PDE-2028 – PRELIMINARY GENERAL FUND BUDGET

FISCAL YEAR 07/01/2015 - 06/30/2016

PENNSBURY SCHOOL DISTRICT

LEA Name: Pennsbury SD Class: 2 AUN Number: 122098202 County: Bucks

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

SCHEDULED TO BE ADOPTED 2/12/2015

General Fund Budget Approval								
115								
Date								
Date								
(215) 428-4127	Extension							
reiephone .	LAGUSION							
_	Date Date							

Return to:

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

Page A-1

AUN: 122098202 Pennsbury SD Printed 1/21/2015 11:02:38 AM v1.0

	<u>ITEM</u>	AMOU	NTS
Appro	ated Beginning Unreserved Fund Balance Available for priation and Reserves Scheduled For Liquidation During iscal Year		
1	Estimated Beginning Fund Balance - Committed	4,574,451	
2	Estimated Beginning Fund Balance - Assigned	0	
3	Estimated Beginning Fund Balance - Unassigned	6,983,429	
4		0	
5		0	
6		0	_
	Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		11,557,880
Estim	ated Revenues And Other Financing Sources		
6000	Revenue from Local Sources	149,387,781	
7000	Revenue from State Sources	40,022,016	
8000	Revenue from Federal Sources	1,486,203	
9000	Other Financing Sources	0	
	Total Estimated Revenues And Other Financing Sources		190,896,000
	Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		202,453,880

REVENUE FROM LOCAL SOURCES

AUN: 122098202 Pennsbury SD Printed 1/21/2015 11:02:39 AM v1.0

FUNCTION DESCRIPTION

R	EVENUE	FROM LOCAL SOURCES		
	6111	Current Real Estate Taxes	140,172,930	
	6112	Interim Real Estate Taxes	600,000	
	6113	Public Utility Realty Tax	180,000	
	6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	0	
	6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0	
	6120	Per Capita Taxes, Section 679	0	
	6130	Taxpayer Relief Taxes - Proportional Assessments	0	
	6140	Current Act 511 Taxes - Flat Rate Assessments	0	
	6150	Current Act 511 Taxes - Proportional Assessments	1,900,000	
	6160 🦼	Non-Real Estate Taxes - First Class Districts Only	0	
	6400	Delinquencies on Taxes Levied / Assessed by LEA	3,104,790	
	6500	Earnings on Investments	100,000	
	6700	Revenues from District Activities	60,000	
	6800	Revenue from Intermediary Sources / Pass-Through Funds	2,040,061	
	6910	Rentals	400,000	
	6920	Contributions/Donations/Grants From Private Sources	0	
	6940	Tuition from Patrons	520,000	
	6960	Services Provided Other Local Governmental Units / LEAs	310,000	
	6970	Services Provided Other Funds	0	
	6980	Revenue From Community Service Activities	0	
	6990	Refunds and Other Miscellaneous Revenue	0	

149,387,781

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Amounts

Page B-1

Page B-2

AUN: 122098202 Pennsbury SD Printed 1/21/2015 11:02:39 AM v1.0

FUNCTION	DESCRIPTION	Amount	is
REVENUE	FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	14,933,211	
7160	Tuition for Orphans and Children Placed in Private Homes	140,000	
7170	School Improvement Grants	0	
7180	Staff and Program Development	0	
7220	Vocational Education	0	
7240	Driver Education - Student	0	
7250	Migratory Children	0	
7260	Workforce Investment Act	0	
7271	Special Education Funding for School Aged Pupils	5,114,000	
7272	Early Intervention	0	
7280	Adult Literacy	0	
7292	Pre-K Counts	401,805	
7299	Other Program Subsidies Not Listed in 7200 Series	0	
7310	Transportation (Regular and Additional)	2,100,000	
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	859,000	
7330	Health Services (Medical, Dental, Nurse, Act 25)	225,000	
7340	State Property Tax Reduction Allocation	0	
7350	Sewage Treatment Operations / Environmental Subsidies	0	
7360	Safe Schools	0	
7400	Vocational Training of the Unemployed	0	
7501	PA Accountability Grants	322,000	
7505	Ready to Learn Block Grant	0	
7509	Supplemental Equipment Grants	0	
7598	Revenue for the Support of Public Schools	. 0	
7599	Other State Revenue Not Listed in the 7500 Series	0	
7810	State Share of Social Security and Medicare Taxes	3,626,000	
7820	State Share of Retirement Contributions	12,301,000	
7900	Revenue for Technology	0	
	REVENUE FROM STATE SOURCES		40,022,016

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-3

AUN: 122098202 Pennsbury SD

Printed 1/21/2015 11:02:39 AM v1.0

FUNCTIO	N DESCRIPTION	Amounts
REVENUE	FROM FEDERAL SOURCES	
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achymnt. of the Disadvantaged	627,753
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	259,955
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	38,495
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V - Promoting Informed Parental Choice And Innovative Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	500,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	60,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	1,486,203

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

AUN: 122098202 Pennsbury SD Printed 1/21/2015 11:02:39 AM v1.0

FUNCTION DESCRIPTION

OTHER FINANCING SOURCES 9100 Sale of Bonds 0 9200 Proceeds From Extended Term Financing 0 9320 Special Revenue Fund Transfers 0 9330 Capital Projects Fund Transfers 9340 **Debt Service Fund Transfers Enterprise Fund Transfers** 9350 9360 Internal Service Fund Transfers 9370 Trust and Agency Fund Transfers 9380 **Activity Fund Transfers** 9390 Permanent Fund Transfers 9400 Sale or Compensation for Loss of Fixed Assets 9500 Capital Contributions 9710 Transfers from Component Units 9720 Transfers from Primary Governments 9800 Intrafund Transfers in 9900 Other Financing Sources Not Listed in the 9000 Series OTHER FINANCING SOURCES 0

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Amounts

190,896,000

Page B-4

n. Tax Levy minus Tax Relief for Homestead Exclusions

o. Net Tax Revenue Generated By Mills

(n * Est. Pct. Collection)

(m - Amount of Tax Relief for Homestead Exclusions)

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

Page C-1

\$145,558,598

\$140,172,930

Act 1	Index	(current):	1.9%

AUN: 122098202 Pennsbury SD

Printed 1/21/2015 11:02:41 AM v1.0

Calculation Method: Revenue Number of Decimals For Tax Rate Calculation: 2 Approx. Tax Revenue from RE Taxes: \$140,177,720 Amount of Tax Relief for Homestead Exclusions + \$0 Total Approx. Tax Revenue: \$140,177,720 Approx. Tax Levy for Tax Rate Calculation: \$145,563,572 **Bucks** Total 2014-15 Data a. Assessed Value \$893,173,470 \$893,173,470 b. Real Estate Mills 153.4500 I. 2015-16 Data c. 2013 STEB Market Value \$7,610,509,268 \$7,610,509,268 d. Assessed Value \$893,436,030 \$893,436,030 e. Assessed Value of New Constr/ Renov \$0 \$0 2014-15 Calculations f. 2014-15 Tax Levy \$137,057,469 \$137,057,469 (a * b) 2015-16 Calculations g. Percent of Total Market Value 100.00000% 100.00000% h. Rebalanced 2014-15 Tax Levy \$137,057,469 \$137,057,469 (f Total * g) i. Base Mills Subject to Index 153.4500 (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment Calculation of Tax Rates and Levies Generated j. Weighted Avg. Collection Percentage 96.30000% 96.30000% k. Tax Levy Needed \$145,563,572 \$145,563,572 (Approx. Tax Levy * g) I. 2015-16 Real Estate Tax Rate 162,9200 III. (k / d * 1000) m. Tax Levy Generated by Mills \$145,558,598 \$145,558,598 (I / 1000 * d)

