**

The salary of various individuals who have been retained by the district to provide the leadership and guidance of school sponsored student activities.

**Employee Benefits:**

Amounts paid on the behalf of employees for group medical benefits, life insurance, social security, and retirement contributions. In addition, unemployment, worker's compensation are budgeted here.

**Professional Services:**

None Budgeted

**Purchased Property Services:**

None Budgeted

**Other Purchased Services:**

Costs associated with items such as employee travel reimbursement, or for services purchased locally.

**Supplies:**

Cost of books, materials and supplies needed to conduct student activities.

**Property:**

None Budgeted

**Other Objects:**

None Budgeted

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	13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
	Expenditures &	Expenditures	Expenditures	Expenditures
ALL				
3210 School Sponsored Student Activities				
120 Salaries-Professional - Educational				
00 Non-instructional Buildings	49,209	20,000	20,000	30,000
70 Northley Middle School	47,557	30,000	30,000	30,000
80 Sun Valley High School	69,245	80,000	80,000	80,000
120 Object (E) Sub Total	166,011	130,000	130,000	140,000
210 Group Insurance				
00 Non-instructional Buildings	0	40	40	0
70 Northley Middle School	0	60	60	0
80 Sun Valley High School	0	160	160	0
210 Object (E) Sub Total	0	260	260	0
220 Social Security Contributions				
00 Non-instructional Buildings	3,764	1,530	1,530	2,295
70 Northley Middle School	3,638	2,295	2,295	2,295
80 Sun Valley High School	5,298	6,120	6,120	6,120
220 Object (E) Sub Total	12,700	9,945	9,945	10,710
230 Retirement Contributions				
00 Non-instructional Buildings	7,270	4,280	5,168	9,009
70 Northley Middle School	8,066	6,420	7,752	9,009
80 Sun Valley High School	11,183	17,120	20,672	24,024
230 Object (E) Sub Total	26,519	27,820	33,592	42,042
250 Unemployment Compensation				
00 Non-instructional Buildings	0	36	40	40
70 Northley Middle School	0	54	60	60
80 Sun Valley High School	0	144	160	160
250 Object (E) Sub Total	0	234	260	260
260 Workmen's Compensation				
00 Non-instructional Buildings	0	200	220	1,500
70 Northley Middle School	532	300	330	0
80 Sun Valley High School	852	800	880	0
260 Object (E) Sub Total	1,384	1,300	1,430	1,500

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
3210 School Sponsored Student Activities				
330 Other Professional Services				
80 Sun Valley High School	0	110	200	200
330 Object (E) Sub Total	0	110	200	200
410 Cleaning Services				
80 Sun Valley High School	1,174	0	1,300	1,500
410 Object (E) Sub Total	1,174	0	1,300	1,500
530 Communications				
80 Sun Valley High School	0	100	0	0
530 Object (E) Sub Total	0	100	0	0
580 Travel				
10 Aston Elementary	500	550	650	400
20 Coebourn Elementary	622	700	700	1,000
40 Parkside Elementary	537	600	700	700
50 Pennell Elementary	567	750	1,000	1,000
70 Northley Middle School	115	1,300	1,300	1,300
80 Sun Valley High School	-21	560	3,000	1,500
580 Object (E) Sub Total	2,320	4,460	7,350	5,900
610 General Supplies				
10 Aston Elementary	0	358	370	370
20 Coebourn Elementary	228	260	260	700
50 Pennell Elementary	133	250	500	500
80 Sun Valley High School	1,298	1,850	2,550	500
610 Object (E) Sub Total	1,659	2,718	3,680	2,070
640 Books And Periodicals				
70 Northley Middle School	154	1,300	1,300	1,300
80 Sun Valley High School	0	0	0	300
640 Object (E) Sub Total	154	1,300	1,300	1,600
810 Dues And Fees				
10 Aston Elementary	345	193	400	400
20 Coebourn Elementary	114	126	126	400

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
3210 School Sponsored Student Activities				
810 Dues And Fees				
40 Parkside Elementary	99	300	300	500
50 Pennell Elementary	213	150	200	200
70 Northley Middle School	1,011	650	650	650
80 Sun Valley High School	5,103	2,740	3,200	5,200
810 Object (E) Sub Total	6,885	4,159	4,876	7,350
3210 ** Function (E) Sub Total	218,806	182,406	194,193	213,132

**PENN DELCO SCHOOL DISTRICT  
SUPPORT SERVICES - ADMINISTRATION  
2016 - 2017 BUDGET**

**3250 - ATHLETICS**

**Salaries:**

The salary for the Athletic Director and Coaches

**Employee Benefits:**

Amounts paid on the behalf of employees for social security, and retirement contributions. In addition, worker's compensation are budgeted here.

**Professional Services:**

Services, which, by their nature, require independent persons or firms with specialized skills and/or knowledge. Services here are primarily for athletic officiating.

**Purchased Property Services:**

Services purchased to maintain or maintain property or equipment owned or leased by the district.

**Other Purchased Services:**

Costs associated with transporting students to athletic events, game help (ticket takers, timekeepers, scorers, security), and lodging are budgeted here.

**Supplies:**

Costs for athletic supplies, uniforms and awards are budgeted under this object.

**Property:**

None Budgeted

**Other Objects:**

PIAA dues as well as fees for participating in various athletic events are budgeted here.



