

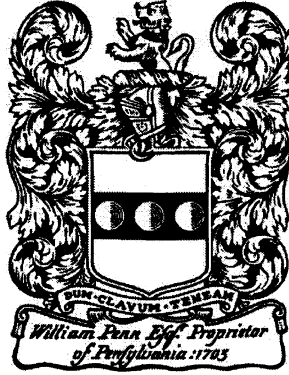


Pennsbury School District
134 Yardley Avenue
Fallsington, Pennsylvania
19058-0338
www.pennsbury.k12.pa.us

Proposed Budget

for the

Fiscal Period July 1, 2011 thru June 30, 2012



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. Gene Dolnick, President

Mr. Gary Sanderson, Vice President

Mrs. Kathleen Zawacki, Assistant Secretary

Mr. Simon Campbell

Mr. Wayne DeBlasio

Mr. Howard Goldberg

Mr. Gregory Lucidi, Jr.

Mrs. Linda Palsky

Mr. Allan Weisel

Mrs. Isabel M. Miller, Secretary

Mrs. Joanne J. Godzieba, Treasurer

Administration

Dr. Paul Long, Chief Executive Officer

Dr. W. David Bowman, Assistant Superintendent of Administration

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

Mrs. Isabel M. Miller, Business Administrator

Mr. Daniel DiLorenzo, Director of Informational Technology

Mr. Thomas P. Gillette, Director of Plant Facilities

Mrs. Joanne J. Godzieba, Director of Financial Services

Mrs. Diane Paul, Director of Special Education

Mrs. Bettie Ann Rarrick, Director of Human Resources

Pennsbury School District

2011-2012 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>Acting 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>Acting 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 Steckroat</i>	215-428-4237
William Penn 1524 Derbyshire Road Yardley, PA 19067 <i>Acting 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
2011-2012 PROPOSED BUDGET**

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PENNSBURY SCHOOL DISTRICT 2011-2012 PROPOSED BUDGET

MAY 12, 2011

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 14, 2010	Distribution of budget information to budget managers
November 2, 2010	Last day to submit General Fund requests
November 18, 2010	First Administrative Budget Committee meeting
January 13, 2011	First Draft Budget presented to Board Budget Committee
January 20, 2011	Board adopted Act 1 Resolution
May 12, 2011	Proposed Budget presented to Board for approval
June 16, 2011	Final Budget presented to Board for approval

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

The 2011-2012 index for Pennsbury is 1.4%. On January 20, 2011, the School Board adopted an Act 1 resolution that limited the property tax increase to the 1.4% index and rendered the District ineligible to apply for exceptions or a voter referendum.

The 2011-2012 proposed budget reflects a 1.4% increase in the real estate tax rate. For taxpayers who own homes assessed at the district average of 31,324, this equates to a \$66.00 property tax increase.

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

2 Seven exceptions may be sought from the Pennsylvania Department of Education: School Construction, Special Education Expenditures, School Improvement Plan, Maintenance of Local Revenues or AIE per ADM, Maintenance of Selected Revenue Sources, Health Care-Related Benefits, and Retirement Contributions. Three exceptions may be sought from the Court of Common Pleas: Costs to respond or recover from emergency or disaster, Costs to implement a court or administrative order, and Costs to respond to conditions posing immediate threat.

PENNSBURY SCHOOL DISTRICT 2011-2012 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 Chief Executive Officer, Business Administrator, Assistant Superintendent for Curriculum & Instruction, Assistant Superintendent for Administration, Director of Financial Services, four school principals and several other central office administrators. The Administrative Budget Committee makes important contributions to budget development and takes steps to improve financial management processes. Furthermore, the committee provides valuable coordination and communication with respect to the budget.

The preparation of a detailed first draft budget begins in 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 2011-2012 PROPOSED BUDGET

BUDGET PROCESS (Cont'd.)

The budget managers complete their work on the budget inputs in the form of general fund and capital plan documents, which are submitted and compiled by the Director of Financial Services and the Purchasing Agent. At the same time, the Director of Human Resources receives staffing information to prepare the staffing plan and personnel budget. The Business Administrator processes all capital plan items and requests for over-allocation expenditures in direct consultation with budget managers and the Administrative Budget Committee. Finally, the Director of Financial Services, in conjunction with the Business Administrator and the Chief Executive Officer, prepares the detailed revenue budget. These pieces of the budget are then brought together to become the first draft of the budget. The first draft is presented to the Chief Executive Officer and the administration in December. After refinement, the first draft budget is presented to the School Board in January. Act 1 requires the School Board to adopt either a preliminary budget or a resolution limiting the real estate tax increase to the state index. This year the School Board adopted a resolution limiting the tax increase to the 1.4% index.