AUN: 122098202 Pennsbury SD

Printed 1/21/2015 11:02:41 AM v1.0

Act 1 Index (current): 1.9%

Calculation Method:

Revenue

Number of Decimals For Tax Rate Calculation: Approx. Tax Revenue from RE Taxes: 2

Amount of Tax Relief for Homestead Exclusions +

\$140,177,720

<u>\$0</u>

Total Approx. Tax Revenue:

\$140,177,720

Approx. Tax Levy for Tax Rate Calculation:

\$145,563,572

Bucks

Total

Page C-2

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

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

	ndex Maximums		
	p. Maximum Mills Based On Index	156.3655	
	(i * (1 + Index))		
	q. Mills In Excess of Index	6.5545	6.5545
	if $(l > p)$, $(l - p)$		
	r. Maximum Tax Levy Based On Index	\$139,702,572	\$139,702,572
IV.	(p / 1000) * d)		
	s. Millage Rate within Index?	No	
	(If I > p Then No)		
	t. Tax Levy In Excess of Index	\$5,856,026	\$5,856,026
	if $(m > r)$, $(m - r)$		
	u. Tax Revenue in Excess of Index	\$5,639,353	\$5,639,353
	(t * Est. Pct. Collection)		

	Information Related to Property Tax Relief	
	Assessed Value Exclusion per Homestead	\$0
	Number of Homestead/Farmstead Properties	0
V.	Median Assessed Value of Homestead Properties	

AUN: 122098202 Pennsbury SD

Printed 1/21/2015 11:02:42 AM v1.0

Act 1 Index (current): 1.9%

Calculation Method:

Revenue

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$140,177,720

Amount of Tax Relief for Homestead Exclusions +

Amount of Tax Relief from State/Local Sources

State Property Tax Reduction Allocation used for: Homestead Exclusions

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

<u>\$0</u>

Total Approx. Tax Revenue:

\$140,177,720

Approx. Tax Levy for Tax Rate Calculation:

\$145,563,572

Bucks

\$0

\$0

		Total
Lowering RE Tax Rate	\$0	\$0
		\$0
		\$0

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

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

Page C-3

AUN: 122098202 Pennsbury SD

Printed 1/21/2015 11:02:42 AM v1.0

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

CODE

6111 Current Real Estate Taxes

				Amount of Tax		Tax	Levy Minus Homestead		Net Tax Revenue
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	<u>Homestead E</u>	xclusions		Exclusions Page 1	Percent Collected	Generated By Mills
Bucks	893,436,030	162.9200	145,558,598					96.30000%	
	0		0					0.00000%	
	0		0					0.00000%	
	0							0.00000%	
Totals:	893,436,030		145,558,598		0	=	145,558,598	96.30000%	= 140,172,930
				Rate					Estimated Revenue
6120 Per Capita	Taxes, Section 679			0.00					0

6140	Current Act 511 Taxes - Flat Rate Assessments	Rate		Add'l Rate (if appl.)		Tax Levy	Estimated Revenue
6141	Per Capita Taxes, Act 511	\$0.00		\$0.00		0	0
6142	Occupation Taxes - Flat Rate	\$0.00		\$0.00		0	0
6143	Local Services / Occupational Privilege Taxes	\$0.00		\$0.00		0	0
6144	Trailer Taxes	\$0.00		\$0.00		0	0
6145	Business Privilege Taxes - Flat Rate	\$0.00		\$0.00		0	0
6146	Mechanical Device Taxes - Flat Rate	\$0.00		\$0.00		0	0
6149	Other Flat Rate Assessments	\$0.00		\$0.00		0	0
	Total Current Act 511 Taxes - Flat Rate Assessments					<u>0</u>	<u>0</u>
6150	Current Act 511 Taxes - Proportional Assessments	Rate		Add'l Rate (if appl.)		Tax Levy	Estimated Revenue
6151	Earned Income Taxes, Act 511	0.00%		0.00%		0	0
6152	Occupation Taxes - Proportional Rate	0		0		0	0
6153	Real Estate Transfer Taxes	0.50%		0.00%		1,900,000	1,900,000
6154	Amusement Taxes	0.00%		0.00%		0	0
6155	Business Privilege Taxes - Proportional Rate	0		0		0	0
6156	Mechanical Device Taxes - Percentage	0.00%		0.00%		0	0
6157	Mercantile Taxes	. 0		0		0	0
6159	Other Proportional Assessments	0		0		0	0
	Total Current Act 511 Taxes - Proportional Assessments					<u>1,900,000</u>	<u>1,900,000</u>
	Total Act 511, Current Taxes						<u>1,900,000</u>
		Act 511 Tax Limit	>	7,610,509,268	Х	12	91,326,111
				Market Value		Mills	(511 Limit)
							(S. Carrie)