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		13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
		Expenditures &	Expenditures	Expenditures	Expenditures
ALL					
3250	School Sponsored Athletics				
120	Salaries-Professional - Educational				
70	Northley Middle School	68,954	85,000	85,000	87,000
80	Sun Valley High School	178,016	195,000	195,000	200,000
120	Object (E) Sub Total	246,970	280,000	280,000	287,000
140	Salaries-Technical				
70	Northley Middle School	652	0	0	0
80	Sun Valley High School	2,403	0	0	0
140	Object (E) Sub Total	3,055	0	0	0
170	Salaries-Operative & Laborer				
00	Non-instructional Buildings	30,302	40,000	40,000	40,000
70	Northley Middle School	1,432	0	0	0
80	Sun Valley High School	10,201	0	0	0
170	Object (E) Sub Total	41,935	40,000	40,000	40,000
210	Group Insurance				
00	Non-instructional Buildings	0	80	80	0
70	Northley Middle School	0	170	170	0
80	Sun Valley High School	0	390	390	0
210	Object (E) Sub Total	0	640	640	0
220	Social Security Contributions				
00	Non-instructional Buildings	2,254	3,060	3,060	3,060
70	Northley Middle School	5,453	6,503	6,503	6,656
80	Sun Valley High School	14,559	14,918	14,918	15,300
220	Object (E) Sub Total	22,266	24,481	24,481	25,016
230	Retirement Contributions				
00	Non-instructional Buildings	5,112	8,560	10,336	12,012
70	Northley Middle School	6,987	18,190	21,964	26,126
80	Sun Valley High School	17,261	41,730	50,388	60,060
230	Object (E) Sub Total	29,360	68,480	82,688	98,198
250	Unemployment Compensation				
00	Non-instructional Buildings	0	72	80	80
70	Northley Middle School	0	153	170	170

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	13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
	Expenditures &	Expenditures	Expenditures	Expenditures
ALL				
3250 School Sponsored Athletics				
250 Unemployment Compensation				
80 Sun Valley High School	0	351	390	390
250 Object (E) Sub Total	0	576	640	640
260 Workmen's Compensation				
00 Non-instructional Buildings	0	400	440	3,420
70 Northley Middle School	1,003	850	935	0
80 Sun Valley High School	2,429	1,950	2,145	0
260 Object (E) Sub Total	3,432	3,200	3,520	3,420
320 Professional - Educational Services				
00 Non-instructional Buildings	200	0	0	0
320 Object (E) Sub Total	200	0	0	0
330 Other Professional Services				
00 Non-instructional Buildings	60,700	61,100	61,100	68,650
70 Northley Middle School	9,085	9,760	9,760	10,760
80 Sun Valley High School	33,678	41,450	41,360	40,900
330 Object (E) Sub Total	103,463	112,310	112,220	120,310
340 Technical Services				
70 Northley Middle School	0	1,850	1,850	1,600
80 Sun Valley High School	1,519	10,500	10,500	13,600
340 Object (E) Sub Total	1,519	12,350	12,350	15,200
430 Repairs And Maintenance Services				
70 Northley Middle School	2,364	5,000	5,000	4,500
80 Sun Valley High School	11,509	7,000	7,000	7,000
430 Object (E) Sub Total	13,873	12,000	12,000	11,500
520 Insurance - General				
00 Non-instructional Buildings	12,657	15,000	15,000	14,300
520 Object (E) Sub Total	12,657	15,000	15,000	14,300
530 Communications				
00 Non-instructional Buildings	0	150	150	0
70 Northley Middle School	990	1,361	1,361	0

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
3250 School Sponsored Athletics				
530 Communications				
80 Sun Valley High School	0	155	155	240
530 Object (E) Sub Total	990	1,666	1,666	240
540 Advertising				
80 Sun Valley High School	100	150	150	150
540 Object (E) Sub Total	100	150	150	150
550 Printing And Binding				
80 Sun Valley High School	0	200	200	200
550 Object (E) Sub Total	0	200	200	200
580 Travel				
80 Sun Valley High School	910	5,175	5,175	4,225
580 Object (E) Sub Total	910	5,175	5,175	4,225
610 General Supplies				
70 Northley Middle School	13,124	18,800	18,800	21,275
80 Sun Valley High School	43,759	61,750	61,750	55,961
610 Object (E) Sub Total	56,883	80,550	80,550	77,236
750 Equipment - Original And Additional				
80 Sun Valley High School	0	0	0	39,000
750 Object (E) Sub Total	0	0	0	39,000
810 Dues And Fees				
70 Northley Middle School	686	1,450	1,450	425
80 Sun Valley High School	10,050	13,750	13,750	14,265
810 Object (E) Sub Total	10,736	15,200	15,200	14,690
3250 ** Function (E) Sub Total	548,349	671,978	686,480	751,325

**PENN DELCO SCHOOL DISTRICT  
SUPPORT SERVICES - ADMINISTRATION  
2016 - 2017 BUDGET**

**3310 - COMMUNITY RECREATION**

Activities concerned with providing recreation for the community as a whole, or for some segment of the community. Included are such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community.

**Salaries:**

The salary of the pool manager and the lifeguards to support the Northley community pool operation.

**Employee Benefits:**

Amounts paid on the behalf of employees for group medical benefits, life insurance, social security, and retirement contributions. In addition, unemployment, worker's compensation are budgeted here.

**Professional Services:**

None Budgeted

**Purchased Property Services:**

The cost of ongoing repairs and maintenance of the pool.

**Other Purchased Services:**

The cost of school crossing guards, which is shared equally with Aston, Brookhaven, and Parkside.

**Supplies:**

Miscellanies supplies required to operate the community pool.

**Property:**

None Budgeted

**Other Objects:**

None Budgeted

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	Expenditure			
	13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
	Expenditures &	Expenditures	Expenditures	Expenditures
ALL				
3300 Community Services				
330 Other Professional Services				
00 Non-instructional Buildings	0	2,000	2,000	2,000
330 Object (E) Sub Total	0	2,000	2,000	2,000
3300 ** Function (E) Sub Total	0	2,000	2,000	2,000

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	13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
	Expenditures &	Expenditures	Expenditures	Expenditures
ALL				
3310 Community Recreation				
130 Professional - Other				
00 Non-instructional Buildings	16,765	66,000	66,000	67,000
130 Object (E) Sub Total	16,765	66,000	66,000	67,000
160 Crafts And Trades				
00 Non-instructional Buildings	0	4,550	4,550	0
160 Object (E) Sub Total	0	4,550	4,550	0
210 Group Insurance				
00 Non-instructional Buildings	535	130	130	0
210 Object (E) Sub Total	535	130	130	0
220 Social Security Contributions				
00 Non-instructional Buildings	1,283	5,398	5,398	5,126
220 Object (E) Sub Total	1,283	5,398	5,398	5,126
230 Retirement Contributions				
00 Non-instructional Buildings	1,677	15,098	18,230	20,120
230 Object (E) Sub Total	1,677	15,098	18,230	20,120
250 Unemployment Compensation				
00 Non-instructional Buildings	0	125	139	139
250 Object (E) Sub Total	0	125	139	139
260 Workmen's Compensation				
00 Non-instructional Buildings	805	706	776	680
260 Object (E) Sub Total	805	706	776	680
430 Repairs And Maintenance Services				
00 Non-instructional Buildings	6,959	9,000	9,000	9,000
430 Object (E) Sub Total	6,959	9,000	9,000	9,000
590 Miscellaneous Purchased Services				
00 Non-instructional Buildings	79,454	92,000	92,000	92,000
590 Object (E) Sub Total	79,454	92,000	92,000	92,000

