



Pennsbury School District
134 Yardley Avenue
Fallsington, Pennsylvania
19058-0338

www.pennsbury.k12.pa.us

Proposed Budget

for the

Fiscal Period July 1, 2010 thru June 30, 2011



Mission Statement

The Pennsbury School District, a 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

Mr. Gregory Lucidi, Jr., President

Mr. Gene Dolnick, Vice President

Mr. Simon Campbell, Assistant Secretary

Mr. Wayne DeBlasio

Mr. Howard Goldberg

Mrs. Linda Palsky

Mr. Gary Sanderson

Mr. Allan Weisel

Mrs. Kathleen Zawacki

Mrs. Isabel M. Miller, Secretary

Mrs. Joanne J. Godzieba, Treasurer

Administration

Dr. Paul Long, Chief Executive Officer

Mr. Donald Harm, Assistant Superintendent of Administration

Dr. Kevin McHugh, Asst. Superintendent of Curriculum & Instruction

Mrs. Isabel M. Miller, Business Administrator

Mr. Daniel DiLorenzo, Director of Informational Technology

Mr. Thomas P. Gillette, Director of Plant Facilities

Mrs. Joanne J. Godzieba, Director of Financial Services

Mrs. Diane Paul, Director of Special Education

Mrs. Bettie Ann Rarrick, Director of Human Resources

Pennsbury School District

2010-2011 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: Joe 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: Robert Wurst</i>	215-428-4256
Fallsington 134 Yardley Avenue Fallsington, PA 19058 <i>Principal: David Hughes</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: Richard P. Houseknecht</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: Dr. Peggy Schiavone</i>	215-949-6800
Quarry Hill 1625 Quarry road Yardley, PA 19067 <i>Principal: Karen Laarkamp</i>	215-321-2400
Village Park 75 Unity Drive Fairless Hills, PA 19030 <i>Principal: Helen Stopper</i>	215-939-6740
Walt Disney 200 Lakeside Drive North Levittown, PA 19054 <i>Principal: Fay Manicke</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: Larry Ricci</i>	215-428-4280

Pennsbury High School

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

**PENNSBURY SCHOOL DISTRICT
2010-2011 PROPOSED BUDGET**

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PENNSBURY SCHOOL DISTRICT 2010-2011 PROPOSED BUDGET

MAY 13, 2010

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:

July 30, 2009	First Administrative Budget Committee meeting
August 25, 2009	Distribution of budget information to budget managers
October 30, 2009	Last day to submit General Fund requests
January 14, 2010	First Draft Budget presented to Board Budget Committee
January 21, 2010	Board adopted Act 1 Resolution
May 13, 2010	Proposed Budget presented to Board for approval
June 17, 2010	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 ten 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 2010-2011 index for Pennsbury is 2.9%. On January 21, 2010, the School Board adopted an Act 1 resolution that limited the property tax increase to the 2.9% index and rendered the District ineligible to apply for exceptions or a voter referendum. On February 18, 2010, the School Board approved a motion directing the administration to work towards a 0% property tax increase.

In summary, the district is allowed to increase the real estate tax rate by 2.9% without voter approval. The 2010-2011 proposed budget, however, only reflects a 1.7% increase in the real estate tax rate. For taxpayers who own homes assessed at the district average of 31,357, this equates to a \$79.00 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 Seven exceptions may be sought from the Pennsylvania Department of Education: School Construction, Special Education Expenditures, School Improvement Plan, Maintenance of Local Revenues or AIE per ADM, Maintenance of Selected Revenue Sources, Health Care-Related Benefits, and Retirement Contributions. Three exceptions may be sought from the Court of Common Pleas: Costs to respond or recover from emergency or disaster, Costs to implement a court or administrative order, and Costs to respond to conditions posing immediate threat.

PENNSBURY SCHOOL DISTRICT 2010-2011 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 July to monitor and coordinate the budget preparation. The committee is made up of the Chief Executive Officer, 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 August. 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 2010-2011 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 Chief Executive Officer, 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 Chief Executive Officer and the Administrative Budget Committee in December. After refinement, the first draft budget is presented to the School Board in January. 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 2.9% 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 Chief Executive Officer 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 Chief Executive Officer 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 2010-2011 PROPOSED BUDGET

REVENUES

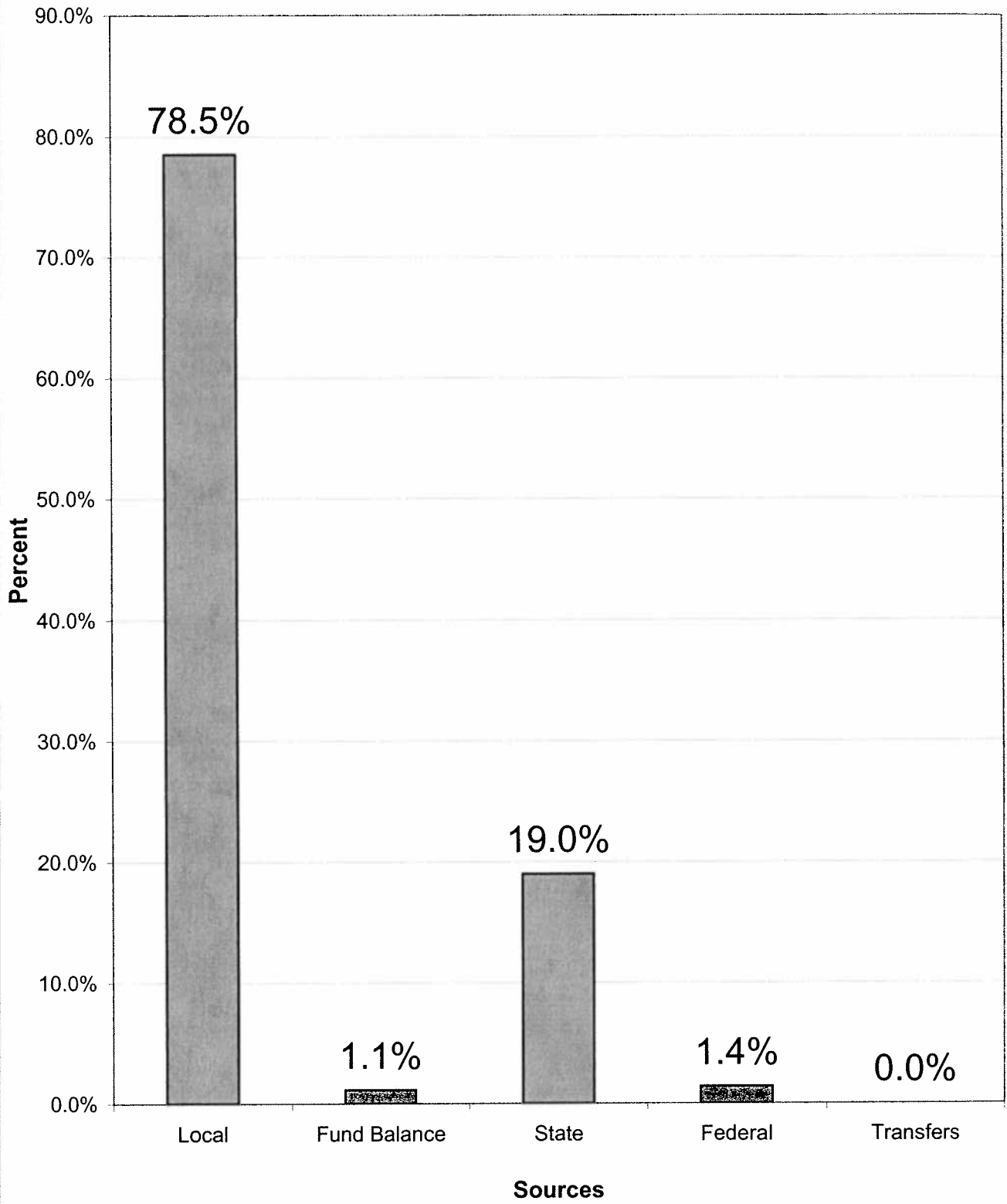
The general fund budget is divided into two major parts, the revenue budget and the expenditure budget. The revenue budget consists of revenue from local, state, and federal sources and fund balance appropriation.

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 148.8 mills. That means the tax due on a parcel of real estate is .1488 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 2010-2011 is estimated at \$858,350 based on assessments from the January 2010 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 2010-2011 proposed revenue budget, along with a comparison to the 2009-2010 budget and the 2008-2009 actuals, can be found on the following pages.

