



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

www.pennsbury.k12.pa.us

Proposed Budget

for the

Fiscal Period July 1, 2012 thru June 30, 2013



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. Allan Weisel, President

Mr. Simon Campbell, Vice President

Mrs. Kathleen Zawacki, Assistant Secretary

Mr. Christopher Cridge

Mr. Howard Goldberg

Dr. Stephan Kosmorsky

Mr. John Palmer

Mrs. Jacqueline Redner

Mr. Gary Sanderson

Mr. Daniel C. Rodgers, Secretary

Mrs. Joanne J. Godzieba, Treasurer

Administration

Dr. Kevin J. McHugh, Superintendent

Dr. W. David Bowman, Assistant Superintendent of Administration

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

Mr. Daniel C. Rodgers, 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

Mr. Robert Mehalick, Director of Special Education

Mrs. Bettie Ann Rarrick, Director of Human Resources

Pennsbury School District

2012-2013 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>Acting Principal: Robert Wurst</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: 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: 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 <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 Steckrodt</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

**PENNSBURY SCHOOL DISTRICT
2012-2013 PROPOSED BUDGET**

TABLE OF CONTENTS

	<u>Pages</u>
Introduction.....	1
Budget Process.....	2 – 3
Revenues	4 – 9
- Overview	4 – 5
- Revenue Summary	6
- Revenue Detail	8
Expenditures.....	10 – 49
- Overview	10 – 11
- Expenditure Summary	12 – 13
- Expenditure Detail	14 – 49
Budget Comparison	50 – 51
Budget Summary	52 – 54

PENNSBURY SCHOOL DISTRICT 2012-2013 PROPOSED BUDGET

MAY 10, 2012

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 13, 2011	Distribution of budget information to budget managers
October 24, 2011	Last day to submit General Fund requests
November 17, 2011	First Administrative Budget Committee meeting
December 15, 2011	First Draft Budget presented to Board Budget Committee
December 15, 2011	Board adopted Act 1 Resolution
May 10, 2012	Proposed Budget presented to Board for approval
June 14, 2012	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 2012-2013 index for Pennsbury is 1.7%. On December 15, 2011, the School Board adopted an Act 1 resolution that limited the property tax increase to the 1.7% index and rendered the District ineligible to apply for exceptions or a voter referendum.

The 2012-2013 proposed budget reflects a 1.7% increase in the real estate tax rate. For taxpayers who own homes assessed at the district average of 31,324, this equates to a \$81.00 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 2012-2013 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 2012-2013 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 1.7% 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 2012-2013 PROPOSED BUDGET

REVENUES

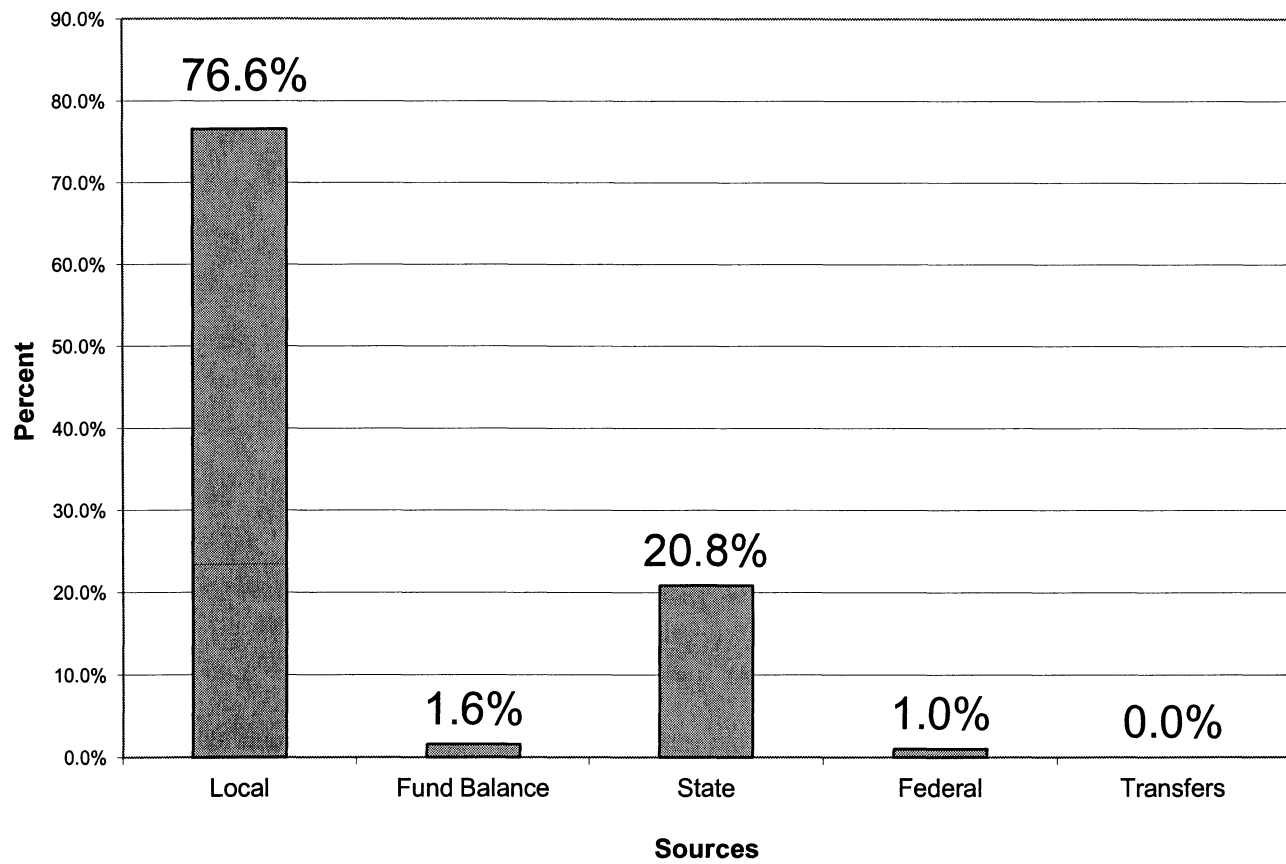
The general fund budget is divided into two major parts, the revenue budget and the expenditure budget. The revenue budget consists of revenue from local, state, and federal sources and fund balance appropriation.

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 2012-2013 is estimated at \$854,966 based on assessments from the January 2012 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 2012-2013 proposed revenue budget, along with a comparison to the 2011-2012 budget and the 2010-2011 actuals, can be found on the following pages.

Proposed Revenue Budget 2012-2013



**PENNSBURY SCHOOL DISTRICT
2012-2013 PROPOSED BUDGET**

SUMMARY OF GENERAL FUND REVENUES BY SOURCE

	ACTUAL REVENUE 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
6000 Local Sources	\$132,903,005	\$133,585,130	\$135,248,557	1.2%
7000 State Sources	\$32,889,852	\$34,260,870	\$36,826,443	7.5%
8000 Federal Sources	\$5,471,314	\$1,807,000	\$1,818,000	0.6%
9000 Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a
TOTAL REVENUE & OTHER FINANCING SOURCES	\$171,264,171	\$169,653,000	\$173,893,000	2.5%
FUND BALANCE APPROPRIATION	<u>\$0</u>	<u>\$3,150,000</u>	<u>\$2,800,000</u>	-11.1%
TOTAL GENERAL FUND REVENUES	\$171,264,171	\$172,803,000	\$176,693,000	2.3%

