

Pennsbury School District
134 Yardley Avenue
Fallsington, Pennsylvania
19058-0338
www.pennsbury.k12.pa.us

Proposed Budget

for the

Fiscal Period July 1, 2014 thru June 30, 2015



Mission Statement

The Pennsbury School District, a safe, student-centered learning community, will prepare all students to achieve their highest potential and to demonstrate mastery of skills and talents necessary for life in a global society by providing a diverse educational program with the involvement and support of families and community.

Pennsbury School District

Board of School Directors

Mrs. Jacqueline Redner, President

Mrs. Alison Smith, Vice President

Mr. Joshua Waldorf, Assistant Secretary

Mr. Christopher Cridge

Mrs. Debra DeBlasio

Dr. Stephan Kosmorsky

Mr. John Palmer

Mr. Gary Sanderson

Mrs. Debra Wachspress

Mr. Daniel C. Rodgers, Secretary

Mrs. Joanne J. Godzieba, Treasurer

Administration

Dr. Kevin J. McHugh, Superintendent

Dr. Donna M. Dunar, Asst. Superintendent of Curriculum & Instruction

Dr. Elliott Lewis, Assistant Superintendent of Administration

Mr. Daniel C. Rodgers, Business Administrator

Mr. Kevin Dorsey, Director of Informational Technology

Mrs. Joanne J. Godzieba, Director of Financial Services

Mr. Scott Millward, Director of Plant Facilities

Mrs. Cheryl Morett, Director of Special Education

Mrs. Bettie Ann Rarrick, Director of Human Resources

Mr. Sherwood Taylor, Director of Administrative Services

Mr. Charlie Williams, Director of Transportation

Pennsbury School District

2014-2015 Proposed Budget

www.pennsbury.k12.pa.us

Administrative Office	
Pennsbury School District 134 Yardley Avenue Fallsington, PA 19058	215-428-4100

Official Mailing Address	
Pennsbury School District 134 Yardley Avenue P.O. Box 338 Fallsington, PA 19058-0338	

Elementary Schools

Afton 1673 Quarry Road Yardley, PA 19067 <i>Principal: Joseph Masgai</i>	215-321-8540
Edgewood 899 Oxford Valley Road Yardley, PA 19067 <i>Principal: Michele A. Spack</i>	215-321-2410
Eleanor Roosevelt 185 Walton Drive Morrisville, PA 19067 <i>Principal: Elizabeth Aldridge</i>	215-428-4256
Fallsington 134 Yardley Avenue Fallsington, PA 19058 <i>Principal: Brian Shaffer</i>	215-428-4170
Makefield 1939 Makefield Road Yardley, PA 19067 <i>Principal: Donna McCormick-Miller</i>	215-321-2420
Manor 401 Penn Valley Road Levittown, PA 19054 <i>Principal: Christopher Becker</i>	215-949-6770

Oxford Valley 430 Trenton Road Fairless Hills, PA 19030 <i>Principal: Fran Nitkin</i>	215-949-6808
Penn Valley 180 North Turn Lane Levittown, PA 19054 <i>Principal: Elaine Novet</i>	215-949-6800
Quarry Hill 1625 Quarry Road Yardley, PA 19067 <i>Principal: Dr. Peggy Schiavone</i>	215-321-2400
Village Park * 75 Unity Drive Fairless Hills, PA 19030	215-939-6740
Walt Disney 200 Lakeside Drive North Levittown, PA 19054 <i>Principal: Laurie Ruffing</i>	215-949-6868

Middle Schools

Charles H. Bohem 866 Big Oak Road Yardley, PA 19067 <i>Principal: Theresa Ricci</i>	215-428-4220
Pennwood 1523 Makefield Road Yardley, PA 19067 <i>Principal: Patricia Steckroat</i>	215-428-4237
William Penn 1524 Derbyshire Road Yardley, PA 19067 <i>Principal: Paul Meehan</i>	215-428-4280

Pennsbury High School

West Campus Building 608 South Olds Boulevard Fairless Hills, PA 19030 <i>Principal: Lisa Becker</i>	215-949-6780
East Campus Building 705 Hood Boulevard Fairless Hills, PA 19030 <i>Principal: Shawn Neely</i>	215-949-6700

* Village Park Elementary School closed effective July 1, 2013. The building is being utilized in other educational capacities.

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET**

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PENNSBURY SCHOOL DISTRICT 2014-2015 PROPOSED BUDGET

MAY 8, 2014

INTRODUCTION

The budget process at Pennsbury is a year round series of events which is intended to produce the best possible operating budget for the School District. Highlights of the budget schedule are listed below:

September 12, 2013	Distribution of budget information to budget managers
October 31, 2013	Last day to submit General Fund requests
November 12, 2013	First Administrative Budget Committee meeting
December 12, 2013	First Draft Budget presented to Board Budget Committee
January 9, 2014	Board adopted Act 1 Resolution
May 8, 2014	Proposed Budget presented to Board for approval
June 12, 2014	Final Budget presented to Board for approval

In accordance with Act 1, the Taxpayer Relief Act, property tax increases are limited to an inflationary index¹, which is calculated by the Pennsylvania Department of Education. If the proposed tax rate increase is expected to be greater than the index, school districts are required to seek voter approval at the primary election. School districts may, however, also apply for up to four exceptions². Exceptions were designed to allow for the increasing costs that are out of the district's control. If the exceptions are approved by the Pennsylvania Department of Education, then the proposed tax rate may increase by the index plus approved exceptions.

The 2014-2015 index for Pennsbury is 2.1%. On January 9, 2014, the School Board adopted an Act 1 resolution that limited the property tax increase to the 2.1% index and rendered the District ineligible to apply for exceptions or a voter referendum.

The 2014-2015 proposed budget reflects a 2.93% increase in the real estate tax rate. For taxpayers who own homes assessed at the district average of 31,487, this equates to a \$139.00 property tax increase.

1 The base index is calculated by averaging the percent increases in the Pennsylvania statewide average weekly wage and the federal employment cost index for elementary/secondary schools.

2 Four exceptions may be sought from the Pennsylvania Department of Education: School Construction-Grandfathered Debt, School Construction-Electoral Debt, Special Education Expenditures, and Retirement Contributions.

PENNSBURY SCHOOL DISTRICT 2014-2015 PROPOSED BUDGET

BUDGET PROCESS

The budget process at Pennsbury is designed to make the best use of limited financial resources, which our community provides to meet the educational needs of our students. During the budget process, the following criteria are central to decision making:

- Board approved curriculum, programs and services
- Student learning and development
- Parental support
- Pennsbury's tradition of educational excellence
- Staffing constraints
- Funding constraints

The Administrative Budget Committee began its regular meetings in November to monitor and coordinate the budget preparation. The committee is made up of the Superintendent, Business Administrator, Assistant Superintendent for Curriculum & Instruction, Assistant Superintendent for Administration, Director of Financial Services, four school principals and several other central office administrators. The Administrative Budget Committee makes important contributions to budget development and takes steps to improve financial management processes. Furthermore, the committee provides valuable coordination and communication with respect to the budget.

The preparation of a detailed first draft budget begins in September. At that time, budgeting materials are distributed to budget managers. These materials form the basis of the expenditure budget, staffing plan and the capital plan. Budget managers, the individuals who prepare the first detailed budget inputs, are central office administrators, school principals or assistant principals, support department administrators and curriculum coordinators. In short, everyone who has general fund financial management responsibility at Pennsbury is involved at this stage of the budget process.

The budget managers identify needs and prepare budget documents as directed by the Administrative Budget Committee and as prescribed in School Board policy. Budget materials for the general fund are distributed by the Purchasing Agent in coordination with the Director of Physical Plant and Facilities. These same people process the budget materials, which are submitted by the budget managers.

Budget managers are required to prepare their budget using allocations. The Administrative Budget Committee establishes an allocation for each budget manager. The allocations reflect contractual obligations, mandates, enrollment changes, cost changes and the financial environment that is anticipated for the upcoming year. Each budget manager then prepares his/her budget and ensures that the most important needs are met with the limited funds that are allocated.

PENNSBURY SCHOOL DISTRICT 2014-2015 PROPOSED BUDGET

BUDGET PROCESS (Cont'd.)

The budget managers complete their work on the budget inputs in the form of general fund and capital plan documents, which are submitted and compiled by the Director of Financial Services and the Purchasing Agent. At the same time, the Director of Human Resources receives staffing information to prepare the staffing plan and personnel budget. The Business Administrator processes all capital plan items and requests for over-allocation expenditures in direct consultation with budget managers and the Administrative Budget Committee. Finally, the Director of Financial Services, in conjunction with the Business Administrator and the Superintendent, prepares the detailed revenue budget. These pieces of the budget are then brought together to become the first draft of the budget. The first draft is presented to the Superintendent and the administration in November. After refinement, the first draft budget is presented to the School Board in December. Act 1 requires the School Board to adopt either a preliminary budget or a resolution limiting the real estate tax increase to the state index. This year the School Board adopted a resolution limiting the tax increase to the 2.1% index.

Further review and refinement occurs and the first draft budget is updated to reflect new information and adjusted to reflect the direction of the Superintendent and/or the Board Budget Committee. The updated first draft budget becomes the proposed budget, which is presented to the full School Board for adoption in May. After adoption, the proposed budget is distributed for public review, as required by the School Code.

Work continues to update and amend the proposed budget. Once again, revenue and expenditure data are refined. Budget managers get one more look at their budgets and further adjustments are made to meet School Board direction and/or expectations.

Finally, the general fund budget is approved by the School Board in June. The approved budget, implemented on the first business day in July, is then Pennsbury's major financial planning and control instrument for the entire fiscal year.

The budget process is long and involved, but necessarily so for several reasons. First, the process involves many people, including the budget managers, administrators, the Superintendent and the School Board. Second, the process is intended to keep these same people, as well as staff members, parents and the community informed. Third, a vast amount of information from many sources, which becomes available over many months, is necessary to build the budget. Fourth, and most important, the budget process helps to ensure the best utilization of limited financial resources to meet educational needs. In other words, the budget process provides a way to balance the educational needs of our students with the ability of our community to pay.