Proposed Revenue Budget 2010-2011



**PENNSBURY SCHOOL DISTRICT
2010-2011 PROPOSED BUDGET**

SUMMARY OF GENERAL FUND REVENUES BY SOURCE

		ACTUAL REVENUE 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
6000	Local Sources	\$131,459,606	\$132,533,496	\$138,101,368 *	4.2%
7000	State Sources	\$35,801,343	\$36,764,850	\$33,471,432 *	-9.0%
8000	Federal Sources	\$1,372,284	\$3,771,654	\$2,479,200	-34.3%
9000	Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>n/a</u>
TOTAL REVENUE & OTHER FINANCING SOURCES		\$168,633,233	\$173,070,000	\$174,052,000	0.6%
FUND BALANCE APPROPRIATION		<u>\$0</u>	<u>\$2,483,000</u>	<u>\$2,000,000</u>	<u>-19.5%</u>
TOTAL GENERAL FUND REVENUES		\$168,633,233	\$175,553,000	\$176,052,000	0.3%

* State Property Tax Reduction Allocation revenue is included in local real estate taxes until the State appropriates funding

**PENNSBURY SCHOOL DISTRICT
2010-2011 PROPOSED BUDGET
REVENUES**

REVENUES (BY SOURCE)	ACTUAL REVENUE 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
LOCAL SOURCES:				
6111 Real Estate Taxes	\$120,642,285	\$124,241,561	\$129,970,320 *	4.6%
6112 Interim Taxes	333,178	500,000	527,048	5.4%
6113 Public Utility Tax	162,723	175,000	175,000	0.0%
6153 Transfer Taxes	1,746,813	1,800,000	1,800,000	0.0%
6411 Delinquent Taxes	3,396,014	2,682,935	2,800,000	4.4%
6510 Interest on Investments	1,613,659	900,000	450,000	-50.0%
6750 Student Activities - Athletics	51,588	89,000	89,000	0.0%
6832 Pass Thru-I.U. Funds	1,755,705	1,700,000	1,800,000	5.9%
6910 Rent of School & Facilities	233,923	165,000	165,000	0.0%
6940 Tuition Students/Receipts Other LEA's	182,334	140,000	185,000	32.1%
6990 KOIZ Revenue	1,000,000	0	0	n/a
6990 Miscellaneous	34,621	40,000	40,000	0.0%
6991 Refund of Prior Year Expenditures	306,763	100,000	100,000	0.0%
TOTAL LOCAL SOURCES	\$131,459,606	\$132,533,496	\$138,101,368	4.2%
STATE SOURCES:				
7110 Basic Subsidy	\$14,612,896	\$14,760,000	\$15,200,000	3.0%
7144 Charter Schools	651,635	700,000	750,000	7.1%
7160 Tuition & Court Placed	136,233	125,000	128,000	2.4%
7210 Homebound Instruction	3,140	7,000	0	-100.0%
7220 Vocational Education	252	25,000	0	-100.0%
7270 Special Education	5,400,709	5,374,506	5,378,096	0.1%
7310 Transportation	2,020,010	2,206,465	2,206,465	0.0%
7320 Rentals	1,621,312	1,068,000	1,068,000	0.0%
7330 Medical, Dental and Nursing Services	246,155	260,000	260,000	0.0%
7340 State Property Tax Reduction Allocation	4,147,425	4,157,503	0 *	-100.0%
7501 State Block Grants	876,385	876,385	876,385	0.0%
7810 State Social Security Payments	3,549,470	3,671,428	3,650,279	-0.6%
7820 State Retirement Payments	2,224,003	3,433,563	3,929,207	14.4%
7500 Miscellaneous State Grants	111,647	100,000	25,000	-75.0%
7500 State Fiscal Stabilization Funds	0	0	0	n/a
7920 Classrooms For The Future	200,071	0	0	n/a
TOTAL STATE SOURCES	\$35,801,343	\$36,764,850	\$33,471,432	-9.0%
FEDERAL SOURCES:				
8514 Title I	\$746,925	\$800,000	\$673,000	-15.9%
8515 Title II	304,593	348,300	318,000	-8.7%
8516 Title III	29,348	35,000	50,000	42.9%
8517 Drug Free Schools	27,841	38,408	0	-100.0%
8518 Title V	34,549	0	0	n/a
8701 ARRA - IDEA	0	2,174,746	1,090,000	-49.9%
8810 Medical Assistance Reimbursement	229,028	375,200	348,200	-7.2%
TOTAL FEDERAL SOURCES	\$1,372,284	\$3,771,654	\$2,479,200	-34.3%
TOTAL REVENUE	\$168,633,233	\$173,070,000	\$174,052,000	0.6%
OTHER FINANCING SOURCES:				
9400 Sale of Assets	0	0	0	n/a
TOTAL OTHER FINANCING SOURCES	\$0	\$0	\$0	n/a
TOTAL REVENUE & OTHER FINANCING SOURCES	\$168,633,233	\$173,070,000	\$174,052,000	0.6%
FUND BALANCE APPROPRIATION	0	2,483,000	2,000,000	-19.5%
TOTAL REVENUES	\$168,633,233	\$175,553,000	\$176,052,000	0.3%

* State Property Tax Reduction Allocation revenue is included in local real estate taxes until the State appropriates funding

EXPENDITURES

PENNSBURY SCHOOL DISTRICT 2010-2011 PROPOSED BUDGET

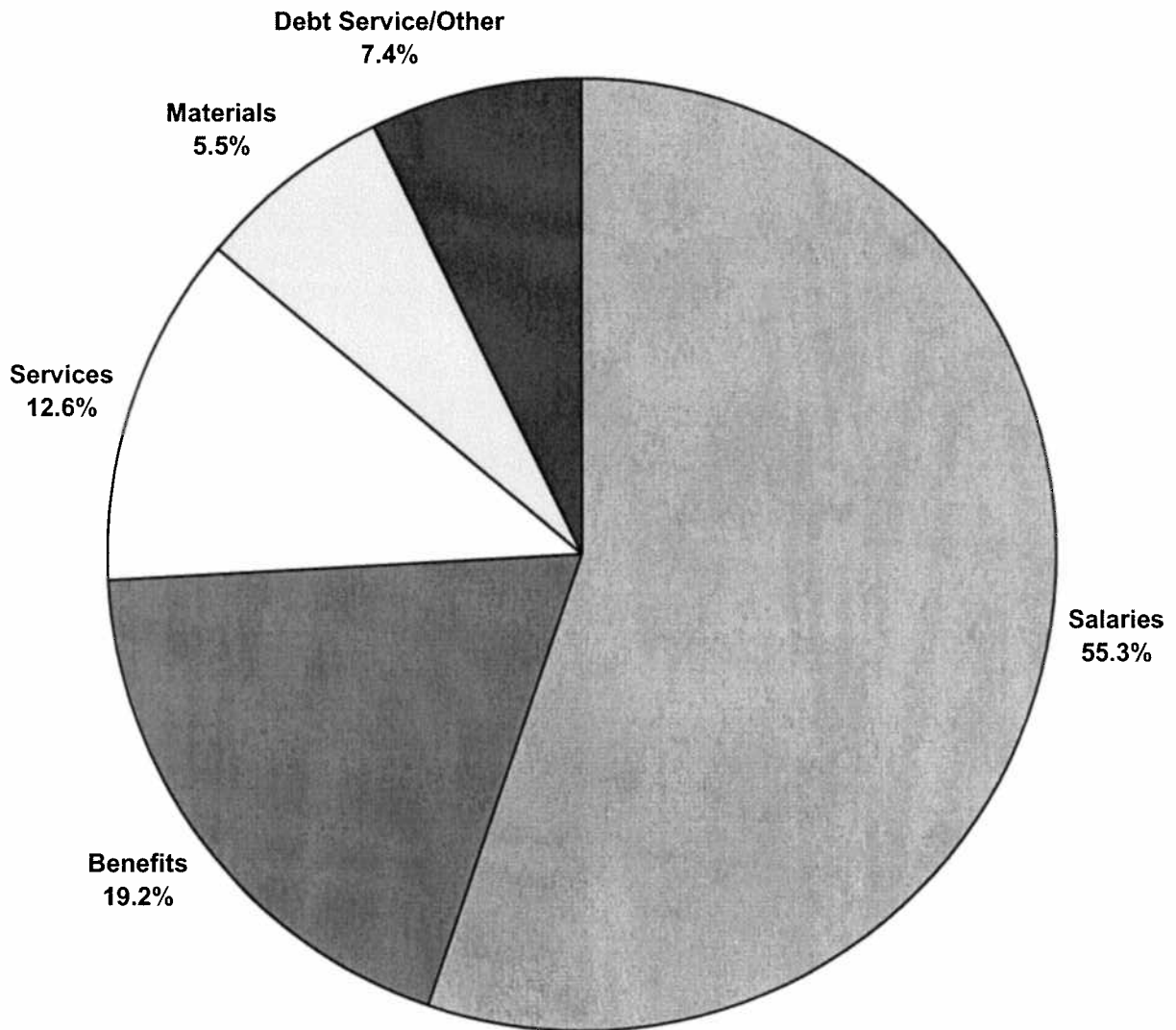
EXPENDITURES

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 2010-2011 proposed budget reflects some reductions in current School Board approved staffing, programs and services and includes nine new teaching positions. Salaries and benefits comprise the largest portion of the expenditure budget at approximately 74.5%. The remaining 25.5% 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 2010-2011 proposed expenditure budget, along with a comparison to the 2009-2010 budget and the 2008-2009 actuals, can be found on the following pages.

