

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

www.pennsbury.k12.pa.us

Proposed Budget

for the

Fiscal Period July 1, 2013 thru June 30, 2014



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. Gary Sanderson, Vice President

Mrs. Kathleen Zawacki, Assistant Secretary

Mr. Simon Campbell

Mr. Christopher Cridge

Mr. Howard Goldberg

Dr. Stephan Kosmorsky

Mr. John Palmer

Mrs. Jacqueline Redner

Mr. Daniel C. Rodgers, Secretary

Mrs. Joanne J. Godzieba, Treasurer

Administration

Dr. Kevin J. McHugh, Superintendent

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

Dr. Elliott Lewis, Assistant Superintendent of Administration

Mr. Daniel C. Rodgers, Business Administrator

Mr. Daniel DiLorenzo, Director of Informational Technology

Mrs. Joanne J. Godzieba, Director of Financial Services

Mr. Scott Millward, Director of Plant Facilities

Mrs. Bettie Ann Rarrick, Director of Human Resources

Mrs. Carole Smith, Acting Director of Special Education

Mr. Sherwood Taylor, Director of Administrative Services

Mr. Charlie Williams, Director of Transportation

Pennsbury School District

2013-2014 Proposed Budget

www.pennsbury.k12.pa.us

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

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

Elementary Schools

Afton 1673 Quarry Road Yardley, PA 19067 <i>Principal: Joseph Masgai</i>	215-321-8540
Edgewood 899 Oxford Valley Road Yardley, PA 19067 <i>Principal: Michele A. Spack</i>	215-321-2410
Eleanor Roosevelt 185 Walton Drive Morrisville, PA 19067 <i>Principal: Elizabeth Aldridge</i>	215-428-4256
Fallsington 134 Yardley Avenue Fallsington, PA 19058 <i>Principal: 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: Laurie Ruffing</i>	215-949-6868

Middle Schools

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

Pennsbury High School

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

**PENNSBURY SCHOOL DISTRICT
2013-2014 PROPOSED BUDGET**

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PENNSBURY SCHOOL DISTRICT 2013-2014 PROPOSED BUDGET

MAY 9, 2013

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 11, 2012	Distribution of budget information to budget managers
October 29, 2012	Last day to submit General Fund requests
November 13, 2012	First Administrative Budget Committee meeting
December 13, 2012	First Draft Budget presented to Board Budget Committee
January 10, 2013	Board adopted Act 1 Resolution
May 9, 2013	Proposed Budget presented to Board for approval
June 13, 2013	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 2013-2014 index for Pennsbury is 1.7%. On January 10, 2013, 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 2013-2014 proposed budget reflects a 2.46% increase in the real estate tax rate. For taxpayers who own homes assessed at the district average of 31,722, this equates to a \$117.05 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 2013-2014 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 2013-2014 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
2013-2014 PROPOSED BUDGET**

REVENUES

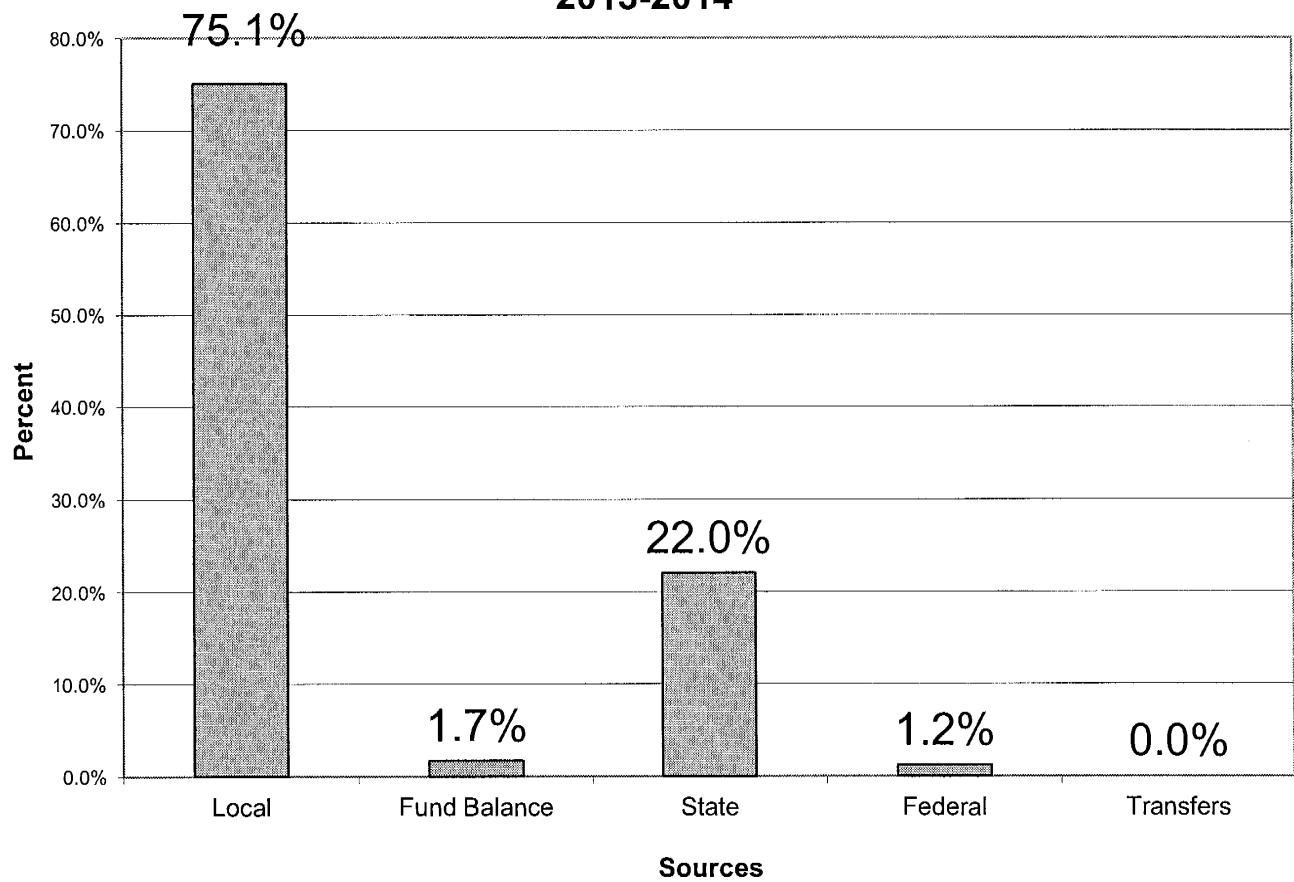
The general fund budget is divided into two major parts, the revenue budget and the expenditure budget. The revenue budget consists of revenue from local, state, and federal sources and fund balance appropriation.

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 2013-2014 is estimated at \$855,883 based on assessments from the January 2013 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 2013-2014 proposed revenue budget, along with a comparison to the 2012-2013 budget and the 2011-2012 actuals, can be found on the following pages.

Proposed Revenue Budget 2013-2014



**PENNSBURY SCHOOL DISTRICT
2013-2014 PROPOSED BUDGET**

SUMMARY OF GENERAL FUND REVENUES BY SOURCE

	ACTUAL REVENUE 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
6000 Local Sources	\$133,418,572	\$133,125,557	\$133,257,212	0.1%
7000 State Sources	\$35,068,240	\$37,148,443	\$39,132,220	5.3%
8000 Federal Sources	\$1,913,494	\$1,818,000	\$2,138,568	17.6%
9000 Other Financing Sources	\$41,162	\$0	\$0	n/a
TOTAL REVENUE & OTHER FINANCING SOURCES	\$170,441,468	\$172,092,000	\$174,528,000	1.4%
FUND BALANCE APPROPRIATION	\$0	\$2,800,000	\$3,000,000	7.1%
TOTAL GENERAL FUND REVENUES	\$170,441,468	\$174,892,000	\$177,528,000	1.5%