AUN: 122098202 Pennsbury SD

Printed 1/21/2015 11:02:46 AM v1.0

Comparison of Tax Rate Changes to Index (CTRI) 2014-2015 vs. 2015-2016

Page E-1

					T	Additional Tay Pata		rage L-1
	Tax Rate CI	harged in:	Percent	Less than			Percent	Less than
Description	2014-2015 (Rebalanced)	2015-2016	Change in Rate	or equal to index	Index	2014-2015 2015-2016 (Rebalanced)	Change in Rate	or equal to Index
Current Real Estate Taxes							· •	
Bucks County	153.4500	162.9200	6.17%	No	1.9%			
Per Capita Taxes, Section 679								
<u>EIT/PIT</u>								
Earned Income Taxes, Act 1								
Personal Income Taxes, Act 1								
11 Flat Rate Taxes								
Per Capita Taxes, Act 511								
Occupation Taxes - Flat Rate								
Local Services / Occupational Privilege Tax								
Trailer Taxes								
Business Privilege Taxes - Flat Rate								
Mechanical Device Taxes - Flat Rate								
Other Flat Rate Assessments								
11 Proportional Rate Taxes				:				
Earned Income Taxes, Act 511								
Occupation Taxes - Proportional Rate								
Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	1.9%			
Amusement Taxes								
Business Privilege Taxes - Proportional Rate								
Mechanical Device Taxes - Percentage								
Mercantile Taxes								
Other Proportional Assessments								
	Current Real Estate Taxes Bucks County Per Capita Taxes, Section 679 EIT/PIT Earned Income Taxes, Act 1 Personal Income Taxes, Act 1 11 Flat Rate Taxes Per Capita Taxes, Act 511 Occupation Taxes - Flat Rate Local Services / Occupational Privilege Tax Trailer Taxes Business Privilege Taxes - Flat Rate Mechanical Device Taxes - Flat Rate Other Flat Rate Assessments 11 Proportional Rate Taxes Earned Income Taxes, Act 511 Occupation Taxes - Proportional Rate Real Estate Transfer Taxes Amusement Taxes Business Privilege Taxes - Proportional Rate Mechanical Device Taxes - Percentage Mercantile Taxes	Description Current Real Estate Taxes Bucks County Per Capita Taxes, Section 679 EIT/PIT Earned Income Taxes, Act 1 Personal Income Taxes, Act 1 11 Flat Rate Taxes Per Capita Taxes, Act 511 Occupation Taxes - Flat Rate Local Services / Occupational Privilege Tax Trailer Taxes Business Privilege Taxes - Flat Rate Mechanical Device Taxes - Flat Rate Other Flat Rate Assessments 11 Proportional Rate Taxes Earned Income Taxes, Act 511 Occupation Taxes - Proportional Rate Real Estate Transfer Taxes Dusiness Privilege Taxes - Proportional Rate Real Estate Transfer Taxes Business Privilege Taxes - Proportional Rate Mechanical Device Taxes - Percentage Mercantile Taxes	Current Real Estate Taxes Bucks County Per Capita Taxes, Section 679 EIT/PIT Earned Income Taxes, Act 1 Personal Income Taxes, Act 1 11 Flat Rate Taxes Per Capita Taxes, Act 511 Occupation Taxes - Flat Rate Local Services / Occupational Privilege Tax Trailer Taxes Business Privilege Taxes - Flat Rate Mechanical Device Taxes - Flat Rate Other Flat Rate Assessments 11 Proportional Rate Taxes Earned Income Taxes, Act 511 Occupation Taxes - Proportional Rate Real Estate Transfer Taxes Amusement Taxes Business Privilege Taxes - Proportional Rate Mechanical Device Taxes - Proportional Rate Mechanical Device Taxes - Percentage Mercantile Taxes	Description 2014-2015 (Rebalanced) Current Real Estate Taxes Bucks County Per Capita Taxes, Section 679 EIT/PIT Earned Income Taxes, Act 1 Personal Income Taxes, Act 1 11 Flat Rate Taxes Per Capita Taxes, Act 511 Occupation Taxes - Flat Rate Local Services / Occupational Privilege Tax Trailer Taxes Business Privilege Taxes - Flat Rate Other Flat Rate Assessments 11 Proportional Rate Taxes Earned Income Taxes, Act 511 Occupation Taxes - Proportional Rate Real Estate Transfer Taxes Business Privilege Taxes - Proportional Rate Real Estate Transfer Taxes Business Privilege Taxes - Proportional Rate Real Estate Transfer Taxes	Description 2014-2015 (Rebalanced) Current Real Estate Taxes Bucks County 153.4500 162.9200 6.17% No Per Capita Taxes, Section 679 EIT/PIT Earned Income Taxes, Act 1 Personal Income Taxes, Act 1 11 Flat Rate Taxes Per Capita Taxes, Act 511 Occupation Taxes - Flat Rate Local Services / Occupational Privilege Tax Trailer Taxes Business Privilege Taxes - Flat Rate Other Flat Rate Assessments 11 Proportional Rate Taxes Earned Income Taxes, Act 511 Occupation Taxes - Proportional Rate Real Estate Transfer Taxes Business Privilege Taxes - Proportional Rate Real Estate Transfer Taxes Business Privilege Taxes - Proportional Rate Mechanical Device Taxes - Percentage Mercantile Taxes	Description 2014-2015 (Rebalanced) Current Real Estate Taxes Bucks County 153.4500 162.9200 6.17% No 1.9% Per Capita Taxes, Section 679 EIT/PIT Earned Income Taxes, Act 1 Personal Income Taxes, Act 1 11 Flat Rate Taxes Per Capita Taxes, Act 511 Occupation Taxes - Flat Rate Local Services / Occupational Privilege Tax Trailer Taxes Business Privilege Taxes - Flat Rate Other Flat Rate Assessments 11 Proportional Rate Taxes Earned Income Taxes, Act 511 Occupation Taxes - Proportional Rate Real Estate Transfer Taxes Business Privilege Taxes - Proportional Rate Real Estate Transfer Taxes Business Privilege Taxes - Proportional Rate Real Estate Transfer Taxes Business Privilege Taxes - Proportional Rate Mechanical Device Taxes - Percentage Mercantile Taxes	Description 2014-2015 (Rebalanced) Current Real Estate Taxes Bucks County Per Capita Taxes, Section 679 EIT/PIT Earned Income Taxes, Act 1 Personal Income Taxes, Act 511 Occupation Taxes - Flat Rate Mechanical Device Taxes - Flat Rate Other Flat Rate Assessments 11 Proportional Rate Taxes Earned Income Taxes, Act 511 Occupation Taxes - Proportional Rate Real Estate Transfer Taxes Display Taxes - Proportional Rate Real Estate Transfer Taxes Display Taxes - Proportional Rate Mechanical Device Taxes - Proportional Rate	Tax Rato Charged in: 2014-2015 2015-2016 Change in Rate Change in Graquel to Index 2014-2018 2015-2016 Change in Rate Change

Page F-1

AUN: 122098202 Pennsbury SD Printed 1/21/2015 11:02:50 AM v1.0

	<u>ITEM</u>			NOMA	NTS	
1000	Instruct	tion				
	1100	Regular Programs - Elementary/Secondary	81,368,135			
	1200	Special Programs - Elementary/Secondary	33,444,853			
	1300	Vocational Education	7,270,263	•		
	1400	Other Instructional Programs - Elementary/Secondary	1,197,595			
	1500	Nonpublic School Programs	5,075			
•	1600	Adult Education Programs	. 0			
	1700	Higher Education Programs	0			
	1800	Pre-Kindergarten	401,806			
	Total 1	000 Instruction	123,687,727			
2000	Suppor	rt Services	,,			
	2100	Support Services - Pupil Personnel	7,134,616			
	2200	Support Services - Instructional Staff	3,561,477			
	2300	Support Services - Administration	9,788,936			
	2400	Support Services - Pupil Health	2,913,958			
	2500	Support Services - Business	2,200,144			
	2600	Operation & Maintenance of Plant Services	15,506,370			
	2700	Student Transportation Services	8,184,459			
	2800	Support Services - Central	2,668,556			
	2900	Other Support Services	123,000			
		2000 Support Services	52,081,516			
3000		ion of Non-instructional Services	02,001,010			
	3100	Food Services	0			
	3200	Student Activities	1,211,820			
	3300	Community Services	196,348			
	3400	Scholarships and Awards	0			
		0000 Operation of Non-instructional Services	1,408,168			
4000		es Acquisition, Construction and Improvement Services	1,100,100			
1000	4000	Facilities Acquisition, Construction and Improvement Services	0			
		1000 Facilities Acquisition, Construction and Improvement	0			
		Estimated Expenditures		177,177,411		
5000		•		177,177,411		
5000		Expenditures and Financing Uses	44.400.500			
	5100	Debt Service	14,468,589			
	5200	Interfund Transfers - Out	400,000			
	5300 5500	Transfers Involving Component Units	0			
	5900	Special and Extraordinary Items	0			
		Budgetary Reserve	0	44.000.000		
		Other Financing Uses		14,868,589	400 040 000	
		ofal Estimated Expenditures and Other Financing Uses			192,046,000	
	Aļ	ppropriation of Prior Year Fund Balance			0	
		Total Appropriations				192,046,000
		Ending Committed, Assigned and Unassigned Fund Balance				10,407,880