Proposed Expenditure Budget 2010-2011



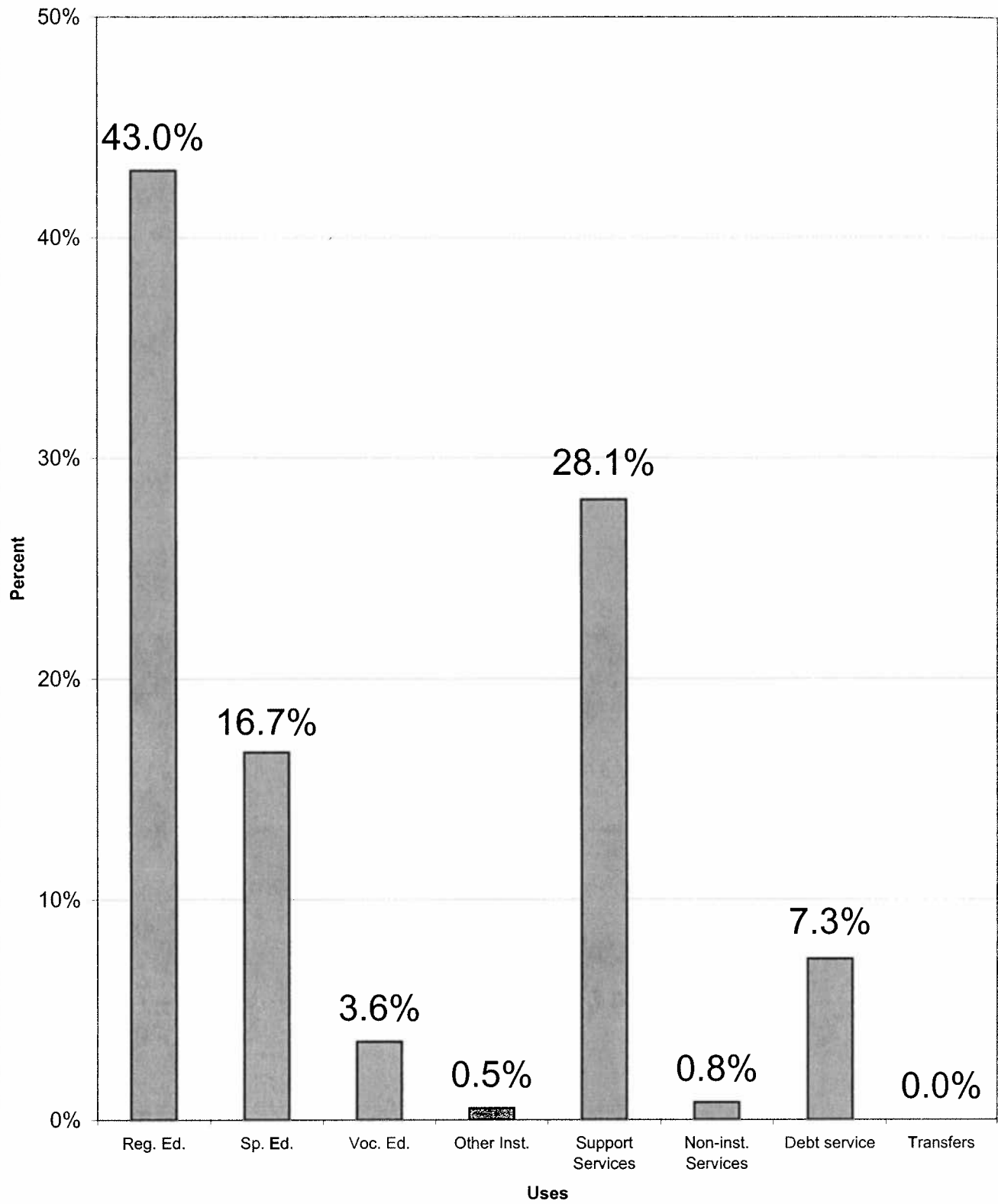
**PENNSBURY SCHOOL DISTRICT
2010-2011 PROPOSED BUDGET**

SUMMARY OF EXPENDITURES & OTHER FINANCING USES BY OBJECT

EXPENDITURES (BY OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ (DECREASE)
Salaries (a)	\$95,383,097	\$96,767,129	\$97,694,157	1.0%
Benefits (b)	29,383,764	33,710,206	33,772,374	0.2%
Professional Services (c)	8,690,871	8,960,314	9,018,034	0.6%
Property Services (d)	1,367,950	1,580,467	1,563,081	-1.1%
Other Services (e)	11,579,953	11,531,314	11,340,446	-1.7%
Supplies (f)	10,053,835	9,562,040	9,358,809	-2.1%
Property (g)	573,172	536,876	252,516	-53.0%
Other Objects (h)	6,009,638	6,256,915	6,348,506	1.5%
Other Uses of Funds (i)	6,157,126	6,647,739	6,704,077	0.8%
Total Expenditures by Object	\$169,199,406	\$175,553,000	\$176,052,000	0.3%

- (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 2010-2011



**PENNSBURY SCHOOL DISTRICT
2010-2011 PROPOSED BUDGET**

SUMMARY OF EXPENDITURES BY PROGRAM

	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE	
<u>INSTRUCTIONAL PROGRAMS</u>					
1100	Regular Education	\$74,007,852	\$77,345,195	\$75,778,288	-2.0%
1200	Special Education	26,331,280	28,679,311	29,360,174	2.4%
1300	Vocational Education	6,680,455	6,511,806	6,257,905	-3.9%
1400	Other Instructional Programs	629,524	905,979	918,258	1.4%
1500	Nonpublic School Programs	7,735	0	8,640	n/a
TOTAL INSTRUCTIONAL PROGRAMS		\$107,656,846	\$113,442,291	\$112,323,265	-1.0%
<u>SUPPORT SERVICES</u>					
2100	Pupil Services	\$5,560,147	\$5,784,375	\$5,954,326	2.9%
2200	Instructional Services	3,492,706	3,298,082	3,562,526	8.0%
2300	Administration	8,765,769	8,736,627	8,975,670	2.7%
2400	Health Services	2,615,618	2,632,921	2,889,149	9.7%
2500	Business Services	1,617,296	1,698,158	1,819,690	7.2%
2600	Plant Operations	15,805,632	15,791,766	16,016,115	1.4%
2700	Transportation	8,163,907	7,702,802	7,846,930	1.9%
2800	Central Services	2,127,121	2,336,834	2,295,746	-1.8%
2900	Other Support Services	126,746	131,500	125,148	-4.8%
TOTAL SUPPORT SERVICES		\$48,274,942	\$48,113,065	\$49,485,300	2.9%
<u>NON-INSTRUCTIONAL PROGRAMS</u>					
3200	Student Activities	\$1,124,929	\$1,126,385	\$1,155,754	2.6%
3300	Community Services	253,102	180,525	234,596	30.0%
TOTAL NON-INSTRUCTIONAL PROGRAMS		\$1,378,031	\$1,306,910	\$1,390,350	6.4%
<u>FACILITY IMPROVEMENT SERVICES</u>					
4200	Building Improvement Services	\$0	\$0	\$0	n/a
TOTAL FACILITY IMPROVEMENT SERVICES		\$0	\$0	\$0	n/a
<u>OTHER FINANCING</u>					
5100	Debt Services	\$11,885,163	\$12,688,978	\$12,853,085	1.3%
5200	Fund Transfers	4,424	1,756	0	-100.0%
TOTAL OTHER FINANCING		\$11,889,587	\$12,690,734	\$12,853,085	1.3%
TOTAL EXPENDITURES		\$169,199,406	\$175,553,000	\$176,052,000	0.3%

**PENNSBURY SCHOOL DISTRICT
2010-2011 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 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary - Elementary	\$22,663,065	\$23,106,989	\$22,356,624	-3.2%
Professional - Regular Salary - Secondary	26,025,210	27,131,213	26,761,096	-1.4%
Professional - Substitutes	864,732	868,200	900,000	3.7%
Professional - Other Salary	23,230	20,000	34,550	72.8%
Professional - Sabbaticals	425,495	0	0	n/a
Professional - Supplementals	274,710	298,128	305,000	2.3%
Professional - Tutors	640,086	447,843	445,589	-0.5%
Professional - Testing & Evaluation	18,217	24,639	14,900	-39.5%
Professional - Classroom Coverage	9,335	25,300	22,000	-13.0%
Aides - Regular Salary	1,067,829	1,123,158	1,181,598	5.2%
Computer Aides - Regular Salary	394,820	427,399	417,897	-2.2%
TOTAL SALARIES	\$52,406,729	\$53,472,869	\$52,439,254	-1.9%
BENEFITS:				
Medical, RX, and Dental Insurance	\$8,638,078	\$9,807,390	\$9,399,766	-4.2%
Life Insurance	95,412	98,000	88,770	-9.4%
Vision Reimbursement	39,859	50,000	51,750	3.5%
Social Security	3,977,768	3,980,884	3,949,408	-0.8%
Retirement	2,486,318	3,713,476	4,244,568	14.3%
Tuition Reimbursement	239,107	235,000	234,000	-0.4%
Unemployment Compensation	34,633	55,000	60,350	9.7%
Workers Compensation	394,430	390,000	378,500	-2.9%
Other Benefits	132,312	68,750	94,150	36.9%
TOTAL BENEFITS	\$16,037,917	\$18,398,500	\$18,501,262	0.6%
PROFESSIONAL SERVICES:				
Officials	\$1,870	\$2,500	\$2,425	-3.0%
Professional Services - Educational	13,639	28,766	15,450	-46.3%
Professional Services - Other	7,092	7,500	8,200	9.3%
Police Services	0	25,808	25,808	0.0%
TOTAL PROFESSIONAL SERVICES	\$22,601	\$64,574	\$51,883	-19.7%
PROPERTY SERVICES:				
Laundry and Dry Cleaning	\$2,626	\$6,000	\$6,000	0.0%
Equipment Repairs & Services	6,158	21,345	9,500	-55.5%
Maintenance Contracts	6,626	6,500	8,000	23.1%
Piano Tuning	2,545	4,000	4,000	0.0%
Copier Maintenance	2,733	35,163	3,564	-89.9%
Copier Rental	157,303	184,140	171,500	-6.9%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$177,991	\$257,148	\$202,564	-21.2%

**PENNSBURY SCHOOL DISTRICT
2010-2011 PROPOSED BUDGET
EXPENDITURES**

REGULAR EDUCATION (Continued)

FUNCTION 1100

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
OTHER SERVICES:				
Classroom Extension	\$1,342	\$700	\$700	0.0%
Printing and Binding	0	9,920	5,570	-43.9%
Tuition	3,051,189	2,769,926	2,555,792	-7.7%
Local Travel	6,546	16,000	11,990	-25.1%
Conference/Overnight Travel	4,303	14,184	0	-100.0%
Student Related Travel	39,753	35,920	31,686	-11.8%
Federal Indirect Costs	8,000	3,000	8,000	166.7%
TOTAL OTHER SERVICES	\$3,111,133	\$2,849,650	\$2,613,738	-8.3%
SUPPLIES:				
General Supplies	\$645,970	\$800,434	\$598,515	-25.2%
Warehouse Supplies	329,985	338,959	332,771	-1.8%
Printing Supplies	24,312	84,108	86,983	3.4%
Printer Cartridges	89,654	56,672	52,271	-7.8%
Discretionary Funds	1,484	9,558	9,558	0.0%
Books & Periodicals	791,370	758,309	799,164	5.4%
TOTAL SUPPLIES	\$1,882,775	\$2,048,040	\$1,879,262	-8.2%
EQUIPMENT:				
New Equipment	\$339,835	\$225,107	\$55,441	-75.4%
Replacement Equipment	21,937	14,212	25,579	80.0%
TOTAL EQUIPMENT	\$361,772	\$239,319	\$81,020	-66.1%
OTHER OBJECTS:				
Memberships & Dues	\$6,934	\$15,095	\$9,305	-38.4%
TOTAL OTHER OBJECTS	\$6,934	\$15,095	\$9,305	-38.4%
TOTAL REGULAR EDUCATION	\$74,007,852	\$77,345,195	\$75,778,288	-2.0%