REVENUES

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET**

REVENUES

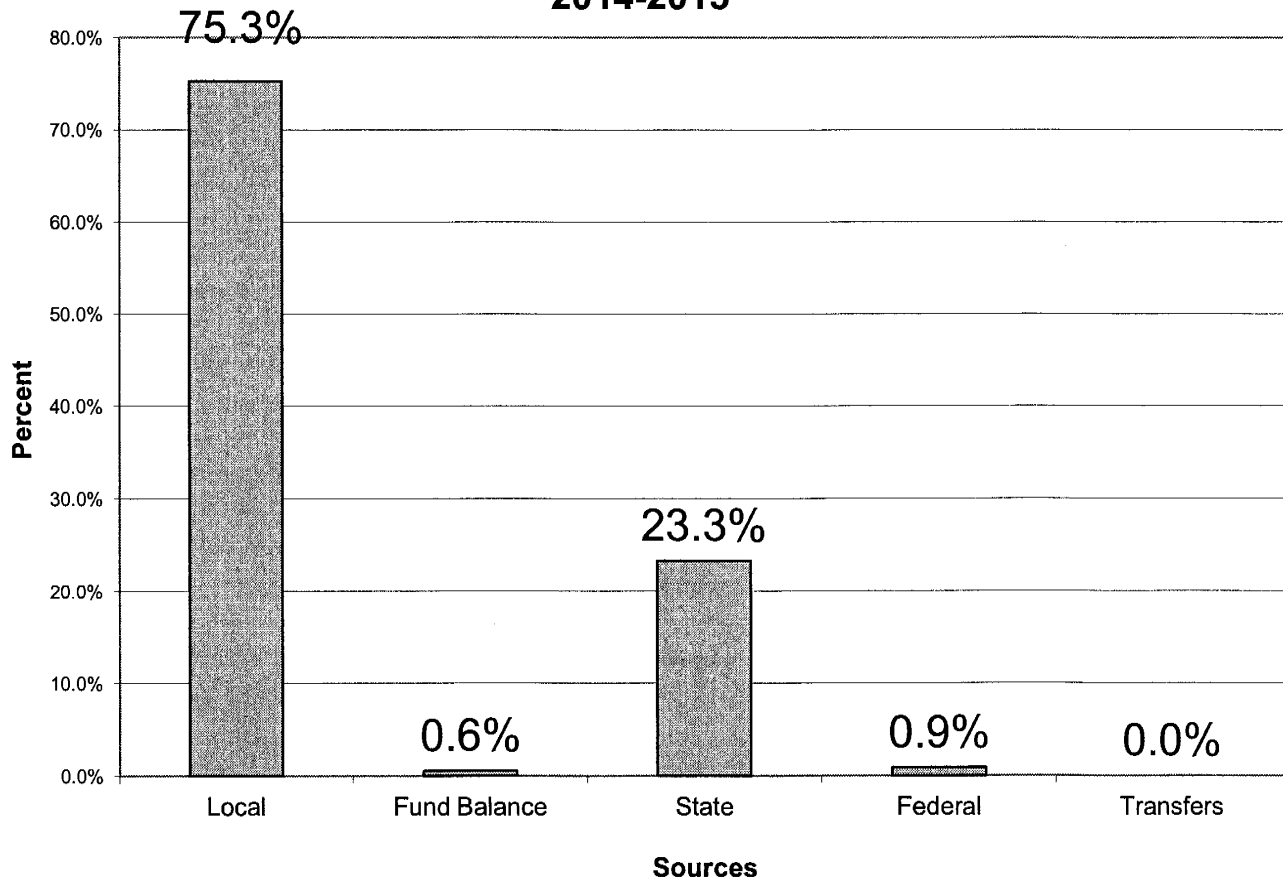
The general fund budget is divided into two major parts, the revenue budget and the expenditure budget. The revenue budget consists of revenue from local, state, and federal sources and fund balance appropriation.

Local real estate tax revenue is the largest source of revenue and is the most important item of the entire revenue budget. The real estate tax rate is levied by the School District in mills. A mill represents one thousandth (.001) of the assessed value of a parcel of real estate. The current real estate tax rate is 150.3 mills. That means the tax due on a parcel of real estate is .1503 times the assessed value of the parcel. In Pennsbury all property is assessed at 100% of the 1972 fair market value.

The value of a mill for 2014-2015 is estimated at \$858,469 based on assessments from the January 2014 duplicate and a collection rate of 96.3%. The value of a mill represents the amount of tax revenue that is expected to be collected per each mill of the tax rate. The value of a mill depends on the value of assessments in the School District and the collection rate, since not all real estate tax is collected at face value or collected in the current year.

Details of the 2014-2015 proposed revenue budget, along with a comparison to the 2013-2014 budget and the 2012-2013 actuals, can be found on the following pages.

Proposed Revenue Budget 2014-2015



**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET**

SUMMARY OF GENERAL FUND REVENUES BY SOURCE

		ACTUAL REVENUE 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
6000	Local Sources	\$133,259,390	\$133,451,029	\$133,904,435	0.3%
7000	State Sources	\$36,332,262	\$39,154,403	\$41,405,803	5.8%
8000	Federal Sources	\$1,857,055	\$2,138,568	\$1,590,000	-25.7%
9000	Other Financing Sources	\$436,897	\$0	\$0	n/a
TOTAL REVENUE & OTHER FINANCING SOURCES		\$171,885,604	\$174,744,000	\$176,900,238	1.2%
FUND BALANCE APPROPRIATION		\$0	\$3,400,000	\$1,000,000	-70.6%
TOTAL GENERAL FUND REVENUES		\$171,885,604	\$178,144,000	\$177,900,238	-0.1%

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**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
REVENUES**

REVENUES (BY SOURCE)	ACTUAL REVENUE 2012-2013	APPROVED BUDGET 2013-2014	Proposed BUDGET 2014-2015	% INCREASE/ DECREASE
LOCAL SOURCES:				
6111 Real Estate Taxes	\$124,814,594	\$124,997,985	\$125,273,726	0.2%
6112 Interim Taxes	634,425	700,044	700,000	0.0%
6113 Public Utility Tax	177,837	180,000	180,000	0.0%
6153 Transfer Taxes	1,883,408	1,500,000	1,700,000	13.3%
6411 Delinquent Taxes	3,017,490	3,100,000	3,100,000	0.0%
6510 Interest on Investments	77,291	150,000	100,000	-33.3%
6750 Student Activities - Athletics	71,507	60,000	60,000	0.0%
6832 Pass Thru-I.U. Funds	1,938,367	1,900,000	1,850,000	-2.6%
6910 Rent of School & Facilities	231,869	240,000	390,709	62.8%
6940 Tuition Students/Receipts Other LEA's	248,316	240,000	240,000	0.0%
6990 Miscellaneous	44,010	103,000	60,000	-41.7%
6990 Refund of Prior Year Expenditures	109,323	100,000	100,000	0.0%
6992 Energy Efficiency Revenues	10,953	180,000	150,000	-16.7%
TOTAL LOCAL SOURCES	\$133,259,390	\$133,451,029	\$133,904,435	0.3%
STATE SOURCES:				
7110 Basic Education Subsidy	\$14,612,894	\$14,812,894	\$14,933,040	0.8%
7160 Charter Schools	0	0	0	n/a
7220 Vocational Education	0	0	0	n/a
7160 Tuition & Court Placed	135,038	140,000	140,000	0.0%
7270 Special Education	5,169,755	5,254,339	5,170,000	-1.6%
7310 Transportation	2,098,632	2,206,465	2,206,465	0.0%
7320 Rentals	682,877	750,000	750,000	0.0%
7330 Medical, Dental and Nursing Services	221,027	260,000	225,000	-13.5%
7340 State Property Tax Reduction Allocation	4,144,755	4,157,965	4,157,965	0.0%
7501 State Block Grants	322,883	322,000	322,000	0.0%
7810 State Social Security Payments	3,337,707	3,501,491	3,555,428	1.5%
7820 State Retirement Payments	5,606,694	7,749,249	9,945,905	28.3%
7500 Miscellaneous State Grants	0	0	0	n/a
TOTAL STATE SOURCES	\$36,332,262	\$39,154,403	\$41,405,803	5.8%
FEDERAL SOURCES:				
8514 Title I	\$678,867	\$727,274	\$635,000	-12.7%
8515 Title II	226,208	273,000	260,000	-4.8%
8516 Title III	27,436	38,294	35,000	-8.6%
8517 Drug Free Schools	0	0	0	n/a
8690 Library Grant	0	0	0	n/a
8709 ARRA - Jobs Fund	0	0	0	n/a
8810 Medical Assistance Reimbursement	879,974	1,000,000	600,000	-40.0%
8820 Medical Assistance-Administrative Claiming	44,570	100,000	60,000	-40.0%
TOTAL FEDERAL SOURCES	\$1,857,055	\$2,138,568	\$1,590,000	-25.7%
TOTAL REVENUE	\$171,448,707	\$174,744,000	\$176,900,238	1.2%
OTHER FINANCING SOURCES:				
9100 Proceeds From Refunding Bonds	\$329,475	0	0	
9300 Interfund Transfers	107,409	0	0	
9400 Sale of Assets	13			n/a
TOTAL OTHER FINANCING SOURCES	\$436,897	\$0	\$0	n/a
TOTAL REVENUE & OTHER FINANCING SOURCES	\$171,885,604	\$174,744,000	\$176,900,238	1.2%
FUND BALANCE APPROPRIATION	0	3,400,000	1,000,000	-70.6%
TOTAL REVENUES	\$171,885,604	\$178,144,000	\$177,900,238	-0.1%

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EXPENDITURES

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET**

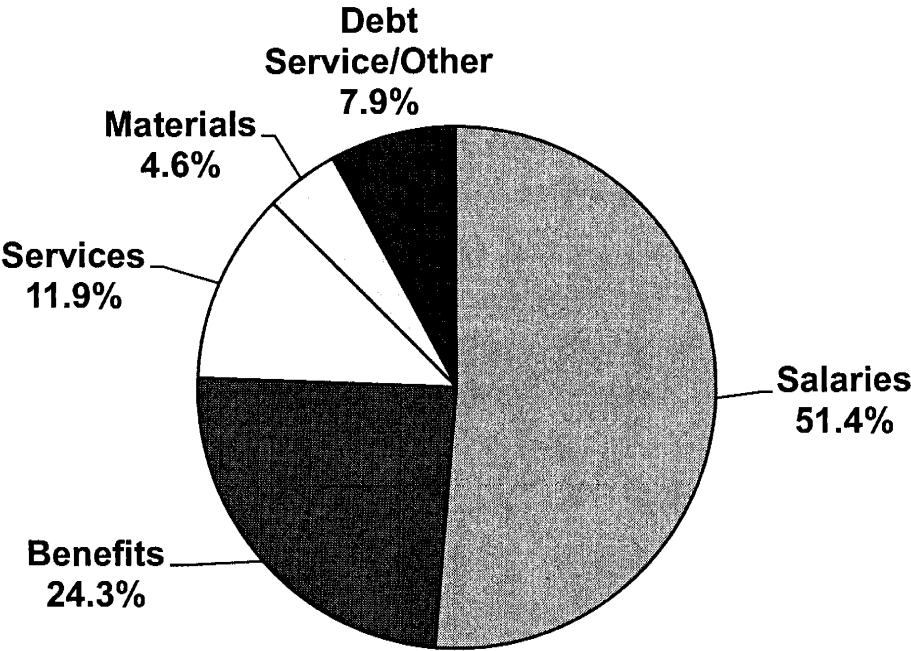
EXPENDITURES

The expenditure budget includes all the expenses of the School District and is presented by program and major type of expenditure in accordance with the Pennsylvania School Accounting Manual.