Page G-1

AUN: 122098202 Pennsbury SD

Printed 1/21/2015 11:02:51 AM v1.0

Function	n-Obje	ect <u>Description</u>	Amounts
1000 II	NSTRU	JCTION	
1	100	Regular Programs - Elementary/Secondary	
		100 Personnel Services-Salaries	49,291,784
	:	200 Personnel Services-Employee Benefits	26,716,057
	:	300 Purchased Professional & Technical Services	64,740
		400 Purchased Property Services	327,500
		500 Other Purchased Services	3,059,026
	1	600 Supplies	1,694,003
		700 Property	205,506
	;	800 Other Objects	9,519
		Total Regular Programs - Elementary/Secondary	81,368,135
1.	200	Special Programs - Elementary/Secondary	
	,	100 Personnel Services-Salaries	17,226,466
	:	200 Personnel Services-Employee Benefits	7,905,613
	;	300 Purchased Professional & Technical Services	3,868,492
		400 Purchased Property Services	4,000
		500 Other Purchased Services	3,985,810
	(600 Supplies	453,204
	•	700 Property	1,268
	1	800 Other Objects	0
	-	Total Special Programs - Elementary/Secondary	33,444,853
1:	300	Vocational Education	
	•	100 Personnel Services-Salaries	1,312,365
	:	200 Personnel Services-Employee Benefits	899,975
	;	300 Purchased Professional & Technical Services	0
	•	400 Purchased Property Services	13,058
	;	500 Other Purchased Services	5,004,244
		600 Supplies	39,608
		700 Property	863
		800 Other Objects	<u>150</u>
		Total Vocational Education	7,270,263
1-	400	Other Instructional Programs - Elementary/Secondary	
		100 Personnel Services-Salaries	681,452
		200 Personnel Services-Employee Benefits	339,285
		300 Purchased Professional & Technical Services	73,758
		400 Purchased Property Services	1,500
		500 Other Purchased Services	99,000
		600 Supplies	2,600
		700 Property	0
		800 Other Objects	0
	•	Total Other Instructional Programs - Elementary/Secondary	1,197,595

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL Page G-2

123,687,727

AUN: 122098202 Pennsbury SD

Printed 1/21/2015 11:02:51 AM v1.0

Total Instruction

Function-Ob	ect <u>Description</u>	Amounts
1500	Nonpublic School Programs	
	100 Personnel Services-Salaries	0
	200 Personnel Services-Employee Benefits	0
	300 Purchased Professional & Technical Services	5,075
	400 Purchased Property Services	0
	500 Other Purchased Services	0
	600 Supplies	0
	700 Property	0
	800 Other Objects	0
	Total Nonpublic School Programs	5,075
1600	Adult Education Programs	
	100 Personnel Services-Salaries	0
	200 Personnel Services-Employee Benefits	0
	300 Purchased Professional & Technical Services	0
	400 Purchased Property Services	0
	500 Other Purchased Services	0
	600 Supplies	0
	700 Property	0
	800 Other Objects	<u> </u>
	Total Adult Education Programs	0
1700	Higher Education Programs	
	500 Other Purchased Services	0
	600 Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
	100 Personnel Services-Salaries	155,959
	200 Personnel Services-Employee Benefits	53,047
	300 Purchased Professional & Technical Services	7,816
	400 Purchased Property Services	19,920
	500 Other Purchased Services	4,736
	600 Supplies	28,682
	700 Property	3,000
	800 Other Objects	128,646
	Total Pre-Kindergarten	401,806

Page G-3

AUN: 122098202 Pennsbury SD Printed 1/21/2015 11:02:51 AM v1.0

Function	Function-Object Description		Description		Amounts
2000	SUPP	ORTS	ERVICES		
	2100	Supp	ort Services - Pupil Personnel		
		100	Personnel Services-Salaries	4,653,212	
		200	Personnel Services-Employee Benefits	2,228,807	
		300	Purchased Professional & Technical Services	56,750	
		400	Purchased Property Services	12,200	
		500	Other Purchased Services	12,250	
		600	Supplies	170,822	
		700	Property	0	
		800	Other Objects	575	
		Total	Support Services - Pupil Personnel	7,134,616	
	2200	Supp	ort Services - Instructional Staff	, ,	
		100	Personnel Services-Salaries	1,877,659	
		200	Personnel Services-Employee Benefits	925,854	
		300	Purchased Professional & Technical Services	72,010	
		400	Purchased Property Services	178,478	
		500	Other Purchased Services	88,879	
		600	Supplies	399,589	
		700	Property	14,500	
		800	Other Objects	4,508	
		Total	Support Services - Instructional Staff	3,561,477	
	2300	Suppo	ort Services - Administration		
		100	Personnel Services-Salaries	5,728,889	
		200	Personnel Services-Employee Benefits	2,942,063	
		300	Purchased Professional & Technical Services	662,150	
		400	Purchased Property Services	70,700	
		500	Other Purchased Services	51,880	
		600	Supplies	77,004	
		700	Property	8,770	
		800	Other Objects	247,480	
		Total	Support Services - Administration	9,788,936	
	2400	Suppo	ort Services - Pupil Health		
		100	Personnel Services-Salaries	1,537,089	
		200	Personnel Services-Employee Benefits	793,120	
		300	Purchased Professional & Technical Services	541,513	
		400	Purchased Property Services	1,550	
		500	Other Purchased Services	1,200	
		600	Supplies	33,080	
		700	Property	6,406	
		800	Other Objects	0	
		ı otal :	Support Services - Pupil Health	2,913,958	