**PENNSBURY SCHOOL DISTRICT
2010-2011 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 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$539,692	\$480,034	\$507,029	5.6%
Professional - Regular Salary - Elementary	4,337,329	4,584,342	4,953,913	8.1%
Professional - Regular Salary - Secondary	5,699,378	5,876,026	5,958,938	1.4%
Professional - Substitutes	112,116	125,000	120,000	-4.0%
Professional - Tutors	3,675	0	0	n/a
Professional - Learning Specialist Salary	66,381	69,079	69,079	0.0%
Professional - Testing & Evaluation	2,562	7,000	7,000	0.0%
Office Staff - Regular Salary	174,700	189,435	246,348	30.0%
Office Staff - Substitutes	5,155	9,000	7,000	-22.2%
Office Staff - Overtime	0	1,000	1,000	0.0%
Student Workers	33,577	43,875	43,875	0.0%
Aides - Regular Salary	2,722,057	2,934,003	3,094,082	5.5%
Aides - Substitutes	116,880	140,000	140,250	0.2%
Termination/Leave/HRA Pay Out	16,410	4,410	13,410	204.1%
TOTAL SALARIES	\$13,829,912	\$14,463,204	\$15,161,924	4.8%
BENEFITS:				
Medical, RX, and Dental Insurance	\$2,524,763	\$2,767,600	\$2,474,318	-10.6%
Life Insurance	22,987	24,480	26,235	7.2%
Vision Reimbursement	8,000	19,000	13,500	-28.9%
Social Security	1,026,498	1,131,809	1,142,995	1.0%
Retirement	658,303	1,056,081	1,230,576	16.5%
Unemployment Compensation	2,196	15,300	11,925	-22.1%
Workers Compensation	94,536	122,400	94,250	-23.0%
Other Benefits	31,263	22,625	31,575	39.6%
TOTAL BENEFITS	\$4,368,546	\$5,159,295	\$5,025,374	-2.6%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$215,660	\$318,750	\$320,000	0.4%
Professional Services - I.U.	5,882,254	6,305,635	6,102,712	-3.2%
Contractual Services	59,005	18,000	16,575	-7.9%
TOTAL PROFESSIONAL SERVICES	\$6,156,919	\$6,642,385	\$6,439,287	-3.1%
PROPERTY SERVICES:				
Maintenance Contracts	\$80	\$455	\$100	-78.0%
Copier Rental	9,546	3,596	13,293	269.7%
TOTAL PROPERTY SERVICES	\$9,626	\$4,051	\$13,393	230.6%
OTHER SERVICES:				
Tuition	\$1,844,475	\$2,192,848	\$2,520,331	14.9%
Local Travel	5,038	6,500	4,000	-38.5%
Conference/Overnight Travel	336	1,600	0	-100.0%
TOTAL OTHER SERVICES	\$1,849,849	\$2,200,948	\$2,524,331	14.7%

**PENNSBURY SCHOOL DISTRICT
2010-2011 PROPOSED BUDGET
EXPENDITURES**

SPECIAL EDUCATION (Continued)

FUNCTION 1200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$34,373	\$51,358	\$41,819	-18.6%
Warehouse Supplies	2,807	5,000	5,000	0.0%
Printing Supplies	403	2,500	3,100	24.0%
Books & Periodicals	66,675	147,755	141,402	-4.3%
TOTAL SUPPLIES	\$104,258	\$206,613	\$191,321	-7.4%
EQUIPMENT:				
New Equipment	\$12,021	\$2,264	\$4,159	83.7%
Replacement Equipment	0	0	0	n/a
TOTAL EQUIPMENT	\$12,021	\$2,264	\$4,159	83.7%
OTHER OBJECTS:				
Memberships & Dues	\$149	\$551	\$385	-30.1%
TOTAL OTHER OBJECTS	\$149	\$551	\$385	-30.1%
TOTAL SPECIAL EDUCATION	\$26,331,280	\$28,679,311	\$29,360,174	2.4%

**PENNSBURY SCHOOL DISTRICT
2010-2011 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 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary	\$1,999,371	\$2,003,469	\$1,973,796	-1.5%
Professional - Substitutes	10,950	37,000	35,000	-5.4%
Professional - Supplementals	10,536	10,696	10,696	0.0%
Professional - Testing & Evaluation	0	110	0	-100.0%
TOTAL SALARIES	\$2,020,857	\$2,051,275	\$2,019,492	-1.5%
BENEFITS:				
Medical, RX, and Dental Insurance	\$367,502	\$382,200	\$360,910	-5.6%
Life Insurance	3,355	3,360	3,465	3.1%
Vision Reimbursement	1,666	1,500	2,250	50.0%
Social Security	149,105	159,203	152,337	-4.3%
Retirement	96,192	148,761	163,980	10.2%
Unemployment Compensation	0	2,100	1,575	-25.0%
Workers Compensation	14,079	16,800	15,750	-6.3%
Other Benefits	0	2,625	3,675	40.0%
TOTAL BENEFITS	\$631,899	\$716,549	\$703,942	-1.8%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$0	\$0	\$0	n/a
TOTAL PROFESSIONAL SERVICES	\$0	\$0	\$0	n/a
PROPERTY SERVICES:				
Equipment Repairs & Services	\$4,314	\$7,113	\$8,458	18.9%
Maintenance Contracts	0	7,830	4,000	-48.9%
TOTAL PROPERTY SERVICES	\$4,314	\$14,943	\$12,458	-16.6%
OTHER SERVICES:				
Printing and Binding	\$0	\$0	\$0	n/a
Tuition	3,950,799	3,643,532	3,469,801	-4.8%
Local Travel	23	300	0	-100.0%
TOTAL OTHER SERVICES	\$3,950,822	\$3,643,832	\$3,469,801	-4.8%
SUPPLIES:				
General Supplies	\$40,598	\$46,977	\$43,414	-7.6%
Warehouse Supplies	0	0	0	n/a
Printing Supplies	722	1,738	1,563	-10.1%
Books & Periodicals	29,295	34,700	5,700	-83.6%
TOTAL SUPPLIES	\$70,615	\$83,415	\$50,677	-39.2%

**PENNSBURY SCHOOL DISTRICT
2010-2011 PROPOSED BUDGET
EXPENDITURES**

VOCATIONAL EDUCATION (Continued)

FUNCTION 1300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
EQUIPMENT:				
New Equipment	\$1,054	\$0	\$0	n/a
Replacement Equipment	399	1,232	1,000	-18.8%
TOTAL EQUIPMENT	\$1,453	\$1,232	\$1,000	-18.8%
OTHER OBJECTS:				
Memberships & Dues	\$495	\$560	\$535	-4.5%
TOTAL OTHER OBJECTS	\$495	\$560	\$535	-4.5%
TOTAL VOCATIONAL EDUCATION	\$6,680,455	\$6,511,806	\$6,257,905	-3.9%

**PENNSBURY SCHOOL DISTRICT
2010-2011 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 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary	\$185,047	\$315,868	\$315,868	0.0%
Professional - Other	5,388	0	0	n/a
Professional - Supplementals	0	0	6,790	n/a
Professional - Tutors	218,619	208,847	203,847	-2.4%
Office Staff - Regular Salary	26,521	27,594	28,698	4.0%
Bus Drivers - Regular Salary	7,013	6,319	6,319	0.0%
Aides - Regular Salary	37,021	45,196	49,864	10.3%
TOTAL SALARIES	\$479,609	\$603,824	\$611,386	1.3%
BENEFITS:				
Medical, RX, and Dental Insurance	\$0	\$0	\$0	n/a
Life Insurance	0	960	990	3.1%
Vision Reimbursement	670	0	0	n/a
Social Security	36,689	44,709	46,119	3.2%
Retirement	22,828	41,670	49,644	19.1%
Unemployment Compensation	0	600	450	-25.0%
Workers Compensation	0	4,800	4,500	-6.3%
Other Benefits	0	750	1,050	40.0%
TOTAL BENEFITS	\$60,187	\$93,489	\$102,753	9.9%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$22,595	\$35,758	\$35,758	0.0%
Psychological Services	27,115	53,000	53,000	0.0%
Police Services	29,791	66,898	66,898	0.0%
TOTAL PROFESSIONAL SERVICES	\$79,501	\$155,656	\$155,656	0.0%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$0	\$0	n/a
Maintenance Contracts	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$0	\$0	\$0	n/a
OTHER SERVICES:				
Classroom Extension	\$463	\$0	\$0	n/a
Tuition	6,830	50,547	46,000	-9.0%
Local Travel	156	0	0	n/a
TOTAL OTHER SERVICES	\$7,449	\$50,547	\$46,000	-9.0%

**PENNSBURY SCHOOL DISTRICT
2010-2011 PROPOSED BUDGET
EXPENDITURES**

OTHER INSTRUCTIONAL PROGRAMS (Continued)

FUNCTION 1400

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$1,496	\$1,408	\$1,408	0.0%
Warehouse Supplies	552	555	555	0.0%
Printing Supplies	292	500	500	0.0%
Books & Periodicals	438	0	0	n/a
TOTAL SUPPLIES	\$2,778	\$2,463	\$2,463	0.0%
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	\$629,524	\$905,979	\$918,258	1.4%