The 2014-2015 proposed budget reflects some reductions in current School Board approved staffing, programs and services. Salaries and benefits comprise the largest portion of the expenditure budget at approximately 75.6%. The remaining 24.4% of the expenditure budget funds all other expenses, i.e., instructional materials, utilities, transportation, professional services, vocational technical education, and debt service. As in past years, there is no money budgeted in the proposed budget for any major capital expenditures. Debt financing of capital needs is planned.

Details of the 2014-2015 proposed expenditure budget, along with a comparison to the 2013-2014 budget and the 2012-2013 actuals, can be found on the following pages.

**PROPOSED EXPENDITURE BUDGET
2014-2015**



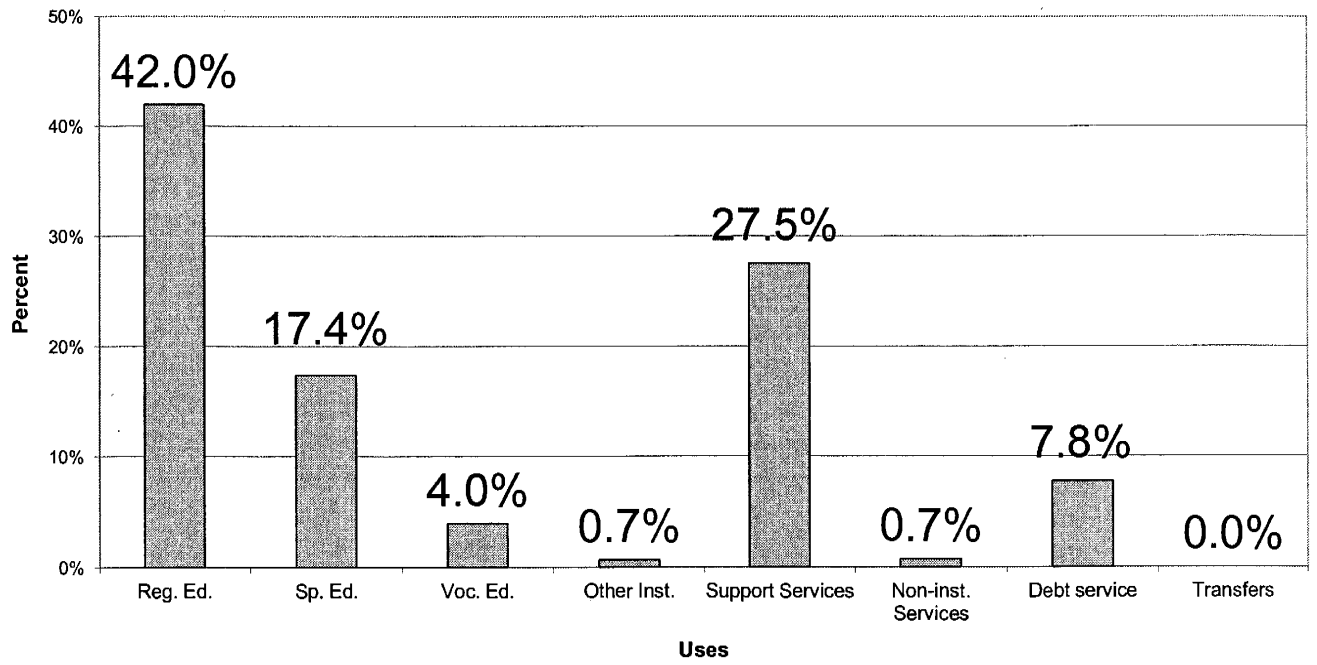
**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET**

SUMMARY OF EXPENDITURES & OTHER FINANCING USES BY OBJECT

EXPENDITURES (BY OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ (DECREASE)
Salaries (a)	\$90,783,240	\$92,008,990	\$93,361,877	1.5%
Benefits (b)	38,775,240	41,163,141	44,070,000	7.1%
Professional Services (c)	9,896,403	9,337,331	6,200,708	-33.6%
Property Services (d)	1,328,694	1,573,786	1,568,286	-0.3%
Other Services (e)	12,496,114	12,797,891	13,836,259	8.1%
Supplies (f)	7,311,445	8,371,479	7,937,400	-5.2%
Property (g)	195,947	222,413	385,430	73.3%
Other Objects (h)	5,890,548	6,528,273	7,190,153	10.1%
Other Uses of Funds (i)	6,611,986	6,140,696	7,124,887	16.0%
Total Expenditures by Object	\$173,289,617	\$178,144,000	\$181,675,000	2.0%

- (a) Salaries - Includes payments to full time and part time employees, including supplementals and substitutes
- (b) Benefits - Includes employer contributions to Social Security, PSERS Retirement System, health coverage, unemployment and workers compensation
- (c) Professional Services - Includes I.U. services, consultants and other firms with specialized skills or services
- (d) Property Services - Includes Equipment/Building Repairs and Equipment/Vehicle Leases
- (e) Other Services - Includes I.U. Transportation, Insurance, Advertising, Travel and Tuition to other institutions
- (f) Supplies - Includes General Supplies, Warehouse Supplies, Books & Periodicals and Utilities
- (g) Property - Includes acquisition of fixed/capital assets
- (h) Other Objects - Includes Debt Service Interest Payments and Refund of Prior Year's Taxes
- (i) Other Uses - Includes Debt Service Principal Payments and Transfers to Other Funds

Proposed Expenditure Budget 2014-2015



**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET**

SUMMARY OF EXPENDITURES BY PROGRAM

		ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	%
					INCREASE/ DECREASE
<u>INSTRUCTIONAL PROGRAMS</u>					
1100	Regular Education	\$74,306,730	\$75,350,844	\$76,260,829	1.2%
1200	Special Education	30,944,383	31,662,568	31,575,865	-0.3%
1300	Vocational Education	6,599,918	6,671,187	7,202,949	8.0%
1400	Other Instructional Programs	949,384	1,133,559	1,201,856	6.0%
1500	Nonpublic School Programs	5,075	5,075	5,075	0.0%
1700	Higher Education Programs	0	0	0	n/a
TOTAL INSTRUCTIONAL PROGRAMS		\$112,805,490	\$114,823,233	\$116,246,574	1.2%
<u>SUPPORT SERVICES</u>					
2100	Pupil Services	\$6,112,751	\$6,561,557	\$6,974,063	6.3%
2200	Instructional Services	3,038,704	3,174,950	3,249,791	2.4%
2300	Administration	9,401,421	9,121,773	9,466,347	3.8%
2400	Health Services	2,723,658	2,751,016	2,630,003	-4.4%
2500	Business Services	1,738,498	1,897,621	1,998,301	5.3%
2600	Plant Operations	14,099,519	14,802,391	14,692,448	-0.7%
2700	Transportation	7,379,153	8,346,346	8,355,895	0.1%
2800	Central Services	2,366,757	2,732,431	2,519,985	-7.8%
2900	Other Support Services	121,931	123,000	123,000	0.0%
TOTAL SUPPORT SERVICES		\$46,982,393	\$49,511,085	\$50,009,833	1.0%
<u>NON-INSTRUCTIONAL PROGRAMS</u>					
3200	Student Activities	\$1,051,350	\$1,129,545	\$1,116,341	-1.2%
3300	Community Services	217,626	217,273	196,348	-9.6%
TOTAL NON-INSTRUCTIONAL PROGRAMS		\$1,268,976	\$1,346,818	\$1,312,689	-2.5%
<u>FACILITY IMPROVEMENT SERVICES</u>					
4200	Building Improvement Services	\$15,195	\$0	\$0	n/a
TOTAL FACILITY IMPROVEMENT SERVICES		\$15,195	\$0	\$0	n/a
<u>OTHER FINANCING</u>					
5100	Debt Services	\$12,217,563	\$12,462,864	\$14,105,904	13.2%
5200	Fund Transfers	0	0	0	n/a
TOTAL OTHER FINANCING		\$12,217,563	\$12,462,864	\$14,105,904	13.2%
TOTAL EXPENDITURES		\$173,289,617	\$178,144,000	\$181,675,000	2.0%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

REGULAR EDUCATION

FUNCTION 1100

Activities designed to provide students in grades K-12 with learning experiences to prepare them for higher education and to be productive and contributing citizens in their career pursuits, and as family members.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary - Elementary	\$20,155,816	\$19,660,262	\$19,689,376	0.1%
Professional - Regular Salary - Secondary	25,081,643	25,855,523	25,414,078	-1.7%
Professional - Substitutes	597,379	832,000	832,500	0.1%
Professional - Other Salary	15,879	79,900	72,800	-8.9%
Professional - Sabbaticals	288,919	0	0	n/a
Professional - Supplementals	267,515	305,000	305,000	0.0%
Professional - Tutors	297,006	315,171	315,171	0.0%
Professional - Testing & Evaluation	5,997	9,022	9,022	0.0%
Professional - Classroom Coverage	25,244	15,500	15,500	0.0%
Aides - Regular Salary	1,105,535	1,073,296	1,105,495	3.0%
Aides - Substitutes & Overtime	1,859	7,600	2,550	-66.4%
Computer Aides - Regular Salary	355,376	344,192	354,518	3.0%
TOTAL SALARIES	\$48,198,168	\$48,497,466	\$48,116,010	-0.8%
BENEFITS:				
Medical, RX, and Dental Insurance	\$10,442,563	\$8,864,247	\$7,826,881	-11.7%
Life Insurance	125,284	116,640	118,125	1.3%
Vision Reimbursement	22,752	34,500	34,500	0.0%
Social Security	3,644,943	3,636,701	3,635,887	0.0%
Retirement	5,967,528	8,162,856	10,208,589	25.1%
Tuition Reimbursement	83,586	185,250	145,250	-21.6%
Unemployment Compensation	95,177	102,220	91,525	-10.5%
Workers Compensation	364,786	527,401	475,930	-9.8%
Other Benefits	158,635	174,300	170,700	-2.1%
TOTAL BENEFITS	\$20,905,254	\$21,804,115	\$22,707,387	4.1%
PROFESSIONAL SERVICES:				
Officials	\$950	\$2,250	\$2,250	0.0%
Professional Services - Educational	22,099	8,900	24,800	178.7%
Professional Services - Other	38,413	13,700	13,700	0.0%
Police Services	50,000	25,000	25,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$111,462	\$49,850	\$65,750	31.9%
PROPERTY SERVICES:				
Laundry and Dry Cleaning	\$1,346	\$4,000	\$4,000	0.0%
Equipment Repairs & Services	12,809	12,000	12,000	0.0%
Maintenance Contracts	4,422	7,900	4,800	-39.2%
Piano Tuning	2,637	3,500	3,500	0.0%
Copier Maintenance	0	0	0	n/a
Copier Rental	183,972	255,357	285,857	11.9%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$205,186	\$282,757	\$310,157	9.7%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