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
3310 Community Recreation				
610 General Supplies				
00 Non-instructional Buildings	280	5,800	5,800	5,800
610 Object (E) Sub Total	280	5,800	5,800	5,800
630 Food				
00 Non-instructional Buildings	210	0	0	0
630 Object (E) Sub Total	210	0	0	0
3310 ** Function (E) Sub Total	107,968	198,807	202,023	199,865

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	Expenditure			
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	Expenditures &	Expenditures	Expenditures	Expenditures
ALL				
3390 Other Community Services				
610 General Supplies				
70 Northley Middle School	0	500	500	500
610 Object (E) Sub Total	0	500	500	500
3390 ** Function (E) Sub Total	0	500	500	500



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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
4300 Architecture And Engineering Servic				
450 Construction Services				
10 Aston Elementary	12,776	0	0	0
450 Object (E) Sub Total	12,776	0	0	0
4300 ** Function (E) Sub Total	12,776	0	0	0

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ALL				
4500 Building Acquisition And Constructi				
330 Other Professional Services				
20 Coebourn Elementary	148,967	0	0	0
330 Object (E) Sub Total	148,967	0	0	0
4500 ** Function (E) Sub Total	148,967	0	0	0

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ALL				
4600 Existing Building Improvements Serv				
330 Other Professional Services				
70 Northley Middle School	573,102	0	0	0
330 Object (E) Sub Total	573,102	0	0	0
450 Construction Services				
10 Aston Elementary	0	0	0	15,000
40 Parkside Elementary	0	0	0	10,400
450 Object (E) Sub Total	0	0	0	25,400
780 Infrastructure Assets				
00 Non-instructional Buildings	0	0	0	43,800
780 Object (E) Sub Total	0	0	0	43,800
4600 ** Function (E) Sub Total	573,102	0	0	69,200

**PENN DELCO SCHOOL DISTRICT  
SUPPORT SERVICES - ADMINISTRATION  
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**5100 - DEBT SERVICE**

Servicing of the debt of the district including payments or general long-term debt, authority obligations and interest.

**Salaries:**

None Budgeted

**Employee Benefits:**

None Budgeted

**Professional Services:**

None Budgeted

**Purchased Property Services:**

None Budgeted

**Other Purchased Services:**

None Budgeted

**Supplies:**

None Budgeted

**Property:**

None Budgeted

**Other Objects:**

Principal and interest payments for the GO Bonds County Authority Obligations.

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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
5110 Debt Service				
830 Interest				
02	5,013	4,806	4,600	0
04	1,118	943	765	580
13 GOB 2013	39,069	1,070,815	1,735,397	2,060,090
830 Object (E) Sub Total	45,200	1,076,564	1,740,762	2,060,670
910 Redemption Of Principal				
02	5,000	5,000	0	5,000
04	5,000	5,000	5,000	0
13 GOB 2013	0	10,000	10,000	10,000
910 Object (E) Sub Total	10,000	20,000	15,000	15,000
5110 ** Function (E) Sub Total	55,200	1,096,564	1,755,762	2,075,670

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ALL				
5120 Debt Service - Refunded Bonds				
830 Interest				
09 Series 2009	341,535	242,010	132,210	30,560
10 Aston Elementary	467,666	467,566	466,468	0
11 Series 2011	193,306	193,256	193,194	193,120
12 New Money	120,571	117,321	110,822	104,121
15	0	0	0	481,695
830 Object (E) Sub Total	1,123,078	1,020,153	902,694	809,496
910 Redemption Of Principal				
09 Series 2009	3,045,000	3,135,000	3,135,000	955,000
10 Aston Elementary	5,000	55,000	55,000	0
11 Series 2011	5,000	5,000	5,000	2,555,000
12 New Money	325,000	325,000	325,000	340,000
15	0	0	0	40,000
910 Object (E) Sub Total	3,380,000	3,520,000	3,520,000	3,890,000
5120 ** Function (E) Sub Total	4,503,078	4,540,153	4,422,694	4,699,496

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ALL				
5130 Refund Of Prior Year Revenues / Receipts				
880 Refunds Of Prior Years' Receipts				
00 Non-instructional Buildings	79,540	0	0	0
880 Object (E) Sub Total	79,540	0	0	0
5130 ** Function (E) Sub Total	79,540	0	0	0

**PENN DELCO SCHOOL DISTRICT  
SUPPORT SERVICES - ADMINISTRATION  
2016 - 2017 BUDGET**

**5200 – INTERFUND TRANSFERS - OUT**

Included are transactions that withdraw money from one fund and place it in another without recourse.

**Salaries:**

None Budgeted

**Employee Benefits:**

None Budgeted

**Professional Services:**

None Budgeted

**Purchased Property Services:**

None Budgeted

**Other Purchased Services:**

None Budgeted

**Supplies:**

None Budgeted

**Property:**

None Budgeted

**Other Objects:**

None Budgeted

**Other Uses of Funds:**

Amount budgeted for the PSERS rate stabilization contribution.



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	13-14 YTD Expenditures &	14-15 Preliminary Expenditures	15-16 Proposed Expenditures	16-17 Proposed Expenditures
ALL				
5250 Enterprise Fund Transfers				
170 Salaries-Operative & Laborer				
00 Non-instructional Buildings	10,324	0	0	0
170 Object (E) Sub Total	10,324	0	0	0
210 Group Insurance				
00 Non-instructional Buildings	276	0	0	0
210 Object (E) Sub Total	276	0	0	0
220 Social Security Contributions				
00 Non-instructional Buildings	782	0	0	0
220 Object (E) Sub Total	782	0	0	0
230 Retirement Contributions				
00 Non-instructional Buildings	733	0	0	0
230 Object (E) Sub Total	733	0	0	0
250 Unemployment Compensation				
00 Non-instructional Buildings	3,576	0	0	0
250 Object (E) Sub Total	3,576	0	0	0
5250 ** Function (E) Sub Total	15,691	0	0	0

**PENN DELCO SCHOOL DISTRICT  
SUPPORT SERVICES - ADMINISTRATION  
2016 - 2017 BUDGET**

**5900 - BUDGETARY RESERVE**

It is sound fiscal management to provide for operating contingencies or unexpected expenditures, which at the time of budget preparation are unknown.