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**PENNSBURY SCHOOL DISTRICT
2013-2014 PROPOSED BUDGET
REVENUES**

REVENUES (BY SOURCE)	ACTUAL REVENUE 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
LOCAL SOURCES:				
6111 Real Estate Taxes	\$124,919,825	\$124,830,009	\$124,814,625	0.0%
6112 Interim Taxes	245,477	702,748	689,587	-1.9%
6113 Public Utility Tax	181,192	180,000	180,000	0.0%
6153 Transfer Taxes	1,581,510	1,500,000	1,500,000	0.0%
6411 Delinquent Taxes	3,563,770	3,100,000	3,100,000	0.0%
6510 Interest on Investments	104,540	150,000	150,000	0.0%
6750 Student Activities - Athletics	79,593	60,000	60,000	0.0%
6832 Pass Thru-I.U. Funds	1,937,055	1,900,000	1,900,000	0.0%
6910 Rent of School & Facilities	183,070	234,000	240,000	2.6%
6940 Tuition Students/Receipts Other LEA's	240,917	185,000	240,000	29.7%
6990 Miscellaneous	51,085	183,800	103,000	-44.0%
6990 Refund of Prior Year Expenditures	330,538	100,000	100,000	0.0%
6992 Energy Efficiency Revenues	0	0	180,000	n/a
TOTAL LOCAL SOURCES	\$133,418,572	\$133,125,557	\$133,257,212	0.1%
STATE SOURCES:				
7110 Basic Education Subsidy	14,612,894	14,612,894	14,612,894	0.0%
7160 Charter Schools	0	0	0	n/a
7220 Vocational Education	25	0	0	n/a
7160 Tuition & Court Placed	276,202	140,000	140,000	0.0%
7270 Special Education	5,271,572	5,254,339	5,254,339	0.0%
7310 Transportation	2,051,944	2,206,465	2,206,465	0.0%
7320 Rentals	731,185	750,000	750,000	0.0%
7330 Medical, Dental and Nursing Services	225,736	260,000	260,000	0.0%
7340 State Property Tax Reduction Allocation	4,175,946	4,157,292	4,157,965	0.0%
7501 State Block Grants	322,883	322,000	322,000	0.0%
7810 State Social Security Payments	3,399,414	3,611,201	3,556,565	-1.5%
7820 State Retirement Payments	3,985,473	5,834,252	7,871,992	34.9%
7500 Miscellaneous State Grants	14,966	0	0	n/a
TOTAL STATE SOURCES	\$35,068,240	\$37,148,443	\$39,132,220	5.3%
FEDERAL SOURCES:				
8514 Title I	\$535,140	\$485,000	\$727,274	50.0%
8515 Title II	238,580	273,000	273,000	0.0%
8516 Title III	79,139	45,000	38,294	-14.9%
8517 Drug Free Schools	2,590	0	0	n/a
8690 Library Grant	14,984	0	0	n/a
8709 ARRA - Jobs Fund	15,832	0	0	n/a
8810 Medical Assistance Reimbursement	1,027,229	915,000	1,000,000	9.3%
8820 Medical Assistance-Administrative Claiming	0	100,000	100,000	0.0%
TOTAL FEDERAL SOURCES	\$1,913,494	\$1,818,000	\$2,138,568	17.6%
TOTAL REVENUE	\$170,400,306	\$172,092,000	\$174,528,000	1.4%
OTHER FINANCING SOURCES:				
9300 Interfund Transfers	38,000	0	0	
9400 Sale of Assets	3,162			n/a
TOTAL OTHER FINANCING SOURCES	\$41,162	\$0	\$0	n/a
TOTAL REVENUE & OTHER FINANCING SOURCES	\$170,441,468	\$172,092,000	\$174,528,000	1.4%
FUND BALANCE APPROPRIATION	0	2,800,000	3,000,000	7.1%
TOTAL REVENUES	\$170,441,468	\$174,892,000	\$177,528,000	1.5%

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EXPENDITURES

**PENNSBURY SCHOOL DISTRICT
2013-2014 PROPOSED BUDGET**

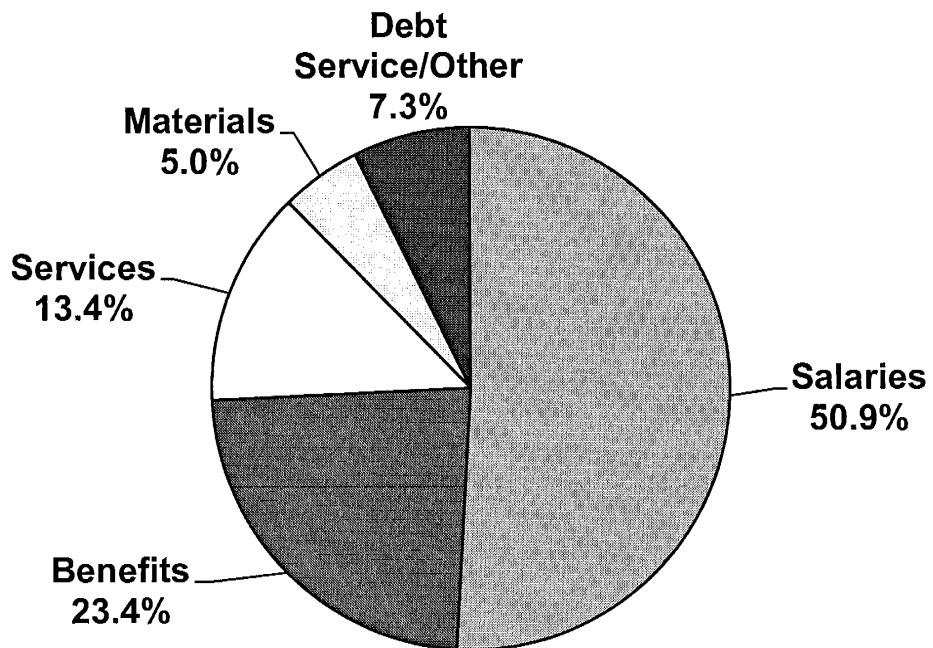
EXPENDITURES

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 2013-2014 proposed budget reflects some reductions in current School Board approved staffing, programs and services. Salaries and benefits comprise the largest portion of the expenditure budget at approximately 74.3%. The remaining 25.7% 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 2013-2014 proposed expenditure budget, along with a comparison to the 2012-2013 budget and the 2011-2012 actuals, can be found on the following pages.

PROPOSED EXPENDITURE BUDGET 2013-2014



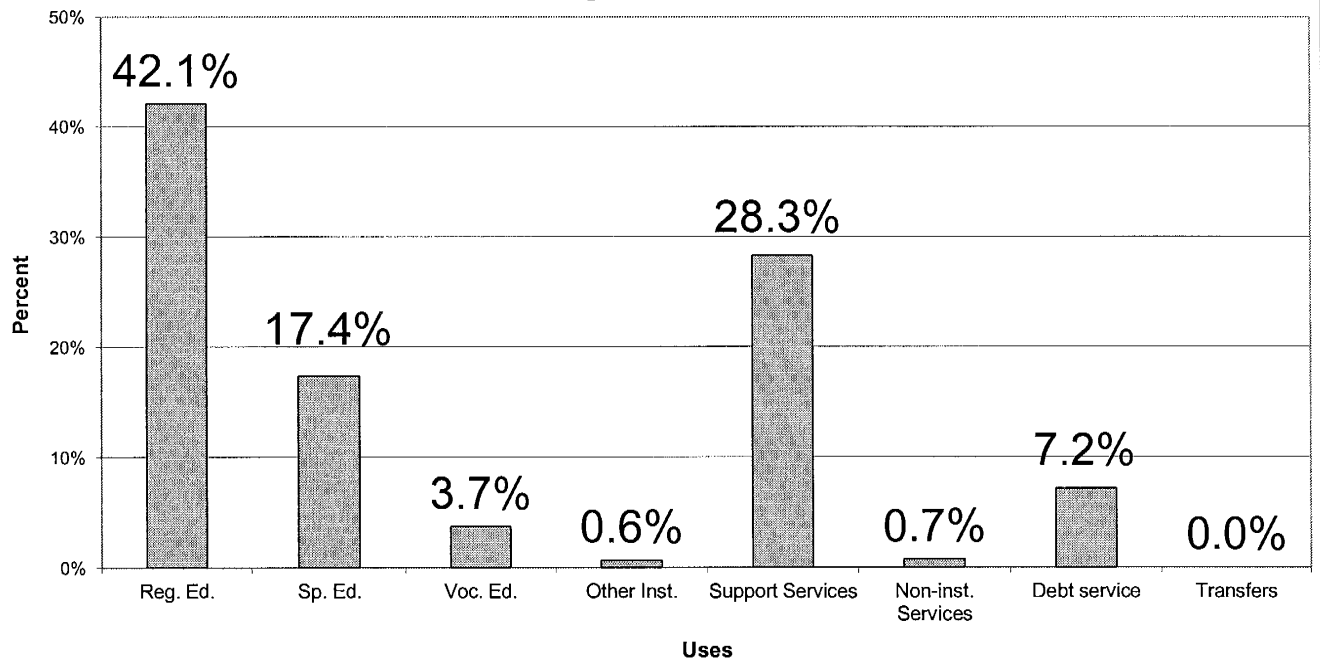
**PENNSBURY SCHOOL DISTRICT
2013-2014 PROPOSED BUDGET**

SUMMARY OF EXPENDITURES & OTHER FINANCING USES BY OBJECT

EXPENDITURES (BY OBJECT):	ACTUAL EXPENDITURES 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ (DECREASE)
Salaries (a)	\$92,503,047	\$91,939,565	\$92,029,482	0.1%
Benefits (b)	33,156,839	36,512,320	42,181,790	15.5%
Professional Services (c)	8,531,647	9,420,604	9,495,090	0.8%
Property Services (d)	1,414,042	1,546,527	1,548,786	0.1%
Other Services (e)	11,830,242	11,869,920	13,110,731	10.5%
Supplies (f)	7,694,635	9,398,671	8,877,288	-5.5%
Property (g)	381,004	364,354	226,064	-38.0%
Other Objects (h)	6,106,586	6,591,213	7,078,495	7.4%
Other Uses of Funds (i)	6,501,005	7,248,826	6,140,274	-15.3%
Total Expenditures by Object	\$168,119,047	\$174,892,000	\$180,688,000	3.3%