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**PENNSBURY SCHOOL DISTRICT
2012-2013 PROPOSED BUDGET
REVENUES**

REVENUES (BY SOURCE)	ACTUAL REVENUE 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
LOCAL SOURCES:				
6111 Real Estate Taxes	\$124,835,332	\$124,930,458	\$126,955,757	1.6%
6112 Interim Taxes	489,320	700,000	700,000	0.0%
6113 Public Utility Tax	180,864	175,703	180,000	2.4%
6153 Transfer Taxes	1,298,200	1,800,000	1,500,000	-16.7%
6411 Delinquent Taxes	3,369,567	2,806,169	3,100,000	10.5%
6510 Interest on Investments	124,716	250,000	150,000	-40.0%
6750 Student Activities - Athletics	47,003	89,000	60,000	-32.6%
6832 Pass Thru-I.U. Funds	1,940,949	1,900,000	1,900,000	0.0%
6910 Rent of School & Facilities	176,738	165,000	234,000	41.8%
6940 Tuition Students/Receipts Other LEA's	227,486	185,000	185,000	0.0%
6990 Miscellaneous	45,841	483,800	183,800	-62.0%
6991 Refund of Prior Year Expenditures	166,989	100,000	100,000	0.0%
TOTAL LOCAL SOURCES	\$132,903,005	\$133,585,130	\$135,248,557	1.2%
STATE SOURCES:				
7100 Student Achievement Education Block Grant	\$0	\$0	\$20,430,365	n/a
7110 Basic Education Subsidy	12,458,978	14,355,602	0	-100.0%
7144 Charter Schools	681,913	0	0	n/a
7160 Tuition & Court Placed	0	128,000	140,000	9.4%
7270 Special Education	5,394,339	5,328,096	5,254,339	-1.4%
7310 Transportation	2,001,954	2,206,465	0	-100.0%
7320 Rentals	967,904	1,068,000	750,000	-29.8%
7330 Medical, Dental and Nursing Services	236,767	260,000	260,000	0.0%
7340 State Property Tax Reduction Allocation	4,140,015	4,157,487	4,157,487	0.0%
7501 State Block Grants	821,821	0	0	n/a
7810 State Social Security Payments	3,343,857	2,747,899	0	-100.0%
7820 State Retirement Payments	2,648,221	4,009,321	5,834,252	45.5%
7500 Miscellaneous State Grants	194,083	0	0	n/a
TOTAL STATE SOURCES	\$32,889,852	\$34,260,870	\$36,826,443	7.5%
FEDERAL SOURCES:				
8514 Title I	\$608,073	\$577,000	\$485,000	-15.9%
8515 Title II	320,999	320,000	273,000	-14.7%
8516 Title III	67,820	45,000	45,000	0.0%
8517 Drug Free Schools	12,410	0	0	n/a
8690 Library Grant	4	0	0	n/a
8701 ARRA - IDEA	1,105,542	50,000	0	-100.0%
8708 ARRA - SFSF	1,723,269	0	0	n/a
8709 ARRA - Jobs Fund	1,021,008	0	0	n/a
8810 Medical Assistance Reimbursement	612,189	815,000	915,000	12.3%
8820 Medical Assistance-Administrative Claiming	0	0	100,000	n/a
TOTAL FEDERAL SOURCES	\$5,471,314	\$1,807,000	\$1,818,000	0.6%
TOTAL REVENUE	\$171,264,171	\$169,653,000	\$173,893,000	2.5%
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	\$171,264,171	\$169,653,000	\$173,893,000	2.5%
FUND BALANCE APPROPRIATION	0	3,150,000	2,800,000	-11.1%
TOTAL REVENUES	\$171,264,171	\$172,803,000	\$176,693,000	2.3%

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EXPENDITURES

**PENNSBURY SCHOOL DISTRICT
2012-2013 PROPOSED BUDGET**

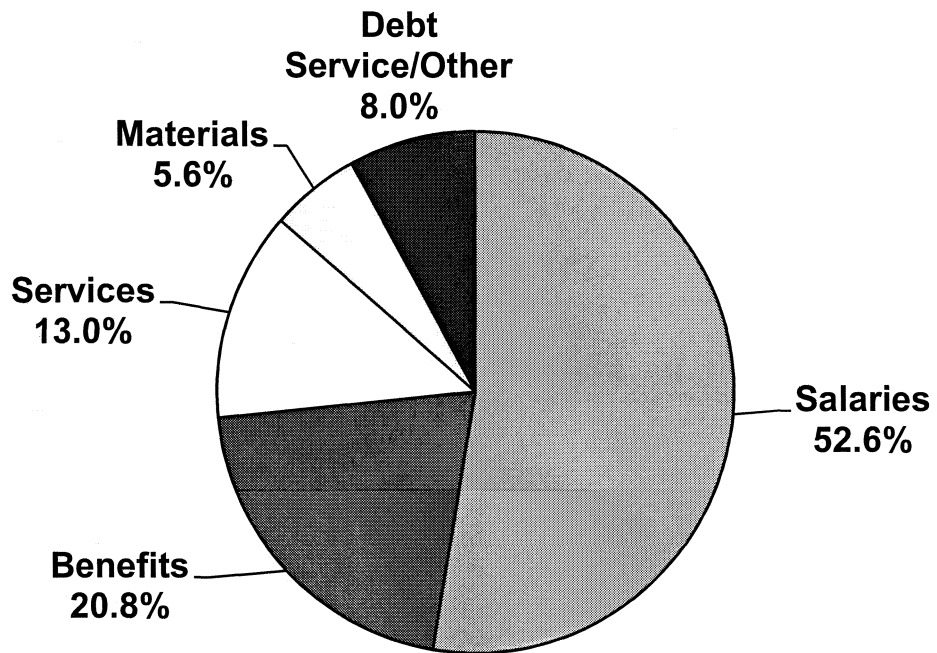
EXPENDITURES

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 2012-2013 proposed budget reflects some reductions in current School Board approved staffing, programs and services and includes three new teaching positions. Salaries and benefits comprise the largest portion of the expenditure budget at approximately 73.4%. The remaining 26.6% 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 2012-2013 proposed expenditure budget, along with a comparison to the 2011-2012 budget and the 2010-2011 actuals, can be found on the following pages.

**PROPOSED EXPENDITURE BUDGET
2012-2013**



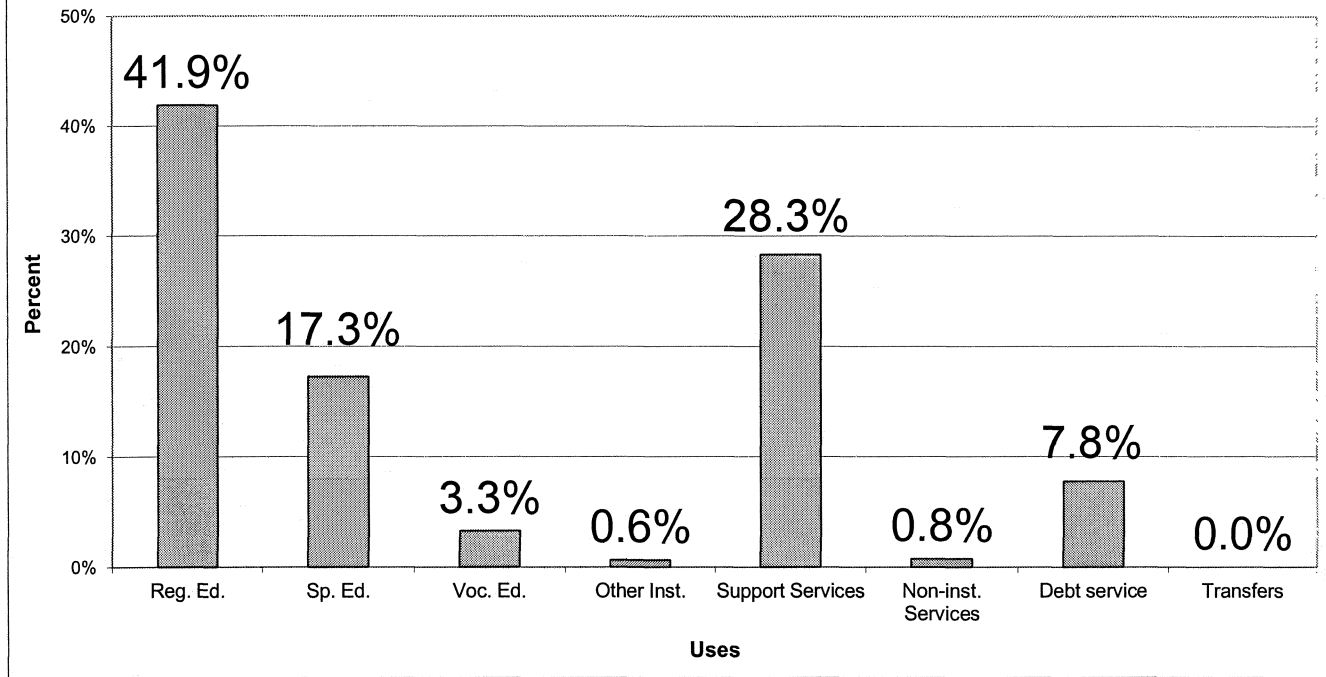
**PENNSBURY SCHOOL DISTRICT
2012-2013 PROPOSED BUDGET**

SUMMARY OF EXPENDITURES & OTHER FINANCING USES BY OBJECT

EXPENDITURES (BY OBJECT):	ACTUAL EXPENDITURES 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ (DECREASE)
Salaries (a)	\$93,396,168	\$93,999,798	\$93,055,382	-1.0%
Benefits (b)	31,560,466	33,553,959	36,669,997	9.3%
Professional Services (c)	8,238,389	8,954,724	9,574,342	6.9%
Property Services (d)	1,401,039	1,565,074	1,558,339	-0.4%
Other Services (e)	11,621,977	10,909,930	11,883,866	8.9%
Supplies (f)	8,225,109	9,571,933	9,455,662	-1.2%
Property (g)	311,518	532,711	439,753	-17.4%
Other Objects (h)	5,924,085	6,788,412	6,801,833	0.2%
Other Uses of Funds (i)	6,706,526	6,926,459	7,253,826	4.7%
Total Expenditures by Object	\$167,385,277	\$172,803,000	\$176,693,000	2.3%