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

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

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

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

REVENUES

PENNSBURY SCHOOL DISTRICT 2011-2012 PROPOSED BUDGET

REVENUES

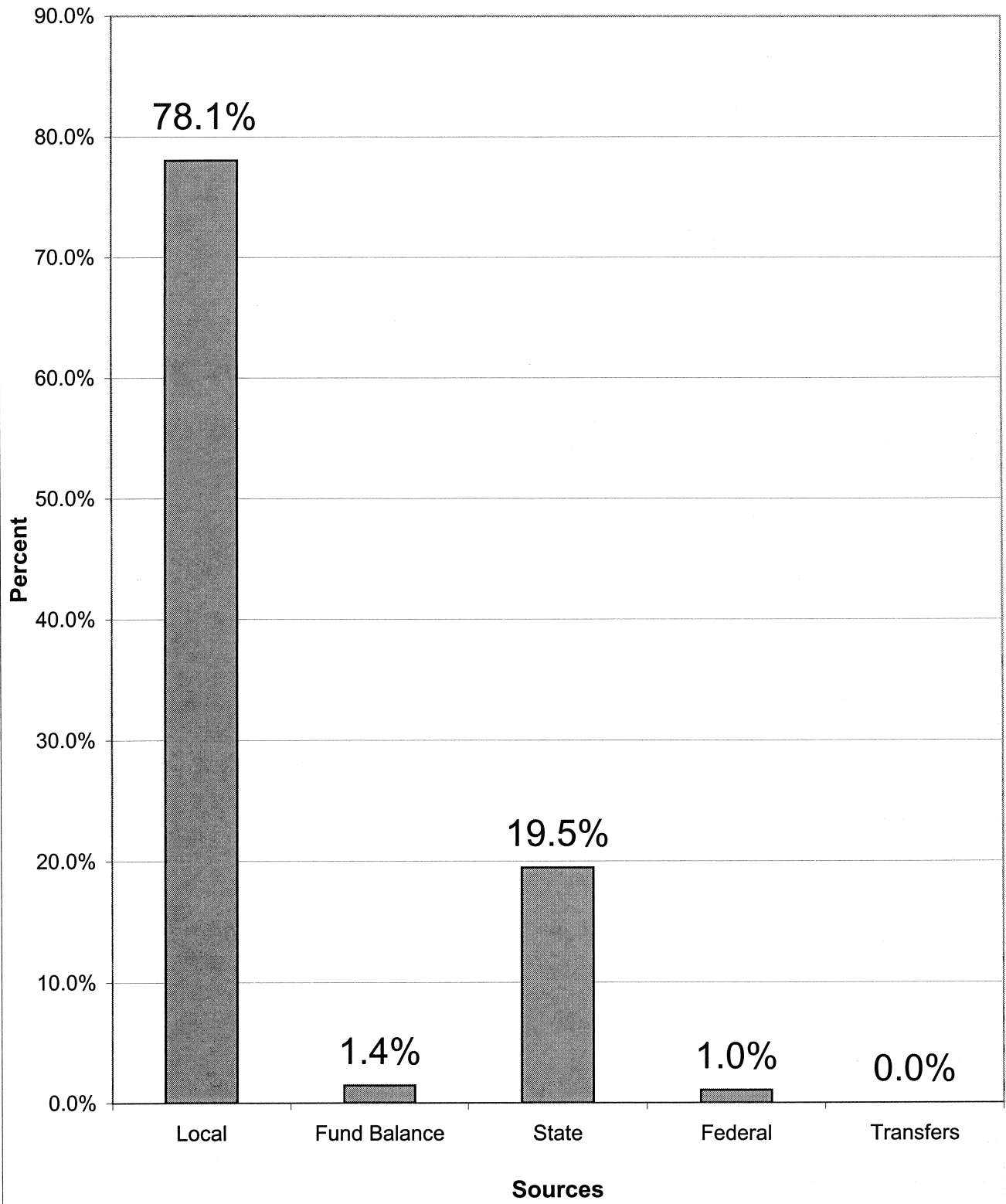
The general fund budget is divided into two major parts, the revenue budget and the expenditure budget. The revenue budget consists of revenue from local, state, and federal sources and fund balance appropriation.

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 2011-2012 is estimated at \$857,020 based on assessments from the January 2011 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 2011-2012 proposed revenue budget, along with a comparison to the 2010-2011 budget and the 2009-2010 actuals, can be found on the following pages.