- (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 2013-2014



**PENNSBURY SCHOOL DISTRICT
2013-2014 PROPOSED BUDGET**

SUMMARY OF EXPENDITURES BY PROGRAM

		ACTUAL EXPENDITURES 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
<u>INSTRUCTIONAL PROGRAMS</u>					
1100	Regular Education	\$72,142,517	\$73,129,332	\$76,068,502	4.0%
1200	Special Education	28,676,792	30,478,333	31,360,255	2.9%
1300	Vocational Education	6,167,998	5,681,238	6,702,249	18.0%
1400	Other Instructional Programs	845,257	1,114,016	1,149,291	3.2%
1500	Nonpublic School Programs	7,984	5,000	5,075	1.5%
1700	Higher Education Programs	0	0	0	n/a
TOTAL INSTRUCTIONAL PROGRAMS		\$107,840,548	\$110,407,919	\$115,285,372	4.4%
<u>SUPPORT SERVICES</u>					
2100	Pupil Services	\$5,862,265	\$6,152,138	\$6,476,903	5.3%
2200	Instructional Services	3,099,901	3,175,116	3,313,580	4.4%
2300	Administration	9,095,157	9,162,534	9,512,332	3.8%
2400	Health Services	2,775,134	2,673,483	2,811,666	5.2%
2500	Business Services	1,669,534	1,827,055	1,910,763	4.6%
2600	Plant Operations	14,144,836	15,569,281	15,660,677	0.6%
2700	Transportation	7,669,753	8,575,556	8,786,815	2.5%
2800	Central Services	2,196,754	2,346,775	2,534,472	8.0%
2900	Other Support Services	123,467	123,000	123,000	0.0%
TOTAL SUPPORT SERVICES		\$46,636,800	\$49,604,938	\$51,130,208	3.1%
<u>NON-INSTRUCTIONAL PROGRAMS</u>					
3200	Student Activities	\$1,105,076	\$1,134,631	\$1,130,033	-0.4%
3300	Community Services	200,099	210,000	217,273	3.5%
TOTAL NON-INSTRUCTIONAL PROGRAMS		\$1,305,175	\$1,344,631	\$1,347,306	0.2%
<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	\$12,143,725	\$13,534,512	\$12,925,114	-4.5%
5200	Fund Transfers	192,800	0	0	n/a
TOTAL OTHER FINANCING		\$12,336,525	\$13,534,512	\$12,925,114	-4.5%
TOTAL EXPENDITURES		\$168,119,048	\$174,892,000	\$180,688,000	3.3%

**PENNSBURY SCHOOL DISTRICT
2013-2014 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 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary - Elementary	\$20,667,000	\$20,584,013	\$20,260,093	-1.6%
Professional - Regular Salary - Secondary	25,520,174	25,148,705	25,225,419	0.3%
Professional - Substitutes	720,311	875,000	832,000	-4.9%
Professional - Other Salary	36,489	13,550	70,500	420.3%
Professional - Sabbaticals	328,538	0	0	n/a
Professional - Supplementals	274,312	305,000	305,000	0.0%
Professional - Tutors	324,978	373,128	315,171	-15.5%
Professional - Testing & Evaluation	14,836	8,904	9,022	1.3%
Professional - Classroom Coverage	11,029	15,500	15,500	0.0%
Aides - Regular Salary	1,136,405	1,130,814	1,118,669	-1.1%
Aides - Substitutes & Overtime	3,060	8,000	7,500	-6.3%
Computer Aides - Regular Salary	359,274	365,638	360,717	-1.3%
TOTAL SALARIES	\$49,396,406	\$48,828,252	\$48,519,591	-0.6%
BENEFITS:				
Medical, RX, and Dental Insurance	\$8,981,466	\$8,472,876	\$9,476,912	11.9%
Life Insurance	100,345	95,760	116,640	21.8%
Vision Reimbursement	7,777	34,500	34,500	0.0%
Social Security	3,712,577	3,700,445	3,677,551	-0.6%
Retirement	4,296,639	6,049,887	8,234,834	36.1%
Tuition Reimbursement	131,351	185,250	185,250	0.0%
Unemployment Compensation	134,163	92,750	102,220	10.2%
Workers Compensation	394,055	415,891	430,401	3.5%
Other Benefits	64,175	79,500	80,700	1.5%
TOTAL BENEFITS	\$17,822,548	\$19,126,859	\$22,339,008	16.8%
PROFESSIONAL SERVICES:				
Officials	\$2,483	\$2,250	\$2,250	0.0%
Professional Services - Educational	18,343	18,700	12,400	-33.7%
Professional Services - Other	7,012	9,200	10,700	16.3%
Police Services	1,800	25,000	25,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$29,638	\$55,150	\$50,350	-8.7%
PROPERTY SERVICES:				
Laundry and Dry Cleaning	\$2,961	\$4,000	\$4,000	0.0%
Equipment Repairs & Services	12,445	9,000	12,000	33.3%
Maintenance Contracts	5,326	7,600	7,900	3.9%
Piano Tuning	2,857	3,500	3,500	0.0%
Copier Maintenance	958	0	0	n/a
Copier Rental	190,502	258,857	255,357	-1.4%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$215,049	\$282,957	\$282,757	-0.1%

**PENNSBURY SCHOOL DISTRICT
2013-2014 PROPOSED BUDGET
EXPENDITURES**

REGULAR EDUCATION (Continued)

FUNCTION 1100

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
OTHER SERVICES:				
Classroom Extension	\$0	\$0	\$0	n/a
Printing and Binding	345	0	0	n/a
Tuition	2,608,110	2,565,810	2,892,803	12.7%
Local Travel	1,563	5,947	6,000	0.9%
Conference/Overnight Travel	0	1,530	1,280	-16.3%
Student Related Travel	16,002	22,210	22,210	0.0%
Federal Indirect Costs	12,050	10,526	16,559	57.3%
TOTAL OTHER SERVICES	\$2,638,070	\$2,606,023	\$2,938,852	12.8%
SUPPLIES:				
General Supplies	\$508,498	\$651,018	\$847,263	30.1%
Warehouse Supplies	311,563	321,458	310,701	-3.3%
Printing Supplies	37,511	73,643	73,187	-0.6%
Printer Cartridges	62,162	61,638	55,734	-9.6%
Discretionary Funds	1,117	9,058	8,558	-5.5%
Meals/Refreshments	9,662	0	0	n/a
Books & Periodicals	953,624	938,891	475,999	-49.3%
TOTAL SUPPLIES	\$1,884,137	\$2,055,706	\$1,771,442	-13.8%
EQUIPMENT:				
New Equipment	\$124,188	\$154,527	\$148,846	-3.7%
Replacement Equipment	26,803	11,768	9,500	-19.3%
TOTAL EQUIPMENT	\$150,991	\$166,295	\$158,346	-4.8%
OTHER OBJECTS:				
Memberships & Dues	\$5,678	\$8,090	\$8,156	0.8%
TOTAL OTHER OBJECTS	\$5,678	\$8,090	\$8,156	0.8%
TOTAL REGULAR EDUCATION	\$72,142,517	\$73,129,332	\$76,068,502	4.0%

**PENNSBURY SCHOOL DISTRICT
2013-2014 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 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$515,887	\$589,482	\$506,711	-14.0%
Professional - Regular Salary - Elementary	4,397,859	4,288,279	4,658,468	8.6%
Professional - Regular Salary - Secondary	5,482,440	5,666,443	5,583,475	-1.5%
Professional - Substitutes	157,292	145,000	158,000	9.0%
Professional - Other	19,259	0	0	n/a
Professional - Testing & Evaluation	2,569	7,000	7,000	0.0%
Office Staff - Regular Salary	240,306	231,366	231,366	0.0%
Office Staff - Substitutes	1,096	7,000	4,500	-35.7%
Office Staff - Overtime	0	1,000	1,000	0.0%
Student Workers	22,206	29,708	29,708	0.0%
Aides - Regular Salary	3,337,880	3,230,875	3,348,740	3.6%
Aides - Substitutes & Overtime	97,029	130,250	125,250	-3.8%
Termination/Leave/HRA Pay Out	41,571	17,000	17,000	0.0%
TOTAL SALARIES	\$14,315,394	\$14,343,403	\$14,671,218	2.3%
BENEFITS:				
Medical, RX, and Dental Insurance	\$2,557,512	\$2,825,821	\$2,713,302	-4.0%
Life Insurance	23,701	37,360	31,968	-14.4%
Vision Reimbursement	2,274	14,000	9,000	-35.7%
Social Security	1,057,406	1,188,012	1,210,465	1.9%
Retirement	1,174,646	1,772,310	2,533,377	42.9%
Unemployment Compensation	5,704	36,600	28,120	-23.2%
Workers Compensation	103,003	124,274	118,400	-4.7%
Other Benefits	16,362	41,550	25,950	-37.5%
TOTAL BENEFITS	\$4,940,608	\$6,039,927	\$6,670,582	10.4%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$2,533	\$0	\$0	n/a
Professional Services - I.U.	6,306,205	7,155,319	7,175,319	0.3%
Contractual Services	29,961	2,000	2,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$6,338,699	\$7,157,319	\$7,177,319	0.3%
PROPERTY SERVICES:				
Maintenance Contracts	\$0	\$0	\$0	n/a
Copier Rental	6,459	10,000	10,000	0.0%
TOTAL PROPERTY SERVICES	\$6,459	\$10,000	\$10,000	0.0%
OTHER SERVICES:				
Tuition	\$3,045,387	\$2,874,499	\$2,777,199	-3.4%
Local Travel	2,121	4,000	4,000	0.0%
Conference/Overnight Travel	0	0	0	n/a
TOTAL OTHER SERVICES	\$3,047,508	\$2,878,499	\$2,781,199	-3.4%