REGULAR EDUCATION (Continued)

FUNCTION 1100

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
OTHER SERVICES:				
Classroom Extension	\$0	\$0	\$0	n/a
Printing and Binding	0	0	0	n/a
Tuition	2,648,848	2,892,803	2,966,226	2.5%
Local Travel	1,318	6,000	7,485	24.8%
Conference/Overnight Travel	499	1,280	1,280	0.0%
Student Related Travel	16,087	22,210	19,610	-11.7%
Federal Indirect Costs	10,526	16,559	13,967	-15.7%
TOTAL OTHER SERVICES	\$2,677,278	\$2,938,852	\$3,008,568	2.4%
SUPPLIES:				
General Supplies	\$488,491	\$702,219	\$881,761	25.6%
Warehouse Supplies	333,948	307,197	288,903	-6.0%
Printing Supplies	40,362	73,553	76,725	4.3%
Printer Cartridges	60,149	54,296	15,597	-71.3%
Discretionary Funds	1,680	7,058	7,058	0.0%
Meals/Refreshments	5,543	0	1,203	n/a
Books & Periodicals	1,135,824	480,888	465,384	-3.2%
TOTAL SUPPLIES	\$2,065,997	\$1,625,211	\$1,736,631	6.9%
EQUIPMENT:				
New Equipment	\$94,217	\$135,137	\$297,657	120.3%
Replacement Equipment	41,612	9,500	10,672	12.3%
TOTAL EQUIPMENT	\$135,829	\$144,637	\$308,329	113.2%
OTHER OBJECTS:				
Memberships & Dues	\$7,556	\$7,956	\$7,997	0.5%
TOTAL OTHER OBJECTS	\$7,556	\$7,956	\$7,997	0.5%
TOTAL REGULAR EDUCATION	\$74,306,730	\$75,350,844	\$76,260,829	1.2%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

SPECIAL EDUCATION

FUNCTION 1200

Activities designed primarily for K-12 students that have been identified as mentally gifted or special needs.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$471,659	\$632,948	\$651,937	3.0%
Professional - Regular Salary - Elementary	4,241,872	4,768,473	5,751,478	20.6%
Professional - Regular Salary - Secondary	5,984,367	5,682,062	5,772,852	1.6%
Professional - Substitutes	155,671	158,000	158,000	0.0%
Professional - Other	16,536	0	0	n/a
Professional - Testing & Evaluation	1,000	7,000	7,000	0.0%
Office Staff - Regular Salary	237,133	231,366	238,387	3.0%
Office Staff - Substitutes	716	4,500	4,500	0.0%
Office Staff - Overtime	0	1,000	1,000	0.0%
Student Workers	25,099	29,708	29,708	0.0%
Aides - Regular Salary	3,442,879	3,468,740	3,705,804	6.8%
Aides - Substitutes & Overtime	123,298	125,500	125,500	0.0%
Termination/Leave/HRA Pay Out	16,830	17,000	17,000	0.0%
TOTAL SALARIES	\$14,717,060	\$15,126,297	\$16,463,166	8.8%
BENEFITS:				
Medical, RX, and Dental Insurance	\$2,815,710	\$2,657,350	\$2,662,696	0.2%
Life Insurance	31,691	31,968	37,575	17.5%
Vision Reimbursement	4,442	9,000	9,000	0.0%
Social Security	1,059,709	1,236,299	1,313,590	6.3%
Retirement	1,808,180	2,598,224	3,602,315	38.6%
Unemployment Compensation	43,861	28,120	29,225	3.9%
Workers Compensation	176,843	166,400	151,970	-8.7%
Other Benefits	16,676	25,950	26,950	3.9%
TOTAL BENEFITS	\$5,957,112	\$6,753,311	\$7,833,321	16.0%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$0	\$0	\$0	n/a
Professional Services - I.U.	7,042,919	6,939,468	4,007,558	-42.2%
Contractual Services	140,411	2,000	10,000	400.0%
TOTAL PROFESSIONAL SERVICES	\$7,183,330	\$6,941,468	\$4,017,558	-42.1%
PROPERTY SERVICES:				
Maintenance Contracts	\$0	\$0	\$0	n/a
Copier Rental	6,449	10,000	5,000	-50.0%
TOTAL PROPERTY SERVICES	\$6,449	\$10,000	\$5,000	-50.0%
OTHER SERVICES:				
Tuition	\$3,058,338	\$2,777,199	\$3,101,299	11.7%
Local Travel	1,012	4,000	4,000	0.0%
Conference/Overnight Travel	0	0	1,600	n/a
TOTAL OTHER SERVICES	\$3,059,350	\$2,781,199	\$3,106,899	11.7%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

SPECIAL EDUCATION (Continued)

FUNCTION 1200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$12,511	\$19,425	\$129,850	568.5%
Warehouse Supplies	891	5,000	5,000	0.0%
Printing Supplies	0	3,100	2,900	-6.5%
Printer Cartridges	2,480	1,500	958	-36.1%
Books & Periodicals	1,906	13,418	3,238	-75.9%
TOTAL SUPPLIES	\$17,788	\$42,443	\$141,946	234.4%
EQUIPMENT:				
New Equipment	\$3,245	\$7,650	\$7,775	1.6%
Replacement Equipment	0	0		n/a
TOTAL EQUIPMENT	\$3,245	\$7,650	\$7,775	1.6%
OTHER OBJECTS:				
Memberships & Dues	\$49	\$200	\$200	0.0%
TOTAL OTHER OBJECTS	\$49	\$200	\$200	0.0%
TOTAL SPECIAL EDUCATION	\$30,944,383	\$31,662,568	\$31,575,865	-0.3%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

VOCATIONAL EDUCATION

FUNCTION 1300

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

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary	\$1,468,216	\$1,419,347	\$1,433,540	1.0%
Professional - Substitutes	11,750	20,000	20,000	0.0%
Professional - Supplementals	10,536	10,696	10,696	0.0%
Professional - Testing & Evaluation	0	0	0	n/a
TOTAL SALARIES	\$1,490,502	\$1,450,043	\$1,464,236	1.0%
BENEFITS:				
Medical, RX, and Dental Insurance	\$319,084	\$263,621	\$238,533	-9.5%
Life Insurance	4,311	3,456	3,600	4.2%
Vision Reimbursement	495	1,500	1,500	0.0%
Social Security	114,023	105,370	108,352	2.8%
Retirement	184,226	238,771	307,932	29.0%
Unemployment Compensation	0	3,040	2,800	-7.9%
Workers Compensation	13,778	12,800	14,560	13.8%
Other Benefits	0	2,400	2,400	0.0%
TOTAL BENEFITS	\$635,917	\$630,958	\$679,677	7.7%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$0	\$0	\$0	n/a
TOTAL PROFESSIONAL SERVICES	\$0	\$0	\$0	n/a
PROPERTY SERVICES:				
Equipment Repairs & Services	\$8,212	\$10,358	\$10,958	5.8%
Maintenance Contracts	0	2,400	2,000	-16.7%
TOTAL PROPERTY SERVICES	\$8,212	\$12,758	\$12,958	1.6%
OTHER SERVICES:				
Printing and Binding	\$0	\$0	\$0	n/a
Tuition	4,418,599	4,532,641	5,003,810	10.4%
Local Travel	0	0	0	n/a
Conference/Overnight Travel	0	0	0	n/a
TOTAL OTHER SERVICES	\$4,418,599	\$4,532,641	\$5,003,810	10.4%
SUPPLIES:				
General Supplies	\$33,238	\$35,160	\$33,756	-4.0%
Warehouse Supplies	0	0	0	n/a
Printing Supplies	593	1,429	1,429	0.0%
Printer Cartridges	1,588	1,865	400	-78.6%
Books & Periodicals	3,520	3,620	5,570	53.9%
TOTAL SUPPLIES	\$38,939	\$42,074	\$41,155	-2.2%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

VOCATIONAL EDUCATION (Continued)

FUNCTION 1300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
EQUIPMENT:				
New Equipment	\$7,554	\$1,400	\$0	-100.0%
Replacement Equipment	0	863	863	0.0%
TOTAL EQUIPMENT	\$7,554	\$2,263	\$863	-61.9%
OTHER OBJECTS:				
Memberships & Dues	\$195	\$450	\$250	-44.4%
TOTAL OTHER OBJECTS	\$195	\$450	\$250	-44.4%
TOTAL VOCATIONAL EDUCATION	\$6,599,918	\$6,671,187	\$7,202,949	8.0%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

OTHER INSTRUCTIONAL PROGRAMS

FUNCTION 1400

Enrichment and remedial programs (K through 12) that are not included in prior categories. Alternative education and homebound instruction are included here.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary	\$353,992	\$411,925	\$416,044	1.0%
Professional - Other	4,883	0	0	n/a
Professional - Supplementals	5,268	5,348	5,348	0.0%
Professional - Tutors	75,110	178,847	178,847	0.0%
Office Staff - Regular Salary	28,698	28,698	29,559	3.0%
Bus Drivers - Regular Salary	6,787	6,319	6,319	0.0%
Aides - Regular Salary	45,364	49,864	50,122	0.5%
TOTAL SALARIES	\$520,102	\$681,001	\$686,239	0.8%
BENEFITS:				
Medical, RX, and Dental Insurance	\$110,258	\$131,810	\$119,267	-9.5%
Life Insurance	1,294	1,728	1,800	4.2%
Vision Reimbursement	140	0	0	n/a
Social Security	39,788	51,950	53,287	2.6%
Retirement	64,284	118,197	152,530	29.0%
Unemployment Compensation	3,002	1,520	1,400	-7.9%
Workers Compensation	0	6,400	7,280	13.8%
Other Benefits	0	1,200	1,200	0.0%
TOTAL BENEFITS	\$218,766	\$312,805	\$336,764	7.7%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$43,919	\$13,758	\$13,758	0.0%
Psychological Services	60,997	59,000	60,000	1.7%
Police Services	0	0	0	n/a
TOTAL PROFESSIONAL SERVICES	\$104,916	\$72,758	\$73,758	1.4%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$0	\$3,000	n/a
Maintenance Contracts	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$0	\$0	\$3,000	n/a
OTHER SERVICES:				
Classroom Extension	\$133	\$0	\$0	n/a
Tuition	103,935	65,000	99,000	52.3%
Travel	598	0	0	n/a
TOTAL OTHER SERVICES	\$104,666	\$65,000	\$99,000	52.3%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

OTHER INSTRUCTIONAL PROGRAMS (Continued)