**Salaries:**

None Budgeted

**Employee Benefits:**

None Budgeted

**Professional Services:**

None Budgeted

**Purchased Property Services:**

None Budgeted

**Other Purchased Services:**

None Budgeted

**Supplies:**

None Budgeted

**Property:**

None Budgeted

**Other Objects:**

Amount budgeted by the district for contingency purposes.

Date: 06/28/16

Time: 12:01:15

Penn-Delco School District  
2016-17 Proposed Expenditure

Page: 91  
BPR007

	Expenditure			
	13-14 YTD	14-15 Preliminary	15-16 Proposed	16-17 Proposed
	Expenditures &	Expenditures	Expenditures	Expenditures
ALL				
5900 Budgetary Reserve				
840 Contingency				
00 Non-instructional Buildings	0	350,000	500,000	400,000
840 Sub Total	0	350,000	500,000	400,000
5900 Sub Total	0	350,000	500,000	400,000
Report Totals	22,754,310	24,841,478	25,875,760	27,625,156

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# Informational Section

Penn-Delco School District

## 2016-2017 Budget



**Penn Delco School District  
Real Estate Tax Collection Record**

<b>School Year</b>	<b>Gross Levy</b>	<b>Current Collections</b>	<b>Percent of Levy</b>	<b>Prior Year Collections</b>	<b>Total Collections</b>	<b>Percent of Levy</b>
<b>95 – 96</b>	16,095,459	15,299,430	95.1%	606,616	15,906,046	98.8%
<b>96 – 97</b>	16,387,514	15,631,275	95.4%	510,028	16,141,303	98.5%
<b>97 – 98</b>	16,379,678	15,775,054	96.3%	9785,827	16,560,881	101.11%
<b>98 – 99</b>	16,403,280	15,779,442	96.2%	470,760	16,250,202	99.5%
<b>99 – 00</b>	17,691,709	16,964,228	96%	426,612	17,390,840	98.3%
<b>00 – 01</b>	19,387,534	18,596,032	96%	342,998	18,939,030	97.7%
<b>01 – 02</b>	20,406,100	20,160,742	96%	641,910	20,802,652	99%
<b>02 – 03</b>	23,051,085	21,950,900	95%	671,646	22,622,546	98%
<b>03 – 04</b>	22,561,830	22,466,707	99.6%	889,392	23,356,099	104%
<b>04 – 05</b>	24,471,305	23,652,115	97%	922,594	24,574,709	105%
<b>05 – 06</b>	25,658,386	24,668,492	96%	803,118	25,471,610	99.3%
<b>06 – 07</b>	27,190,194	26,093,114	96%	732,645	26,825,759	99%
<b>07 – 08.</b>	28,670,264	27,496,524	96%	759,038	28,225,562	99%
<b>08 – 09</b>	28,336,182	27,017,447	95%	816,614	27,834,061	98%
<b>09 - 10</b>	30,865,256	28,090,998	91%	893,818	28,984,816	94%
<b>10 – 11</b>	30,504,469	29,195,298	96%	832,178	30,027,476	98%
<b>11 – 12</b>	31,347,253	30,041,604	96%	992,432	31,034,036	99%
<b>12 – 13</b>	32,411,823	30,974,521	96%	865,623	31,840,144	98%
<b>13 – 14.</b>	33,372,938	31,888,066	96%	1,025,294	32,913,360	99%
<b>14 – 15</b>	34,260,768	32,802,753	96%	1,120,883	33,923,636	99%
<b>15 – 16 Est.</b>	35,057,795	33,673,591	96%	934,367	34,607,958	99%

**Penn Delco School District  
2016 – 2017  
Largest Taxpayers in the District  
For Comparison with next page**

<b>Taxpayer</b>	<b>Assessed Valuation</b>	<b>Tax Obligation</b>
1 Maguire Family	8,168,020	\$222,527.90
2 Brookhaven MZL, LP	7,375,960	\$200,949.18
3 Home Properties Stone Hill LLC	6,100,000	\$166,187.18
4 PR Aston Center, LP	5,315,050	\$144,802.16
5 Sun East Federal Credit Union	5,203,270	\$141,756.85
6 Cambridge Center Partner, LP	4,430,800	\$120,711.83
7 Broadway Realty	4,387,950	\$119,544.43
8 Aston Investment Associates	4,372,500	\$119,123.52
9 Shooster Brookhaven (Village Green Centre Partnership)	4,225,432	\$115,116.82
10 Ice Works Turners Way, LLC	4,150,000	\$113,061.77
11 Valley View Realty	3,858,620	\$105,123.47
12 Brookhaven Center Assoc.	3,678,000	\$100,202.70
13 Robert Ayerle/Parec Aston Plaza Assoc.	3,656,800	\$99,625.13
14 Walgreen's	3,400,280	\$92,636.55
15 BRBC 1 BRBC II, LLC/Nolen Investments LLC	3,278,122	\$89,308.50
16 Comcast	3,030,645	\$82,566.29
17 Benbrooke Dutton LP	2,962,690	\$80,714.93
18 The Aviatrix Trust – Valleyborok Apts	2,900,000	\$79,007.02
19 Riddle Valley Industrial Park	2,725,000	\$74,239.36
20 Olympic Tool	2,587,450	\$70,491.97