Proposed Revenue Budget 2011-2012



**PENNSBURY SCHOOL DISTRICT
2011-2012 PROPOSED BUDGET**

SUMMARY OF GENERAL FUND REVENUES BY SOURCE

		ACTUAL REVENUE 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
6000	Local Sources	\$132,481,747	\$133,248,934	\$135,265,430	1.5%
7000	State Sources	\$33,364,050	\$37,586,866	\$33,728,570	-10.3%
8000	Federal Sources	\$4,267,718	\$2,479,200	\$1,807,000	-27.1%
9000	Other Financing Sources	<u>\$3,522</u>	<u>\$0</u>	<u>\$0</u>	<u>n/a</u>
TOTAL REVENUE & OTHER FINANCING SOURCES		\$170,117,037	\$173,315,000	\$170,801,000	-1.5%
FUND BALANCE APPROPRIATION		<u>\$0</u>	<u>\$2,500,000</u>	<u>\$2,500,000</u>	<u>0.0%</u>
TOTAL GENERAL FUND REVENUES		\$170,117,037	\$175,815,000	\$173,301,000	-1.4%

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**PENNSBURY SCHOOL DISTRICT
2011-2012 PROPOSED BUDGET
REVENUES**

REVENUES (BY SOURCE)	ACTUAL REVENUE 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
LOCAL SOURCES:				
6111 Real Estate Taxes	\$124,396,820	\$125,148,025	\$126,716,927	1.3%
6112 Interim Taxes	524,112	496,909	700,000	40.9%
6113 Public Utility Tax	176,458	175,000	175,703	0.4%
6153 Transfer Taxes	1,651,955	1,800,000	1,800,000	0.0%
6411 Delinquent Taxes	2,843,768	2,800,000	2,800,000	0.0%
6510 Interest on Investments	434,303	450,000	150,000	-66.7%
6750 Student Activities - Athletics	87,683	89,000	89,000	0.0%
6832 Pass Thru-I.U. Funds	1,895,991	1,800,000	1,900,000	5.6%
6910 Rent of School & Facilities	160,774	165,000	165,000	0.0%
6940 Tuition Students/Receipts Other LEA's	188,426	185,000	185,000	0.0%
6990 Miscellaneous	29,760	40,000	483,800	1109.5%
6991 Refund of Prior Year Expenditures	91,697	100,000	100,000	0.0%
TOTAL LOCAL SOURCES	\$132,481,747	\$133,248,934	\$135,265,430	1.5%
STATE SOURCES:				
7110 Basic Subsidy	\$13,139,145	\$15,200,000	\$13,755,602	-9.5%
7144 Charter Schools	665,992	750,000	0	-100.0%
7160 Tuition & Court Placed	137,193	128,000	128,000	0.0%
7270 Special Education	5,396,107	5,378,096	5,328,096	-0.9%
7310 Transportation	2,140,014	2,206,465	2,206,465	0.0%
7320 Rentals	872,853	1,068,000	1,068,000	0.0%
7330 Medical, Dental and Nursing Services	240,034	260,000	260,000	0.0%
7340 State Property Tax Reduction Allocation	4,163,560	4,157,718	4,157,718	0.0%
7501 State Block Grants	876,385	876,385	0	-100.0%
7810 State Social Security Payments	3,458,794	3,629,222	2,779,468	-23.4%
7820 State Retirement Payments	2,273,973	3,907,980	4,045,221	3.5%
7500 Miscellaneous State Grants	0	25,000	0	-100.0%
7920 Classrooms For The Future	0	0	0	n/a
TOTAL STATE SOURCES	\$33,364,050	\$37,586,866	\$33,728,570	-10.3%
FEDERAL SOURCES:				
8514 Title I	\$850,756	\$673,000	\$577,000	-14.3%
8515 Title II	342,227	318,000	320,000	0.6%
8516 Title III	29,513	50,000	45,000	-10.0%
8517 Drug Free Schools	25,970	0	0	n/a
8690 Library Grant	15,305	0	0	n/a
8701 ARRA - IDEA	1,075,129	1,090,000	50,000	-95.4%
8708 ARRA - SFSF	1,766,007	0	0	n/a
8810 Medical Assistance Reimbursement	162,811	348,200	815,000	134.1%
TOTAL FEDERAL SOURCES	\$4,267,718	\$2,479,200	\$1,807,000	-27.1%
TOTAL REVENUE	\$170,113,515	\$173,315,000	\$170,801,000	-1.5%
OTHER FINANCING SOURCES:				
9400 Sale of Assets	3,522	0	0	n/a
TOTAL OTHER FINANCING SOURCES	\$3,522	\$0	\$0	n/a
TOTAL REVENUE & OTHER FINANCING SOURCES	\$170,117,037	\$173,315,000	\$170,801,000	-1.5%
FUND BALANCE APPROPRIATION	0	2,500,000	2,500,000	0.0%
TOTAL REVENUES	\$170,117,037	\$175,815,000	\$173,301,000	-1.4%