FUNCTION 1400

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$488	\$1,000	\$1,600	60.0%
Warehouse Supplies	0	500	1,000	100.0%
Printing Supplies	446	495	495	0.0%
Books & Periodicals	0	0	0	n/a
TOTAL SUPPLIES	\$934	\$1,995	\$3,095	55.1%
EQUIPMENT:				
New Equipment	\$0	\$0	\$0	n/a
Replacement Equipment	0	0	0	n/a
TOTAL EQUIPMENT	\$0	\$0	\$0	n/a
OTHER OBJECTS:				
Memberships & Dues	\$0	\$0	\$0	n/a
TOTAL OTHER OBJECTS	\$0	\$0	\$0	n/a
TOTAL OTHER INSTRUCTIONAL PROGRAMS	\$949,384	\$1,133,559	\$1,201,856	6.0%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

NONPUBLIC SCHOOL PROGRAMS

FUNCTION 1500

Activities for students attending a school established by an agency other than the State, a subdivision of the State, or Federal government which usually is supported primarily by other than public funds. This includes services provided by the I.U. to nonpublic schools and paid with Title I federal funds.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
PROFESSIONAL SERVICES:				
Professional Services -I.U.'s	\$5,075	\$5,075	\$5,075	0.0%
TOTAL PROFESSIONAL SERVICES	\$5,075	\$5,075	\$5,075	0.0%
SUPPLIES:				
General Supplies	\$0	\$0	\$0	n/a
TOTAL SUPPLIES	\$0	\$0	\$0	n/a
TOTAL NONPUBLIC SCHOOL PROGRAMS	\$5,075	\$5,075	\$5,075	0.0%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

HIGHER EDUCATION PROGRAMS

FUNCTION 1700

Activities for secondary education students attending an institution of higher education, which offers college instruction. This includes expenditures for dual enrollment.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
OTHER SERVICES				
Tuition	\$0	\$0	\$0	n/a
TOTAL OTHER SERVICES	\$0	\$0	\$0	n/a
SUPPLIES:				
Books & Periodicals	\$0	\$0	\$0	n/a
TOTAL SUPPLIES	\$0	\$0	\$0	n/a
TOTAL NONPUBLIC SCHOOL PROGRAMS	\$0	\$0	\$0	n/a

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

PUPIL SERVICES

FUNCTION 2100

Activities designed to assess and improve the well-being of students to supplement the teaching process and to meet the applicable provisions of Article XIII of the Public School Code of 1949, as amended, and Chapter 7 of the State Board of Education Regulations. Guidance counselors, psychologists and social workers are included here.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$221,837	\$227,831	\$234,668	3.0%
Professional - Regular Salary	3,477,368	3,592,905	3,738,292	4.0%
Professional -Substitutes	0	0	0	n/a
Professional - Supplementals	5,416	8,400	8,400	0.0%
Professional - Testing & Evaluation	45,666	49,744	49,744	0.0%
Office Staff - Regular Salary	469,890	476,087	490,370	3.0%
Office Staff -Substitutes	1,809	2,000	2,000	0.0%
Termination/Leave/HRA Pay Out	6,503	4,000	4,000	0.0%
TOTAL SALARIES	\$4,228,489	\$4,360,967	\$4,527,474	3.8%
BENEFITS:				
Medical, RX, and Dental Insurance	\$870,800	\$800,862	\$780,325	-2.6%
Life Insurance	9,054	10,152	11,475	13.0%
Vision Reimbursement	958	1,500	1,500	0.0%
Social Security	290,963	328,467	352,004	7.2%
Retirement	521,342	736,197	1,008,291	37.0%
Unemployment Compensation	0	8,930	8,925	-0.1%
Workers Compensation	27,023	37,600	46,410	23.4%
Other Benefits	5,898	7,050	7,050	0.0%
TOTAL BENEFITS	\$1,726,038	\$1,930,758	\$2,215,980	14.8%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$1,658	\$20,000	\$25,500	27.5%
Psychologists	44,362	41,000	50,000	22.0%
TOTAL PROFESSIONAL SERVICES	\$46,020	\$61,000	\$75,500	23.8%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$978	\$0	\$0	n/a
Maintenance Contracts	0	0	0	n/a
Copier Rental	9,256	11,300	11,000	-2.7%
TOTAL PROPERTY SERVICES	\$10,234	\$11,300	\$11,000	-2.7%
OTHER SERVICES:				
Local Travel	\$4,821	\$3,050	\$3,050	0.0%
Conference/Overnight Travel	762	0	5,000	n/a
TOTAL OTHER SERVICES	\$5,583	\$3,050	\$8,050	163.9%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

PUPIL SERVICES (Continued)

FUNCTION 2100

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$88,253	\$176,639	\$116,170	-34.2%
Warehouse Supplies	156	500	500	0.0%
Printing Supplies	4,385	11,314	11,614	2.7%
Meals & Refreshments	105	0	0	n/a
Books & Periodicals	402	3,254	5,000	53.7%
TOTAL SUPPLIES	\$93,301	\$191,707	\$133,284	-30.5%
EQUIPMENT:				
New Equipment	\$2,208	\$2,000	\$2,000	0.0%
Replacement Equipment	0	0	775	n/a
TOTAL EQUIPMENT	\$2,208	\$2,000	\$2,775	38.8%
OTHER OBJECTS:				
Memberships & Dues	\$878	\$775	\$0	-100.0%
TOTAL OTHER OBJECTS	\$878	\$775	\$0	-100.0%
TOTAL PUPIL SERVICES	\$6,112,751	\$6,561,557	\$6,974,063	6.3%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

INSTRUCTIONAL SERVICES

FUNCTION 2200

Activities associated with assisting and supporting instructional staff in delivering the curriculum and the process of providing learning experiences for students, in accordance with new curriculum, instruction and assessment initiatives currently in progress as a result of Chapter 4 of the Pennsylvania School Code and No Child Left Behind. Activities include Audio Visual, Library and Curriculum Development.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$139,481	\$140,000	\$144,200	3.0%
Professional - Regular Salary	1,298,278	1,228,466	1,240,751	1.0%
Professional - Substitutes	10,150	19,000	19,000	0.0%
Professional - Other Salary	49,152	62,767	64,761	3.2%
Office Staff - Regular Salary	216,854	220,120	226,724	3.0%
Office Staff - Substitutes	63	0	0	n/a
Audio Visual - Overtime	10,639	9,250	9,200	-0.5%
Aides - Regular Salary	12,363	12,363	12,734	3.0%
Termination/Leave/HRA Pay Out	8,070	5,000	5,000	0.0%
TOTAL SALARIES	\$1,745,050	\$1,696,966	\$1,722,369	1.5%
BENEFITS:				
Medical, RX, and Dental Insurance	\$372,849	\$313,050	\$283,258	-9.5%
Life Insurance	4,312	4,320	4,275	-1.0%
Vision Reimbursement	294	1,500	1,500	0.0%
Social Security	133,496	125,184	128,751	2.8%
Retirement	215,688	283,804	365,967	29.0%
Unemployment Compensation	0	3,800	3,325	-12.5%
Workers Compensation	13,690	16,000	17,290	8.1%
Other Benefits	0	8,100	9,460	16.8%
TOTAL BENEFITS	\$740,329	\$755,758	\$813,826	7.7%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$15,830	\$19,400	\$17,510	-9.7%
TOTAL PROFESSIONAL SERVICES	\$15,830	\$19,400	\$17,510	-9.7%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$4,342	\$12,932	\$12,932	0.0%
Maintenance Contracts	87,085	87,335	87,335	0.0%
Copier Rental	19,162	26,500	18,000	-32.1%
Equipment Rental	74,470	71,211	71,211	0.0%
TOTAL PROPERTY SERVICES	\$185,059	\$197,978	\$189,478	-4.3%
OTHER SERVICES:				
Internet Service	\$53,320	\$39,552	\$39,552	0.0%
Printing and Binding	135	2,500	3,000	20.0%
Local Travel	24,560	34,561	37,719	9.1%
Conference/Overnight Travel	4,042	848	2,848	235.8%
Student Related Travel	300	400	400	0.0%
I U Direct Payments	780	0	0	n/a
TOTAL OTHER SERVICES	\$83,137	\$77,861	\$83,519	7.3%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

INSTRUCTIONAL SERVICES (Continued)

FUNCTION 2200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$104,477	\$257,904	\$235,941	-8.5%
Warehouse Supplies	589	4,770	4,370	-8.4%
Printing Supplies	7,392	25,640	39,739	55.0%
Meals & Refreshments	4,575	0	1,900	n/a
Books & Periodicals	127,070	121,615	122,881	1.0%
TOTAL SUPPLIES	\$244,103	\$409,929	\$404,831	-1.2%
EQUIPMENT:				
New Equipment	\$20,844	\$12,000	\$13,200	10.0%
Replacement Equipment	1,568	2,000	2,000	0.0%
TOTAL EQUIPMENT	\$22,412	\$14,000	\$15,200	8.6%
OTHER OBJECTS:				
Memberships & Dues	\$2,784	\$3,058	\$3,058	0.0%
TOTAL OTHER OBJECTS	\$2,784	\$3,058	\$3,058	0.0%
TOTAL INSTRUCTIONAL SERVICES	\$3,038,704	\$3,174,950	\$3,249,791	2.4%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

ADMINISTRATION

FUNCTION 2300

Activities concerned with establishing and administering policy in connection with operating the school district. Includes administrators as well as elected tax collectors and legal advisors.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$3,575,386	\$3,631,229	\$3,740,168	3.0%
Professional - Regular Salary	98,222	98,222	99,204	1.0%
Professional - Other	7,828	14,100	14,100	0.0%
Office Staff - Regular Salary	1,299,036	1,256,278	1,293,966	3.0%
Office Staff - Substitutes	35,449	50,822	50,322	-1.0%
Office Staff - Overtime	2,735	5,600	6,300	12.5%
Management Assistants	275,645	276,680	284,980	3.0%
Termination/Leave/HRA Pay Out	148,066	150,000	150,000	0.0%
TOTAL SALARIES	\$5,442,367	\$5,482,931	\$5,639,041	2.8%
BENEFITS:				
Medical, RX, and Dental Insurance	\$1,165,092	\$1,021,530	\$924,317	-9.5%
Life Insurance	13,366	13,824	13,950	0.9%
Vision	0	500	500	0.0%
Social Security	415,408	403,807	421,596	4.4%
Retirement	672,677	917,961	1,196,041	30.3%
Unemployment Compensation	4,159	12,160	10,850	-10.8%
Workers Compensation	37,614	67,200	56,420	-16.0%
Other Benefits	167,675	124,050	154,570	24.6%
TOTAL BENEFITS	\$2,475,991	\$2,561,032	\$2,778,244	8.5%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$11,135	\$17,000	\$17,000	0.0%
Legal Services	428,470	345,000	345,000	0.0%
Contractual Services	22,977	25,050	25,050	0.0%
Tax Collections	266,834	257,100	270,100	5.1%
Closing Fees - Bond Issue Refinancing	329,475	0	0	n/a
TOTAL PROFESSIONAL SERVICES	\$1,058,891	\$644,150	\$657,150	2.0%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$0	\$0	n/a
Maintenance Contracts	18,674	23,100	25,100	8.7%
Copier Maintenance	0	0	0	n/a
Copier Rental	65,437	87,000	39,500	-54.6%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$84,111	\$110,100	\$64,600	-41.3%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