**Penn Delco School District  
2015– 2016  
Largest Taxpayers in the District  
For Comparison with previous page**

<b>Taxpayer</b>	<b>Assessed Valuation</b>	<b>Tax Obligation</b>
1 Maguire Family Dynasty Trust	7,624,610	\$201,869.17
2 Brookhaven MZL, LP	7,375,960	\$195,285.92
3 Home Properties Stone Hill LLC	6,100,000	\$161,503.60
4 PR Aston Center, LP	5,315,050	\$140,721.26
5 Sun East Federal Credit Union	5,203,270	\$137,761.78
6 Shooster Dev/Village Green Centre Partner	4,454,162	\$117,928.39
7 Cambridge Center Partner, LP	4,430,800	\$117,309.86
8 Broadway Realty	4,387,950	\$116,175.36
9 Aston Investment Associates	4,372,500	\$115,766.31
10 Valley View Realty	3,858,620	\$102,160.82
11 Segal, Jane & Sporkin, Merrill	3,678,000	\$97,378.73
12 Robert Ayerle/Parec Aston Plaza Assoc.	3,656,800	\$94,408.12
13 BRBC 1 BRBC II, LLC/Nolen Investments LLC	3,278,122	\$86,791.56
14 Benbrooke Dutton LP (formerly Dutton Mill Center)	3,263,400	\$86,401.78
15 Comcast	3,030,645	\$80,239.36
16 The Aviatrix Trust – Valleyborok Apts	2,900,000	\$76,780.40
17 Riddle Valley Industrial Park	2,725,000	\$72,147.10
18 Olympic Tool	2,587,450	\$68,505.33
19 Turners Way LLC	2,100,000	\$55,599.60
20 Ice Works- (Dutton Mill Assoc. LP)	2,050,000	\$54,275.80



Penn-Delco School District  
2016-2017 Budget  
Outstanding Debt Service

School Year	Series A of 2004	Series A of 2009	Series of 2011	Series of 2012	Series of 2013	Series A of 2013	Series of 2015	Series A of 2015	Total Debt Service
2016-2017	5,578	985,560	2,748,119	444,121	982,300	1,087,738	197,866	323,823	6,775,104
2017-2018	5,390	-	2,751,469	442,321	982,200	1,087,638	196,290	357,600	5,822,908
2018-2019	5,200	-	2,748,769	447,146	982,100	1,087,488	200,090	451,100	5,921,893
2019-2020	-	-	-	445,934	982,000	1,087,338	198,140	2,951,000	5,664,411
2020-2021	-	-	-	448,734	981,800	1,087,150	196,190	2,949,000	5,662,874
2021-2022	-	-	-	445,594	981,600	1,086,963	199,240	2,947,800	5,661,196
2022-2023	-	-	-	440,750	981,400	1,086,775	3,142,840	-	5,651,765
2023-2024	-	-	-	440,775	981,200	1,086,588	3,137,540	-	5,646,103
2024-2025	-	-	-	449,075	1,981,000	2,311,400	-	-	4,741,475
2025-2026	-	-	-	446,775	1,980,800	2,315,275	-	-	4,742,850
2026-2027	-	-	-	443,545	1,984,000	2,314,075	-	-	4,741,620
2027-2028	-	-	-	-	2,425,400	2,310,875	-	-	4,736,275
2028-2029	-	-	-	-	2,427,400	2,313,950	-	-	4,741,350
2029-2030	-	-	-	-	2,426,800	2,312,750	-	-	4,739,550
2030-2031	-	-	-	-	2,428,600	2,312,500	-	-	4,741,100
2031-2032	-	-	-	-	2,427,600	2,314,250	-	-	4,741,850
2032-2033	-	-	-	-	2,423,800	2,312,000	-	-	4,735,800
2033-2034	-	-	-	-	2,427,200	2,310,750	-	-	4,737,950
2034-2035	-	-	-	-	2,427,400	2,315,250	-	-	4,742,650
2035-2036	-	-	-	-	2,424,400	2,315,000	-	-	4,739,400
2036-2037	-	-	-	-	2,428,200	2,315,000	-	-	4,743,200
2037-2038	-	-	-	-	2,428,400	2,310,000	-	-	4,738,400
	16,168	985,560	8,248,356	4,894,770	40,495,600	41,080,750	7,468,196	9,980,323	113,169,723

### Table Showing Tax Bill Increases at Various Assessments

PROPOSED MILLAGE RATE OF: 27.2438

Assessment	Tax Bill	Increase	Assessment	Tax Bill	Increase	Assessment	Tax Bill	Increase
\$ 50,000	\$ 1,362.19	\$ 38	\$ 120,000	\$ 3,269.26	\$ 92	\$ 190,000	\$ 5,176.32	\$ 146
\$ 60,000	\$ 1,634.63	\$ 46	\$ 130,000	\$ 3,541.69	\$ 100	\$ 200,000	\$ 5,448.76	\$ 154
\$ 70,000	\$ 1,907.07	\$ 54	\$ 140,000	\$ 3,814.13	\$ 107	\$ 210,000	\$ 5,721.20	\$ 161
\$ 80,000	\$ 2,179.50	\$ 61	\$ 150,000	\$ 4,086.57	\$ 115	\$ 220,000	\$ 5,993.64	\$ 169
\$ 90,000	\$ 2,451.94	\$ 69	\$ 160,000	\$ 4,359.01	\$ 123	\$ 230,000	\$ 6,266.07	\$ 177
\$ 100,000	\$ 2,724.38	\$ 77	\$ 170,000	\$ 4,631.45	\$ 131	\$ 240,000	\$ 6,538.51	\$ 184
\$ 110,000	\$ 2,996.82	\$ 84	\$ 180,000	\$ 4,903.88	\$ 138	\$ 250,000	\$ 6,810.95	\$ 192