**PENNSBURY SCHOOL DISTRICT
2013-2014 PROPOSED BUDGET
EXPENDITURES**

SPECIAL EDUCATION (Continued)

FUNCTION 1200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$23,115	\$15,168	\$19,169	26.4%
Warehouse Supplies	1,298	5,000	5,000	0.0%
Printing Supplies	71	3,100	3,100	0.0%
Printer Cartridges	2,531	2,000	1,500	-25.0%
Books & Periodicals	344	14,117	13,318	-5.7%
TOTAL SUPPLIES	\$27,359	\$39,385	\$42,087	6.9%
EQUIPMENT:				
New Equipment	\$716	\$9,600	\$7,650	-20.3%
Replacement Equipment	0	0	0	n/a
TOTAL EQUIPMENT	\$716	\$9,600	\$7,650	-20.3%
OTHER OBJECTS:				
Memberships & Dues	\$49	\$200	\$200	0.0%
TOTAL OTHER OBJECTS	\$49	\$200	\$200	0.0%
TOTAL SPECIAL EDUCATION	\$28,676,792	\$30,478,333	\$31,360,255	2.9%

**PENNSBURY SCHOOL DISTRICT
2013-2014 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 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary	\$1,678,272	\$1,437,891	\$1,419,347	-1.3%
Professional - Substitutes	17,250	25,000	20,000	-20.0%
Professional - Supplementals	10,536	10,696	10,696	0.0%
Professional - Testing & Evaluation	0	0	0	n/a
TOTAL SALARIES	\$1,706,058	\$1,473,587	\$1,450,043	-1.6%
BENEFITS:				
Medical, RX, and Dental Insurance	\$312,133	\$270,750	\$291,168	7.5%
Life Insurance	3,369	3,060	3,456	12.9%
Vision Reimbursement	900	1,500	1,500	0.0%
Social Security	130,514	112,024	106,760	-4.7%
Retirement	147,574	182,677	241,296	32.1%
Unemployment Compensation	14,336	2,975	3,040	2.2%
Workers Compensation	13,617	13,340	12,800	-4.0%
Other Benefits	32,450	2,550	2,400	-5.9%
TOTAL BENEFITS	\$654,893	\$588,876	\$662,420	12.5%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$0	\$0	\$0	n/a
TOTAL PROFESSIONAL SERVICES	\$0	\$0	\$0	n/a
PROPERTY SERVICES:				
Equipment Repairs & Services	\$6,664	\$10,358	\$10,358	0.0%
Maintenance Contracts	0	2,400	2,400	0.0%
TOTAL PROPERTY SERVICES	\$6,664	\$12,758	\$12,758	0.0%
OTHER SERVICES:				
Printing and Binding	\$0	\$0	\$0	n/a
Tuition	3,754,604	3,554,438	4,532,641	27.5%
Local Travel	(198)	0	0	n/a
Conference/Overnight Travel	0	0	0	n/a
TOTAL OTHER SERVICES	\$3,754,406	\$3,554,438	\$4,532,641	27.5%
SUPPLIES:				
General Supplies	\$38,089	\$34,803	\$36,160	3.9%
Warehouse Supplies	0	0	0	n/a
Printing Supplies	784	1,429	1,429	0.0%
Printer Cartridges	2,222	4,975	1,865	-62.5%
Books & Periodicals	706	4,700	3,620	-23.0%
TOTAL SUPPLIES	\$41,801	\$45,907	\$43,074	-6.2%

**PENNSBURY SCHOOL DISTRICT
2013-2014 PROPOSED BUDGET
EXPENDITURES**

VOCATIONAL EDUCATION (Continued)

FUNCTION 1300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
EQUIPMENT:				
New Equipment	\$0	\$4,359	\$0	-100.0%
Replacement Equipment	4,061	863	863	0.0%
TOTAL EQUIPMENT	\$4,061	\$5,222	\$863	-83.5%
OTHER OBJECTS:				
Memberships & Dues	\$115	\$450	\$450	0.0%
TOTAL OTHER OBJECTS	\$115	\$450	\$450	0.0%
TOTAL VOCATIONAL EDUCATION	\$6,167,998	\$5,681,238	\$6,702,249	18.0%

**PENNSBURY SCHOOL DISTRICT
2013-2014 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 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary	\$312,990	\$417,655	\$411,925	-1.4%
Professional - Other	0	4,000	0	-100.0%
Professional - Supplementals	9,752	6,790	5,348	-21.2%
Professional - Tutors	137,369	185,847	178,847	-3.8%
Office Staff - Regular Salary	28,698	28,698	28,698	0.0%
Bus Drivers - Regular Salary	540	6,319	6,319	0.0%
Aides - Regular Salary	45,364	49,864	49,864	0.0%
TOTAL SALARIES	\$534,713	\$699,173	\$681,001	-2.6%
BENEFITS:				
Medical, RX, and Dental Insurance	\$96,045	\$127,412	\$145,584	14.3%
Life Insurance	1,004	1,440	1,728	20.0%
Vision Reimbursement	0	0	0	n/a
Social Security	40,719	52,627	52,645	0.0%
Retirement	45,845	85,736	119,460	39.3%
Unemployment Compensation	20,196	1,400	1,520	8.6%
Workers Compensation	0	6,278	6,400	1.9%
Other Benefits	0	1,200	1,200	0.0%
TOTAL BENEFITS	\$203,809	\$276,093	\$328,537	19.0%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$2,590	\$13,758	\$13,758	0.0%
Psychological Services	30,498	53,000	59,000	11.3%
Police Services	0	0	0	n/a
TOTAL PROFESSIONAL SERVICES	\$33,088	\$66,758	\$72,758	9.0%
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	\$750	\$0	\$0	n/a
Tuition	70,360	70,000	65,000	-7.1%
Local Travel	166	0	0	n/a
TOTAL OTHER SERVICES	\$71,276	\$70,000	\$65,000	-7.1%

**PENNSBURY SCHOOL DISTRICT
2013-2014 PROPOSED BUDGET
EXPENDITURES**

OTHER INSTRUCTIONAL PROGRAMS (Continued)

FUNCTION 1400

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$443	\$1,000	\$1,000	0.0%
Warehouse Supplies	755	500	500	0.0%
Printing Supplies	449	492	495	0.6%
Books & Periodicals	724	0	0	n/a
TOTAL SUPPLIES	\$2,371	\$1,992	\$1,995	0.2%
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	\$845,257	\$1,114,016	\$1,149,291	3.2%

**PENNSBURY SCHOOL DISTRICT
2013-2014 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 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
PROFESSIONAL SERVICES:				
Professional Services -I.U.'s	\$7,984	\$5,000	\$5,075	1.5%
TOTAL PROFESSIONAL SERVICES	\$7,984	\$5,000	\$5,075	1.5%
SUPPLIES:				
General Supplies	\$0	\$0	\$0	n/a
TOTAL SUPPLIES	\$0	\$0	\$0	n/a
TOTAL NONPUBLIC SCHOOL PROGRAMS	\$7,984	\$5,000	\$5,075	1.5%

**PENNSBURY SCHOOL DISTRICT
2013-2014 PROPOSED BUDGET
EXPENDITURES**

HIGHER EDUCATION PROGRAMS

FUNCTION 1700

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

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
OTHER SERVICES				
Tuition	\$0	\$0	\$0	n/a
TOTAL OTHER SERVICES	\$0	\$0	\$0	n/a
SUPPLIES:				
Books & Periodicals	\$0	\$0	\$0	n/a
TOTAL SUPPLIES	\$0	\$0	\$0	n/a
TOTAL NONPUBLIC SCHOOL PROGRAMS	\$0	\$0	\$0	n/a