- (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 2012-2013



**PENNSBURY SCHOOL DISTRICT
2012-2013 PROPOSED BUDGET**

SUMMARY OF EXPENDITURES BY PROGRAM

		ACTUAL EXPENDITURES 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
<u>INSTRUCTIONAL PROGRAMS</u>					
1100	Regular Education	\$72,068,439	\$73,202,277	\$74,159,739	1.3%
1200	Special Education	28,011,948	29,093,608	30,511,021	4.9%
1300	Vocational Education	6,051,054	5,455,801	5,780,815	6.0%
1400	Other Instructional Programs	901,347	808,298	1,116,717	38.2%
1500	Nonpublic School Programs	4,719	5,435	5,000	-8.0%
1700	Higher Education Programs	16,681	0	0	n/a
TOTAL INSTRUCTIONAL PROGRAMS		\$107,054,188	\$108,565,419	\$111,573,292	2.8%
<u>SUPPORT SERVICES</u>					
2100	Pupil Services	\$5,560,105	\$5,876,508	\$6,145,707	4.6%
2200	Instructional Services	3,020,594	3,354,578	3,204,669	-4.5%
2300	Administration	8,365,292	9,078,323	9,230,017	1.7%
2400	Health Services	2,897,697	2,843,499	2,741,104	-3.6%
2500	Business Services	1,644,724	1,824,586	1,833,599	0.5%
2600	Plant Operations	14,956,516	15,625,462	15,768,080	0.9%
2700	Transportation	7,759,625	8,428,152	8,606,634	2.1%
2800	Central Services	2,356,994	2,361,085	2,376,542	0.7%
2900	Other Support Services	129,824	126,300	132,000	4.5%
TOTAL SUPPORT SERVICES		\$46,691,371	\$49,518,493	\$50,038,352	1.0%
<u>NON-INSTRUCTIONAL PROGRAMS</u>					
3200	Student Activities	\$1,064,968	\$1,097,129	\$1,131,844	3.2%
3300	Community Services	199,127	228,689	210,000	-8.2%
TOTAL NON-INSTRUCTIONAL PROGRAMS		\$1,264,095	\$1,325,818	\$1,341,844	1.2%
<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	\$12,373,173	\$13,388,470	\$13,734,512	2.6%
5200	Fund Transfers	2,450	4,800	5,000	4.2%
TOTAL OTHER FINANCING		\$12,375,623	\$13,393,270	\$13,739,512	2.6%
TOTAL EXPENDITURES		\$167,385,277	\$172,803,000	\$176,693,000	2.3%

**PENNSBURY SCHOOL DISTRICT
2012-2013 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 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary - Elementary	\$21,063,007	\$20,777,136	\$20,933,099	0.8%
Professional - Regular Salary - Secondary	26,196,744	26,130,862	25,548,790	-2.2%
Professional - Substitutes	724,996	848,000	875,000	3.2%
Professional - Other Salary	11,803	11,750	13,000	10.6%
Professional - Sabbaticals	441,268	0	0	n/a
Professional - Supplementals	268,432	305,000	305,000	0.0%
Professional - Tutors	33,125	375,617	373,128	-0.7%
Professional - Testing & Evaluation	15,431	15,624	8,904	-43.0%
Professional - Classroom Coverage	9,514	19,000	15,500	-18.4%
Aides - Regular Salary	1,158,036	1,142,372	1,130,814	-1.0%
Aides - Substitutes & Overtime	4,829	9,300	8,500	-8.6%
Computer Aides - Regular Salary	369,707	371,079	365,638	-1.5%
TOTAL SALARIES	\$50,296,892	\$50,005,740	\$49,577,373	-0.9%
BENEFITS:				
Medical, RX, and Dental Insurance	\$9,593,135	\$8,889,742	\$8,488,802	-4.5%
Life Insurance	96,643	93,625	95,940	2.5%
Vision Reimbursement	13,366	51,750	34,500	-33.3%
Social Security	3,807,360	3,805,653	3,761,990	-1.1%
Retirement	2,887,934	4,301,122	6,085,522	41.5%
Tuition Reimbursement	116,008	195,000	185,250	-5.0%
Unemployment Compensation	126,035	80,250	92,925	15.8%
Workers Compensation	324,223	383,615	416,675	8.6%
Other Benefits	115,621	80,250	79,650	-0.7%
TOTAL BENEFITS	\$17,080,325	\$17,881,007	\$19,241,254	7.6%
PROFESSIONAL SERVICES:				
Officials	\$2,154	\$2,500	\$2,500	0.0%
Professional Services - Educational	16,412	28,213	18,900	-33.0%
Professional Services - Other	6,519	8,200	8,200	0.0%
Police Services	25,000	25,808	25,808	0.0%
TOTAL PROFESSIONAL SERVICES	\$50,085	\$64,721	\$55,408	-14.4%
PROPERTY SERVICES:				
Laundry and Dry Cleaning	\$3,481	\$5,500	\$5,500	0.0%
Equipment Repairs & Services	7,796	9,000	9,000	0.0%
Maintenance Contracts	6,958	7,600	7,600	0.0%
Piano Tuning	2,607	4,000	4,000	0.0%
Copier Maintenance	2,976	3,000	0	-100.0%
Copier Rental	181,594	242,857	258,857	6.6%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$205,412	\$271,957	\$284,957	4.8%

**PENNSBURY SCHOOL DISTRICT
2012-2013 PROPOSED BUDGET
EXPENDITURES**

REGULAR EDUCATION (Continued)

FUNCTION 1100

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
OTHER SERVICES:				
Classroom Extension	\$81	\$0	\$0	n/a
Printing and Binding	0	0	0	n/a
Tuition	2,485,612	2,642,353	2,560,810	-3.1%
Local Travel	3,929	8,307	5,000	-39.8%
Conference/Overnight Travel	382	1,780	2,030	14.0%
Student Related Travel	21,308	26,100	26,060	-0.2%
Federal Indirect Costs	8,000	12,050	10,526	-12.6%
TOTAL OTHER SERVICES	\$2,519,312	\$2,690,590	\$2,604,426	-3.2%
SUPPLIES:				
General Supplies	\$529,285	\$742,245	\$698,303	-5.9%
Warehouse Supplies	308,021	316,433	326,320	3.1%
Printing Supplies	30,167	81,857	78,841	-3.7%
Printer Cartridges	76,675	62,214	62,918	1.1%
Discretionary Funds	3,936	9,558	9,058	-5.2%
Books & Periodicals	809,154	863,135	977,314	13.2%
TOTAL SUPPLIES	\$1,757,238	\$2,075,442	\$2,152,754	3.7%
EQUIPMENT:				
New Equipment	\$142,095	\$194,131	\$223,449	15.1%
Replacement Equipment	10,897	9,800	11,868	21.1%
TOTAL EQUIPMENT	\$152,992	\$203,931	\$235,317	15.4%
OTHER OBJECTS:				
Memberships & Dues	\$6,183	\$8,889	\$8,250	-7.2%
TOTAL OTHER OBJECTS	\$6,183	\$8,889	\$8,250	-7.2%
TOTAL REGULAR EDUCATION	\$72,068,439	\$73,202,277	\$74,159,739	1.3%

**PENNSBURY SCHOOL DISTRICT
2012-2013 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 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$586,835	\$645,477	\$589,482	-8.7%
Professional - Regular Salary - Elementary	4,227,637	4,451,839	4,288,279	-3.7%
Professional - Regular Salary - Secondary	5,650,139	5,777,623	5,718,272	-1.0%
Professional - Substitutes	139,748	130,000	145,000	11.5%
Professional - Tutors	0	0	0	n/a
Professional - Learning Specialist Salary	0	0	0	n/a
Professional - Testing & Evaluation	1,406	7,000	7,000	0.0%
Office Staff - Regular Salary	268,033	230,683	231,366	0.3%
Office Staff - Substitutes	202	7,000	7,000	0.0%
Office Staff - Overtime	0	1,000	1,000	0.0%
Student Workers	36,737	28,875	33,100	14.6%
Aides - Regular Salary	3,313,610	3,203,940	3,230,875	0.8%
Aides - Substitutes & Overtime	93,887	130,250	130,250	0.0%
Termination/Leave/HRA Pay Out	18,463	17,000	17,000	0.0%
TOTAL SALARIES	\$14,336,697	\$14,630,687	\$14,398,624	-1.6%
BENEFITS:				
Medical, RX, and Dental Insurance	\$2,713,077	\$2,709,582	\$2,694,895	-0.5%
Life Insurance	20,554	26,075	27,180	4.2%
Vision Reimbursement	1,468	13,500	9,000	-33.3%
Social Security	1,054,107	1,128,033	1,197,265	6.1%
Retirement	808,590	1,275,300	1,917,333	50.3%
Unemployment Compensation	3,395	22,350	26,425	18.2%
Workers Compensation	88,415	109,681	118,490	8.0%
Other Benefits	37,342	26,100	26,400	1.1%
TOTAL BENEFITS	\$4,726,948	\$5,310,621	\$6,016,988	13.3%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$2,393	\$12,750	\$0	-100.0%
Professional Services - I.U.	5,835,891	6,439,854	7,155,319	11.1%
Contractual Services	12,422	17,000	2,000	-88.2%
		0	0	
TOTAL PROFESSIONAL SERVICES	\$5,850,706	\$6,469,604	\$7,157,319	10.6%
PROPERTY SERVICES:				
Maintenance Contracts	\$0	\$0	\$0	n/a
Copier Rental	9,555	10,000	10,000	0.0%
TOTAL PROPERTY SERVICES	\$9,555	\$10,000	\$10,000	0.0%
OTHER SERVICES:				
Tuition	\$3,019,038	\$2,596,789	\$2,874,499	10.7%
Local Travel	3,441	4,000	4,000	0.0%
Conference/Overnight Travel	0	0	0	n/a
TOTAL OTHER SERVICES	\$3,022,479	\$2,600,789	\$2,878,499	10.7%