## MILLAGE CALCULATION AND THE EARNED INCOME TAX

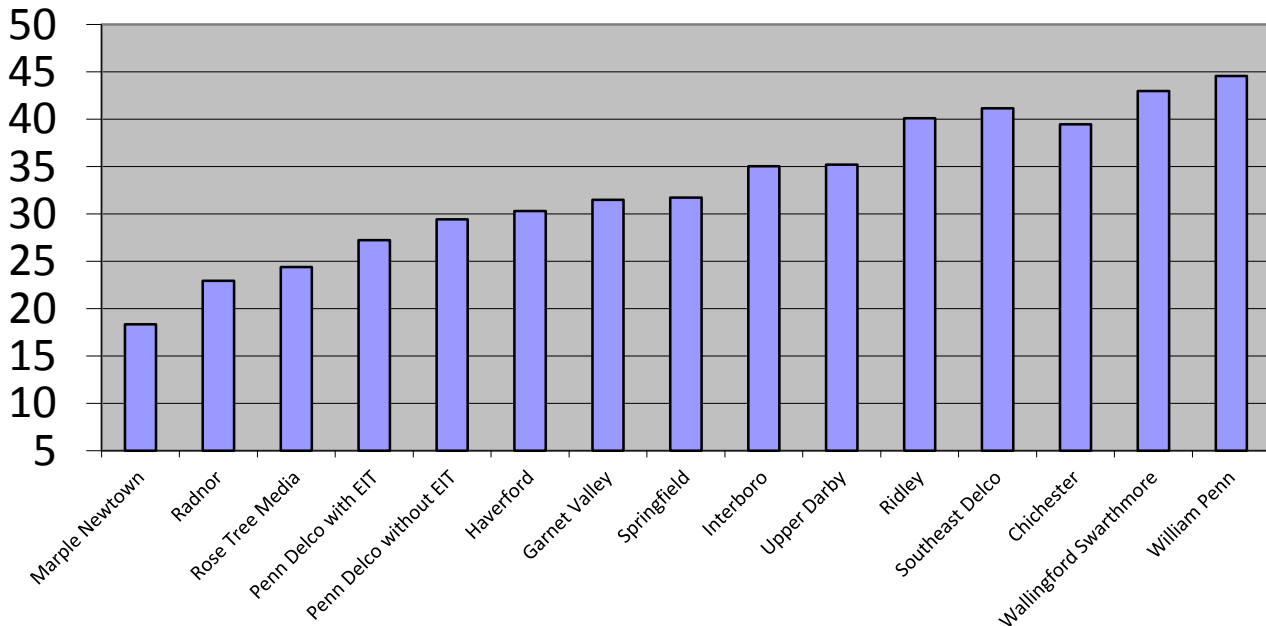
Real Estate Tax revenue Necessary to Support 2016-17 Budget	\$ 37,431,783
Penn Delco Tax Base	\$ 1,373,956,034
Penn Delco Real Estate Tax Collection Rate	96.40%
<hr/>	
Collectible Base: Tax Base x Collection Rate	\$ 1,324,493,617
<b>Millage Rate: Tax Revenue /Tax Base x 1000</b>	<b>27.244</b>
2015-16 Millage Rate	26.476
Millage Increase	0.768
Percent Increase	2.90%
Millage Offset by EIT	2.183
<b>Millage Rate without Earned Income Tax</b>	<b>29.427</b>

## Delaware County Schools Millage Survey

District	Millage 15 - 16	*Millage 16 - 17	Difference
Marple Newtown	18.3324	18.3324	0.00%
Radnor	22.1247	22.9278	3.63%
Rose Tree Media	23.808	24.3793	2.40%
<b>Penn Delco with EIT</b>	<b>26.476</b>	<b>27.2438</b>	2.90%
<b>Penn Delco without EIT</b>	<b>28.659</b>	<b>29.427</b>	2.68%
Haverford	29.4719	30.297	2.80%
Garnet Valley	30.675	31.478	2.62%
Springfield	30.915	31.7156	2.59%
Interboro	33.9362	35.022	3.20%
Upper Darby	35.216	35.216	0.00%
Ridley	39.25	40.1135	2.20%
Southeast Delco	39.7486	41.139	3.50%
Chichester	39.0708	39.461	1.00%
Wallingford Swarthmore	41.564	42.977	3.40%
William Penn	43.474	44.56	2.50%
<b>Average (with EIT)</b>		33.204	
<b>Average (without EIT)</b>		33.360	

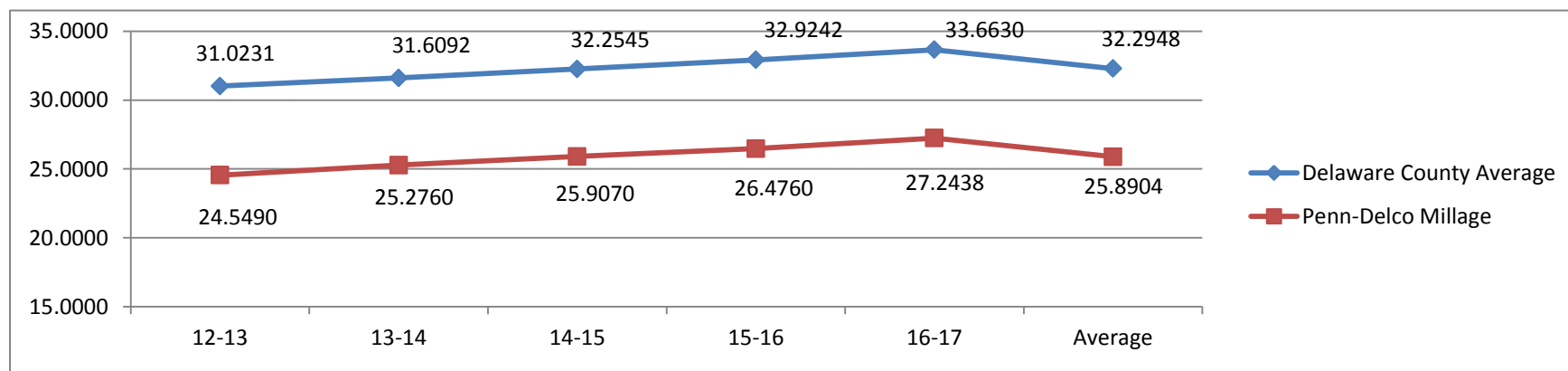
*\*Millage Rates reported as of June 16, 2016. Subject to change with Final Budget Adoption*