**PENNSBURY SCHOOL DISTRICT
2013-2014 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 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$204,389	\$221,835	\$227,831	2.7%
Professional - Regular Salary	3,497,308	3,494,713	3,517,905	0.7%
Professional -Substitutes	9,288	0	0	n/a
Professional - Supplementals	8,124	8,400	8,400	0.0%
Professional - Testing & Evaluation	42,995	48,197	49,744	3.2%
Office Staff - Regular Salary	457,011	429,184	476,087	10.9%
Office Staff - Substitutes	2,241	8,000	2,000	-75.0%
Termination/Leave/HRA Pay Out	3,390	4,000	4,000	0.0%
TOTAL SALARIES	\$4,224,746	\$4,214,329	\$4,285,967	1.7%
BENEFITS:				
Medical, RX, and Dental Insurance	\$743,870	\$758,543	\$865,305	14.1%
Life Insurance	6,918	8,460	10,152	20.0%
Vision Reimbursement	343	1,500	1,500	0.0%
Social Security	294,562	321,540	326,101	1.4%
Retirement	358,568	524,078	728,914	39.1%
Unemployment Compensation	14,534	8,225	8,930	8.6%
Workers Compensation	26,999	36,881	37,600	1.9%
Other Benefits	3,216	7,050	7,050	0.0%
TOTAL BENEFITS	\$1,449,009	\$1,666,277	\$1,985,552	19.2%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$15,000	\$20,000	\$20,000	0.0%
Psychologists	56,030	41,000	41,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$71,030	\$61,000	\$61,000	0.0%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$0	\$0	n/a
Maintenance Contracts	0	0	0	n/a
Copier Rental	11,381	11,300	11,300	0.0%
TOTAL PROPERTY SERVICES	\$11,381	\$11,300	\$11,300	0.0%
OTHER SERVICES:				
Local Travel	\$2,311	\$3,675	\$3,050	-17.0%
Conference/Overnight Travel	0	0	0	n/a
TOTAL OTHER SERVICES	\$2,311	\$3,675	\$3,050	-17.0%

**PENNSBURY SCHOOL DISTRICT
2013-2014 PROPOSED BUDGET
EXPENDITURES**

PUPIL SERVICES (Continued)

FUNCTION 2100

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$98,278	\$178,764	\$112,191	-37.2%
Warehouse Supplies	294	500	500	0.0%
Printing Supplies	3,674	11,314	11,314	0.0%
Books & Periodicals	898	3,154	3,254	3.2%
TOTAL SUPPLIES	\$103,144	\$193,732	\$127,259	-34.3%
EQUIPMENT:				
New Equipment	\$0	\$550	\$2,000	263.6%
Replacement Equipment	0	550	0	-100.0%
TOTAL EQUIPMENT	\$0	\$1,100	\$2,000	81.8%
OTHER OBJECTS:				
Memberships & Dues	\$645	\$725	\$775	6.9%
TOTAL OTHER OBJECTS	\$645	\$725	\$775	6.9%
TOTAL PUPIL SERVICES	\$5,862,265	\$6,152,138	\$6,476,903	5.3%

**PENNSBURY SCHOOL DISTRICT
2013-2014 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 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$115,900	\$137,500	\$140,000	1.8%
Professional - Regular Salary	1,296,307	1,295,682	1,295,682	0.0%
Professional - Substitutes	16,640	15,000	19,000	26.7%
Professional - Other Salary	59,094	65,106	61,567	-5.4%
Office Staff - Regular Salary	216,285	220,120	220,120	0.0%
Office Staff - Substitutes	1,640	0	0	n/a
Audio Visual - Overtime	9,678	9,000	9,250	2.8%
Aides - Regular Salary	12,429	12,429	12,363	-0.5%
Termination/Leave/HRA Pay Out	4,170	5,000	5,000	0.0%
TOTAL SALARIES	\$1,732,143	\$1,759,837	\$1,762,982	0.2%
BENEFITS:				
Medical, RX, and Dental Insurance	\$316,107	\$318,529	\$363,960	14.3%
Life Insurance	3,259	3,600	4,320	20.0%
Vision Reimbursement	125	1,500	1,500	0.0%
Social Security	132,509	131,518	133,368	1.4%
Retirement	149,579	213,588	301,660	41.2%
Unemployment Compensation	0	3,500	3,800	8.6%
Workers Compensation	13,436	15,694	16,000	1.9%
Other Benefits	0	8,100	8,100	0.0%
TOTAL BENEFITS	\$615,015	\$696,029	\$832,708	19.6%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$24,960	\$13,290	\$19,400	46.0%
TOTAL PROFESSIONAL SERVICES	\$24,960	\$13,290	\$19,400	46.0%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$2,747	\$12,932	\$12,932	0.0%
Maintenance Contracts	86,837	81,764	87,335	6.8%
Copier Rental	22,619	23,000	26,500	15.2%
Equipment Rental	73,010	71,211	71,211	0.0%
TOTAL PROPERTY SERVICES	\$185,214	\$188,907	\$197,978	4.8%
OTHER SERVICES:				
Internet Service	\$33,539	\$39,552	\$39,552	0.0%
Printing and Binding	1,149	2,500	2,500	0.0%
Local Travel	25,681	32,990	34,261	3.9%
Conference/Overnight Travel	4,025	238	488	105.0%
Student Related Travel	784	300	400	33.3%
TOTAL OTHER SERVICES	\$65,178	\$75,580	\$77,201	2.1%

**PENNSBURY SCHOOL DISTRICT
2013-2014 PROPOSED BUDGET
EXPENDITURES**

INSTRUCTIONAL SERVICES (Continued)

FUNCTION 2200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$220,860	\$173,401	\$255,234	47.2%
Warehouse Supplies	1,010	2,970	3,970	33.7%
Printing Supplies	6,013	21,640	21,640	0.0%
Books & Periodicals	145,736	149,944	124,409	-17.0%
TOTAL SUPPLIES	\$373,620	\$347,955	\$405,253	16.5%
EQUIPMENT:				
New Equipment	\$24,221	\$16,854	\$13,000	-22.9%
Replacement Equipment	78,241	73,406	2,000	-97.3%
TOTAL EQUIPMENT	\$102,462	\$90,260	\$15,000	-83.4%
OTHER OBJECTS:				
Memberships & Dues	\$1,309	\$3,258	\$3,058	-6.1%
TOTAL OTHER OBJECTS	\$1,309	\$3,258	\$3,058	-6.1%
TOTAL INSTRUCTIONAL SERVICES	\$3,099,901	\$3,175,116	\$3,313,580	4.4%

**PENNSBURY SCHOOL DISTRICT
2013-2014 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 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$3,770,152	\$3,728,286	\$3,757,466	0.8%
Professional - Regular Salary	134,600	49,508	98,222	98.4%
Professional - Other	9,102	6,000	10,100	68.3%
Office Staff - Regular Salary	1,365,092	1,354,412	1,310,997	-3.2%
Office Staff - Substitutes	44,355	50,822	50,822	0.0%
Office Staff - Overtime	2,102	5,553	5,050	-9.1%
Management Assistants	274,422	276,680	276,680	0.0%
Termination/Leave/HRA Pay Out	151,451	140,000	150,000	7.1%
TOTAL SALARIES	\$5,751,277	\$5,611,261	\$5,659,337	0.9%
BENEFITS:				
Medical, RX, and Dental Insurance	\$1,052,230	\$1,019,293	\$1,089,671	6.9%
Life Insurance	14,623	11,520	13,824	20.0%
Vision	0	500	500	0.0%
Social Security	416,232	420,985	422,260	0.3%
Retirement	497,485	686,509	957,462	39.5%
Unemployment Compensation	5,871	11,200	12,160	8.6%
Workers Compensation	37,903	50,221	51,200	1.9%
Other Benefits	125,674	124,050	124,050	0.0%
TOTAL BENEFITS	\$2,150,017	\$2,324,278	\$2,671,127	14.9%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$29,148	\$30,362	\$32,908	8.4%
Legal Services	433,053	370,000	345,000	-6.8%
Contractual Services	21,240	45,050	25,050	-44.4%
Tax Collections	272,821	257,100	257,100	0.0%
Closing Fees - Bond Issue Refinancing	0	0	0	n/a
TOTAL PROFESSIONAL SERVICES	\$756,262	\$702,512	\$660,058	-6.0%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$0	\$0	n/a
Maintenance Contracts	17,916	21,400	23,100	7.9%
Copier Maintenance	0	0	0	n/a
Copier Rental	81,607	87,000	87,000	0.0%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$99,523	\$108,400	\$110,100	1.6%

**PENNSBURY SCHOOL DISTRICT
2013-2014 PROPOSED BUDGET
EXPENDITURES**

ADMINISTRATION (Continued)

FUNCTION 2300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
OTHER SERVICES:				
Bonding Insurance	\$14,600	\$14,732	\$14,732	0.0%
Communications	9,651	17,000	17,000	0.0%
Printing and Binding	2,465	6,891	6,891	0.0%
Local Travel	5,550	11,253	11,207	-0.4%
Conference/Overnight Travel	1,054	1,400	1,900	35.7%
TOTAL OTHER SERVICES	\$33,320	\$51,276	\$51,730	0.9%
SUPPLIES:				
General Supplies	\$37,545	\$64,873	\$70,002	7.9%
Warehouse Supplies	1,790	2,169	2,721	25.4%
Printing Supplies	9,954	16,097	16,097	0.0%
Books & Periodicals	4,597	7,650	7,950	3.9%
TOTAL SUPPLIES	\$53,886	\$90,789	\$96,770	6.6%
EQUIPMENT:				
New Equipment	\$7,392	\$4,785	\$5,785	20.9%
Replacement Equipment	5,401	3,385	3,385	0.0%
TOTAL EQUIPMENT	\$12,793	\$8,170	\$9,170	12.2%
OTHER OBJECTS:				
Memberships & Dues	\$23,045	\$30,040	\$23,540	-21.6%
Trustee Fees	215,035	235,808	230,500	-2.3%
Judgments Against LEA	0	0	0	n/a
TOTAL OTHER OBJECTS	\$238,079	\$265,848	\$254,040	-4.4%
TOTAL ADMINISTRATION	\$9,095,157	\$9,162,534	\$9,512,332	3.8%