AUN: 122098202 Pennsbury SD Printed 1/21/2015 11:02:51 AM v1.0

100 Personnel Services-Salaries 6,763,858 200 Personnel Services-Employee Benefits 3,415,662 300 Purchased Professional & Technical Services 69,800 400 Purchased Property Services 636,132 500 Other Purchased Services 793,622 600 Supplies 3,819,991 700 Property 7,085 800 Other Objects 220 Total Operation & Maintenance of Plant Services 15,506,370 2700 Student Transportation Services-Salaries 3,537,198 200 Personnel Services-Salaries 3,537,198 200 Personnel Services-Employee Benefits 1,808,689 300 Purchased Professional & Technical Services 76,000 400 Purchased Property Services 68,241 500 Other Purchased Services 1,422,440 600 Supplies 1,271,655 700 Property 0 800 Other Objects 236 Total Student Transportation Services 8,184,459	2500 Support Services - Business		
200 Personnel Services-Employee Benefits 553,233 300 Purchased Professional & Technical Services 150,757 500 Other Purchased Services 131,913 600 Supplies 171,932 700 Property 2,200 800 Other Objects 1,520 Total Surport Services - Business 2,200,144 200 Personnel Services- Business 6,763,858 200 Personnel Services-Salaries 6,763,858 200 Personnel Services-Sularies 6,763,858 200 Personnel Services-Sularies 6,763,858 200 Personnel Services-Sularies 6,800 400 Purchased Property Services 363,132 500 Other Purchased Property Services 363,132 700 Property 7,085 800 Other Objects 220 701 Total Operation & Maintenance of Plant Services 15,506,370 700 Property 7,085 800 Other Objects 3,537,198 200 Personnel Services-Salaries 3,537,198 200 Personnel Services-Semployee Benefits 1,808,689 300 Purchased Professional & Technical Services 68,241 500 Other Purc	• •		
300 Purchased Professional & Technical Services 33,890 400 Purchased Property Services 150,757 500 Chief Purchased Services 131,813 600 Supplies 171,932 700 Property 2,200 800 Other Objects 1,520 Total Support Services - Business 2,200,144 2600 Dersonnel Services- Salaries 6,763,858 200 Personnel Services-Salaries 6,763,858 200 Personnel Services-Salaries 69,800 400 Purchased Professional & Technical Services 69,800 400 Purchased Property Services 636,132 500 Other Purchased Services 79,862 600 Supplies 3,81,991 700 Property 7,085 800 Other Objects 220 Total Operation & Maintenance of Plant Services 15,506,370 2700 Student Transportation Services 15,506,371 2700 Student Transportation Services 1,808,689 300	100 Personnel Services-Salaries	1,154,699	
400 Purchased Property Services 150,757 500 Other Purchased Services 131,913 600 Supplies 171,932 700 Property 2,200 800 Other Objects 1,520 Total Support Services - Business 2,200,144 2600 Operation & Maintenance of Plant Services 100 Personnel Services-Salaries 6,763,858 200 Personnel Services-Salaries 69,800 400 Purchased Professional & Technical Services 69,800 400 Purchased Property Services 636,132 500 Other Objects 793,622 600 Supplies 3,819,991 700 Property 7,085 800 Other Objects 220 Total Operation & Maintenance of Plant Services 15,506,370 Student Transportation Services 3,537,198 200 Personnel Services-Salaries 3,537,198 200 Personnel Services-Employee Benefits 1,606,689 300 Purchased Professional & Technical Services	200 Personnel Services-Employee Benefits	553,233	*
500 Other Purchased Services 131,913 600 Supplies 171,932 700 Property 2,200 800 Other Objects 1,520 70tal Support Services - Business 2,200,144 2600 Operation & Maintenance of Plant Services 100 Personnel Services-Salaries 6,763,858 200 Personnel Services-Employee Benefits 3,415,662 300 Purchased Professional & Technical Services 69,800 400 Purchased Property Services 363,132 500 Other Purchased Services 793,622 600 Supplies 3,819,991 700 Property 7,085 800 Other Objects 220 701 Operation & Maintenance of Plant Services 15,506,370 2700 Student Transportation Services 3,537,198 200 Personnel Services-Salaries 3,537,198 200 Personnel Services-Employee Benefits 3,606,899 300 Purchased Property Services 68,241 500	300 Purchased Professional & Technical Services	33,890	
600 Supplies 171,932 700 Property 2,200 800 Other Objects 1,520 70tal Support Services - Business 2,200,144 2600 Operation & Maintenance of Plant Services 100 Personnel Services-Salaries 6,763,858 200 Personnel Services-Employee Benefits 3,415,662 300 Purchased Professional & Technical Services 69,800 400 Purchased Professional & Technical Services 636,132 500 Other Purchased Services 793,622 600 Supplies 3,819,991 700 Property 7,085 800 Other Objects 220 70tal Operation & Maintenance of Plant Services 15,506,370 2700 Student Transportation Services 3,537,198 200 Personnel Services-Salaries 3,537,198 200 Personnel Services-Employee Benefits 1,808,689 300 Purchased Professional & Technical Services 68,241 500 Other Purchased Services 1,271,655	400 Purchased Property Services	150,757	
700 Property 2,200 800 Other Objects 1,520 70tal Support Services - Business 2,200,144 2000 Operation & Maintenance of Plant Services 2000 Personnel Services-Salaries 6,763,858 2000 Personnel Services-Employee Benefits 3,415,662 300 Purchased Professional & Technical Services 69,800 400 Purchased Property Services 636,132 500 Other Purchased Services 793,622 600 Supplies 3,819,991 700 Property 7,085 800 Other Objects 220 701al Operation & Maintenance of Plant Services 15,508,370 2700 Student Transportation & Revices Salaries 3,537,198 2700 Personnel Services-Employee Benefits 3,537,198 2700 Personnel Services-Employee Benefits 1,808,689 300 Purchased Property Services 66,241 500 Supplies 2,240 600 Supplies 2,36 701 Property	500 Other Purchased Services	131,913	
800 Other Objects 1,520 7 total Support Services - Business 2,200,144 2600 Operation & Maintenance of Plant Services 100 Personnel Services-Salaries 6,763,858 200 Personnel Services-Employee Benefits 3,415,662 300 Purchased Professional & Technical Services 69,800 400 Purchased Professional & Technical Services 636,132 500 Other Purchased Services 793,622 600 Supplies 3,819,991 700 Property 7,085 800 Other Objects 220 101 Operation & Maintenance of Plant Services 15,506,370 2700 Student Transportation Services 15,506,370 2700 Student Transportation Services 3,537,198 200 Personnel Services-Employee Benefits 1,808,689 300 Purchased Property Services 68,241 500 Other Purchased Services 1,271,655 700 Property 0 800 Other Objects 236 701<	600 Supplies	171,932	
Total Support Services - Business	700 Property	2,200	
2600 Operation & Maintenance of Plant Services 100 Personnel Services-Salaries 6,763,858 200 Personnel Services-Employee Benefits 3,415,662 300 Purchased Professional & Technical Services 69,800 400 Purchased Professional & Technical Services 733,622 600 Supplies 3,819,991 700 Property 7,085 800 Other Objects 220 70tal Operation & Maintenance of Plant Services 15,506,370 2700 Student Transportation Services 3,537,198 200 Personnel Services-Salaries 3,537,198 200 Personnel Services-Employee Benefits 1,808,689 300 Purchased Professional & Technical Services 76,000 400 Purchased Professional & Technical Services 68,241 500 Other Purchased Services 1,422,440 600 Supplies 1,271,655 700 Property 0 800 Other Objects 236 Total Student Transportation Services 3,184,459	800 Other Objects	1,520	