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**PENNSBURY SCHOOL DISTRICT
2010-2011 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 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
PROFESSIONAL SERVICES:				
Professional Services -I.U.'s	\$7,735	\$0	\$8,640	n/a
TOTAL PROFESSIONAL SERVICES	\$7,735	\$0	\$8,640	n/a
TOTAL NONPUBLIC SCHOOL PROGRAMS	\$7,735	\$0	\$8,640	n/a

**PENNSBURY SCHOOL DISTRICT
2010-2011 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 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$113,026	\$116,418	\$119,911	3.0%
Professional - Regular Salary	3,470,862	3,444,391	3,606,631	4.7%
Professional - Supplementals	0	8,300	8,400	1.2%
Professional - Testing & Evaluation	64,383	69,461	66,300	-4.6%
Office Staff - Regular Salary	415,273	440,368	459,184	4.3%
Office Staff - Substitutes	6,842	9,000	8,000	-11.1%
Termination/Leave/HRA Pay Out	3,390	390	3,390	769.2%
TOTAL SALARIES	\$4,073,776	\$4,088,328	\$4,271,816	4.5%
BENEFITS:				
Medical, RX, and Dental Insurance	\$735,497	\$754,600	\$720,003	-4.6%
Life Insurance	6,585	6,560	6,930	5.6%
Vision Reimbursement	2,128	1,500	2,250	50.0%
Social Security	305,105	315,328	305,739	-3.0%
Retirement	191,560	293,506	327,323	11.5%
Unemployment Compensation	1,707	4,100	3,150	-23.2%
Workers Compensation	43,959	32,800	21,500	-34.5%
Other Benefits	12,555	5,125	7,350	43.4%
TOTAL BENEFITS	\$1,299,096	\$1,413,519	\$1,394,245	-1.4%
PROFESSIONAL SERVICES:				
Professional Services - Educational Psychologists	\$11,138	\$81,379	\$80,000	-1.7%
	0	43,793	43,793	0.0%
TOTAL PROFESSIONAL SERVICES	\$11,138	\$125,172	\$123,793	-1.1%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$100	\$500	\$0	-100.0%
Maintenance Contracts	180	250	200	-20.0%
Copier Rental	6,182	16,965	15,300	-9.8%
TOTAL PROPERTY SERVICES	\$6,462	\$17,715	\$15,500	-12.5%
OTHER SERVICES:				
Local Travel	\$3,475	\$3,409	\$3,409	0.0%
Conference/Overnight Travel	1,091	1,550	0	-100.0%
TOTAL OTHER SERVICES	\$4,566	\$4,959	\$3,409	-31.3%

**PENNSBURY SCHOOL DISTRICT
2010-2011 PROPOSED BUDGET
EXPENDITURES**

PUPIL SERVICES (Continued)

FUNCTION 2100

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$147,233	\$110,794	\$125,979	13.7%
Warehouse Supplies	323	700	700	0.0%
Printing Supplies	3,154	14,665	11,665	-20.5%
Books & Periodicals	2,943	2,944	2,919	-0.8%
TOTAL SUPPLIES	\$153,653	\$129,103	\$141,263	9.4%
EQUIPMENT:				
New Equipment	\$5,584	\$2,694	\$1,475	-45.2%
Replacement Equipment	5,388	1,300	1,275	-1.9%
TOTAL EQUIPMENT	\$10,972	\$3,994	\$2,750	-31.1%
OTHER OBJECTS:				
Memberships & Dues	\$484	\$1,585	\$1,550	-2.2%
TOTAL OTHER OBJECTS	\$484	\$1,585	\$1,550	-2.2%
TOTAL PUPIL SERVICES	\$5,560,147	\$5,784,375	\$5,954,326	2.9%

**PENNSBURY SCHOOL DISTRICT
2010-2011 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 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$132,896	\$145,000	\$144,200	-0.6%
Professional - Regular Salary	1,696,457	1,347,668	1,379,968	2.4%
Professional - Substitutes	15,650	14,500	15,000	3.4%
Professional - Other Salary	119,812	138,478	324,563	134.4%
Office Staff - Regular Salary	174,541	186,575	195,091	4.6%
Office Staff - Substitutes	1,825	0	0	n/a
Audio Visual - Overtime	9,678	8,500	8,500	0.0%
Aides - Regular Salary	10,709	11,506	12,429	8.0%
Termination/Leave/HRA Pay Out	19,866	3,390	0	-100.0%
TOTAL SALARIES	\$2,181,434	\$1,855,617	\$2,079,751	12.1%
BENEFITS:				
Medical, RX, and Dental Insurance	\$339,541	\$345,800	\$334,864	-3.2%
Life Insurance	3,100	3,040	3,300	8.6%
Vision Reimbursement	1,942	1,500	2,250	50.0%
Social Security	144,584	142,670	170,575	19.6%
Retirement	103,178	133,083	168,542	26.6%
Unemployment Compensation	0	1,900	1,500	-21.1%
Workers Compensation	12,439	15,200	15,000	-1.3%
Other Benefits	1,980	7,135	8,600	20.5%
TOTAL BENEFITS	\$606,764	\$650,328	\$704,631	8.4%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$27,567	\$30,104	\$45,520	51.2%
TOTAL PROFESSIONAL SERVICES	\$27,567	\$30,104	\$45,520	51.2%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$1,640	\$13,780	\$13,780	0.0%
Maintenance Contracts	150,414	84,964	86,413	1.7%
Copier Maintenance	0	3,747	0	-100.0%
Copier Rental	24,471	13,247	20,000	51.0%
Equipment Rental	0	71,211	71,211	0.0%
Technology Rental/Lease	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$176,525	\$186,949	\$191,404	2.4%
OTHER SERVICES:				
Internet Service	\$14,828	\$0	\$14,828	n/a
Printing and Binding	4,192	6,935	3,000	-56.7%
Local Travel	32,223	36,463	24,105	-33.9%
Conference/Overnight Travel	1,760	1,400	0	-100.0%
TOTAL OTHER SERVICES	\$53,003	\$44,798	\$41,933	-6.4%

**PENNSBURY SCHOOL DISTRICT
2010-2011 PROPOSED BUDGET
EXPENDITURES**

INSTRUCTIONAL SERVICES (Continued)

FUNCTION 2200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$174,163	\$184,398	\$176,312	-4.4%
Warehouse Supplies	1,350	2,270	2,770	22.0%
Printing Supplies	7,963	49,640	47,640	-4.0%
Books & Periodicals	152,440	110,672	185,941	68.0%
TOTAL SUPPLIES	\$335,916	\$346,980	\$412,663	18.9%
EQUIPMENT:				
New Equipment	\$27,678	\$87,829	\$7,500	-91.5%
Replacement Equipment	82,424	92,055	75,406	-18.1%
TOTAL EQUIPMENT	\$110,102	\$179,884	\$82,906	-53.9%
OTHER OBJECTS:				
Memberships & Dues	\$1,395	\$3,422	\$3,718	8.6%
TOTAL OTHER OBJECTS	\$1,395	\$3,422	\$3,718	8.6%
TOTAL INSTRUCTIONAL SERVICES	\$3,492,706	\$3,298,082	\$3,562,526	8.0%

**PENNSBURY SCHOOL DISTRICT
2010-2011 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 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$3,415,492	\$3,620,397	\$3,610,094	-0.3%
Professional - Regular Salary	306,603	0	147,333	n/a
Professional - Testing & Eval	0	0	7,200	n/a
Office Staff - Regular Salary	1,389,173	1,279,532	1,365,378	6.7%
Office Staff - Substitutes	47,730	55,500	55,900	0.7%
Office Staff - Overtime	8,173	7,108	2,750	-61.3%
Management Assistants	262,829	268,740	288,539	7.4%
Termination/Leave/HRA Pay Out	86,926	91,373	169,763	85.8%
TOTAL SALARIES	\$5,516,926	\$5,322,650	\$5,646,957	6.1%
BENEFITS:				
Medical, RX, and Dental Insurance	\$947,903	\$1,103,400	\$1,009,185	-8.5%
Life Insurance	8,653	9,920	9,900	-0.2%
Vision	0	0	750	n/a
Social Security	400,985	461,559	425,969	-7.7%
Retirement	258,533	430,652	458,524	6.5%
Unemployment Compensation	38	6,200	4,500	-27.4%
Workers Compensation	38,914	49,600	35,000	-29.4%
Other Benefits	105,290	114,570	124,950	9.1%
TOTAL BENEFITS	\$1,760,316	\$2,175,901	\$2,068,778	-4.9%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$9,140	\$21,956	\$14,035	-36.1%
Professional Services - Other	34,258	15,000	45,800	205.3%
Legal Services	646,964	430,000	460,000	7.0%
Tax Collections	271,646	268,100	256,547	-4.3%
Closing Fees - Bond Issue Refinancing	75,983	0	0	n/a
TOTAL PROFESSIONAL SERVICES	\$1,037,991	\$735,056	\$776,382	5.6%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$216	\$1,000	\$1,000	0.0%
Maintenance Contracts	16,340	36,900	22,500	-39.0%
Copier Maintenance	1,170	16,918	0	-100.0%
Copier Rental	87,977	97,691	130,000	33.1%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$105,703	\$152,509	\$153,500	0.6%

**PENNSBURY SCHOOL DISTRICT
2010-2011 PROPOSED BUDGET
EXPENDITURES**

ADMINISTRATION (Continued)