**PENNSBURY SCHOOL DISTRICT
2013-2014 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 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary	\$1,219,244	\$1,053,152	\$1,069,832	1.6%
Professional - Substitutes	22,074	40,000	30,000	-25.0%
Professional - Supplementals	5,268	5,348	5,348	0.0%
Registered Nurses	137,993	137,993	162,327	17.6%
Health Room Aides	155,707	174,378	173,985	-0.2%
TOTAL SALARIES	\$1,540,286	\$1,410,871	\$1,441,492	2.2%
BENEFITS:				
Medical, RX, and Dental Insurance	\$281,804	\$254,823	\$291,168	14.3%
Life Insurance	2,915	2,880	3,456	20.0%
Vision	0	1,500	1,500	0.0%
Social Security	117,832	106,549	107,128	0.5%
Retirement	133,235	173,732	241,890	39.2%
Unemployment Compensation	7,715	2,800	3,040	8.6%
Workers Compensation	13,529	12,555	12,800	2.0%
Other Benefits	5,856	2,400	2,400	0.0%
TOTAL BENEFITS	\$562,886	\$557,239	\$663,382	19.0%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$590,654	\$642,624	\$644,043	0.2%
Professional Services - Other	22,837	19,513	19,513	0.0%
TOTAL PROFESSIONAL SERVICES	\$613,491	\$662,137	\$663,556	0.2%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$320	\$550	\$550	0.0%
Maintenance Contracts	0	0	0	n/a
Copier Maintenance	0	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	\$235	\$1,200	\$1,200	0.0%
Conference/Overnight Travel	0	0	0	n/a
TOTAL OTHER SERVICES	\$235	\$1,200	\$1,200	0.0%

**PENNSBURY SCHOOL DISTRICT
2013-2014 PROPOSED BUDGET
EXPENDITURES**

HEALTH SERVICES (Continued)

FUNCTION 2400

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$26,844	\$32,580	\$32,580	0.0%
Warehouse Supplies	0	500	500	0.0%
Printing Supplies	0	0	0	n/a
Books & Periodicals	0	0	0	n/a
TOTAL SUPPLIES	\$26,844	\$33,080	\$33,080	0.0%
EQUIPMENT:				
New Equipment	\$6,377	\$6,406	\$6,406	0.0%
Replacement Equipment	22,888	0	0	n/a
TOTAL EQUIPMENT	\$29,265	\$6,406	\$6,406	0.0%
OTHER OBJECTS:				
Memberships & Dues	\$0	\$0	\$0	n/a
TOTAL OTHER OBJECTS	\$0	\$0	\$0	n/a
TOTAL HEALTH SERVICES	\$2,775,134	\$2,673,483	\$2,811,666	5.2%

**PENNSBURY SCHOOL DISTRICT
2013-2014 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 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$213,930	\$240,423	\$245,423	2.1%
Office Staff - Regular Salary	628,556	632,235	633,794	0.2%
Office Staff - Substitutes	8,646	8,000	8,000	0.0%
Office Staff - Overtime	5,088	7,500	6,700	-10.7%
Printing - Regular Salary	70,833	74,171	74,171	0.0%
Printing - Substitutes	0	0	0	n/a
Printing - Overtime	2,956	6,129	6,129	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	16,131	11,000	11,000	0.0%
TOTAL SALARIES	\$1,037,992	\$1,072,309	\$1,078,068	0.5%
BENEFITS:				
Medical, RX, and Dental Insurance	\$189,907	\$191,117	\$218,376	14.3%
Life Insurance	1,896	2,160	2,592	20.0%
Social Security	79,407	78,490	79,150	0.8%
Retirement	89,786	128,003	179,487	40.2%
Tuition Reimbursement	1,154	4,750	4,750	0.0%
Unemployment Compensation	0	2,100	2,280	8.6%
Workers Compensation	6,654	9,416	9,600	2.0%
Other Benefits	26,928	12,750	12,750	0.0%
TOTAL BENEFITS	\$395,731	\$428,786	\$508,985	18.7%
PROFESSIONAL SERVICES:				
Auditors/Financial Advisors	\$24,450	\$27,600	\$27,650	0.2%
Contractual Services	0	2,047	2,047	0.0%
TOTAL PROFESSIONAL SERVICES	\$24,450	\$29,647	\$29,697	0.2%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$2,408	\$10,000	\$10,000	0.0%
Maintenance Contracts	13,196	14,300	11,200	-21.7%
Copier Maintenance	0	0	0	n/a
Copier Rental	96,446	104,000	104,000	0.0%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$112,050	\$128,300	\$125,200	-2.4%

**PENNSBURY SCHOOL DISTRICT
2013-2014 PROPOSED BUDGET
EXPENDITURES**

BUSINESS SERVICES (Continued)

FUNCTION 2500

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
OTHER SERVICES:				
Communications	\$74,289	\$122,671	\$122,671	0.0%
Local Travel	678	1,889	2,189	15.9%
Conference/Overnight Travel	0	0	0	n/a
Cooperative Purchasing	6,421	7,000	7,000	0.0%
TOTAL OTHER SERVICES	\$81,388	\$131,560	\$131,860	0.2%
SUPPLIES:				
General Supplies	\$36,558	\$18,499	\$19,179	3.7%
Warehouse Supplies	(24,233)	2,850	2,850	0.0%
Printing Supplies	1,637	8,976	8,876	-1.1%
Books & Periodicals	1,915	2,134	2,134	0.0%
TOTAL SUPPLIES	\$15,878	\$32,459	\$33,039	1.8%
EQUIPMENT:				
New Equipment	\$838	\$1,000	\$1,200	20.0%
Replacement Equipment	0	1,644	1,344	-18.2%
TOTAL EQUIPMENT	\$838	\$2,644	\$2,544	-3.8%
OTHER OBJECTS:				
Memberships & Dues	\$1,207	\$1,350	\$1,370	1.5%
TOTAL OTHER OBJECTS	\$1,207	\$1,350	\$1,370	1.5%
TOTAL BUSINESS SERVICES	\$1,669,534	\$1,827,055	\$1,910,763	4.6%

**PENNSBURY SCHOOL DISTRICT
2013-2014 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 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$110,424	\$110,423	\$110,423	0.0%
Office Staff - Regular Salary	155,603	155,602	155,602	0.0%
Office Staff - Substitutes	2,216	3,000	5,000	66.7%
Office Staff - Overtime	274	500	1,000	100.0%
Maintenance - Regular Salary	1,544,145	1,583,249	1,576,602	-0.4%
Maintenance - Overtime	30,307	42,000	65,000	54.8%
Security Guards	172,361	175,000	227,634	30.1%
Custodial - Regular Salaries	4,133,157	4,249,185	4,180,277	-1.6%
Custodial - Substitutes	364,315	225,000	225,000	0.0%
Custodial - Overtime	88,613	103,077	92,077	-10.7%
Custodial - Shift Differential	12,263	0	0	n/a
Termination/Leave/HRA Pay Out	20,673	9,000	9,000	0.0%
TOTAL SALARIES	\$6,634,351	\$6,656,036	\$6,647,615	-0.1%
BENEFITS:				
Medical, RX, and Dental Insurance	\$1,213,673	\$1,194,484	\$1,253,453	4.9%
Life Insurance	12,104	13,500	15,768	16.8%
Social Security	507,528	500,159	494,311	-1.2%
Retirement	573,843	815,516	1,112,575	36.4%
Unemployment Compensation	11,882	13,125	13,870	5.7%
Workers Compensation	77,583	58,853	58,400	-0.8%
Other Benefits	17,327	21,900	21,600	-1.4%
TOTAL BENEFITS	\$2,413,940	\$2,617,537	\$2,969,977	13.5%
PROFESSIONAL SERVICES:				
Professional Services - Other	\$191,530	\$193,700	\$196,760	1.6%
Appraisals	0	1,000	1,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$191,530	\$194,700	\$197,760	1.6%
PROPERTY SERVICES:				
Disposal Services	\$15,682	\$2,500	\$2,500	0.0%
Snow Plowing Services	0	0	0	n/a
Lawn Care Services	20,075	25,000	30,000	20.0%
Building Repairs	125,363	252,681	252,680	0.0%
Equipment Repairs & Services	27,600	19,200	19,200	0.0%
Vehicle Repairs	36,205	18,000	18,000	0.0%
Maintenance Contracts	339,880	276,308	260,072	-5.9%
Vandalism	150	3,000	3,000	0.0%
Equipment Rental	11,265	17,000	17,000	0.0%
Vehicle Rentals & Leases	0	0	0	n/a
Extermination Services	5,561	8,000	9,280	16.0%
TOTAL PROPERTY SERVICES	\$581,783	\$621,689	\$611,732	-1.6%