100 Personnel Services-Salaries 6,763,858 200 Personnel Services-Employee Benefits 3,415,662 300 Purchased Professional & Technical Services 69,800 400 Purchased Professional & Technical Services 636,132 500 Other Purchased Services 793,622 600 Supplies 3,819,991 700 Property 7,085 800 Other Objects 220 Total Operation & Maintenance of Plant Services 15,506,370 2700 Student Transportation Services 1,808,689 300 Personnel Services-Salaries 3,537,198 200 Personnel Services-Employee Benefits 1,808,689 300 Purchased Professional & Technical Services 68,241 500 Other Purchased Services 1,422,440 600 Supplies 1,271,655 700 Property 0 800 Other Objects 236 Total Student Transportation Services 3,184,459 800 Support Services-Central 1,447,613 200 Personnel Services-Salaries 1,447,613 200 Personnel Services-Salaries 3,33,270 400 Purchased Professional & Technical Services 3,33,270 400 Purchased Professional & Technical Services 3,361 500 Other Objects 3,361 500 Other Objects 3,361 500 Other Objects 3,461 500 Other Objects 3,41 500 Other Purchased Services 3,41	Total Support Services - Business	2,200,144	
200 Personnel Services-Employee Benefits 3,415,662 300 Purchased Professional & Technical Services 69,800 400 Purchased Property Services 636,132 500 Other Purchased Services 793,622 600 Supplies 3,819,991 700 Property 7,085 800 Other Objects 220 Total Operation & Maintenance of Plant Services 15,506,370 2700 Student Transportation Services 2700 Personnel Services-Salaries 3,537,198 200 Personnel Services-Salaries 3,537,198 200 Personnel Services-Sentinical Services 76,000 400 Purchased Professional & Technical Services 68,241 500 Other Purchased Services 1,422,440 600 Supplies 1,271,655 700 Property 0 800 Other Objects 236 70tal Student Transportation Services 8,184,459 2800 Other Objects 36,184,459 2800 Personnel Se	2600 Operation & Maintenance of Plant Services		
300 Purchased Professional & Technical Services 69,800 400 Purchased Property Services 636,132 500 Other Purchased Services 793,622 600 Supplies 3,819,991 700 Property 7,085 800 Other Objects 220 Total Operation & Maintenance of Plant Services 15,506,370 2700 Student Transportation Services 100 Personnel Services-Salaries 3,537,198 200 Personnel Services-Employee Benefits 1,808,689 300 Purchased Professional & Technical Services 76,000 400 Purchased Property Services 68,241 500 Other Purchased Services 1,422,440 600 Supplies 1,271,655 700 Property 0 800 Other Objects 236 Total Student Transportation Services 8,184,459 2800 Support Services - Central 100 Personnel Services-Salaries 1,447,613 200 Personnel Services-Employee Benefits <td>100 Personnel Services-Salaries</td> <td>6,763,858</td> <td></td>	100 Personnel Services-Salaries	6,763,858	
400 Purchased Property Services 636,132 500 Other Purchased Services 793,622 600 Supplies 3,819,991 700 Property 7,085 800 Other Objects 220 Total Operation & Maintenance of Plant Services 15,506,370 2700 Student Transportation Services 100 Personnel Services-Salaries 3,537,198 200 Personnel Services-Employee Benefits 1,808,689 300 Purchased Professional & Technical Services 76,000 400 Purchased Property Services 68,241 500 Other Purchased Services 1,271,655 700 Property 0 800 Other Objects 236 Total Student Transportation Services 8,184,459 2800 Support Services - Central 1,447,613 200 Personnel Services-Salaries 1,447,613 200 Personnel Services-Employee Benefits 695,424 300 Purchased Property Services 373,270 400 Pu	200 Personnel Services-Employee Benefits	3,415,662	
500 Other Purchased Services 793,622 600 Supplies 3,819,991 700 Property 7,085 800 Other Objects 220 Total Operation & Maintenance of Plant Services 15,506,370 2700 Student Transportation Services 100 Personnel Services-Salaries 3,537,198 200 Personnel Services-Employee Benefits 1,808,689 300 Purchased Professional & Technical Services 76,000 400 Purchased Property Services 68,241 500 Other Purchased Services 1,422,440 600 Supplies 1,271,655 700 Property 0 800 Other Objects 236 Total Student Transportation Services 8,184,459 2800 Support Services - Central 1 100 Personnel Services-Salaries 1,447,613 200 Personnel Services-Employee Benefits 695,424 300 Purchased Professional & Technical Services 373,270 400 Purchased	300 Purchased Professional & Technical Services	69,800	
600 Supplies 3,819,991 700 Property 7,085 800 Other Objects 220 1701 Denation & Maintenance of Plant Services 15,506,370 2700 Student Transportation Services 15,506,370 2700 Personnel Services-Salaries 3,537,198 200 Personnel Services-Employee Benefits 1,808,689 300 Purchased Professional & Technical Services 68,241 500 Other Purchased Services 68,241 500 Other Purchased Services 1,422,440 600 Supplies 1,271,655 700 Property 0 800 Other Objects 236 701 Student Transportation Services 8,184,459 2800 Supprit Services - Central 1,447,613 200 Personnel Services-Salaries 1,447,613 200 Personnel Services-Employee Benefits 695,424 300 Purchased Property Services 43,611 500 Other Purchased Services 2,419	400 Purchased Property Services	636,132	
700 Property 7,085 800 Other Objects 220 Total Operation & Maintenance of Plant Services 15,506,370 2700 Student Transportation Services 100 Personnel Services-Salaries 3,537,198 200 Personnel Services-Employee Benefits 1,608,689 300 Purchased Professional & Technical Services 76,000 400 Purchased Property Services 68,241 500 Other Purchased Services 1,422,440 600 Supplies 236 700 Property 0 800 Other Objects 236 701 Student Transportation Services 3,184,459 2800 Support Services - Central 100 Personnel Services-Salaries 1,447,613 200 Personnel Services-Employee Benefits 695,424 300 Purchased Professional & Technical Services 373,270 400 Purchased Property Services 43,611 500 Other Purchased Services 2,419 600 Supplie	500 Other Purchased Services	793,622	
800 Other Objects 220 Total Operation & Maintenance of Plant Services 15,506,370 2700 Student Transportation Services 100 Personnel Services-Salaries 3,537,198 200 Personnel Services-Employee Benefits 1,808,689 300 Purchased Professional & Technical Services 76,000 400 Purchased Property Services 68,241 500 Other Purchased Services 1,422,440 600 Supplies 1,271,655 700 Property 0 800 Other Objects 236 Total Student Transportation Services 8,184,459 2800 Support Services - Central 100 Personnel Services-Salaries 1,447,613 200 Personnel Services-Employee Benefits 695,424 300 Purchased Professional & Technical Services 373,270 400 Purchased Professional & Technical Services 43,611 500 Other Purchased Services 2,419 600 Supplies 89,069 700 <td< td=""><td>600 Supplies</td><td>3,819,991</td><td></td></td<>	600 Supplies	3,819,991	
Total Operation & Maintenance of Plant Services 15,506,370 Student Transportation Services 3,537,198 100 Personnel Services-Salaries 3,537,198 200 Personnel Services-Employee Benefits 1,808,689 300 Purchased Professional & Technical Services 76,000 400 Purchased Property Services 68,241 500 Other Purchased Services 1,422,440 600 Supplies 1,271,655 700 Property 0 800 Other Objects 236 Total Student Transportation Services 8,184,459 2800 Support Services - Central 1 100 Personnel Services-Salaries 1,447,613 200 Personnel Services-Employee Benefits 695,424 300 Purchased Professional & Technical Services 373,270 400 Purchased Property Services 43,611 500 Other Purchased Services 2,419 600 Supplies 89,069 700 Property 17,000	700 Property	7,085	