FUNCTION 2300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
OTHER SERVICES:				
Bonding Insurance	\$13,771	\$14,504	\$14,957	3.1%
Communications	15,784	11,000	17,000	54.5%
Printing and Binding	3,091	6,455	8,891	37.7%
Local Travel	5,222	15,257	13,728	-10.0%
Conference/Overnight Travel	8,413	16,911	0	-100.0%
TOTAL OTHER SERVICES	\$46,281	\$64,127	\$54,576	-14.9%
SUPPLIES:				
General Supplies	\$44,721	\$69,683	\$64,462	-7.5%
Warehouse Supplies	3,410	6,850	5,900	-13.9%
Printing Supplies	7,116	20,000	21,836	9.2%
Books & Periodicals	4,289	13,261	12,550	-5.4%
TOTAL SUPPLIES	\$59,536	\$109,794	\$104,748	-4.6%
EQUIPMENT:				
New Equipment	\$717	\$5,400	\$8,340	54.4%
Replacement Equipment	0	5,000	4,750	-5.0%
TOTAL EQUIPMENT	\$717	\$10,400	\$13,090	25.9%
OTHER OBJECTS:				
Memberships & Dues	\$19,836	\$28,790	\$28,239	-1.9%
Trustee Fees	218,463	137,400	129,400	-5.8%
Judgments Against LEA	0	0	0	n/a
TOTAL OTHER OBJECTS	\$238,299	\$166,190	\$157,639	-5.1%
TOTAL ADMINISTRATION	\$8,765,769	\$8,736,627	\$8,975,670	2.7%

**PENNSBURY SCHOOL DISTRICT
2010-2011 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 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary	\$1,173,813	\$1,224,835	\$1,219,244	-0.5%
Professional - Substitutes	42,060	46,700	45,700	-2.1%
Professional - Supplementals	5,268	5,348	5,348	0.0%
Registered Nurses	125,560	133,537	143,158	7.2%
Health Room Aides	218,682	224,834	297,834	32.5%
TOTAL SALARIES	\$1,565,383	\$1,635,254	\$1,711,284	4.6%
BENEFITS:				
Medical, RX, and Dental Insurance	\$284,413	\$291,200	\$305,829	5.0%
Life Insurance	2,596	2,560	2,970	16.0%
Vision	442	1,500	2,250	50.0%
Social Security	120,314	122,364	128,975	5.4%
Retirement	74,512	114,485	138,832	21.3%
Unemployment Compensation	0	1,600	1,350	-15.6%
Workers Compensation	10,409	12,800	8,500	-33.6%
Other Benefits	0	2,000	3,150	57.5%
TOTAL BENEFITS	\$492,686	\$548,509	\$591,856	7.9%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$504,280	\$370,000	\$520,000	40.5%
Professional Services - Other	10,903	19,513	19,513	0.0%
TOTAL PROFESSIONAL SERVICES	\$515,183	\$389,513	\$539,513	38.5%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$210	\$550	\$550	0.0%
Maintenance Contracts	0	0	0	n/a
Copier Maintenance	0	0	0	n/a
Copier Rental	1,692	657	2,000	204.4%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$1,902	\$1,207	\$2,550	111.3%
OTHER SERVICES:				
Local Travel	\$893	\$2,080	\$1,580	-24.0%
Conference/Overnight Travel	0	0	0	n/a
TOTAL OTHER SERVICES	\$893	\$2,080	\$1,580	-24.0%

**PENNSBURY SCHOOL DISTRICT
2010-2011 PROPOSED BUDGET
EXPENDITURES**

HEALTH SERVICES (Continued)

FUNCTION 2400

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$34,343	\$40,534	\$33,958	-16.2%
Warehouse Supplies	0	500	500	0.0%
Printing Supplies	0	0	0	n/a
Books & Periodicals	0	1,341	502	-62.6%
TOTAL SUPPLIES	\$34,343	\$42,375	\$34,960	-17.5%
EQUIPMENT:				
New Equipment	\$5,228	\$13,983	\$7,406	-47.0%
Replacement Equipment	0	0	0	n/a
TOTAL EQUIPMENT	\$5,228	\$13,983	\$7,406	-47.0%
OTHER OBJECTS:				
Memberships & Dues	\$0	\$0	\$0	n/a
TOTAL OTHER OBJECTS	\$0	\$0	\$0	n/a
TOTAL HEALTH SERVICES	\$2,615,618	\$2,632,921	\$2,889,149	9.7%

**PENNSBURY SCHOOL DISTRICT
2010-2011 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 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$236,085	\$243,167	\$246,383	1.3%
Office Staff - Regular Salary	553,635	559,014	632,128	13.1%
Office Staff - Substitutes	12,665	13,000	8,500	-34.6%
Office Staff - Overtime	9,863	9,000	7,500	-16.7%
Printing - Regular Salary	67,459	73,904	74,171	0.4%
Printing - Substitutes	0	0	0	n/a
Printing - Overtime	7,583	7,000	7,000	0.0%
Warehouse - Regular Salary	79,176	88,301	91,851	4.0%
Warehouse - Substitutes	1,728	0	0	n/a
Warehouse -Overtime	1,848	1,000	1,000	0.0%
Termination/Leave/HRA Pay Out	25,258	7,920	10,920	37.9%
TOTAL SALARIES	\$995,300	\$1,002,306	\$1,079,453	7.7%
BENEFITS:				
Medical, RX, and Dental Insurance	\$184,013	\$200,200	\$192,912	-3.6%
Life Insurance	1,680	1,760	1,815	3.1%
Social Security	76,140	82,804	81,427	-1.7%
Retirement	47,374	77,293	87,650	13.4%
Tuition Reimbursement	1,498	5,000	6,000	20.0%
Unemployment Compensation	0	1,100	825	-25.0%
Workers Compensation	16,259	8,800	8,250	-6.3%
Other Benefits	9,917	11,595	12,875	11.0%
TOTAL BENEFITS	\$336,881	\$388,552	\$391,754	0.8%
PROFESSIONAL SERVICES:				
Auditors/Financial Advisors	\$25,200	\$27,800	\$27,800	0.0%
Contractual Services	7,661	1,000	1,000	0.0%
Technical Services	0	1,047	1,047	0.0%
TOTAL PROFESSIONAL SERVICES	\$32,861	\$29,847	\$29,847	0.0%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$1,394	\$6,000	\$7,000	16.7%
Maintenance Contracts	14,146	23,653	9,400	-60.3%
Copier Maintenance	60	240	0	-100.0%
Copier Rental	66,890	64,578	132,000	104.4%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$82,490	\$94,471	\$148,400	57.1%

**PENNSBURY SCHOOL DISTRICT
2010-2011 PROPOSED BUDGET
EXPENDITURES**

BUSINESS SERVICES (Continued)

FUNCTION 2500

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
OTHER SERVICES:				
Communications	\$94,293	\$128,733	\$122,671	-4.7%
Local Travel	1,825	3,590	2,889	-19.5%
Conference/Overnight Travel	0	1,254	0	-100.0%
Cooperative Purchasing	6,864	6,938	7,000	0.9%
TOTAL OTHER SERVICES	\$102,982	\$140,515	\$132,560	-5.7%
SUPPLIES:				
General Supplies	\$48,902	\$20,960	\$19,026	-9.2%
Warehouse Supplies	7,944	2,231	2,710	21.5%
Printing Supplies	3,219	9,994	9,024	-9.7%
Books & Periodicals	1,734	2,606	2,306	-11.5%
TOTAL SUPPLIES	\$61,799	\$35,791	\$33,066	-7.6%
EQUIPMENT:				
New Equipment	\$183	\$4,765	\$1,000	-79.0%
Replacement Equipment	3,687	450	2,300	411.1%
TOTAL EQUIPMENT	\$3,870	\$5,215	\$3,300	-36.7%
OTHER OBJECTS:				
Memberships & Dues	\$1,113	\$1,461	\$1,310	-10.3%
TOTAL OTHER OBJECTS	\$1,113	\$1,461	\$1,310	-10.3%
TOTAL BUSINESS SERVICES	\$1,617,296	\$1,698,158	\$1,819,690	7.2%

**PENNSBURY SCHOOL DISTRICT
2010-2011 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 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$104,084	\$107,207	\$110,423	3.0%
Office Staff - Regular Salary	135,700	147,801	155,602	5.3%
Office Staff - Substitutes	8,714	2,000	5,000	150.0%
Office Staff - Overtime	181	1,000	1,000	0.0%
Maintenance - Regular Salary	1,585,383	1,671,781	1,618,129	-3.2%
Maintenance - Overtime	73,992	65,500	65,500	0.0%
Security Guards	164,472	182,793	193,012	5.6%
Custodial - Regular Salaries	3,882,336	4,109,510	4,325,950	5.3%
Custodial - Substitutes	360,298	225,000	225,000	0.0%
Custodial - Overtime	171,276	200,126	200,126	0.0%
Custodial - Shift Differential	12,114	13,000	13,000	0.0%
Termination/Leave/HRA Pay Out	22,563	7,580	10,580	39.6%
TOTAL SALARIES	\$6,521,113	\$6,733,298	\$6,923,322	2.8%
BENEFITS:				
Medical, RX, and Dental Insurance	\$1,178,677	\$1,231,600	\$1,237,110	0.4%
Life Insurance	10,759	10,880	11,880	9.2%
Social Security	498,619	521,666	522,423	0.1%
Retirement	310,405	488,186	562,081	15.1%
Unemployment Compensation	23,400	6,800	13,400	97.1%
Workers Compensation	112,874	54,400	49,000	-9.9%
Other Benefits	11,490	18,440	23,250	26.1%
TOTAL BENEFITS	\$2,146,224	\$2,331,972	\$2,419,144	3.7%
PROFESSIONAL SERVICES:				
Professional Services - Other	\$282,415	\$301,500	\$344,500	14.3%
Appraisals	0	1,000	1,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$282,415	\$302,500	\$345,500	14.2%
PROPERTY SERVICES:				
Disposal Services	\$9,539	\$2,500	\$2,500	0.0%
Lawn Care Services	20,880	30,000	30,000	0.0%
Building Repairs	230,564	518,288	252,680	-51.2%
Equipment Repairs & Services	50,588	19,600	19,600	0.0%
Vehicle Repairs	26,743	18,000	18,000	0.0%
Maintenance Contracts	266,518	11,500	280,708	2340.9%
Vandalism	800	5,000	5,000	0.0%
Equipment Rental	7,627	16,000	16,000	0.0%
Vehicle Rentals & Leases	0	0	0	n/a
Extermination Services	5,927	9,280	9,280	0.0%
TOTAL PROPERTY SERVICES	\$619,186	\$630,168	\$633,768	0.6%