ADMINISTRATION (Continued)

FUNCTION 2300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
OTHER SERVICES:				
Bonding Insurance	\$14,461	\$14,732	\$14,732	0.0%
Communications	9,169	17,000	17,000	0.0%
Printing and Binding	1,686	6,891	6,891	0.0%
Local Travel	4,965	11,207	11,207	0.0%
Conference/Overnight Travel	733	1,900	1,900	0.0%
TOTAL OTHER SERVICES	\$31,014	\$51,730	\$51,730	0.0%
SUPPLIES:				
General Supplies	\$50,882	\$69,702	\$69,595	-0.2%
Warehouse Supplies	224	2,221	2,210	-0.5%
Printing Supplies	7,997	16,097	16,097	0.0%
Meals & Refreshments	1,493	0	1,500	n/a
Books & Periodicals	5,839	7,950	7,830	-1.5%
TOTAL SUPPLIES	\$66,435	\$95,970	\$97,232	1.3%
EQUIPMENT:				
New Equipment	\$0	\$5,785	\$5,685	-1.7%
Replacement Equipment	2,278	3,385	2,885	-14.8%
TOTAL EQUIPMENT	\$2,278	\$9,170	\$8,570	-6.5%
OTHER OBJECTS:				
Memberships & Dues	\$16,031	\$23,940	\$25,780	7.7%
Trustee Fees	224,303	142,750	144,000	0.9%
Judgments Against LEA	0	0	0	n/a
TOTAL OTHER OBJECTS	\$240,334	\$166,690	\$169,780	1.9%
TOTAL ADMINISTRATION	\$9,401,421	\$9,121,773	\$9,466,347	3.8%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

HEALTH SERVICES

FUNCTION 2400

Activities that provide students with appropriate medical, dental and nursing services which are not part of Curriculum and Instruction.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary	\$1,069,832	\$1,069,832	\$1,080,530	1.0%
Professional - Substitutes	33,700	30,000	30,000	0.0%
Professional - Supplementals	5,268	5,348	5,348	0.0%
Registered Nurses	158,835	133,139	137,133	3.0%
Health Room Aides	152,966	173,985	176,635	1.5%
TOTAL SALARIES	\$1,420,602	\$1,412,304	\$1,429,646	1.2%
BENEFITS:				
Medical, RX, and Dental Insurance	\$304,120	\$263,621	\$238,533	-9.5%
Life Insurance	3,881	3,456	3,600	4.2%
Vision	700	1,500	1,500	0.0%
Social Security	108,676	105,738	108,708	2.8%
Retirement	175,585	239,365	308,507	28.9%
Unemployment Compensation	587	3,040	2,800	-7.9%
Workers Compensation	10,983	12,800	14,560	13.8%
Other Benefits	0	2,400	2,400	0.0%
TOTAL BENEFITS	\$604,532	\$631,920	\$680,608	7.7%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$650,422	\$644,043	\$455,000	-29.4%
Professional Services - Other	18,556	19,513	21,513	10.2%
TOTAL PROFESSIONAL SERVICES	\$668,978	\$663,556	\$476,513	-28.2%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$550	\$550	0.0%
Maintenance Contracts	0	0	0	n/a
Copier Maintenance	0	0	0	n/a
Copier Rental	1,628	2,000	2,000	0.0%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$1,628	\$2,550	\$2,550	0.0%
OTHER SERVICES:				
Local Travel	\$327	\$1,200	\$1,200	0.0%
Conference/Overnight Travel	0	0	0	n/a
TOTAL OTHER SERVICES	\$327	\$1,200	\$1,200	0.0%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

HEALTH SERVICES (Continued)

FUNCTION 2400

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$27,496	\$32,580	\$32,580	0.0%
Warehouse Supplies	96	500	500	0.0%
Printing Supplies	0	0	0	n/a
Books & Periodicals	0	0	0	n/a
TOTAL SUPPLIES	\$27,592	\$33,080	\$33,080	0.0%
EQUIPMENT:				
New Equipment	\$0	\$6,406	\$6,406	0.0%
Replacement Equipment	0	0	0	n/a
TOTAL EQUIPMENT	\$0	\$6,406	\$6,406	0.0%
OTHER OBJECTS:				
Memberships & Dues	\$0	\$0	\$0	n/a
TOTAL OTHER OBJECTS	\$0	\$0	\$0	n/a
TOTAL HEALTH SERVICES	\$2,723,658	\$2,751,016	\$2,630,003	-4.4%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

BUSINESS SERVICES

FUNCTION 2500

Activities concerned with purchasing, transporting, exchanging, maintaining and payment of goods and services for the support of the entire district. Includes budgeting, receiving and disbursing funds, payroll, financial accounting, purchasing, receiving, warehousing and distributing services, printing, publishing and duplicating services.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$240,413	\$245,423	\$252,787	3.0%
Office Staff - Regular Salary	627,960	633,794	652,808	3.0%
Office Staff - Substitutes	7,459	8,600	8,600	0.0%
Office Staff - Overtime	8,566	17,654	17,654	0.0%
Printing - Regular Salary	69,360	74,171	76,396	3.0%
Printing - Substitutes	0	0	0	n/a
Printing - Overtime	3,862	6,129	6,129	0.0%
Warehouse - Regular Salary	91,499	91,851	94,607	3.0%
Warehouse - Substitutes	0	0	0	n/a
Warehouse -Overtime	0	1,000	1,000	0.0%
Termination/Leave/HRA Pay Out	11,329	11,000	11,000	0.0%
TOTAL SALARIES	\$1,060,447	\$1,089,622	\$1,120,980	2.9%
BENEFITS:				
Medical, RX, and Dental Insurance	\$227,061	\$197,716	\$178,900	-9.5%
Life Insurance	2,587	2,592	2,700	4.2%
Social Security	80,907	78,108	80,819	3.5%
Retirement	131,096	177,593	230,232	29.6%
Tuition Reimbursement	0	4,750	4,750	0.0%
Unemployment Compensation	0	2,280	2,100	-7.9%
Workers Compensation	6,733	9,600	10,920	13.8%
Other Benefits	22,597	12,750	15,670	22.9%
TOTAL BENEFITS	\$470,981	\$485,389	\$526,091	8.4%
PROFESSIONAL SERVICES:				
Auditors/Financial Advisors	\$26,000	\$27,650	\$28,470	3.0%
Contractual Services	9,711	2,047	3,047	48.9%
TOTAL PROFESSIONAL SERVICES	\$35,711	\$29,697	\$31,517	6.1%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$1,545	\$10,000	\$10,000	0.0%
Maintenance Contracts	9,976	11,200	12,000	7.1%
Copier Maintenance	0	0	0	n/a
Copier Rental	76,404	104,000	130,000	25.0%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$87,924	\$125,200	\$152,000	21.4%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

BUSINESS SERVICES (Continued)

FUNCTION 2500

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
OTHER SERVICES:				
Communications	\$67,880	\$122,671	\$122,671	0.0%
Local Travel	725	2,189	2,289	4.6%
Conference/Overnight Travel	0	0	0	n/a
Cooperative Purchasing	6,438	7,000	7,000	0.0%
TOTAL OTHER SERVICES	\$75,043	\$131,860	\$131,960	0.1%
SUPPLIES:				
General Supplies	\$29,061	\$18,079	\$18,079	0.0%
Warehouse Supplies	(25,882)	2,850	2,850	0.0%
Printing Supplies	2,171	8,876	8,676	-2.3%
Books & Periodicals	1,934	2,134	2,134	0.0%
TOTAL SUPPLIES	\$7,284	\$31,939	\$31,739	-0.6%
EQUIPMENT:				
New Equipment	\$0	\$1,200	\$1,200	0.0%
Replacement Equipment	0	1,344	1,344	0.0%
TOTAL EQUIPMENT	\$0	\$2,544	\$2,544	0.0%
OTHER OBJECTS:				
Memberships & Dues	\$1,108	\$1,370	\$1,470	7.3%
TOTAL OTHER OBJECTS	\$1,108	\$1,370	\$1,470	7.3%
TOTAL BUSINESS SERVICES	\$1,738,498	\$1,897,621	\$1,998,301	5.3%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

PLANT OPERATIONS

FUNCTION 2600

Activities concerned with keeping the physical plant open, comfortable and safe for use. This includes keeping the grounds, buildings and equipment in effective working condition and maintaining safety on all school property.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$109,148	\$110,423	\$113,736	3.0%
Office Staff - Regular Salary	155,071	155,602	160,270	3.0%
Office Staff - Substitutes	1,972	5,000	5,000	0.0%
Office Staff - Overtime	140	1,000	1,000	0.0%
Maintenance - Regular Salary	1,567,014	1,521,602	1,495,250	-1.7%
Maintenance - Overtime	23,937	65,000	65,000	0.0%
Security Guards	191,203	227,634	234,463	3.0%
Custodial - Regular Salaries	4,037,097	3,975,433	4,092,536	2.9%
Custodial - Substitutes	289,119	223,000	223,000	0.0%
Custodial - Overtime	83,716	90,077	90,077	0.0%
Custodial - Shift Differential	24,979	0	0	n/a
Termination/Leave/HRA Pay Out	38,564	9,000	9,000	0.0%
TOTAL SALARIES	\$6,521,960	\$6,383,771	\$6,489,332	1.7%
BENEFITS:				
Medical, RX, and Dental Insurance	\$1,396,044	\$1,169,817	\$1,043,584	-10.8%
Life Insurance	16,169	15,768	15,750	-0.1%
Social Security	498,930	475,076	481,283	1.3%
Retirement	806,114	1,071,654	1,358,911	26.8%
Unemployment Compensation	6,694	13,870	12,250	-11.7%
Workers Compensation	56,676	74,400	63,700	-14.4%
Other Benefits	34,907	21,600	24,440	13.1%
TOTAL BENEFITS	\$2,815,534	\$2,842,185	\$2,999,918	5.5%
PROFESSIONAL SERVICES:				
Professional Services - Other	\$149,825	\$69,260	\$69,260	0.0%
Appraisals	0	1,000	1,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$149,825	\$70,260	\$70,260	0.0%
PROPERTY SERVICES:				
Disposal Services	\$2,304	\$2,500	\$2,500	0.0%
Snow Plowing Services	0	0	0	n/a
Lawn Care Services	22,298	30,000	30,000	0.0%
Building Repairs	96,247	277,680	277,680	0.0%
Equipment Repairs & Services	24,436	19,200	19,200	0.0%
Vehicle Repairs	32,970	18,000	18,000	0.0%
Maintenance Contracts	318,567	260,072	260,172	0.0%
Vandalism	1,350	3,000	3,000	0.0%
Equipment Rental	33,666	17,000	16,800	-1.2%
Vehicle Rentals & Leases	0	0	0	n/a
Extermination Services	8,224	9,280	9,280	0.0%
TOTAL PROPERTY SERVICES	\$540,063	\$636,732	\$636,632	0.0%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