**PENNSBURY SCHOOL DISTRICT
2013-2014 PROPOSED BUDGET
EXPENDITURES**

PLANT OPERATIONS (Continued)

FUNCTION 2600

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
OTHER SERVICES:				
Fire Insurance	\$175,800	\$194,339	\$200,000	2.9%
Automobile Insurance	116,992	97,980	98,000	0.0%
General & Flood Insurance	189,138	188,904	204,000	8.0%
General Liability Insurance	59,981	118,510	121,000	2.1%
Local Travel	2,299	2,022	2,022	0.0%
Conference/Overnight Travel	0	0	0	n/a
Other Services	14,790	15,500	19,100	23.2%
TOTAL OTHER SERVICES	\$559,000	\$617,255	\$644,122	4.4%
SUPPLIES:				
General Supplies	\$395,968	\$480,578	\$449,170	-6.5%
Warehouse Supplies	255,155	231,500	233,500	0.9%
Printing Supplies	115	500	1,300	160.0%
Telephone	230,002	327,777	327,777	0.0%
Water & Sewer	325,775	250,000	250,000	0.0%
Locks & Lockers	(2,613)	1,250	0	-100.0%
Natural Gas	633,733	765,629	765,629	0.0%
Electricity	1,725,986	2,571,276	2,321,276	-9.7%
Bottled Gas	7,141	9,500	9,500	0.0%
Fuel Oil	44,718	90,000	90,000	0.0%
Gasoline	141,860	133,834	133,834	0.0%
Diesel Fuel	1,605	0	0	n/a
Books & Periodicals	0	0	180	n/a
TOTAL SUPPLIES	\$3,759,444	\$4,861,844	\$4,582,166	-5.8%
EQUIPMENT:				
New Equipment	\$0	\$0	\$0	n/a
Replacement Equipment	4,569	0	7,085	n/a
TOTAL EQUIPMENT	\$4,569	\$0	\$7,085	n/a
OTHER OBJECTS:				
Memberships & Dues	\$220	\$220	\$220	0.0%
TOTAL OTHER OBJECTS	\$220	\$220	\$220	0.0%
TOTAL PLANT OPERATIONS	\$14,144,836	\$15,569,281	\$15,660,677	0.6%

**PENNSBURY SCHOOL DISTRICT
2013-2014 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 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$85,906	\$85,905	\$85,905	0.0%
Office Staff - Regular Salary	204,092	207,922	207,922	0.0%
Office Staff - Substitutes	0	2,000	2,000	0.0%
Office Staff - Overtime	10,403	13,000	13,000	0.0%
Maintenance - Regular Salary	311,390	330,509	311,605	-5.7%
Maintenance - Overtime	14,104	17,000	17,000	0.0%
Bus Drivers - Regular	2,467,345	2,609,062	2,597,543	-0.4%
Bus Drivers - Substitutes	164,389	189,000	189,000	0.0%
Bus Drivers - Overtime	208,189	194,000	192,500	-0.8%
Aides - Regular Salary	144,130	149,042	143,473	-3.7%
Termination/Leave/HRA Pay Out	6,594	4,000	4,000	0.0%
TOTAL SALARIES	\$3,616,542	\$3,801,440	\$3,763,948	-1.0%
BENEFITS:				
Medical, RX, and Dental Insurance	\$660,613	\$668,911	\$746,117	11.5%
Life Insurance	6,476	7,560	8,856	17.1%
Social Security	276,665	284,902	282,629	-0.8%
Retirement	325,966	464,466	632,953	36.3%
Unemployment Compensation	(2,262)	7,350	7,790	6.0%
Workers Compensation	38,869	32,957	32,800	-0.5%
Other Benefits	28,190	6,300	6,150	-2.4%
TOTAL BENEFITS	\$1,334,518	\$1,472,446	\$1,717,295	16.6%
PROFESSIONAL SERVICES:				
Professional Services - I.U.	\$59,965	\$60,000	\$60,000	0.0%
Professional Services - Other	5,114	16,000	16,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$65,079	\$76,000	\$76,000	0.0%
PROPERTY SERVICES:				
Cleaning Services	\$906	\$3,000	\$3,000	0.0%
Equipment Repairs & Services	31,926	0	8,490	n/a
Vehicle Repairs	60,372	63,141	54,651	-13.4%
Maintenance Contracts	1,324	0	0	n/a
Equipment Rental	2,293	2,100	2,100	0.0%
TOTAL PROPERTY SERVICES	\$96,821	\$68,241	\$68,241	0.0%
OTHER SERVICES:				
Transportation - I. U.	\$1,133,776	\$1,363,700	\$1,363,700	0.0%
Transportation - Private Contracts	11,721	64,765	64,765	0.0%
Automobile Insurance	273,475	294,413	297,475	1.0%
Local Travel	6,705	6,000	6,000	0.0%
TOTAL OTHER SERVICES	\$1,425,677	\$1,728,878	\$1,731,940	0.2%

**PENNSBURY SCHOOL DISTRICT
2013-2014 PROPOSED BUDGET
EXPENDITURES**

TRANSPORTATION (Continued)

FUNCTION 2700

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$302,235	\$347,740	\$348,380	0.2%
Warehouse Supplies	857	2,000	2,200	10.0%
Printing Supplies	1,133	2,000	2,000	0.0%
Fuel Oil	16,201	17,000	17,000	0.0%
Diesel Fuel	772,606	1,059,375	1,059,375	0.0%
Books & Periodicals	0	200	200	0.0%
TOTAL SUPPLIES	\$1,093,032	\$1,428,315	\$1,429,155	0.1%
EQUIPMENT:				
New Equipment	\$37,875	\$0	\$0	n/a
Replacement Equipment	0	0	0	n/a
TOTAL EQUIPMENT	\$37,875	\$0	\$0	n/a
OTHER OBJECTS:				
Memberships & Dues	\$209	\$236	\$236	0.0%
TOTAL OTHER OBJECTS	\$209	\$236	\$236	0.0%
TOTAL TRANSPORTATION	\$7,669,753	\$8,575,556	\$8,786,815	2.5%

**PENNSBURY SCHOOL DISTRICT
2013-2014 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 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$239,130	\$246,237	\$251,237	2.0%
Title I Salaries	82,855	77,600	123,800	59.5%
Office Staff - Regular Salary	1,031,864	1,057,409	1,021,130	-3.4%
Office Staff - Substitutes	4,878	5,171	3,000	-42.0%
Office Staff - Overtime	1,094	9,232	6,903	-25.2%
Termination/Leave/HRA Pay Out	12,059	20,000	20,000	0.0%
TOTAL SALARIES	\$1,371,879	\$1,415,649	\$1,426,070	0.7%
BENEFITS:				
Medical, RX, and Dental Insurance	\$259,473	\$262,897	\$298,120	13.4%
Life Insurance	2,423	2,700	3,240	20.0%
Social Security	104,971	113,482	118,261	4.2%
Retirement	114,859	184,486	251,065	36.1%
Unemployment Compensation	0	2,625	2,850	8.6%
Workers Compensation	11,000	11,771	12,000	1.9%
Other Benefits	16,975	7,350	7,350	0.0%
TOTAL BENEFITS	\$509,701	\$585,311	\$692,886	18.4%
PROFESSIONAL SERVICES:				
Professional Services - Other	\$114,316	\$116,244	\$201,270	73.1%
TOTAL PROFESSIONAL SERVICES	\$114,316	\$116,244	\$201,270	73.1%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$0	\$0	n/a
Maintenance Contracts	35,444	36,366	41,111	13.0%
Copier Maintenance	0	0	0	n/a
Copier Rental	7,004	13,000	13,000	0.0%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$42,448	\$49,366	\$54,111	9.6%
OTHER SERVICES:				
Printing and Binding	\$0	\$0	\$0	n/a
Local Travel	1,359	548	548	0.0%
Conference/Overnight Travel	400	1,500	1,900	26.7%
TOTAL OTHER SERVICES	\$1,759	\$2,048	\$2,448	19.5%

**PENNSBURY SCHOOL DISTRICT
2013-2014 PROPOSED BUDGET
EXPENDITURES**

CENTRAL SERVICES (Continued)

FUNCTION 2800

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$ 130,747	\$ 157,091	\$ 133,647	-14.9%
Warehouse Supplies	537	775	775	0.0%
Printing Supplies	248	3,055	4,029	31.9%
Books & Periodicals	0	2,086	2,086	0.0%
TOTAL SUPPLIES	\$ 131,532	\$ 163,007	\$ 140,537	-13.8%
EQUIPMENT:				
New Equipment	\$0	\$ 5,000	\$ 5,000	0.0%
Replacement Equipment	24,893	10,000	12,000	20.0%
TOTAL EQUIPMENT	\$ 24,893	\$ 15,000	\$ 17,000	13.3%
OTHER OBJECTS:				
Memberships & Dues	\$ 225	\$ 150	\$ 150	0.0%
TOTAL OTHER OBJECTS	\$ 225	\$ 150	\$ 150	0.0%
TOTAL CENTRAL SERVICES	\$ 2,196,754	\$ 2,346,775	\$ 2,534,472	8.0%