## Millage Survey



## DELAWARE COUNTY MILLAGE COMPARISON

DISTRICT	12-13	13-14	14-15	15-16	16-17	Average
Marple Newtown	17.2199	17.7253	17.6839	18.3324	18.3324	17.8588
Radnor	21.8227	21.8227	21.7122	22.1247	22.9278	22.0820
Rose Tree Media	22.6143	22.9913	23.3677	23.808	24.3793	23.4321
Haverford	26.7305	27.6640	28.6692	29.4719	30.2970	28.5665
Garnet Valley	28.7827	29.4159	29.919	30.675	31.4780	30.0541
Springfield	28.7300	29.6980	29.9604	30.915	31.7156	30.2038
Interboro	32.2000	32.9406	33.4347	33.9362	35.0220	33.5067
Upper Darby	32.8500	33.8150	34.5930	35.2160	35.2160	34.3380
Chichester	38.3000	39.1440	39.0708	39.0708	39.4610	39.0093
Ridley	38.2500	39.1250	39.6780	39.6780	40.1135	39.3689
Southeast Delco	36.8246	36.8246	38.4034	39.7486	41.1390	38.5880
Wallingford Swarthmore	38.9150	39.6930	40.5265	41.5640	42.9770	40.7351
William Penn	40.0600	40.0600	42.2900	43.4740	44.5600	42.0888
	12-13	13-14	14-15	15-16	16-17	Average
<b>Delaware County Average</b>	31.0231	31.6092	32.2545	32.9242	33.6630	32.2948
<b>Penn-Delco Millage</b>	24.5490	25.2760	25.9070	26.4760	27.2438	25.8904



**Pennsylvania Property Tax/Rent Rebate Program  
Form PA-1000**

- **Who is eligible?**

1. Type of Filer

- a. You, or your spouse (if living with you), were 65 years of age or older as of **December 31, 2015** or
- b. You were a widow or widower during all or part of 2015 and were 50 years old or older as of **December 31, 2015**
- c. You were permanently disabled and 18 years of age or older during all or part of **2015** you were unable to work because of your medically determined physical or mental disability, and your disability is expected to continue indefinitely. If you received Supplemental Security Income (SSI) payments, you are eligible for a rebate if you meet the other requirements. NOTE: If you applied for Social Security disability benefits, but the Social Security Administration did not rule in your favor, you are not eligible for a Property Tax or Rent Rebate as a disabled claimant.

- **How much could I have earned?**

You and your spouse's income limit is from \$15,000 to \$35,000. You can exclude 50% of Social Security income and 50% of Railroad Retirement Tier 1 benefits.

- **Where can I get assistance?**

Forms and assistance are available in the Penn Delco School District Administration Building. You can call the Business Office (610-497-6300) Monday-Friday 8:00 a.m. - 4:00 p.m. to schedule an appointment.

## **PENN-DELCO SCHOOL DISTRICT**

### **BUDGET 2016 - 2017**

### **GLOSSARY OF TERMS**

This Glossary contains definitions of terms used in this guide and such additional terms as seem necessary to common understandings concerning financial accounting procedures for schools. Several terms which are not primarily financial accounting terms have been included because of their significance for school financial accounting.

**ACCOUNTING SYSTEM** - The total structure of records and procedures which discover record, classify and report information on the financial position and operations of a school district or any of its funds, balanced account groups and organizational components.

**ACCRUAL BASIS** - The basis of accounting under which revenues are recorded when levies are made, and expenditures are recorded as soon as they result in liabilities regardless of when the revenue is actually received or the payment is actually made. See also **ESTIMATED REVENUE** and **EXPENDITURES**.

**ACCRUE** - To record revenues when earned or when levies are made, and to record expenditures as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. Sometimes, the term is used in a restricted sense to denote the recording of revenues earned but not yet due, such as accrued interest on investments and the recording of expenditures which result in liabilities that are payable in another accounting period, such as accrued interest on bonds. See also **ACCRUAL BASIS**.

**AMORTIZATION** - (1) Gradual reduction, redemption or liquidation of the balance of an account according to a specified schedule of times and amounts.

**APPROPRIATION** - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in amount and as to the time when it may be expended.

**ASSESS** - To value property officially for purposes of taxation.

**ASSESSMENT** - (1) The process of making the official valuation of property for purposes of taxation. (2) The valuation placed upon property as a result of this process.

**ASSESSMENT VALUATION** - A valuation set upon real estate or other property by a government as a basis for levying taxes.

**ASSIGNED FUND BALANCE** – The amounts that are intended for a particular purpose, such as a rate stabilization fund or segregation of an amount intended to be used at some time in the future.

**AUTHORITY, SCHOOL** - Appointed body created by State Law and vested with the responsibility of securing capital finances for school boards to build new buildings or additions.

**BOARD OF SCHOOL DIRECTORS** - The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area.

**BUDGET** - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

**PENN-DELCO SCHOOL DISTRICT**  
**BUDGET 2016 - 2017**  
**GLOSSARY OF TERMS (Continued)**

**CAPITAL BUDGET** - A plan of proposed capital outlay and the means of financing them for the current fiscal period.

**CAPITAL OUTLAYS** - Expenditures which result in the acquisition of or addition to fixed assets such as land, building and equipment.

**CAPITAL EXPENDITURES** - See **CAPITAL OUTLAY...**

**CAPITAL RESERVE** - Funds appropriated for building maintenance and capital projects. A plan is set forth for each project or maintenance item so that appropriate funds may be designated.

**COMMITTED FUND BALANCE** – The amounts limited by Board policy (e.g., future anticipated costs).

**CONTRACTED SERVICES** - Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency. These are classified as either Professional or Property Service Objects.

**COST PER PUPIL** - See **CURRENT EXPENDITURES PER PUPIL.**

**CURRENT EXPENDITURES PER PUPIL** - Current expenditures for a given period of time divided by a pupil unit of measure (average daily membership, average daily attendance, etc.)

**CURRENT TAXES** - Taxes levied and becoming due during the current fiscal period, from the time the amount of the tax levy is first established to the date on which a penalty for non-payment is attached.

**CURRENT YEAR TAX LEVY** - Taxes levied for current fiscal period.

**DEBT** - An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

**DEBT LIMIT** - The maximum amount of gross or net debt which is legally permitted.

**DEBT SERVICE** - Expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest on current loans.

**DELINQUENT TAXES** - Taxes remaining unpaid on and after the date on which a penalty for non-payment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or cancelled, the unpaid balances continue to be delinquent taxes until abated, cancelled, paid or converted into tax liens.

**DIRECT DEBT** - The debt which a school district has incurred in its own name or assumed through the annexation of territory or through consolidation with another school district.