PLANT OPERATIONS (Continued)

FUNCTION 2600

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
OTHER SERVICES:				
Fire Insurance	\$194,439	\$200,000	\$265,138	32.6%
Automobile Insurance	97,980	93,975	100,000	6.4%
General & Flood Insurance	189,751	210,375	210,375	0.0%
General Liability Insurance	117,510	121,000	146,000	20.7%
Local Travel	361	2,022	2,022	0.0%
Conference/Overnight Travel	0	0	0	n/a
Other Services	15,541	19,100	19,100	0.0%
TOTAL OTHER SERVICES	\$615,582	\$646,472	\$742,635	14.9%
SUPPLIES:				
General Supplies	\$416,072	\$474,170	\$464,170	-2.1%
Warehouse Supplies	258,645	226,200	226,200	0.0%
Printing Supplies	184	1,300	1,300	0.0%
Telephone	223,870	325,777	175,777	-46.0%
Water & Sewer	329,453	250,000	250,000	0.0%
Locks & Lockers	177	0	0	n/a
Natural Gas	538,755	758,929	758,929	0.0%
Electricity	1,477,127	1,945,776	1,635,776	-15.9%
Bottled Gas	6,906	9,500	9,500	0.0%
Fuel Oil	61,485	90,000	90,000	0.0%
Gasoline	139,204	133,834	134,534	0.5%
Diesel Fuel	1,550	0	0	n/a
Books & Periodicals	0	180	180	0.0%
TOTAL SUPPLIES	\$3,453,430	\$4,215,666	\$3,746,366	-11.1%
EQUIPMENT:				
New Equipment	\$0	\$0	\$0	n/a
Replacement Equipment	3,125	7,085	7,085	0.0%
TOTAL EQUIPMENT	\$3,125	\$7,085	\$7,085	0.0%
OTHER OBJECTS:				
Memberships & Dues	\$0	\$220	\$220	0.0%
TOTAL OTHER OBJECTS	\$0	\$220	\$220	0.0%
TOTAL PLANT OPERATIONS	\$14,099,519	\$14,802,391	\$14,692,448	-0.7%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

TRANSPORTATION

FUNCTION 2700

Activities concerned with transporting students to and from school as provided by state and federal laws, including trips between home and school and trips to school activities. In accordance with Act 172 of 1972, transportation is provided to any public or private school within an area of ten miles surrounding the geographic borders of the school district.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$85,904	\$85,905	\$88,483	3.0%
Office Staff - Regular Salary	194,408	207,922	214,160	3.0%
Office Staff - Substitutes	0	2,000	2,000	0.0%
Office Staff - Overtime	13,894	13,000	13,000	0.0%
Maintenance - Regular Salary	306,747	271,605	243,753	-10.3%
Maintenance - Overtime	16,986	17,000	17,000	0.0%
Bus Drivers - Regular	2,351,973	2,627,543	2,594,769	-1.2%
Bus Drivers - Substitutes	156,032	189,000	189,000	0.0%
Bus Drivers - Overtime	195,577	192,500	192,500	0.0%
Aides - Regular Salary	131,740	143,473	147,777	3.0%
Termination/Leave/HRA Pay Out	3,780	4,000	4,000	0.0%
TOTAL SALARIES	\$3,457,041	\$3,753,948	\$3,706,442	-1.3%
BENEFITS:				
Medical, RX, and Dental Insurance	\$740,479	\$675,528	\$596,334	-11.7%
Life Insurance	8,839	8,856	9,000	1.6%
Social Security	264,608	279,069	279,591	0.2%
Retirement	427,522	626,483	783,906	25.1%
Unemployment Compensation	2,840	7,790	7,000	-10.1%
Workers Compensation	41,202	48,800	36,400	-25.4%
Other Benefits	9,437	6,150	6,150	0.0%
TOTAL BENEFITS	\$1,494,927	\$1,652,676	\$1,718,381	4.0%
PROFESSIONAL SERVICES:				
Professional Services - I.U.	\$32,931	\$60,000	\$60,000	0.0%
Professional Services - Other	4,694	16,000	16,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$37,625	\$76,000	\$76,000	0.0%
PROPERTY SERVICES:				
Cleaning Services	\$1,108	\$3,000	\$3,000	0.0%
Equipment Repairs & Services	14,387	8,490	8,490	0.0%
Vehicle Repairs	84,546	54,651	54,651	0.0%
Maintenance Contracts	1,489	0	0	n/a
Equipment Rental	1,908	2,100	2,100	0.0%
TOTAL PROPERTY SERVICES	\$103,438	\$68,241	\$68,241	0.0%
OTHER SERVICES:				
Transportation - I. U.	\$951,077	\$1,013,700	\$1,013,700	0.0%
Transportation - Private Contracts	22,541	64,765	64,765	0.0%
Automobile Insurance	294,413	331,625	360,475	8.7%
Local Travel	5,921	6,000	6,000	0.0%
TOTAL OTHER SERVICES	\$1,273,952	\$1,416,090	\$1,444,940	2.0%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

TRANSPORTATION (Continued)

FUNCTION 2700

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$322,733	\$348,380	\$348,380	0.0%
Warehouse Supplies	259	2,200	2,200	0.0%
Printing Supplies	338	2,000	2,000	0.0%
Fuel Oil	15,516	17,000	17,000	0.0%
Diesel Fuel	673,116	1,009,375	971,875	-3.7%
Books & Periodicals	0	200	200	0.0%
TOTAL SUPPLIES	\$1,011,962	\$1,379,155	\$1,341,655	-2.7%
EQUIPMENT:				
New Equipment	\$0	\$0	\$0	n/a
Replacement Equipment	0	0	0	n/a
TOTAL EQUIPMENT	\$0	\$0	\$0	n/a
OTHER OBJECTS:				
Memberships & Dues	\$209	\$236	\$236	0.0%
TOTAL OTHER OBJECTS	\$209	\$236	\$236	0.0%
TOTAL TRANSPORTATION	\$7,379,153	\$8,346,346	\$8,355,895	0.1%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

CENTRAL SERVICES

FUNCTION 2800

Activities which support each of the other instructional and supporting services programs. These activities include data processing services for the entire school district as well as Information Services, Human Resources and Community Partnerships.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$246,238	\$251,237	\$258,774	3.0%
Title I Salaries	113,601	123,800	51,181	-58.7%
Office Staff - Regular Salary	963,904	1,021,130	1,009,481	-1.1%
Office Staff - Substitutes	5,117	3,000	3,000	0.0%
Office Staff - Overtime	3,090	12,357	12,357	0.0%
Termination/Leave/HRA Pay Out	12,344	20,000	20,000	0.0%
TOTAL SALARIES	\$1,344,294	\$1,431,524	\$1,354,793	-5.4%
BENEFITS:				
Medical, RX, and Dental Insurance	\$288,583	\$272,294	\$216,985	-20.3%
Life Insurance	3,234	3,240	3,150	-2.8%
Social Security	102,838	116,959	102,294	-12.5%
Retirement	166,155	248,698	285,847	14.9%
Unemployment Compensation	0	2,850	2,450	-14.0%
Workers Compensation	9,075	12,000	12,740	6.2%
Other Benefits	32,754	7,350	8,710	18.5%
TOTAL BENEFITS	\$602,638	\$663,391	\$632,176	-4.7%
PROFESSIONAL SERVICES:				
Professional Services - Other	\$210,076	\$423,270	\$373,270	-11.8%
TOTAL PROFESSIONAL SERVICES	\$210,076	\$423,270	\$373,270	-11.8%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$9,821	\$0	\$0	n/a
Maintenance Contracts	31,089	41,111	40,587	-1.3%
Copier Maintenance	524	0	524	n/a
Copier Rental	13,938	13,000	8,500	-34.6%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$55,372	\$54,111	\$49,611	-8.3%
OTHER SERVICES:				
Printing and Binding	\$0	\$0	\$0	n/a
Local Travel	757	548	548	0.0%
Conference/Overnight Travel	881	1,900	1,900	0.0%
TOTAL OTHER SERVICES	\$1,638	\$2,448	\$2,448	0.0%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

CENTRAL SERVICES (Continued)

FUNCTION 2800

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$ 137,255	\$ 133,647	\$ 83,647	-37.4%
Warehouse Supplies	615	775	675	-12.9%
Printing Supplies	171	4,029	4,129	2.5%
Books & Periodicals	72	2,086	2,086	0.0%
TOTAL SUPPLIES	\$ 138,114	\$ 140,537	\$ 90,537	-35.6%
EQUIPMENT:				
New Equipment	\$ -	\$ 5,000	\$ 5,000	0.0%
Replacement Equipment	14,400	12,000	12,000	0.0%
TOTAL EQUIPMENT	\$ 14,400	\$ 17,000	\$ 17,000	0.0%
OTHER OBJECTS:				
Memberships & Dues	\$ 225	\$ 150	\$ 150	0.0%
TOTAL OTHER OBJECTS	\$ 225	\$ 150	\$ 150	0.0%
TOTAL CENTRAL SERVICES	\$ 2,366,757	\$ 2,732,431	\$ 2,519,985	-7.8%

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**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

OTHER SUPPORT SERVICES

FUNCTION 2900

All other support services not classified elsewhere in the 2000 series.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
OTHER SERVICES				
I.U. Payments Withheld	\$69,935	\$71,000	\$71,000	0.0%
I.U. Instructional Materials	51,996	52,000	52,000	0.0%
TOTAL OTHER SERVICES	\$121,931	\$123,000	\$123,000	0.0%
TOTAL OTHER SUPPORT SERVICES	\$121,931	\$123,000	\$123,000	0.0%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