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**PENNSBURY SCHOOL DISTRICT
2013-2014 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 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
OTHER SERVICES				
I.U. Payments Withheld	\$70,229	\$71,000	\$71,000	0.0%
I.U. Instructional Materials	53,238	52,000	52,000	0.0%
TOTAL OTHER SERVICES	\$123,467	\$123,000	\$123,000	0.0%
TOTAL OTHER SUPPORT SERVICES	\$123,467	\$123,000	\$123,000	0.0%

**PENNSBURY SCHOOL DISTRICT
2013-2014 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 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
SALARIES:				
Game Attendants/Officials	\$40,443	\$31,346	\$31,346	0.0%
Professional - Supplementals	462,724	481,085	468,829	-2.5%
Office Staff - Regular Salary	71,786	72,987	73,975	1.4%
Bus Drivers - Overtime	55,182	55,000	55,000	0.0%
Custodial - Overtime	11,127	13,000	13,000	0.0%
TOTAL SALARIES	\$641,262	\$653,418	\$642,150	-1.7%
BENEFITS:				
Medical, RX, and Dental Insurance	\$0	\$0	\$0	n/a
Life Insurance	0	0	0	n/a
Social Security	48,610	49,794	49,108	-1.4%
Retirement	55,469	80,649	87,943	9.0%
Unemployment Compensation	85	350	380	8.6%
Workers Compensation	0	1,569	1,600	2.0%
Other Benefits	0	300	300	0.0%
TOTAL BENEFITS	\$104,163	\$132,662	\$139,331	5.0%
PROFESSIONAL SERVICES:				
Officials	\$49,470	\$54,272	\$54,272	0.0%
Other Professional Services	0	0	0	n/a
Coaching Clinics	0	0	0	n/a
Security/ambulance	15,508	16,575	16,575	0.0%
Game Guarantee	0	0	0	n/a
TOTAL PROFESSIONAL SERVICES	\$64,978	\$70,847	\$70,847	0.0%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$51,848	\$59,559	\$59,559	0.0%
Maintenance Contracts	0	0	0	n/a
Copier Rental	904	1,000	1,000	0.0%
Equipment Rental	1,770	1,500	1,500	0.0%
TOTAL PROPERTY SERVICES	\$54,522	\$62,059	\$62,059	0.0%
OTHER SERVICES:				
Contracted Carriers	\$1,250	\$5,000	\$5,000	0.0%
General Insurance	8,988	8,988	8,988	0.0%
Local Travel	2,120	2,500	2,500	0.0%
Conference/Overnight Travel	0	0	0	n/a
Student Related Travel	14,144	10,000	10,000	0.0%
TOTAL OTHER SERVICES	\$26,502	\$26,488	\$26,488	0.0%

**PENNSBURY SCHOOL DISTRICT
2013-2014 PROPOSED BUDGET
EXPENDITURES**

STUDENT ACTIVITIES (Continued)

FUNCTION 3200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$175,016	\$103,000	\$162,658	57.9%
Warehouse Supplies	0	0	0	n/a
Printing Supplies	474	1,000	1,000	0.0%
Books & Periodicals	2,286	500	500	0.0%
TOTAL SUPPLIES	\$177,777	\$104,500	\$164,158	57.1%
EQUIPMENT:				
New Equipment	\$0	\$59,657	\$0	-100.0%
Replacement Equipment	12,542	0	0	n/a
TOTAL EQUIPMENT	\$12,542	\$59,657	\$0	-100.0%
OTHER OBJECTS:				
Memberships & Dues	\$23,330	\$25,000	\$25,000	0.0%
TOTAL OTHER OBJECTS	\$23,330	\$25,000	\$25,000	0.0%
TOTAL STUDENT ACTIVITIES	\$1,105,076	\$1,134,631	\$1,130,033	-0.4%

**PENNSBURY SCHOOL DISTRICT
2013-2014 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 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
SALARIES:				
Professional Salary - Other	\$0	\$0	\$0	n/a
TOTAL SALARIES	\$0	\$0	\$0	n/a
BENEFITS:				
Medical, RX, and Dental Insurance	\$0	\$0	\$0	n/a
Life Insurance	0	0	0	n/a
Social Security	0	0	0	n/a
Retirement	0	0	0	n/a
Unemployment Compensation	0	0	0	n/a
Workers Compensation	0	0	0	n/a
Other Benefits	0	0	0	n/a
TOTAL BENEFITS	\$0	\$0	\$0	n/a
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$0	0	0	n/a
Crossing Guards	196,141	210,000	210,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$196,141	\$210,000	\$210,000	0.0%
PROPERTY SERVICES:				
Maintenance Contracts	\$0	\$0	\$0	n/a
TOTAL PROPERTY SERVICES	\$0	\$0	\$0	n/a
OTHER SERVICES:				
Local Travel	\$147	\$0	\$0	n/a
TOTAL OTHER SERVICES	\$147	\$0	\$0	n/a
SUPPLIES:				
General Supplies	\$1,942	\$0	\$7,273	n/a
Books & Periodicals	1,869	0	0	n/a
TOTAL SUPPLIES	\$3,811	\$0	\$7,273	n/a
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
2013-2014 PROPOSED BUDGET
EXPENDITURES**

COMMUNITY SERVICES (Continued)

FUNCTION 3300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
OTHER OBJECTS:				
Memberships & Dues	\$0	\$0	\$0	n/a
TOTAL OTHER OBJECTS	\$0	\$0	\$0	n/a
TOTAL COMMUNITY SERVICES	\$200,099	\$210,000	\$217,273	3.5%

**PENNSBURY SCHOOL DISTRICT
2013-2014 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 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2012-2014	% 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
2013-2014 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 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
OTHER OBJECTS				
Interest	\$5,822,049	\$6,225,686	\$6,724,840	8.0%
Refund of Prior Year Receipts	13,471	60,000	60,000	0.0%
TOTAL OTHER OBJECTS	\$5,835,520	\$6,285,686	\$6,784,840	7.9%
OTHER USES OF FUNDS				
Principal Payments	\$6,308,205	\$7,248,826	\$6,140,274	-15.3%
TOTAL OTHER USES OF FUNDS	\$6,308,205	\$7,248,826	\$6,140,274	-15.3%
TOTAL DEBT SERVICES	\$12,143,725	\$13,534,512	\$12,925,114	-4.5%

**PENNSBURY SCHOOL DISTRICT
2013-2014 PROPOSED BUDGET
EXPENDITURES**

FUND TRANSFERS

FUNCTION 5200

Includes money moved from one fund to another.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2011-2012	APPROVED BUDGET 2012-2013	PROPOSED BUDGET 2013-2014	% INCREASE/ DECREASE
OTHER USES OF FUNDS				
Fund Transfer	\$192,800	\$0	\$0	n/a
TOTAL OTHER OBJECTS	\$192,800	\$0	\$0	n/a
TOTAL FUND TRANSFERS	\$192,800	\$0	\$0	n/a

TOTAL EXPENDITURES	\$168,119,048	\$174,892,000	\$180,688,000	3.3%
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BUDGET COMPARISON

**PENNSBURY SCHOOL DISTRICT
2013-2014 PROPOSED BUDGET**

BUDGET COMPARISON

	First Draft Budget March 14, 2013	Proposed Budget May 9, 2013
Revenues before tax increase	\$ 174,179,346	\$ 174,528,000
Expenditures	182,099,093	180,688,000
Fund Balance Appropriation	0	3,000,000
Tax increase needed	\$ 7,919,747	\$ 3,160,000
Tax increase	6.15%	2.46%
Average homeowner increase:		
Falls Township	\$ 204	\$ 81
Lower Makefield Township	387	154
Tullytown Borough	172	69
Yardley Borough	214	85
District-wide	\$ 293	\$ 117

Notes:

1. Pennsylvania Department of Education base index is 1.7%
2. Current millage is 150.3
3. Value per mill is \$855,883
4. Average residential assessment is 31,722

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SUMMARY

PENNSBURY SCHOOL DISTRICT 2013-2014 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 2013-2014 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 2013-2014 Proposed Budget in the amount of \$180,688,000.
2. Recommend that needed capital expenditures for the 2013-2014 fiscal year be funded with bond proceeds.
3. Recommend that an appropriation from fund balance of \$3,000,000 be budgeted.

UPCOMING EVENTS

The 2013-2014 proposed budget is scheduled for adoption at the regular meeting of the School Board on May 9, 2013. Afterward, the proposed budget will then be made available for public viewing.

A budget hearing is scheduled at 7:00 p.m. on May 28, 2013 at Eleanor Roosevelt 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 13, 2013. A delayed approval date is possible, but the budget must be approved by June 30th.

The approved 2013-2014 General Fund Budget will be implemented on July 1, 2013.

WORK CONTINUES

As the proposed budget is adopted, work continues in preparation for approval of the 2013-2014 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
2013-2014 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 6 and June 13 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