**PENNSBURY SCHOOL DISTRICT
2012-2013 PROPOSED BUDGET
EXPENDITURES**

SPECIAL EDUCATION (Continued)

FUNCTION 1200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$49,141	\$47,952	\$15,474	-67.7%
Warehouse Supplies	1,121	5,000	5,000	0.0%
Printing Supplies	37	3,100	3,100	0.0%
Printer Cartridges	1,773	1,500	2,000	33.3%
Books & Periodicals	10,896	5,058	14,217	181.1%
TOTAL SUPPLIES	\$62,968	\$62,610	\$39,791	-36.4%
EQUIPMENT:				
New Equipment	\$2,516	\$9,097	\$9,600	5.5%
Replacement Equipment	0	0	0	n/a
TOTAL EQUIPMENT	\$2,516	\$9,097	\$9,600	5.5%
OTHER OBJECTS:				
Memberships & Dues	\$79	\$200	\$200	0.0%
TOTAL OTHER OBJECTS	\$79	\$200	\$200	0.0%
TOTAL SPECIAL EDUCATION	\$28,011,948	\$29,093,608	\$30,511,021	4.9%

**PENNSBURY SCHOOL DISTRICT
2012-2013 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 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary	\$1,891,803	\$1,807,949	\$1,497,891	-17.1%
Professional - Substitutes	13,500	27,000	25,000	-7.4%
Professional - Supplementals	10,536	10,696	10,696	0.0%
Professional - Testing & Evaluation	0	0	0	n/a
TOTAL SALARIES	\$1,915,839	\$1,845,645	\$1,533,587	-16.9%
BENEFITS:				
Medical, RX, and Dental Insurance	\$373,942	\$327,708	\$270,750	-17.4%
Life Insurance	3,284	3,675	3,060	-16.7%
Vision Reimbursement	1,329	2,250	1,500	-33.3%
Social Security	146,561	140,903	113,788	-19.2%
Retirement	108,054	159,440	186,120	16.7%
Unemployment Compensation	0	3,150	2,975	-5.6%
Workers Compensation	10,645	14,049	13,340	-5.0%
Other Benefits	9,100	3,150	2,550	-19.0%
TOTAL BENEFITS	\$652,915	\$654,325	\$594,083	-9.2%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$0	\$0	\$0	n/a
TOTAL PROFESSIONAL SERVICES	\$0	\$0	\$0	n/a
PROPERTY SERVICES:				
Equipment Repairs & Services	\$6,392	\$11,949	\$10,358	-13.3%
Maintenance Contracts	0	2,400	2,400	0.0%
TOTAL PROPERTY SERVICES	\$6,392	\$14,349	\$12,758	-11.1%
OTHER SERVICES:				
Printing and Binding	\$0	\$0	\$0	n/a
Tuition	3,428,582	2,889,564	3,590,438	24.3%
Local Travel	0	0	0	n/a
Conference/Overnight Travel	0	0	0	n/a
TOTAL OTHER SERVICES	\$3,428,582	\$2,889,564	\$3,590,438	24.3%
SUPPLIES:				
General Supplies	\$38,548	\$41,665	\$37,361	-10.3%
Warehouse Supplies	0	0	0	n/a
Printing Supplies	769	1,600	1,600	0.0%
Printer Cartridges	2,162	6,475	4,975	-23.2%
Books & Periodicals	5,021	400	4,700	1075.0%
TOTAL SUPPLIES	\$46,500	\$50,140	\$48,636	-3.0%

**PENNSBURY SCHOOL DISTRICT
2012-2013 PROPOSED BUDGET
EXPENDITURES**

VOCATIONAL EDUCATION (Continued)

FUNCTION 1300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
EQUIPMENT:				
New Equipment	\$626	\$200	\$0	-100.0%
Replacement Equipment	0	1,063	863	-18.8%
TOTAL EQUIPMENT	\$626	\$1,263	\$863	-31.7%
OTHER OBJECTS:				
Memberships & Dues	\$200	\$515	\$450	-12.6%
TOTAL OTHER OBJECTS	\$200	\$515	\$450	-12.6%
TOTAL VOCATIONAL EDUCATION	\$6,051,054	\$5,455,801	\$5,780,815	6.0%

**PENNSBURY SCHOOL DISTRICT
2012-2013 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 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary	\$330,146	\$321,996	\$417,655	29.7%
Professional - Other	0	4,000	4,000	0.0%
Professional - Supplementals	8,418	6,790	6,790	0.0%
Professional - Tutors	158,873	170,847	185,847	8.8%
Office Staff - Regular Salary	27,594	28,698	28,698	0.0%
Bus Drivers - Regular Salary	5,991	6,319	6,319	0.0%
Aides - Regular Salary	45,870	49,864	49,864	0.0%
TOTAL SALARIES	\$576,892	\$588,514	\$699,173	18.8%
BENEFITS:				
Medical, RX, and Dental Insurance	\$110,909	\$0	\$127,412	n/a
Life Insurance	967	1,400	1,440	2.9%
Vision Reimbursement	0	0	0	n/a
Social Security	39,418	44,924	53,457	19.0%
Retirement	32,537	50,895	87,544	72.0%
Unemployment Compensation	113	1,200	1,400	16.7%
Workers Compensation	0	5,352	6,278	17.3%
Other Benefits	0	1,200	1,200	0.0%
TOTAL BENEFITS	\$183,944	\$104,971	\$278,731	165.5%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$17,155	\$13,758	\$13,758	0.0%
Psychological Services	58,652	53,000	53,000	0.0%
Police Services	0	0	0	n/a
TOTAL PROFESSIONAL SERVICES	\$75,807	\$66,758	\$66,758	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	\$342	\$0	\$0	n/a
Tuition	61,970	46,000	70,000	52.2%
Local Travel	410	0	0	n/a
TOTAL OTHER SERVICES	\$62,722	\$46,000	\$70,000	52.2%

**PENNSBURY SCHOOL DISTRICT
2012-2013 PROPOSED BUDGET
EXPENDITURES**

OTHER INSTRUCTIONAL PROGRAMS (Continued)

FUNCTION 1400

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$1,145	\$1,000	\$1,000	0.0%
Warehouse Supplies	0	555	555	0.0%
Printing Supplies	670	500	500	0.0%
Books & Periodicals	167	0	0	n/a
TOTAL SUPPLIES	\$1,982	\$2,055	\$2,055	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	\$901,347	\$808,298	\$1,116,717	38.2%

**PENNSBURY SCHOOL DISTRICT
2012-2013 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 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
PROFESSIONAL SERVICES:				
Professional Services -I.U.'s	\$4,719	\$4,335	\$5,000	15.3%
TOTAL PROFESSIONAL SERVICES	\$4,719	\$4,335	\$5,000	15.3%
SUPPLIES:				
General Supplies	\$0	\$1,100	\$0	-100.0%
TOTAL SUPPLIES	\$0	\$1,100	\$0	-100.0%
TOTAL NONPUBLIC SCHOOL PROGRAMS	\$4,719	\$5,435	\$5,000	-8.0%

**PENNSBURY SCHOOL DISTRICT
2012-2013 PROPOSED BUDGET
EXPENDITURES**

HIGHER EDUCATION PROGRAMS

FUNCTION 1700

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

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
PROFESSIONAL SERVICES:				
Other Services	\$7,800	\$0	\$0	n/a
TOTAL PROFESSIONAL SERVICES	\$7,800	\$0	\$0	n/a
SUPPLIES:				
General Supplies	\$8,881	\$0	\$0	n/a
TOTAL SUPPLIES	\$8,881	\$0	\$0	n/a
TOTAL NONPUBLIC SCHOOL PROGRAMS	\$16,681	\$0	\$0	n/a

**PENNSBURY SCHOOL DISTRICT
2012-2013 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 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$119,911	\$119,911	\$221,835	85.0%
Professional - Regular Salary	3,408,365	3,489,779	3,494,713	0.1%
Professional - Supplementals	8,124	8,400	8,400	0.0%
Professional - Testing & Evaluation	52,829	48,697	48,197	-1.0%
Office Staff - Regular Salary	456,951	459,184	459,184	0.0%
Office Staff - Substitutes	2,043	8,000	8,000	0.0%
Termination/Leave/HRA Pay Out	3,390	4,000	4,000	0.0%
TOTAL SALARIES	\$4,051,613	\$4,137,971	\$4,244,329	2.6%
BENEFITS:				
Medical, RX, and Dental Insurance	\$766,958	\$700,768	\$758,543	8.2%
Life Insurance	6,442	7,700	8,460	9.9%
Vision Reimbursement	240	2,250	1,500	-33.3%
Social Security	301,904	315,952	326,419	3.3%
Retirement	228,510	357,499	530,286	48.3%
Unemployment Compensation	6,491	6,600	8,225	24.6%
Workers Compensation	23,848	29,436	36,881	25.3%
Other Benefits	2,297	6,600	7,050	6.8%
TOTAL BENEFITS	\$1,336,690	\$1,426,805	\$1,677,364	17.6%
PROFESSIONAL SERVICES:				
Professional Services - Educational Psychologists	\$26,791	\$35,000	\$20,000	-42.9%
	42,285	42,000	42,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$69,076	\$77,000	\$62,000	-19.5%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$0	\$0	n/a
Maintenance Contracts	0	0	0	n/a
Copier Rental	9,678	10,300	11,300	9.7%
TOTAL PROPERTY SERVICES	\$9,678	\$10,300	\$11,300	9.7%
OTHER SERVICES:				
Local Travel	\$2,162	\$5,400	\$4,000	-25.9%
Conference/Overnight Travel	0	0	0	n/a
TOTAL OTHER SERVICES	\$2,162	\$5,400	\$4,000	-25.9%