**DROPOUT** - A student who, for any reason other than death, leaves school before graduation without transferring to another school/institution.



**PENN-DELCO SCHOOL DISTRICT**  
**BUDGET 2016 - 2017**  
**GLOSSARY OF TERMS (Continued)**

**DROPOUT RATE** - An annual or “event” rate that measures the proportion of students enrolled who dropout during a single school year. The total number of dropouts for the school year is divided by the fall enrollment for the same year.

**EQUIPMENT** - Those moveable items used for school operation that are of a non-expendable and mechanical nature, i.e., perform an operation. Typewriters, projectors, vacuum cleaners, accounting machines, computers, lathes, clocks, machinery, and vehicles, etc. are classified as equipment. (Heating and air-conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building).

**ESTIMATED REVENUE** - When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

**EXPENDITURES** - This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service. (Transfers between funds, encumbrances, exchanges of cash for other current assets such as the purchase of stocks and investment of cash in U.S. bonds, payments of cash in settlement of liabilities already accounted as expenditures, and the repayment of the principal of current loans are not considered as expenditures).

**FISCAL YEAR** - A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations.

**FUNCTION** - A classification of a group of related activities aimed at accomplishing a major service, purpose or program for which a school district is responsible.

**FUND** - A sum of money or other resources set aside for specific activities of a school district. The fund accounts constitute a complete entity and all of the financial transactions for the particular fund are recorded in them.

**FUND BALANCE** – This is a measurement of available financial resources. Fund balance is the difference between total assets and total liabilities in each fund.

**FUND BALANCE POLICY** - A policy that establishes a minimum level at which unrestricted fund balance is to be maintained.

**FUND EQUITY** - The excess of a fund’s total assets over total liabilities.

**FUND, GENERAL** - The fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

**FUND, SPECIAL REVENUE** - The fund used to finance special operations of the school district. These operations are legally restricted to expenditures for the special purposes.

**PENN-DELCO SCHOOL DISTRICT**  
**BUDGET 2016 - 2017**  
**GLOSSARY OF TERMS (Continued)**

**GENERAL OBLIGATION BOND** - A bond for whose payment the full faith and credit of the issuing body is pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.

**GOVERNMENTAL FUNDS** - Funds generally used to account for tax supported activities.

**INDEBTNESS** - The amount of debt of the school district including principal and interest due on bonds issued. **INSTRUCTION** - The activities dealing directly with the teaching of students or improving the quality of teaching. **INVESTMENTS** - Securities and other assets acquired primarily for the purpose of obtaining income or profit.

**LEVY** - (Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

**NONSPENDABLE FUND BALANCE**- The amounts that cannot be spent because they are in a nonspendable form (e.g., inventory) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**OBJECT** - The commodity or service obtained from a specific expenditure.

**OUTSTANDING BOND** - The amount of outstanding debt obligation of the school district for which a bond was sold.

**POOLING OF CASH AND INVESTMENTS** - Allows LEA's to pool their cash and investments of all funds with other entity's cash and investments.

**PRINCIPAL OF BOND DEBT** - The amount printed on the face of the instrument; the amount to be paid at the maturity date of the bond, exclusive of interest, premium or discount.

**PROGRAM BUDGET** - A budget where expenditures are based primarily on programs of work and secondarily on character and object.

**PROPRIETARY FUND** - A group of accounts which show actual financial conditions and operations such as actual assets, liabilities, reserves, surplus, revenues and expenditures, as distinguished from budgetary accounts.

**REFUNDING BOND** - Bond issued to retire bonds already outstanding. The refunding bond may be sold for cash and outstanding bonds redeemed in cash, or the refunding bond may be exchanged with holders of outstanding bonds.

**RESERVE** - An account which records a portion of the fund balance which must be segregated for some future use and which is therefore, not available for further appropriations.

**RESERVED FUND BALANCE ACCOUNT** - A reserve representing that portion of a fund balance segregated to indicate that assets equal to the amount of the reserve are tied up and are, therefore, not available for appropriation.

**PENN-DELCO SCHOOL DISTRICT**  
**BUDGET 2016 - 2017**  
**GLOSSARY OF TERMS (Continued)**

**RESTRICTED FUND BALANCE** – The amounts limited by external parties, or legislation (e.g., grants or donations).

**REVENUE** - This term designates additions to assets which (1) do not increase any liability (2) do not represent the recovery of an expenditure (3) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets.

**REVENUE SOURCE** - The identification of the specific source from which revenues were derived or to which they are attributable.

**SCHOOL** - A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type, and housed in a school plant of one or more buildings. More than one school may be housed in one school plant, as is the case when the elementary and secondary programs are housed in the same school plant.

**SCHOOL, ELEMENTARY** - A school classified as elementary by State and local practice and composed of any span of grades not above grade six. In this handbook, this term includes kindergartens and nursery schools if they are under the control of the local board of education. Penn-Delco's grade structure currently includes students in grades K thru 5.

**SCHOOL, MIDDLE** - A school offering the transition years between elementary and high school grades. Penn-Delco's grade structure currently includes students in grades 6, 7, and 8.

**SCHOOL, HIGH** - A school offering the final years of high school work necessary for graduation; invariably preceded by a junior high school in the same system. Penn-Delco's grade structure currently includes students in grades, 9, 10, 11, and 12.

**SCHOOL, VOCATIONAL** - A secondary school which is separately organized under a principal for the purpose of offering training in one or more skilled or semi-skilled trades or occupations. It includes such schools whether federally aided or not.

**SPECIAL REVENUE FUND** - A fund that is created to be used to account for financial transactions for designated educational purposes from special sources of revenue and that are not part of the school district's foundation education program.

**TAXES** - Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. The term includes licenses and permits. It does not include special assessments.

**UNASSIGNED FUND BALANCE**– The amounts available for consumption or not restricted in any manner.

**UNRESTRICTED FUND BALANCE** - The total committed fund balance, assigned fund balance and unassigned fund balance.

# **Penn-Delco School District**



*The mission of the Penn-Delco School District is to enable  
all students to achieve, succeed, and excel.*

*Penn-Delco School District Mission Statement  
Penn-Delco Board of School Directors*