2700 Student Transportation Services 100 Personnel Services-Salaries 3,537,198 200 Personnel Services-Employee Benefits 1,808,689 300 Purchased Professional & Technical Services 76,000 400 Purchased Property Services 68,241 500 Other Purchased Services 1,422,440 600 Supplies 1,271,655 700 Property 0 800 Other Objects 236 Total Student Transportation Services 8,184,459 2800 Support Services - Central 1,447,613 200 Personnel Services-Salaries 1,447,613 200 Personnel Services-Employee Benefits 695,424 300 Purchased Professional & Technical Services 373,270 400 Purchased Property Services 43,611 500 Other Purchased Services 2,419 600 Supplies 89,069 700 Property 17,000	800 Other Objects		
100 Personnel Services-Salaries 3,537,198 200 Personnel Services-Employee Benefits 1,808,689 300 Purchased Professional & Technical Services 76,000 400 Purchased Property Services 68,241 500 Other Purchased Services 1,422,440 600 Supplies 1,271,655 700 Property 0 800 Other Objects 236 Total Student Transportation Services 8,184,459 2800 Support Services - Central 100 Personnel Services-Salaries 1,447,613 200 Personnel Services-Employee Benefits 695,424 300 Purchased Professional & Technical Services 373,270 400 Purchased Property Services 43,611 500 Other Purchased Services 89,069 700 Property 17,000	Total Operation & Maintenance of Plant Services	15,506,370	
200 Personnel Services-Employee Benefits 1,808,689 300 Purchased Professional & Technical Services 76,000 400 Purchased Property Services 68,241 500 Other Purchased Services 1,422,440 600 Supplies 1,271,655 700 Property 0 800 Other Objects 236 Total Student Transportation Services 8,184,459 2800 Support Services - Central 100 Personnel Services-Salaries 1,447,613 200 Personnel Services-Employee Benefits 695,424 300 Purchased Professional & Technical Services 373,270 400 Purchased Property Services 43,611 500 Other Purchased Services 2,419 600 Supplies 89,069 700 Property 17,000	2700 Student Transportation Services		
300 Purchased Professional & Technical Services 76,000 400 Purchased Property Services 68,241 500 Other Purchased Services 1,422,440 600 Supplies 1,271,655 700 Property 0 800 Other Objects 236 Total Student Transportation Services 8,184,459 2800 Support Services - Central 100 Personnel Services-Salaries 1,447,613 200 Personnel Services-Employee Benefits 695,424 300 Purchased Professional & Technical Services 373,270 400 Purchased Property Services 43,611 500 Other Purchased Services 2,419 600 Supplies 89,069 700 Property 17,000	100 Personnel Services-Salaries	3,537,198	
400 Purchased Property Services 68,241 500 Other Purchased Services 1,422,440 600 Supplies 1,271,655 700 Property 0 800 Other Objects 236 Total Student Transportation Services 8,184,459 2800 Support Services - Central 1,447,613 200 Personnel Services-Salaries 1,447,613 200 Personnel Services-Employee Benefits 695,424 300 Purchased Professional & Technical Services 373,270 400 Purchased Property Services 43,611 500 Other Purchased Services 2,419 600 Supplies 89,069 700 Property 17,000	200 Personnel Services-Employee Benefits	1,808,689	
500 Other Purchased Services 1,422,440 600 Supplies 1,271,655 700 Property 0 800 Other Objects 236 Total Student Transportation Services 8,184,459 2800 Support Services - Central 100 Personnel Services-Salaries 1,447,613 200 Personnel Services-Employee Benefits 695,424 300 Purchased Professional & Technical Services 373,270 400 Purchased Property Services 43,611 500 Other Purchased Services 2,419 600 Supplies 89,069 700 Property 17,000		76,000	
600 Supplies 1,271,655 700 Property 0 800 Other Objects 236 Total Student Transportation Services 8,184,459 2800 Support Services - Central 100 Personnel Services-Salaries 1,447,613 200 Personnel Services-Employee Benefits 695,424 300 Purchased Professional & Technical Services 373,270 400 Purchased Property Services 43,611 500 Other Purchased Services 2,419 600 Supplies 89,069 700 Property 17,000	400 Purchased Property Services	68,241	
700 Property 0 800 Other Objects 236 Total Student Transportation Services 8,184,459 2800 Support Services - Central 100 Personnel Services-Salaries 1,447,613 200 Personnel Services-Employee Benefits 695,424 300 Purchased Professional & Technical Services 373,270 400 Purchased Property Services 43,611 500 Other Purchased Services 2,419 600 Supplies 89,069 700 Property 17,000	500 Other Purchased Services	1,422,440	
800 Other Objects 236 Total Student Transportation Services 8,184,459 2800 Support Services - Central 100 Personnel Services-Salaries 1,447,613 200 Personnel Services-Employee Benefits 695,424 300 Purchased Professional & Technical Services 373,270 400 Purchased Property Services 43,611 500 Other Purchased Services 2,419 600 Supplies 89,069 700 Property 17,000	600 Supplies	1,271,655	
Total Student Transportation Services 8,184,459 2800 Support Services - Central 1,447,613 100 Personnel Services-Salaries 1,447,613 200 Personnel Services-Employee Benefits 695,424 300 Purchased Professional & Technical Services 373,270 400 Purchased Property Services 43,611 500 Other Purchased Services 2,419 600 Supplies 89,069 700 Property 17,000	700 Property	0	
2800 Support Services - Central 100 Personnel Services-Salaries 1,447,613 200 Personnel Services-Employee Benefits 695,424 300 Purchased Professional & Technical Services 373,270 400 Purchased Property Services 43,611 500 Other Purchased Services 2,419 600 Supplies 89,069 700 Property 17,000	800 Other Objects	236	
100 Personnel Services-Salaries 1,447,613 200 Personnel Services-Employee Benefits 695,424 300 Purchased Professional & Technical Services 373,270 400 Purchased Property Services 43,611 500 Other Purchased Services 2,419 600 Supplies 89,069 700 Property 17,000		8,184,459	
200 Personnel Services-Employee Benefits 695,424 300 Purchased Professional & Technical Services 373,270 400 Purchased Property Services 43,611 500 Other Purchased Services 2,419 600 Supplies 89,069 700 Property 17,000	2800 Support Services - Central		
300 Purchased Professional & Technical Services 373,270 400 Purchased Property Services 43,611 500 Other Purchased Services 2,419 600 Supplies 89,069 700 Property 17,000	100 Personnel Services-Salaries	1,447,613	
400 Purchased Property Services 43,611 500 Other Purchased Services 2,419 600 Supplies 89,069 700 Property 17,000	200 Personnel Services-Employee Benefits	695,424	
500 Other Purchased Services 2,419 600 Supplies 89,069 700 Property 17,000	300 Purchased Professional & Technical Services	373,270	
600 Supplies 89,069 700 Property 17,000	400 Purchased Property Services	43,611	
700 Property 17,000	500 Other Purchased Services	2,419	
	••	·	
800 Other Objects 150			
Total Support Services - Central 2,668,556	800 Other Objects		