**PENNSBURY SCHOOL DISTRICT
2012-2013 PROPOSED BUDGET
EXPENDITURES**

PUPIL SERVICES (Continued)

FUNCTION 2100

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$85,746	\$188,267	\$128,749	-31.6%
Warehouse Supplies	168	500	500	0.0%
Printing Supplies	2,617	11,665	11,665	0.0%
Books & Periodicals	974	3,715	3,715	0.0%
TOTAL SUPPLIES	\$89,505	\$204,147	\$144,629	-29.2%
EQUIPMENT:				
New Equipment	\$950	\$13,000	\$550	-95.8%
Replacement Equipment	0	800	550	-31.3%
TOTAL EQUIPMENT	\$950	\$13,800	\$1,100	-92.0%
OTHER OBJECTS:				
Memberships & Dues	\$431	\$1,085	\$985	-9.2%
TOTAL OTHER OBJECTS	\$431	\$1,085	\$985	-9.2%
TOTAL PUPIL SERVICES	\$5,560,105	\$5,876,508	\$6,145,707	4.6%

**PENNSBURY SCHOOL DISTRICT
2012-2013 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 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$145,599	\$145,600	\$137,500	-5.6%
Professional - Regular Salary	1,313,265	1,317,560	1,295,682	-1.7%
Professional - Substitutes	11,050	15,000	15,000	0.0%
Professional - Other Salary	58,694	121,516	74,200	-38.9%
Office Staff - Regular Salary	216,278	220,120	220,120	0.0%
Office Staff - Substitutes	1,405	0	0	n/a
Audio Visual - Overtime	10,174	10,000	9,000	-10.0%
Aides - Regular Salary	12,448	12,429	12,429	0.0%
Termination/Leave/HRA Pay Out	4,170	5,000	5,000	0.0%
TOTAL SALARIES	\$1,773,083	\$1,847,225	\$1,768,931	-4.2%
BENEFITS:				
Medical, RX, and Dental Insurance	\$345,165	\$324,683	\$318,529	-1.9%
Life Insurance	2,964	3,500	3,600	2.9%
Vision Reimbursement	409	2,250	1,500	-33.3%
Social Security	135,641	140,303	133,594	-4.8%
Retirement	100,002	158,218	218,111	37.9%
Unemployment Compensation	0	3,000	3,500	16.7%
Workers Compensation	10,877	13,380	15,694	17.3%
Other Benefits	0	8,100	8,100	0.0%
TOTAL BENEFITS	\$595,058	\$653,434	\$702,628	7.5%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$8,800	\$18,790	\$11,590	-38.3%
TOTAL PROFESSIONAL SERVICES	\$8,800	\$18,790	\$11,590	-38.3%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$2,655	\$2,780	\$13,780	395.7%
Maintenance Contracts	158,221	80,320	81,764	1.8%
Copier Rental	22,619	25,000	23,000	-8.0%
Equipment Rental	0	86,211	71,211	-17.4%
TOTAL PROPERTY SERVICES	\$183,495	\$194,311	\$189,755	-2.3%
OTHER SERVICES:				
Internet Service	\$25,993	\$14,828	\$39,552	166.7%
Printing and Binding	2,966	1,500	2,500	66.7%
Local Travel	29,120	37,263	33,990	-8.8%
Conference/Overnight Travel	1,757	400	400	0.0%
Student Related Travel	0	300	300	0.0%
TOTAL OTHER SERVICES	\$59,836	\$54,291	\$76,742	41.4%

**PENNSBURY SCHOOL DISTRICT
2012-2013 PROPOSED BUDGET
EXPENDITURES**

INSTRUCTIONAL SERVICES (Continued)

FUNCTION 2200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	197,015	\$205,664	\$237,444	15.5%
Warehouse Supplies	801	2,970	2,970	0.0%
Printing Supplies	5,390	36,140	22,640	-37.4%
Books & Periodicals	108,304	175,315	107,401	-38.7%
TOTAL SUPPLIES	\$311,510	\$420,089	\$370,455	-11.8%
EQUIPMENT:				
New Equipment	\$35,844	\$84,274	\$7,704	-90.9%
Replacement Equipment	51,518	78,406	73,406	-6.4%
TOTAL EQUIPMENT	\$87,362	\$162,680	\$81,110	-50.1%
OTHER OBJECTS:				
Memberships & Dues	\$1,450	\$3,758	\$3,458	-8.0%
TOTAL OTHER OBJECTS	\$1,450	\$3,758	\$3,458	-8.0%
TOTAL INSTRUCTIONAL SERVICES	\$3,020,594	\$3,354,578	\$3,204,669	-4.5%

**PENNSBURY SCHOOL DISTRICT
2012-2013 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 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$3,457,232	\$3,653,651	\$3,728,286	2.0%
Professional - Regular Salary	153,256	98,222	49,508	-49.6%
Professional - Other	9,555	2,400	6,000	150.0%
Office Staff - Regular Salary	1,386,725	1,395,945	1,391,412	-0.3%
Office Staff - Substitutes	48,147	51,500	51,500	0.0%
Office Staff - Overtime	3,938	8,800	5,300	-39.8%
Management Assistants	267,181	276,680	276,680	0.0%
Termination/Leave/HRA Pay Out	81,358	130,000	140,000	7.7%
TOTAL SALARIES	\$5,407,392	\$5,617,198	\$5,648,686	0.6%
BENEFITS:				
Medical, RX, and Dental Insurance	\$1,055,441	\$996,754	\$1,019,293	2.3%
Life Insurance	23,964	10,675	11,520	7.9%
Vision	0	750	500	-33.3%
Social Security	392,919	428,571	427,629	-0.2%
Retirement	304,977	484,952	699,835	44.3%
Unemployment Compensation	2,327	9,150	11,200	22.4%
Workers Compensation	37,598	40,809	50,221	23.1%
Other Benefits	99,221	123,600	124,050	0.4%
TOTAL BENEFITS	\$1,916,447	\$2,095,261	\$2,344,248	11.9%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$18,063	\$45,993	\$31,500	-31.5%
Legal Services	298,527	460,000	370,000	-19.6%
Contractual Services	48,295	49,000	45,050	-8.1%
Tax Collections	273,350	257,100	257,100	0.0%
Closing Fees - Bond Issue Refinancing	0	0	0	n/a
TOTAL PROFESSIONAL SERVICES	\$638,235	\$812,093	\$703,650	-13.4%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$700	\$0	-100.0%
Maintenance Contracts	16,535	20,700	20,900	1.0%
Copier Maintenance	0	0	0	n/a
Copier Rental	77,392	87,000	87,000	0.0%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$93,927	\$108,400	\$107,900	-0.5%

**PENNSBURY SCHOOL DISTRICT
2012-2013 PROPOSED BUDGET
EXPENDITURES**

ADMINISTRATION (Continued)

FUNCTION 2300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
OTHER SERVICES:				
Bonding Insurance	\$14,460	\$14,732	\$14,732	0.0%
Communications	12,326	17,000	17,000	0.0%
Printing and Binding	2,458	6,891	6,891	0.0%
Local Travel	3,710	18,253	11,253	-38.3%
Conference/Overnight Travel	1,178	0	1,400	n/a
TOTAL OTHER SERVICES	\$34,132	\$56,876	\$51,276	-9.8%
SUPPLIES:				
General Supplies	\$45,768	\$63,400	\$60,388	-4.8%
Warehouse Supplies	1,867	3,325	2,410	-27.5%
Printing Supplies	10,396	17,272	17,196	-0.4%
Books & Periodicals	4,036	10,100	9,100	-9.9%
TOTAL SUPPLIES	\$62,067	\$94,097	\$89,094	-5.3%
EQUIPMENT:				
New Equipment	\$0	\$16,500	\$5,285	-68.0%
Replacement Equipment	1,538	2,000	4,030	101.5%
TOTAL EQUIPMENT	\$1,538	\$18,500	\$9,315	-49.6%
OTHER OBJECTS:				
Memberships & Dues	\$27,282	\$40,340	\$40,040	-0.7%
Trustee Fees	184,272	235,558	235,808	0.1%
Judgments Against LEA	0	0	0	n/a
TOTAL OTHER OBJECTS	\$211,554	\$275,898	\$275,848	0.0%
TOTAL ADMINISTRATION	\$8,365,292	\$9,078,323	\$9,230,017	1.7%