STUDENT ACTIVITIES

FUNCTION 3200

School sponsored activities under the guidance and supervision of district staff. Co-curricular activities are designed to provide students with real life learning experiences such as teamwork, developing self-esteem and improving skills. Athletic activities are designed to provide opportunities for students to pursue various aspects of physical education and athletic competitions.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
SALARIES:				
Game Attendants/Officials	\$38,551	\$31,346	\$31,346	0.0%
Professional - Supplementals	465,527	468,829	468,829	0.0%
Office Staff - Regular Salary	73,974	73,975	73,975	0.0%
Bus Drivers - Overtime	52,197	55,000	55,000	0.0%
Custodial - Overtime	6,908	13,000	13,000	0.0%
TOTAL SALARIES	\$637,157	\$642,150	\$642,150	0.0%
BENEFITS:				
Medical, RX, and Dental Insurance	\$0	\$0	\$0	n/a
Life Insurance	0	0	0	n/a
Social Security	47,029	48,935	49,145	0.4%
Retirement	78,754	87,628	96,012	9.6%
Unemployment Compensation	1,439	380	350	-7.9%
Workers Compensation	0	1,600	1,820	13.8%
Other Benefits	0	300	300	0.0%
TOTAL BENEFITS	\$127,221	\$138,843	\$147,627	6.3%
PROFESSIONAL SERVICES:				
Officials	\$43,698	\$54,272	\$54,272	0.0%
Other Professional Services	0	0	0	n/a
Coaching Clinics	0	0	0	n/a
Security/ambulance	17,154	16,575	16,575	0.0%
Game Guarantee	0	0	0	n/a
TOTAL PROFESSIONAL SERVICES	\$60,852	\$70,847	\$70,847	0.0%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$23,459	\$59,559	\$59,559	0.0%
Maintenance Contracts	0	0	0	n/a
Copier Rental	795	1,000	2,000	100.0%
Equipment Rental	1,569	1,500	1,500	0.0%
TOTAL PROPERTY SERVICES	\$25,824	\$62,059	\$63,059	1.6%
OTHER SERVICES:				
Contracted Carriers	\$3,452	\$5,000	\$5,000	0.0%
General Insurance	8,988	8,988	11,000	22.4%
Local Travel	2,921	2,500	2,500	0.0%
Conference/Overnight Travel	0	0	0	n/a
Student Related Travel	12,652	10,000	10,000	0.0%
TOTAL OTHER SERVICES	\$28,014	\$26,488	\$28,500	7.6%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

STUDENT ACTIVITIES (Continued)

FUNCTION 3200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$133,838	\$153,000	\$128,000	-16.3%
Warehouse Supplies	6	0	0	n/a
Printing Supplies	657	1,000	1,000	0.0%
Books & Periodicals	1,253	500	500	0.0%
TOTAL SUPPLIES	\$135,753	\$154,500	\$129,500	-16.2%
EQUIPMENT:				
New Equipment	\$4,321	\$9,658	\$9,658	0.0%
Replacement Equipment	576	0	0	n/a
TOTAL EQUIPMENT	\$4,896	\$9,658	\$9,658	0.0%
OTHER OBJECTS:				
Memberships & Dues	\$31,633	\$25,000	\$25,000	0.0%
TOTAL OTHER OBJECTS	\$31,633	\$25,000	\$25,000	0.0%
TOTAL STUDENT ACTIVITIES	\$1,051,350	\$1,129,545	\$1,116,341	-1.2%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

COMMUNITY SERVICES

FUNCTION 3300

Activities concerned with providing community services to students, staff, parents or other community participants. The cost of the school crossing guard program is included here.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
SALARIES:				
Professional Salary - Other	\$0	\$0	\$0	n/a
TOTAL SALARIES	\$0	\$0	\$0	n/a
BENEFITS:				
Medical, RX, and Dental Insurance	\$0	\$0	\$0	n/a
Life Insurance	0	0	0	n/a
Social Security	0	0	0	n/a
Retirement	0	0	0	n/a
Unemployment Compensation	0	0	0	n/a
Workers Compensation	0	0	0	n/a
Other Benefits	0	0	0	n/a
TOTAL BENEFITS	\$0	\$0	\$0	n/a
PROFESSIONAL SERVICES:				
Professional Services - Educational	170	0	0	n/a
Crossing Guards	207,642	210,000	190,000	-9.5%
TOTAL PROFESSIONAL SERVICES	\$207,812	\$210,000	\$190,000	-9.5%
PROPERTY SERVICES:				
Maintenance Contracts	\$0	\$0	\$0	n/a
TOTAL PROPERTY SERVICES	\$0	\$0	\$0	n/a
OTHER SERVICES:				
Local Travel	\$0	\$0	\$0	n/a
TOTAL OTHER SERVICES	\$0	\$0	\$0	n/a
SUPPLIES:				
General Supplies	\$7,371	\$7,273	\$6,348	-12.7%
Books & Periodicals	2,443	0	0	n/a
TOTAL SUPPLIES	\$9,814	\$7,273	\$6,348	-12.7%
EQUIPMENT:				
New Equipment	\$0	\$0	\$0	n/a
Replacement Equipment	0	0	0	n/a
TOTAL EQUIPMENT	\$0	\$0	\$0	n/a

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

COMMUNITY SERVICES (Continued)

FUNCTION 3300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
OTHER OBJECTS:				
Memberships & Dues	\$0	\$0	\$0	n/a
TOTAL OTHER OBJECTS	\$0	\$0	\$0	n/a
TOTAL COMMUNITY SERVICES	\$217,626	\$217,273	\$196,348	-9.6%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

BUILDING IMPROVEMENT SERVICES

FUNCTION 4600

Capital expenditures incurred to renovate or improve existing buildings, service systems and other built-in equipment.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
PROPERTY SERVICES:				
Building Repairs	\$15,195	\$0	\$0	n/a
TOTAL PROPERTY SERVICES	\$15,195	\$0	\$0	n/a
TOTAL BUILDING IMPROVEMENT SERVICES	\$15,195	\$0	\$0	n/a

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

DEBT SERVICES

FUNCTION 5100

Servicing of the debt of the district including payments on general long-term debt and interest.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
OTHER OBJECTS				
Interest	\$5,591,372	\$6,262,168	\$6,921,017	10.5%
Refund of Prior Year Receipts	14,205	60,000	60,000	0.0%
TOTAL OTHER OBJECTS	\$5,605,577	\$6,322,168	\$6,981,017	10.4%
OTHER USES OF FUNDS				
Principal Payments	\$6,611,986	\$6,140,696	\$7,124,887	16.0%
TOTAL OTHER USES OF FUNDS	\$6,611,986	\$6,140,696	\$7,124,887	16.0%
TOTAL DEBT SERVICES	\$12,217,563	\$12,462,864	\$14,105,904	13.2%

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET
EXPENDITURES**

FUND TRANSFERS

FUNCTION 5200

Includes money moved from one fund to another.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2012-2013	APPROVED BUDGET 2013-2014	PROPOSED BUDGET 2014-2015	% INCREASE/ DECREASE
OTHER USES OF FUNDS				
Fund Transfer	\$0	\$0	\$0	n/a
TOTAL OTHER OBJECTS	\$0	\$0	\$0	n/a
TOTAL FUND TRANSFERS	\$0	\$0	\$0	n/a

TOTAL EXPENDITURES	\$173,289,617	\$178,144,000	\$181,675,000	2.0%
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BUDGET COMPARISON

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET**

BUDGET COMPARISON

	First Draft Budget March 13, 2014	Proposed Budget May 8, 2014
Revenues before tax increase	\$ 176,529,383	\$ 176,900,238
Expenditures	181,982,730	181,675,000
Fund Balance Appropriation	0	1,000,000
Tax increase needed	\$ 5,453,347	\$ 3,774,762
Tax increase	4.22%	2.93%
Average homeowner increase:		
Falls Township	\$ 141	\$ 97
Lower Makefield Township	264	182
Tullytown Borough	119	82
Yardley Borough	147	101
District-wide	\$ 202	\$ 139

Notes:

1. Pennsylvania Department of Education base index is 2.1%
2. Current millage is 150.3
3. Value per mill is \$858,469
4. Average residential assessment is 31,324

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SUMMARY

PENNSBURY SCHOOL DISTRICT 2014-2015 PROPOSED BUDGET

BUDGET SUMMARY

In addition to the financial information presented on the previous pages, there are other factors regarding the proposed budget that are worthy of comment. This section addresses the budgetary risks, administrative recommendations, upcoming events and the work that will continue before the adoption of the final budget in June.

RISKS

The proposed budget has been developed in light of the following major risks.

- The budget for state subsidy remains uncertain. Although the Commonwealth Budget has been proposed by the Governor, it has not yet been approved by the General Assembly. If the Commonwealth's final budget reflects additional decreases in subsidies, this will negatively impact our revenue budget.
- Receipt of local revenue carries some risks, which depend on many factors, primarily growth of assessments and general economic conditions.
- The budget for salary and benefits may be inadequate for unforeseen increases in enrollment and student needs.
- The budget for charter schools, IU programs and private school placements may be inadequate for unforeseen enrollments and unknown student needs.
- The benefits budget may be inadequate for unexpected demands of self-insured medical benefits.
- New state or federal mandates may create the need for unbudgeted expenditures.

PENNSBURY SCHOOL DISTRICT 2014-2015 PROPOSED BUDGET

RECOMMENDATIONS

The following measures will require action by the School Board in conjunction with this budget. Approval of these measures is recommended by the Administration.

1. Recommend adoption of the 2014-2015 Proposed Budget in the amount of \$181,675,000.
2. Recommend that needed capital expenditures for the 2014-2015 fiscal year be funded with bond proceeds.
3. Recommend that an appropriation from fund balance of \$1,000,000 be budgeted.

UPCOMING EVENTS

The 2014-2015 proposed budget is scheduled for adoption at the regular meeting of the School Board on May 8, 2014. Afterward, the proposed budget will then be made available for public viewing.

A budget presentation and approval of the final budget is scheduled for the regular meeting of the School Board on June 12, 2014. A delayed approval date is possible, but the budget must be approved by June 30th.

The approved 2014-2015 General Fund Budget will be implemented on July 1, 2014.

WORK CONTINUES

As the proposed budget is adopted, work continues in preparation for approval of the 2014-2015 final budget. Both revenue and expenditure data will be updated and refined and the proposed real estate tax increase may change. Some examples of the work to be performed is listed below:

- Review the May duplicate and interest earnings and update the revenue budget and accept reasonable risks.
- Monitor fund balance and make adjustments to the recommended appropriation, if necessary.
- Consider reductions in staffing and programs to further reduce the expenditure budget without producing unacceptable reductions in School Board approved curriculum, programs and services.

**PENNSBURY SCHOOL DISTRICT
2014-2015 PROPOSED BUDGET**

WORK CONTINUES (Cont'd.)

- Update the staffing plan and salary budget as retirements, enrollment and registration data becomes clearer.
- Review and update medical benefits budgets.
- Review and update insurance premiums after all quotes are reviewed.
- Adjust the budget if the Commonwealth subsidies change.
- Implement guidance and/or direction from the School Board.

FEEDBACK

Your comments and advice on the proposed budget reports and presentation are invited. Feedback from Pennsbury residents, taxpayers, and parents is vital to the budget process.

In addition to the budget hearings listed under coming events, Pennsbury residents may speak at agenda, regular and special meetings of the School Board. The remaining meetings in this school year are scheduled for June 5 and June 12 at 8:00 p.m. at Fallsington Elementary School.

Correspondence may be sent to the School Board or administration care of:

Daniel C. Rodgers, Board Secretary
Pennsbury School District
134 Yardley Avenue
Fallsington, PA 19058