**PENNSBURY SCHOOL DISTRICT
2010-2011 PROPOSED BUDGET
EXPENDITURES**

PLANT OPERATIONS (Continued)

FUNCTION 2600

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
OTHER SERVICES:				
Fire Insurance	\$195,500	\$179,800	\$175,000	-2.7%
Automobile Insurance	159,600	159,600	170,000	6.5%
General & Flood Insurance	199,384	203,572	187,525	-7.9%
General Liability Insurance	51,932	53,000	57,000	7.5%
Local Travel	1,164	2,022	2,022	0.0%
Conference/Overnight Travel	0	0	0	n/a
Other Services	15,738	19,100	19,100	0.0%
TOTAL OTHER SERVICES	\$623,318	\$617,094	\$610,647	-1.0%
SUPPLIES:				
General Supplies	\$462,592	\$491,352	\$484,933	-1.3%
Warehouse Supplies	225,850	224,081	230,500	2.9%
Printing Supplies	155	1,300	1,300	0.0%
Telephone	460,288	419,777	419,777	0.0%
Water & Sewer	272,336	250,000	250,000	0.0%
Locks & Lockers	(497)	0	0	n/a
Natural Gas	1,380,799	981,578	740,629	-24.5%
Electricity	2,545,972	2,665,661	2,813,610	5.6%
Bottled Gas	9,934	9,500	9,500	0.0%
Fuel Oil	104,218	90,000	90,000	0.0%
Gasoline	135,324	36,000	36,000	0.0%
Diesel Fuel	0	0	0	n/a
Books & Periodicals	0	180	180	0.0%
TOTAL SUPPLIES	\$5,596,971	\$5,169,429	\$5,076,429	-1.8%
EQUIPMENT:				
New Equipment	\$0	\$0	\$0	n/a
Replacement Equipment	16,185	7,085	7,085	0.0%
TOTAL EQUIPMENT	\$16,185	\$7,085	\$7,085	0.0%
OTHER OBJECTS:				
Memberships & Dues	\$220	\$220	\$220	0.0%
TOTAL OTHER OBJECTS	\$220	\$220	\$220	0.0%
TOTAL PLANT OPERATIONS	\$15,805,632	\$15,791,766	\$16,016,115	1.4%

**PENNSBURY SCHOOL DISTRICT
2010-2011 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 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$67,945	\$83,403	\$85,905	3.0%
Office Staff - Regular Salary	210,580	204,610	212,189	3.7%
Office Staff - Substitutes	1,554	2,000	2,000	0.0%
Office Staff - Overtime	30,328	16,000	16,000	0.0%
Maintenance - Regular Salary	253,831	309,865	328,206	5.9%
Maintenance - Overtime	17,037	17,000	17,000	0.0%
Bus Drivers - Regular	2,490,953	2,291,375	2,458,678	7.3%
Bus Drivers - Substitutes	156,825	189,000	189,000	0.0%
Bus Drivers - Overtime	327,281	180,900	187,800	3.8%
Aides - Regular Salary	139,305	134,428	144,836	7.7%
Termination/Leave/HRA Pay Out	1,746	390	3,780	869.2%
TOTAL SALARIES	\$3,697,385	\$3,428,971	\$3,645,394	6.3%
BENEFITS:				
Medical, RX, and Dental Insurance	\$640,739	\$650,400	\$651,301	0.1%
Life Insurance	5,849	5,920	6,105	3.1%
Social Security	271,598	287,218	274,607	-4.4%
Retirement	170,318	269,301	295,594	9.8%
Unemployment Compensation	10,443	3,700	9,775	164.2%
Workers Compensation	32,966	29,600	26,750	-9.6%
Other Benefits	15,672	4,625	6,475	40.0%
TOTAL BENEFITS	\$1,147,585	\$1,250,764	\$1,270,607	1.6%
PROFESSIONAL SERVICES:				
Professional Services - I.U.	\$89,040	\$60,000	\$60,000	0.0%
Professional Services - Other	5,870	16,000	16,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$94,910	\$76,000	\$76,000	0.0%
PROPERTY SERVICES:				
Cleaning Services	\$2,731	\$4,000	\$3,000	-25.0%
Equipment Repairs & Services	7,095	4,000	0	-100.0%
Vehicle Repairs	65,461	79,341	68,641	-13.5%
Maintenance Contracts	40	100	100	0.0%
Vehicle Rentals & Leases	2,440	0	0	n/a
TOTAL PROPERTY SERVICES	\$77,767	\$87,441	\$71,741	-18.0%
OTHER SERVICES:				
Transportation - I. U.	\$1,389,296	\$1,413,700	\$1,363,700	-3.5%
Transportation - Private Contracts	23,345	66,784	65,000	-2.7%
Automobile Insurance	248,966	259,400	250,475	-3.4%
Local Travel	4,848	5,000	5,000	0.0%
Conference/Overnight Travel	0	0	0	n/a
TOTAL OTHER SERVICES	\$1,666,455	\$1,744,884	\$1,684,175	-3.5%

**PENNSBURY SCHOOL DISTRICT
2010-2011 PROPOSED BUDGET
EXPENDITURES**

TRANSPORTATION (Continued)

FUNCTION 2700

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$316,586	\$339,169	\$342,240	0.9%
Warehouse Supplies	236	1,500	1,500	0.0%
Printing Supplies	1,488	2,000	2,000	0.0%
Fuel Oil	19,873	9,800	14,000	42.9%
Diesel Fuel	1,113,487	734,572	734,572	0.0%
Books & Periodicals	0	515	515	0.0%
TOTAL SUPPLIES	\$1,451,670	\$1,087,556	\$1,094,827	0.7%
EQUIPMENT:				
New Equipment	\$27,945	\$27,000	\$0	-100.0%
Replacement Equipment	0	0	4,000	n/a
TOTAL EQUIPMENT	\$27,945	\$27,000	\$4,000	-85.2%
OTHER OBJECTS:				
Memberships & Dues	\$190	\$186	\$186	0.0%
TOTAL OTHER OBJECTS	\$190	\$186	\$186	0.0%
TOTAL TRANSPORTATION	\$8,163,907	\$7,702,802	\$7,846,930	1.9%

**PENNSBURY SCHOOL DISTRICT
2010-2011 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 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$246,506	\$210,110	\$224,087	6.7%
Administrative - Title I Salary	84,611	72,000	99,600	38.3%
Office Staff - Regular Salary	1,030,378	1,103,128	1,071,891	-2.8%
Office Staff - Substitutes	2,731	9,000	6,500	-27.8%
Office Staff - Overtime	20,029	21,100	13,100	-37.9%
Termination/Leave/HRA Pay Out	20,778	7,800	11,580	48.5%
TOTAL SALARIES	\$1,405,033	\$1,423,138	\$1,426,758	0.3%
BENEFITS:				
Medical, RX, and Dental Insurance	\$229,037	\$251,600	\$243,476	-3.2%
Life Insurance	2,528	2,080	2,310	11.1%
Social Security	93,525	106,184	111,021	4.6%
Retirement	56,752	99,944	113,683	13.7%
Unemployment Compensation	0	1,300	1,050	-19.2%
Workers Compensation	7,938	10,400	10,500	1.0%
Other Benefits	20,238	6,385	7,550	18.2%
TOTAL BENEFITS	\$410,018	\$477,893	\$489,590	2.4%
PROFESSIONAL SERVICES:				
Professional Services - Other	\$118,565	\$164,298	\$125,911	-23.4%
TOTAL PROFESSIONAL SERVICES	\$118,565	\$164,298	\$125,911	-23.4%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$5,000	\$0	-100.0%
Maintenance Contracts	25,482	37,211	33,803	-9.2%
Copier Maintenance	0	2,500	0	-100.0%
Copier Rental	17,479	32,890	20,000	-39.2%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$42,961	\$77,601	\$53,803	-30.7%
OTHER SERVICES:				
Printing and Binding	\$1,551	\$3,500	\$0	-100.0%
Local Travel	545	1,880	548	-70.9%
Conference/Overnight Travel	0	2,500	2,500	0.0%
TOTAL OTHER SERVICES	\$2,096	\$7,880	\$3,048	-61.3%

**PENNSBURY SCHOOL DISTRICT
2010-2011 PROPOSED BUDGET
EXPENDITURES**

CENTRAL SERVICES (Continued)

FUNCTION 2800

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$ 134,537	\$ 149,270	\$ 159,596	6.9%
Warehouse Supplies	372	775	775	0.0%
Printing Supplies	567	4,029	4,029	0.0%
Books & Periodicals	1,402	300	2,086	595.3%
TOTAL SUPPLIES	\$ 136,878	\$ 154,374	\$ 166,486	7.8%
EQUIPMENT:				
New Equipment	\$ 360	\$ 11,500	\$ 10,000	-13.0%
Replacement Equipment	11,210	20,000	20,000	0.0%
TOTAL EQUIPMENT	\$ 11,570	\$ 31,500	\$ 30,000	-4.8%
OTHER OBJECTS:				
Memberships & Dues	\$ -	\$ 150	\$ 150	0.0%
TOTAL OTHER OBJECTS	\$ -	\$ 150	\$ 150	0.0%
TOTAL CENTRAL SERVICES	\$ 2,127,121	\$ 2,336,834	\$ 2,295,746	-1.8%

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**PENNSBURY SCHOOL DISTRICT
2010-2011 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 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
OTHER SERVICES				
I.U. Payments Withheld	\$63,087	\$66,300	\$65,713	-0.9%
I.U. Instructional Materials	63,659	65,200	59,435	-8.8%
TOTAL OTHER SERVICES	\$126,746	\$131,500	\$125,148	-4.8%
TOTAL OTHER SUPPORT SERVICES	\$126,746	\$131,500	\$125,148	-4.8%