**PENNSBURY SCHOOL DISTRICT
2012-2013 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 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary	\$1,219,177	\$1,224,244	\$1,113,152	-9.1%
Professional - Substitutes	30,506	45,000	40,000	-11.1%
Professional - Supplementals	5,268	5,348	5,348	0.0%
Registered Nurses	137,764	137,993	137,993	0.0%
Health Room Aides	247,081	188,834	174,378	-7.7%
TOTAL SALARIES	\$1,639,796	\$1,601,419	\$1,470,871	-8.2%
BENEFITS:				
Medical, RX, and Dental Insurance	\$320,063	\$298,477	\$254,823	-14.6%
Life Insurance	2,616	3,325	2,880	-13.4%
Vision	0	2,250	1,500	-33.3%
Social Security	118,844	128,335	108,210	-15.7%
Retirement	92,484	145,219	176,432	21.5%
Unemployment Compensation	240	2,850	2,800	-1.8%
Workers Compensation	9,442	12,711	12,555	-1.2%
Other Benefits	1,504	2,850	2,400	-15.8%
TOTAL BENEFITS	\$545,193	\$596,017	\$561,600	-5.8%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$656,956	\$550,000	\$642,624	16.8%
Professional Services - Other	20,587	19,513	19,513	0.0%
TOTAL PROFESSIONAL SERVICES	\$677,543	\$569,513	\$662,137	16.3%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$550	\$550	0.0%
Maintenance Contracts	0	0	0	n/a
Copier Maintenance	320	0	0	n/a
Copier Rental	1,808	2,000	2,000	0.0%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$2,128	\$2,550	\$2,550	0.0%
OTHER SERVICES:				
Local Travel	\$121	\$4,280	\$1,580	-63.1%
Conference/Overnight Travel	241	0		n/a
TOTAL OTHER SERVICES	\$362	\$4,280	\$1,580	-63.1%

**PENNSBURY SCHOOL DISTRICT
2012-2013 PROPOSED BUDGET
EXPENDITURES**

HEALTH SERVICES (Continued)

FUNCTION 2400

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$32,623	\$42,958	\$33,958	-21.0%
Warehouse Supplies	52	500	500	0.0%
Printing Supplies	0	0	0	n/a
Books & Periodicals	0	502	502	0.0%
	0			
TOTAL SUPPLIES	\$32,675	\$43,960	\$34,960	-20.5%
EQUIPMENT:				
New Equipment	\$0	\$25,760	\$7,406	-71.3%
Replacement Equipment	0	0		n/a
TOTAL EQUIPMENT	\$0	\$25,760	\$7,406	-71.3%
OTHER OBJECTS:				
Memberships & Dues	\$0	\$0	\$0	n/a
TOTAL OTHER OBJECTS	\$0	\$0	\$0	n/a
TOTAL HEALTH SERVICES	\$2,897,697	\$2,843,499	\$2,741,104	-3.6%

**PENNSBURY SCHOOL DISTRICT
2012-2013 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 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$252,424	\$252,423	\$240,423	-4.8%
Office Staff - Regular Salary	590,014	627,157	632,235	0.8%
Office Staff - Substitutes	5,336	8,000	8,000	0.0%
Office Staff - Overtime	5,450	7,500	7,500	0.0%
Printing - Regular Salary	71,812	74,171	74,171	0.0%
Printing - Substitutes	0	0	0	n/a
Printing - Overtime	2,255	7,000	7,000	0.0%
Warehouse - Regular Salary	91,851	91,851	91,851	0.0%
Warehouse - Substitutes	0	0	0	n/a
Warehouse -Overtime	0	1,000	1,000	0.0%
Termination/Leave/HRA Pay Out	10,520	11,000	11,000	0.0%
TOTAL SALARIES	\$1,029,662	\$1,080,102	\$1,073,180	-0.6%
BENEFITS:				
Medical, RX, and Dental Insurance	\$200,974	\$191,780	\$191,117	-0.3%
Life Insurance	1,605	2,100	2,160	2.9%
Social Security	75,475	82,459	79,736	-3.3%
Retirement	58,073	93,307	130,717	40.1%
Tuition Reimbursement	0	5,000	4,750	-5.0%
Unemployment Compensation	0	1,800	2,100	16.7%
Workers Compensation	8,765	8,028	9,416	17.3%
Other Benefits	10,092	12,750	12,750	0.0%
TOTAL BENEFITS	\$354,984	\$397,224	\$432,746	8.9%
PROFESSIONAL SERVICES:				
Auditors/Financial Advisors	\$23,500	\$28,800	\$27,600	-4.2%
Contractual Services	14,823	2,047	2,047	0.0%
TOTAL PROFESSIONAL SERVICES	\$38,323	\$30,847	\$29,647	-3.9%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$1,794	\$10,000	\$10,000	0.0%
Maintenance Contracts	12,020	11,100	14,300	28.8%
Copier Maintenance	0	0	0	n/a
Copier Rental	83,242	109,000	104,000	-4.6%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$97,056	\$130,100	\$128,300	-1.4%

**PENNSBURY SCHOOL DISTRICT
2012-2013 PROPOSED BUDGET
EXPENDITURES**

BUSINESS SERVICES (Continued)

FUNCTION 2500

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
OTHER SERVICES:				
Communications	\$87,930	\$122,671	\$122,671	0.0%
Local Travel	1,007	2,389	2,189	-8.4%
Conference/Overnight Travel	0	0	0	n/a
Cooperative Purchasing	6,547	7,000	7,000	0.0%
TOTAL OTHER SERVICES	\$95,484	\$132,060	\$131,860	-0.2%
SUPPLIES:				
General Supplies	\$22,218	\$25,482	\$19,256	-24.4%
Warehouse Supplies	0	3,000	2,850	-5.0%
Printing Supplies	3,757	8,976	8,976	0.0%
Books & Periodicals	1,772	1,856	2,134	15.0%
TOTAL SUPPLIES	\$27,747	\$39,314	\$33,216	-15.5%
EQUIPMENT:				
New Equipment	\$0	\$11,289	\$1,000	-91.1%
Replacement Equipment	479	2,300	2,300	0.0%
TOTAL EQUIPMENT	\$479	\$13,589	\$3,300	-75.7%
OTHER OBJECTS:				
Memberships & Dues	\$989	\$1,350	\$1,350	0.0%
TOTAL OTHER OBJECTS	\$989	\$1,350	\$1,350	0.0%
TOTAL BUSINESS SERVICES	\$1,644,724	\$1,824,586	\$1,833,599	0.5%

**PENNSBURY SCHOOL DISTRICT
2012-2013 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 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$110,423	\$110,423	\$110,423	0.0%
Office Staff - Regular Salary	154,580	155,602	155,602	0.0%
Office Staff - Substitutes	3,140	5,000	5,000	0.0%
Office Staff - Overtime	479	1,000	1,000	0.0%
Maintenance - Regular Salary	1,507,490	1,613,615	1,583,249	-1.9%
Maintenance - Overtime	51,804	65,000	65,000	0.0%
Security Guards	167,015	170,911	175,000	2.4%
Custodial - Regular Salaries	4,001,494	4,285,402	4,274,185	-0.3%
Custodial - Substitutes	481,787	225,000	225,000	0.0%
Custodial - Overtime	128,041	159,126	120,077	-24.5%
Custodial - Shift Differential	12,176	12,000	0	-100.0%
Termination/Leave/HRA Pay Out	27,550	9,000	9,000	0.0%
TOTAL SALARIES	\$6,645,979	\$6,812,079	\$6,723,536	-1.3%
BENEFITS:				
Medical, RX, and Dental Insurance	\$1,297,067	\$1,209,429	\$1,194,484	-1.2%
Life Insurance	10,779	12,950	13,500	4.2%
Social Security	491,394	520,064	507,945	-2.3%
Retirement	374,833	588,425	827,827	40.7%
Unemployment Compensation	24,803	11,100	13,125	18.2%
Workers Compensation	138,653	109,506	58,853	-46.3%
Other Benefits	19,939	21,750	21,900	0.7%
TOTAL BENEFITS	\$2,357,468	\$2,473,224	\$2,637,634	6.6%
PROFESSIONAL SERVICES:				
Professional Services - Other	\$329,268	\$344,700	\$344,900	0.1%
Appraisals	0	1,000	1,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$329,268	\$345,700	\$345,900	0.1%
PROPERTY SERVICES:				
Disposal Services	\$14,217	\$2,500	\$2,500	0.0%
Snow Plowing Services	28,180	0	0	n/a
Lawn Care Services	12,365	30,000	30,000	0.0%
Building Repairs	162,018	264,680	252,681	-4.5%
Equipment Repairs & Services	29,377	19,400	19,200	-1.0%
Vehicle Repairs	30,579	18,000	18,000	0.0%
Maintenance Contracts	309,737	278,608	275,808	-1.0%
Vandalism	100	3,000	3,000	0.0%
Equipment Rental	5,400	16,000	17,000	6.3%
Vehicle Rentals & Leases	0	0	0	n/a
Extermination Services	5,942	9,280	9,280	0.0%
TOTAL PROPERTY SERVICES	\$597,915	\$641,468	\$627,469	-2.2%

**PENNSBURY SCHOOL DISTRICT
2012-2013 PROPOSED BUDGET
EXPENDITURES**

PLANT OPERATIONS (Continued)