AUN: 122098202 Pennsbury SD

Printed 1/21/2015 11:02:51 AM v1.0

<u>Functio</u>	n-Obj	ect	Description		Amounts
2	2900	Other Support Services			
		100	Personnel Services-Salaries	0	
		200	Personnel Services-Employee Benefits	0	
		300	Purchased Professional & Technical Services	0	
		400	Purchased Property Services	0	
		500	Other Purchased Services	123,000	
		600	Supplies	0	
		700	Property	0	
		800	Other Objects	0	
		Total	Other Support Services	123,000	
٦	Γotal \$	Suppoi	rt Services		52,081,516
3000 (OPER.	ATION	OF NON-INSTRUCTIONAL SERVICES		
3	3100	Food	Services		
		100	Personnel Services-Salaries	0	
		200	Personnel Services-Employee Benefits	0	
		300	Purchased Professional & Technical Services	0	
		400	Purchased Property Services	0	
		500	Other Purchased Services	0	
		600	Supplies	0	
		700	Property	0	
		800	Other Objects	0	
			Food Services	0	
3	3200		nt Activities		
		100	Personnel Services-Salaries	641,588	•
		200	Personnel Services-Employee Benefits	227,147	
		300	Purchased Professional & Technical Services	68,997	
		400	Purchased Property Services	59,659	
		500	Other Purchased Services	26,571	
		600	Supplies	153,200	
		700	Property	9,658	
		800	Other Objects	25,000	
		Total S	Student Activities	1,211,820	

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-5

AUN: 122098202 Pennsbury SD

Printed 1/21/2015 11:02:51 AM v1.0

Funct	ion <u>-O</u> b	ect <u>Description</u>		Amounts
3300 Com		Community Services		
		100 Personnel Services-Salaries	0	
		200 Personnel Services-Employee Benefits	0	
		300 Purchased Professional & Technical Services	190,000	
		400 Purchased Property Services	0	
		500 Other Purchased Services	0	
		600 Supplies	6,348	
		700 Property	0	
		800 Other Objects	0	
		Total Community Services	196,348	
	3400	Scholarships and Awards		
		100 Personnel Services-Salaries	0	
		200 Personnel Services-Employee Benefits	0	
		300 Purchased Professional & Technical Services	0	
		400 Purchased Property Services	0	
		500 Other Purchased Services	0	
		600 Supplies	0	
		700 Property	0	
		800 Other Objects	0	
		Total Scholarships and Awards	0	
	Total	Operation of Non-instructional Services		1,408,168
4000	FACIL	ITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT		
	4000	Facilities Acquisition, Construction and Improvement Services		
		100 Personnel Services-Salaries	0	
		200 Personnel Services-Employee Benefits	0	
		300 Purchased Professional & Technical Services	0	
		400 Purchased Property Services	0	
		500 Other Purchased Services	0	
		600 Supplies	0	
		700 Property	0	
	Total	Facilities Acquisition, Construction and Improvement Services		0
5000	OTHE	R EXPENDITURES AND FINANCING USES		
	5100	Debt Service		
		800 Other Objects	7,436,103	
		900 Other Uses of Funds	7,032,486	
		Total Debt Service	14,468,589	
	5200	Interfund Transfers - Out		
		900 Other Uses of Funds	400,000	
		Total Interfund Transfers - Out	400,000	

AUN: 122098202 Pennsbury SD

Printed 1/21/2015 11:02:51 AM v1.0

Function-Object		<u>Description</u>
5300	Trans	fers Involving Component Units
	900	Other Uses of Funds
	Total	Transfers Involving Component Units
5500	Speci	al and Extraordinary Items
	800	Other Objects
	900	Other Uses of Funds
	Total	Special and Extraordinary Items
5900	Budge	etary Reserve
	800	Other Objects
	Total	Budgetary Reserve
Total	Other E	Expenditures and Financing Uses

TOTAL EXPENDITURES

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-7

	Amounts	
0		
0		•
0		
0		
0		
0		
0		
	14,868,589	
	,	
		192,046,000

AUN: 122098202 Pennsbury SD Printed 1/21/2015 11:40:17 AM v1.0

	06/30/2015 Estimate	06/30/2016 Projection
CASH AND SHORT-TERM INVESTMENTS		
General Fund	32,000,000	31,000,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund - Other	10,000,000	15,000,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	100,000	100,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	20,000	20,000
Agency Fund	800,000	800,000
Total Cash and Short-Term Investments	42,920,000	46,920,000
LONG-TERM INVESTMENTS		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capītal Projects Fund – Other	. 0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	42,920,000	46,920,000

Page I-1

AUN: 122098202 Pennsbury SD Printed 1/22/2015 11:28:33 AM v1.0

	06/30/2015 Estimate	06/30/2016 Projection
LONG-TERM INDEBTEDNESS		
Extended Term Financing Agreements Payable	G	0
Other Long-Term Liabilities	0	0
Bonds Payable	152,000,000	166,000,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	2,700,000	2,700,000
Authority Lease Obligations	3,135,000	2,400,000
TOTAL LONG-TERM INDEBTEDNESS	157,835,000	171,100,000
SHORT-TERM PAYABLES		
General Fund	768,000	571,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	768,000	571,000
TOTAL INDEBTEDNESS	158,603,000	171,671,000

AUN: 122098202 Pennsbury SD Printed 1/21/2015 11:02:53 AM v1.0

Account	Description	Amounts		
0830	Estimated Ending Committed Fund Balance	4,574,451		
	Explanation: Capital Expenditures, Health Insurance Contingency & PSERS			
0840	Estimated Ending Assigned Fund Balance	0		
0850	Estimated Ending Unassigned Fund Balance	5,833,429		
	Explanation: Future Fund Balance Appropiriations to offset tax increases			
5900	Total Ending Fund Balance - Committed, Assigned, and Unassigned Budgetary Reserve		10,407,880 0	
5500	Budgetally Reserve			
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		10,407,880	
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		308,546	
	Explanation: Inventory and Pre Paid Expenditures			