**PENNSBURY SCHOOL DISTRICT
2010-2011 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 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
SALARIES:				
Game Attendants/Officials	\$39,175	\$30,140	\$31,346	4.0%
Professional - Supplementals	476,816	464,585	481,085	3.6%
Office Staff - Regular Salary	84,804	110,670	92,257	-16.6%
Bus Drivers - Overtime	59,768	55,000	55,000	0.0%
Custodial - Overtime	29,076	25,000	12,500	-50.0%
TOTAL SALARIES	\$689,639	\$685,395	\$672,188	-1.9%
BENEFITS:				
Medical, RX, and Dental Insurance	\$0	\$0	\$0	n/a
Life Insurance	0	480	330	-31.3%
Social Security	52,025	50,396	50,705	0.6%
Retirement	32,658	50,884	54,581	7.3%
Unemployment Compensation	963	300	150	-50.0%
Workers Compensation	-	2,400	1,500	-37.5%
Other Benefits	-	375	350	-6.7%
TOTAL BENEFITS	\$85,646	\$104,835	\$107,616	2.7%
PROFESSIONAL SERVICES:				
Officials	\$51,791	\$52,184	\$54,272	4.0%
Coaching Clinics	0	650	650	0.0%
Security/ambulance	18,066	17,050	17,391	2.0%
Game Guarantee	0	0	0	n/a
TOTAL PROFESSIONAL SERVICES	\$69,857	\$69,884	\$72,313	3.5%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$59,335	\$52,186	\$58,500	12.1%
Maintenance Contracts	40	150	0	-100.0%
Copier Rental	2,328	2,328	4,000	71.8%
Equipment Rental	1,320	1,500	1,500	0.0%
TOTAL PROPERTY SERVICES	\$63,023	\$56,164	\$64,000	14.0%
OTHER SERVICES:				
Contracted Carriers	\$4,232	\$5,000	\$6,000	20.0%
General Insurance	15,800	8,000	8,000	0.0%
Local Travel	3,645	3,500	3,500	0.0%
Conference/Overnight Travel	0	0	0	n/a
Student Related Travel	10,007	12,000	12,000	0.0%
TOTAL OTHER SERVICES	\$33,684	\$28,500	\$29,500	3.5%

**PENNSBURY SCHOOL DISTRICT
2010-2011 PROPOSED BUDGET
EXPENDITURES**

STUDENT ACTIVITIES (Continued)

FUNCTION 3200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$143,242	\$141,107	\$168,837	19.7%
Warehouse Supplies	0	0	0	n/a
Printing Supplies	602	1,000	1,000	0.0%
Books & Periodicals	0	0	0	n/a
TOTAL SUPPLIES	\$143,844	\$142,107	\$169,837	19.5%
EQUIPMENT:				
New Equipment	\$11,338	\$15,000	\$15,800	5.3%
Replacement Equipment	0	0	0	n/a
TOTAL EQUIPMENT	\$11,338	\$15,000	\$15,800	5.3%
OTHER OBJECTS:				
Memberships & Dues	\$27,898	\$24,500	\$24,500	0.0%
TOTAL OTHER OBJECTS	\$27,898	\$24,500	\$24,500	0.0%
TOTAL STUDENT ACTIVITIES	\$1,124,929	\$1,126,385	\$1,155,754	2.6%

**PENNSBURY SCHOOL DISTRICT
2010-2011 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 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
SALARIES:				
Professional Salary - Other	\$0	\$1,000	\$5,178	417.8%
TOTAL SALARIES	\$0	\$1,000	\$5,178	417.8%
BENEFITS:				
Medical, RX, and Dental Insurance	\$0	\$0	\$0	n/a
Life Insurance	0	0	0	n/a
Social Security	0	100	396	296.0%
Retirement	0	0	426	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	\$100	\$822	722.0%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$0	\$1,325	\$4,000	201.9%
Crossing Guards	233,628	174,000	223,789	28.6%
TOTAL PROFESSIONAL SERVICES	\$233,628	\$175,325	\$227,789	29.9%
PROPERTY SERVICES:				
Maintenance Contracts	\$0	\$100	\$0	-100.0%
TOTAL PROPERTY SERVICES	\$0	\$100	\$0	-100.0%
OTHER SERVICES:				
Local Travel	\$675	\$0	\$0	n/a
TOTAL OTHER SERVICES	\$675	\$0	\$0	n/a
SUPPLIES:				
General Supplies	\$10,110	\$1,000	\$807	-19.3%
Books & Periodicals	8,689	3,000	0	-100.0%
TOTAL SUPPLIES	\$18,799	\$4,000	\$807	-79.8%
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
2010-2011 PROPOSED BUDGET
EXPENDITURES**

COMMUNITY SERVICES (Continued)

FUNCTION 3300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
OTHER OBJECTS:				
Memberships & Dues	\$0	\$0	\$0	n/a
TOTAL OTHER OBJECTS	\$0	\$0	\$0	n/a
TOTAL COMMUNITY SERVICES	\$253,102	\$180,525	\$234,596	30.0%

**PENNSBURY SCHOOL DISTRICT
2010-2011 PROPOSED BUDGET
EXPENDITURES**

BUILDING IMPROVEMENT SERVICES

FUNCTION 4200

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

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
PROPERTY SERVICES:				
Construction Services	\$0	\$0	\$0	n/a
TOTAL PROPERTY SERVICES	\$0	\$0	\$0	n/a
TOTAL BUILDING IMPROVEMENT SERVICES	\$0	\$0	\$0	n/a

**PENNSBURY SCHOOL DISTRICT
2010-2011 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 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
OTHER OBJECTS				
Interest	\$5,718,725	\$5,982,995	\$6,089,008	1.8%
Refund of Prior Year Receipts	13,736	60,000	60,000	0.0%
TOTAL OTHER OBJECTS	\$5,732,461	\$6,042,995	\$6,149,008	1.8%
OTHER USES OF FUNDS				
Principal Payments	\$6,152,702	\$6,645,983	\$6,704,077	0.9%
TOTAL OTHER USES OF FUNDS	\$6,152,702	\$6,645,983	\$6,704,077	0.9%
TOTAL DEBT SERVICES	\$11,885,163	\$12,688,978	\$12,853,085	1.3%

**PENNSBURY SCHOOL DISTRICT
2010-2011 PROPOSED BUDGET
EXPENDITURES**

FUND TRANSFERS

FUNCTION 5200

Includes money moved from one fund to another.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	PROPOSED BUDGET 2010-2011	% INCREASE/ DECREASE
OTHER USES OF FUNDS				
Fund Transfer	\$4,424	\$1,756	\$0	-100.0%
TOTAL OTHER OBJECTS	\$4,424	\$1,756	\$0	-100.0%
TOTAL FUND TRANSFERS	\$4,424	\$1,756	\$0	-100.0%
TOTAL EXPENDITURES	\$169,199,406	\$175,553,000	\$176,052,000	0.3%

BUDGET COMPARISON

**PENNSBURY SCHOOL DISTRICT
2010-2011 PROPOSED BUDGET**

BUDGET COMPARISON

	<u>First Draft Budget January 8, 2010</u>	<u>Proposed Budget May 13, 2010</u>
Expenditures	\$ 178,098,628	\$ 176,052,000
Revenue before tax increase	171,116,207	171,877,000
Fund Balance Appropriation	0	2,000,000
Tax increase needed	\$ 6,982,421	\$ 2,175,000
Tax increase	5.5%	1.7%
Average homeowner increase:		
Falls Township	\$ 173	\$ 54
Lower Makefield Township	342	106
Tullytown Borough	155	48
Yardley Borough	188	58
District-wide	\$ 256	\$ 79

Notes:

1. Pennsylvania Department of Education base index is 2.9%
2. Current millage is 148.8
3. Value per mill is \$858,350
4. Average residential assessment is 31,357

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SUMMARY

PENNSBURY SCHOOL DISTRICT 2010-2011 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.
- The rate for earning interest on investments may continue to decline as it has during the school year.
- 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.
- The budget for electricity may be inadequate due to electricity deregulation in January 2011.
- New state or federal mandates may create the need for unbudgeted expenditures.

PENNSBURY SCHOOL DISTRICT 2010-2011 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 2010-2011 Proposed Budget in the amount of \$176,052,000.
2. Recommend that needed capital expenditures for the 2010-2011 fiscal year be funded with bond proceeds.
3. Recommend that an appropriation from fund balance of \$2,000,000 be budgeted.

UPCOMING EVENTS

The 2010-2011 proposed budget is scheduled for adoption at a special meeting of the School Board on May 13, 2010. Afterward, the proposed budget will then be made available for public viewing.

Budget hearings are scheduled at 7:00 p.m. on May 25, 2010 at Pennsbury High School West and June 8, 2010 at Edgewood Elementary School. Residents are invited to attend these open forum discussions to share their ideas and comments on education and finance at Pennsbury.

A budget presentation and approval of the final budget is scheduled for the regular meeting of the School Board on June 17, 2010. A delayed approval date is possible, but the budget must be approved by June 30th.

The approved 2010-2011 General Fund Budget will be implemented on July 1, 2010.

WORK CONTINUES

As the proposed budget is adopted, work continues in preparation for approval of the 2010-2011 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.

**PENNSBURY SCHOOL DISTRICT
2010-2011 PROPOSED BUDGET**

WORK CONTINUES (Cont'd.)

- Consider reductions in staffing and programs to further reduce the expenditure budget without producing unacceptable reductions in School Board approved curriculum, programs and services.
- 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 May 20, June 10 and June 17 at 8:00 p.m. at Fallsington Elementary School.

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

Isabel M. Miller, Board Secretary
Pennsbury School District
134 Yardley Avenue
Fallsington, PA 19058