FUNCTION 2600

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
OTHER SERVICES:				
Fire Insurance	\$175,800	\$175,800	\$215,800	22.8%
Automobile Insurance	116,231	116,231	116,231	0.0%
General & Flood Insurance	196,630	192,779	189,904	-1.5%
General Liability Insurance	57,125	57,125	60,000	5.0%
Local Travel	1,131	2,022	2,022	0.0%
Conference/Overnight Travel	0	0	0	n/a
Other Services	16,166	19,100	19,100	0.0%
TOTAL OTHER SERVICES	\$563,083	\$563,057	\$603,057	7.1%
SUPPLIES:				
General Supplies	\$388,408	\$485,633	\$491,933	1.3%
Warehouse Supplies	252,483	230,500	230,500	0.0%
Printing Supplies	149	1,300	1,300	0.0%
Telephone	275,682	327,777	327,777	0.0%
Water & Sewer	280,460	250,000	250,000	0.0%
Locks & Lockers	0	0	1,250	n/a
Natural Gas	688,395	765,629	765,629	0.0%
Electricity	2,398,364	2,583,110	2,521,276	-2.4%
Bottled Gas	6,805	9,500	9,500	0.0%
Fuel Oil	56,743	90,000	90,000	0.0%
Gasoline	114,616	39,000	133,834	243.2%
Diesel Fuel	0	0	0	n/a
Books & Periodicals	0	180	180	0.0%
TOTAL SUPPLIES	\$4,462,105	\$4,782,629	\$4,823,179	0.8%
EQUIPMENT:				
New Equipment	\$0	\$0	\$0	n/a
Replacement Equipment	478	7,085	7,085	0.0%
TOTAL EQUIPMENT	\$478	\$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	\$14,956,516	\$15,625,462	\$15,768,080	0.9%

**PENNSBURY SCHOOL DISTRICT
2012-2013 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 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$85,906	\$85,905	\$85,905	0.0%
Office Staff - Regular Salary	205,415	209,036	207,922	-0.5%
Office Staff - Substitutes	232	2,000	2,000	0.0%
Office Staff - Overtime	10,010	13,000	13,000	0.0%
Maintenance - Regular Salary	310,474	327,391	330,509	1.0%
Maintenance - Overtime	24,449	17,000	17,000	0.0%
Bus Drivers - Regular	2,462,477	2,567,501	2,632,062	2.5%
Bus Drivers - Substitutes	171,936	189,000	189,000	0.0%
Bus Drivers - Overtime	223,620	194,000	194,000	0.0%
Aides - Regular Salary	145,403	149,042	149,042	0.0%
Termination/Leave/HRA Pay Out	3,780	4,000	4,000	0.0%
TOTAL SALARIES	\$3,643,702	\$3,757,875	\$3,824,440	1.8%
BENEFITS:				
Medical, RX, and Dental Insurance	\$710,030	\$666,901	\$668,911	0.3%
Life Insurance	5,482	7,000	7,560	8.0%
Social Security	261,520	286,745	289,262	0.9%
Retirement	205,505	324,468	469,025	44.6%
Unemployment Compensation	4,078	6,000	7,350	22.5%
Workers Compensation	20,118	36,760	32,957	-10.3%
Other Benefits	28,649	6,000	6,300	5.0%
TOTAL BENEFITS	\$1,235,382	\$1,333,874	\$1,481,365	11.1%
PROFESSIONAL SERVICES:				
Professional Services - I.U.	\$53,679	\$60,000	\$60,000	0.0%
Professional Services - Other	5,423	16,000	16,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$59,102	\$76,000	\$76,000	0.0%
PROPERTY SERVICES:				
Cleaning Services	\$1,802	\$3,000	\$3,000	0.0%
Equipment Repairs & Services	7,986	0	0	n/a
Vehicle Repairs	96,812	65,641	63,141	-3.8%
Maintenance Contracts	0	0	0	n/a
Equipment Rental	1,908	2,100	2,100	0.0%
TOTAL PROPERTY SERVICES	\$108,508	\$70,741	\$68,241	-3.5%
OTHER SERVICES:				
Transportation - I. U.	\$1,363,010	\$1,363,700	\$1,363,700	0.0%
Transportation - Private Contracts	28,692	65,000	64,765	-0.4%
Automobile Insurance	273,475	273,475	273,475	0.0%
Local Travel	5,787	5,000	6,000	20.0%
Conference/Overnight Travel	0	0	0	n/a
TOTAL OTHER SERVICES	\$1,670,964	\$1,707,175	\$1,707,940	0.0%

**PENNSBURY SCHOOL DISTRICT
2012-2013 PROPOSED BUDGET
EXPENDITURES**

TRANSPORTATION (Continued)

FUNCTION 2700

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$347,518	\$353,645	\$347,740	-1.7%
Warehouse Supplies	586	1,500	2,000	33.3%
Printing Supplies	1,344	2,000	2,000	0.0%
Fuel Oil	13,292	14,000	17,000	21.4%
Diesel Fuel	676,267	1,079,472	1,079,472	0.0%
Books & Periodicals	0	465	200	-57.0%
TOTAL SUPPLIES	\$1,039,007	\$1,451,082	\$1,448,412	-0.2%
EQUIPMENT:				
New Equipment	\$1,450	\$27,169	\$0	-100.0%
Replacement Equipment	1,324	4,000	0	-100.0%
TOTAL EQUIPMENT	\$2,774	\$31,169	\$0	-100.0%
OTHER OBJECTS:				
Memberships & Dues	\$186	\$236	\$200	-15.3%
TOTAL OTHER OBJECTS	\$186	\$236	\$236	0.0%
TOTAL TRANSPORTATION	\$7,759,625	\$8,428,152	\$8,606,634	2.1%

**PENNSBURY SCHOOL DISTRICT
2012-2013 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 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$231,238	\$231,237	\$246,237	6.5%
Title I Salaries	114,858	114,000	80,600	-29.3%
Office Staff - Regular Salary	1,065,955	1,068,173	1,074,409	0.6%
Office Staff - Substitutes	887	6,500	5,500	-15.4%
Office Staff - Overtime	1,704	10,500	9,500	-9.5%
Termination/Leave/HRA Pay Out	19,800	20,000	20,000	0.0%
TOTAL SALARIES	\$1,434,442	\$1,450,410	\$1,436,246	-1.0%
BENEFITS:				
Medical, RX, and Dental Insurance	\$283,265	\$263,015	\$262,897	0.0%
Life Insurance	2,163	2,625	2,700	2.9%
Social Security	99,155	110,777	115,039	3.8%
Retirement	80,903	124,199	183,456	47.7%
Unemployment Compensation	0	2,250	2,625	16.7%
Workers Compensation	9,175	10,035	11,771	17.3%
Other Benefits	10,063	7,350	7,350	0.0%
TOTAL BENEFITS	\$484,724	\$520,251	\$585,838	12.6%
PROFESSIONAL SERVICES:				
Professional Services - Other	\$171,769	\$120,911	\$116,270	-3.8%
TOTAL PROFESSIONAL SERVICES	\$171,769	\$120,911	\$116,270	-3.8%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$0	\$0	n/a
Maintenance Contracts	26,817	33,398	34,009	1.8%
Copier Maintenance	0	0	0	n/a
Copier Rental	18,248	22,000	13,000	-40.9%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$45,065	\$55,398	\$47,009	-15.1%
OTHER SERVICES:				
Printing and Binding	\$0	\$0	0	n/a
Local Travel	485	548	548	0.0%
Conference/Overnight Travel	360	2,000	1,500	-25.0%
TOTAL OTHER SERVICES	\$845	\$2,548	\$2,048	-19.6%

**PENNSBURY SCHOOL DISTRICT
2012-2013 PROPOSED BUDGET
EXPENDITURES**

CENTRAL SERVICES (Continued)

FUNCTION 2800

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$ 171,606	\$ 173,690	\$ 157,091	-9.6%
Warehouse Supplies	2,583	775	775	0.0%
Printing Supplies	177	4,029	4,029	0.0%
Books & Periodicals	58	2,086	2,086	0.0%
TOTAL SUPPLIES	\$ 174,424	\$ 180,580	\$ 163,981	-9.2%
EQUIPMENT:				
New Equipment	\$ 12,638	\$ 10,837	\$ 5,000	-53.9%
Replacement Equipment	32,987	20,000	20,000	0.0%
TOTAL EQUIPMENT	\$ 45,625	\$ 30,837	\$ 25,000	-18.9%
OTHER OBJECTS:				
Memberships & Dues	\$ 100	\$ 150	\$ 150	0.0%
TOTAL OTHER OBJECTS	\$ 100	\$ 150	\$ 150	0.0%
TOTAL CENTRAL SERVICES	\$ 2,356,994	\$ 2,361,085	\$ 2,376,542	0.7%

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**PENNSBURY SCHOOL DISTRICT
2012-2013 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 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
OTHER SERVICES				
I.U. Payments Withheld	\$70,389	\$71,000	\$72,000	1.4%
I.U. Instructional Materials	59,435	55,300	60,000	8.5%
TOTAL OTHER SERVICES	\$129,824	\$126,300	\$132,000	4.5%
TOTAL OTHER SUPPORT SERVICES	\$129,824	\$126,300	\$132,000	4.5%

**PENNSBURY SCHOOL DISTRICT
2012-2013 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 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
SALARIES:				
Game Attendants/Officials	\$35,258	\$29,864	\$31,346	5.0%
Professional - Supplementals	467,783	463,068	481,085	3.9%
Office Staff - Regular Salary	80,056	65,851	73,975	12.3%
Bus Drivers - Overtime	55,583	53,150	55,000	3.5%
Custodial - Overtime	5,498	13,000	15,000	15.4%
TOTAL SALARIES	\$644,178	\$624,933	\$656,406	5.0%
BENEFITS:				
Medical, RX, and Dental Insurance	\$0	\$0	\$0	n/a
Life Insurance	0	350	0	-100.0%
Social Security	49,280	49,099	50,002	1.8%
Retirement	36,332	55,558	63,297	13.9%
Unemployment Compensation	0	300	350	16.7%
Workers Compensation	4,778	1,338	1,569	17.3%
Other Benefits	-	300	300	0.0%
TOTAL BENEFITS	\$90,390	\$106,945	\$115,518	8.0%
PROFESSIONAL SERVICES:				
Officials	\$47,256	\$54,272	\$54,272	0.0%
Other Professional Services	6,797	0	0	n/a
Coaching Clinics	300	1,000	1,000	0.0%
Security/ambulance	15,103	17,391	17,391	0.0%
Game Guarantee	0	0	0	n/a
TOTAL PROFESSIONAL SERVICES	\$69,456	\$72,663	\$72,663	0.0%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$39,730	\$53,000	\$65,600	23.8%
Maintenance Contracts	0	0	0	n/a
Copier Rental	695	1,000	1,000	0.0%
Equipment Rental	1,482	1,500	1,500	0.0%
TOTAL PROPERTY SERVICES	\$41,907	\$55,500	\$68,100	22.7%
OTHER SERVICES:				
Contracted Carriers	\$3,601	\$6,500	\$6,500	0.0%
General Insurance	8,560	9,000	8,000	-11.1%
Local Travel	1,402	3,500	3,500	0.0%
Conference/Overnight Travel	583	0	0	n/a
Student Related Travel	9,787	12,000	12,000	0.0%
TOTAL OTHER SERVICES	\$23,933	\$31,000	\$30,000	-3.2%

**PENNSBURY SCHOOL DISTRICT
2012-2013 PROPOSED BUDGET
EXPENDITURES**

STUDENT ACTIVITIES (Continued)

FUNCTION 3200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$144,535	\$160,788	\$103,000	-35.9%
Warehouse Supplies	0	0	0	n/a
Printing Supplies	365	1,000	1,000	0.0%
Books & Periodicals	430	0	500	n/a
TOTAL SUPPLIES	\$145,330	\$161,788	\$104,500	-35.4%
EQUIPMENT:				
New Equipment	\$2,975	\$15,000	\$59,657	297.7%
Replacement Equipment	13,203	0	0	n/a
TOTAL EQUIPMENT	\$16,178	\$15,000	\$59,657	297.7%
OTHER OBJECTS:				
Memberships & Dues	\$33,596	\$29,300	\$25,000	-14.7%
TOTAL OTHER OBJECTS	\$33,596	\$29,300	\$25,000	-14.7%
TOTAL STUDENT ACTIVITIES	\$1,064,968	\$1,097,129	\$1,131,844	3.2%

**PENNSBURY SCHOOL DISTRICT
2012-2013 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 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
SALARIES:				
Professional Salary - Other	\$0	\$0		n/a
TOTAL SALARIES	\$0	\$0	\$0	n/a
BENEFITS:				
Medical, RX, and Dental Insurance	\$0	\$0		n/a
Life Insurance	0	0		n/a
Social Security	0	0		n/a
Retirement	0	0		n/a
Unemployment Compensation	0	0		n/a
Workers Compensation	0	0		n/a
Other Benefits	0	0		n/a
TOTAL BENEFITS	\$0	\$0	\$0	n/a
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$450	\$4,000		-100.0%
Crossing Guards	195,050	221,789	210,000	-5.3%
TOTAL PROFESSIONAL SERVICES	\$195,500	\$225,789	\$210,000	-7.0%
PROPERTY SERVICES:				
Maintenance Contracts	\$0	\$0		n/a
TOTAL PROPERTY SERVICES	\$0	\$0	\$0	n/a
OTHER SERVICES:				
Local Travel	\$459	\$0		n/a
TOTAL OTHER SERVICES	\$459	\$0	\$0	n/a
SUPPLIES:				
General Supplies	\$1,370	\$2,000		-100.0%
Books & Periodicals	1,798	900		-100.0%
TOTAL SUPPLIES	\$3,168	\$2,900	\$0	-100.0%
EQUIPMENT:				
New Equipment	\$0	\$0		n/a
Replacement Equipment	0	0		n/a
TOTAL EQUIPMENT	\$0	\$0	\$0	n/a

**PENNSBURY SCHOOL DISTRICT
2012-2013 PROPOSED BUDGET
EXPENDITURES**

COMMUNITY SERVICES (Continued)

FUNCTION 3300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
OTHER OBJECTS:				
Memberships & Dues	\$0	\$0		n/a
TOTAL OTHER OBJECTS	\$0	\$0	\$0	n/a
TOTAL COMMUNITY SERVICES	\$199,127	\$228,689	\$210,000	-8.2%

**PENNSBURY SCHOOL DISTRICT
2012-2013 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 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
PROPERTY SERVICES:				
Construction Services	\$0	\$0		n/a
TOTAL PROPERTY SERVICES	\$0	\$0	\$0	n/a
TOTAL BUILDING IMPROVEMENT SERVICES	\$0	\$0	\$0	n/a

**PENNSBURY SCHOOL DISTRICT
2012-2013 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 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
OTHER OBJECTS				
Interest	\$5,638,130	\$6,406,811	\$6,425,686	0.3%
Refund of Prior Year Receipts	30,967	60,000	60,000	0.0%
TOTAL OTHER OBJECTS	\$5,669,097	\$6,466,811	\$6,485,686	0.3%
OTHER USES OF FUNDS				
Principal Payments	\$6,704,076	\$6,921,659	\$7,248,826	4.7%
TOTAL OTHER USES OF FUNDS	\$6,704,076	\$6,921,659	\$7,248,826	4.7%
TOTAL DEBT SERVICES	\$12,373,173	\$13,388,470	\$13,734,512	2.6%

**PENNSBURY SCHOOL DISTRICT
2012-2013 PROPOSED BUDGET
EXPENDITURES**

FUND TRANSFERS

FUNCTION 5200

Includes money moved from one fund to another.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2010-2011	APPROVED BUDGET 2011-2012	PROPOSED BUDGET 2012-2013	% INCREASE/ DECREASE
OTHER USES OF FUNDS				
Fund Transfer	\$2,450	\$4,800	\$5,000	4.2%
TOTAL OTHER OBJECTS	\$2,450	\$4,800	\$5,000	4.2%
TOTAL FUND TRANSFERS	\$2,450	\$4,800	\$5,000	4.2%
TOTAL EXPENDITURES	\$167,385,277	\$172,803,000	\$176,693,000	2.3%

BUDGET COMPARISON

**PENNSBURY SCHOOL DISTRICT
2012-2013 PROPOSED BUDGET**

BUDGET COMPARISON

	First Draft Budget December 15, 2011	Proposed Budget May 10, 2012
Expenditures	\$ 178,167,745	\$ 176,693,000
Revenue before tax increase	171,465,959	171,705,000
Fund Balance Appropriation	0	2,800,000
Tax increase needed	\$ 6,701,786	\$ 2,188,00
Tax increase	5.2%	1.7%
Average homeowner increase:		
Falls Township	\$ 168	\$ 55
Lower Makefield Township	330	109
Tullytown Borough	147	48
Yardley Borough	183	60
District-wide	\$ 247	\$ 81

Notes:

1. Pennsylvania Department of Education base index is 1.7%
2. Current millage is 150.3
3. Value per mill is \$854,966
4. Average residential assessment is 31,324

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SUMMARY

PENNSBURY SCHOOL DISTRICT 2012-2013 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 2012-2013 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 2012-2013 Proposed Budget in the amount of \$176,693,000.
2. Recommend that needed capital expenditures for the 2012-2013 fiscal year be funded with bond proceeds.
3. Recommend that an appropriation from fund balance of \$2,800,000 be budgeted.

UPCOMING EVENTS

The 2012-2013 proposed budget is scheduled for adoption at the regular meeting of the School Board on May 10, 2012. Afterward, the proposed budget will then be made available for public viewing.

A budget hearing is scheduled at 7:00 p.m. on May 29, 2012 at Quarry Hill Elementary School. Residents are invited to attend this open forum discussion 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 14, 2012. A delayed approval date is possible, but the budget must be approved by June 30th.

The approved 2012-2013 General Fund Budget will be implemented on July 1, 2012.

WORK CONTINUES

As the proposed budget is adopted, work continues in preparation for approval of the 2012-2013 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
2012-2013 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 June 7 and June 14 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