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EXPENDITURES

PENNSBURY SCHOOL DISTRICT 2011-2012 PROPOSED BUDGET

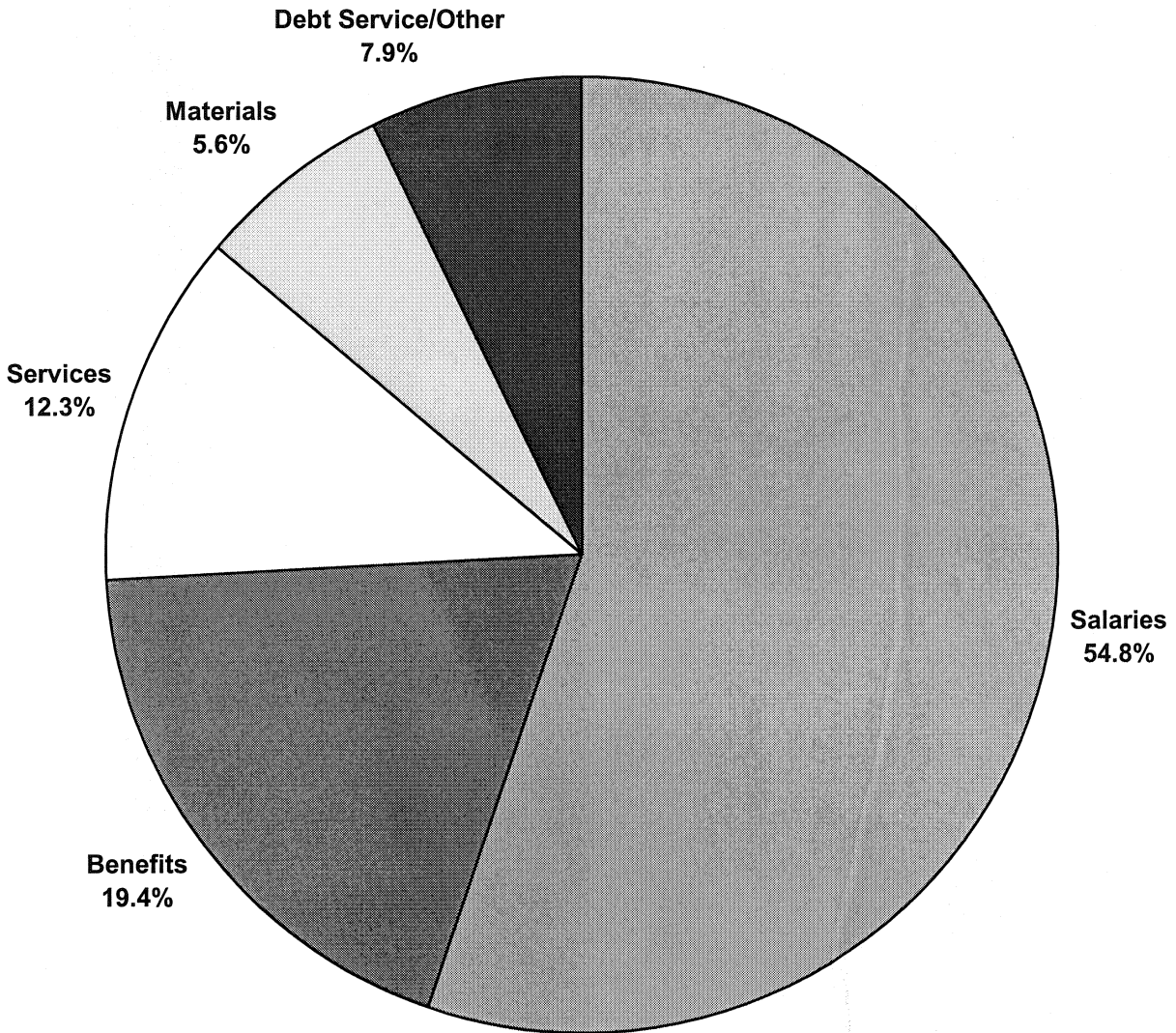
EXPENDITURES

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 2011-2012 proposed budget reflects some reductions in current School Board approved staffing, programs and services and includes seven new teaching positions. Salaries and benefits comprise the largest portion of the expenditure budget at approximately 74.2%. The remaining 25.8% 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 2011-2012 proposed expenditure budget, along with a comparison to the 2010-2011 budget and the 2009-2010 actuals, can be found on the following pages.

Proposed Expenditure Budget 2011-2012



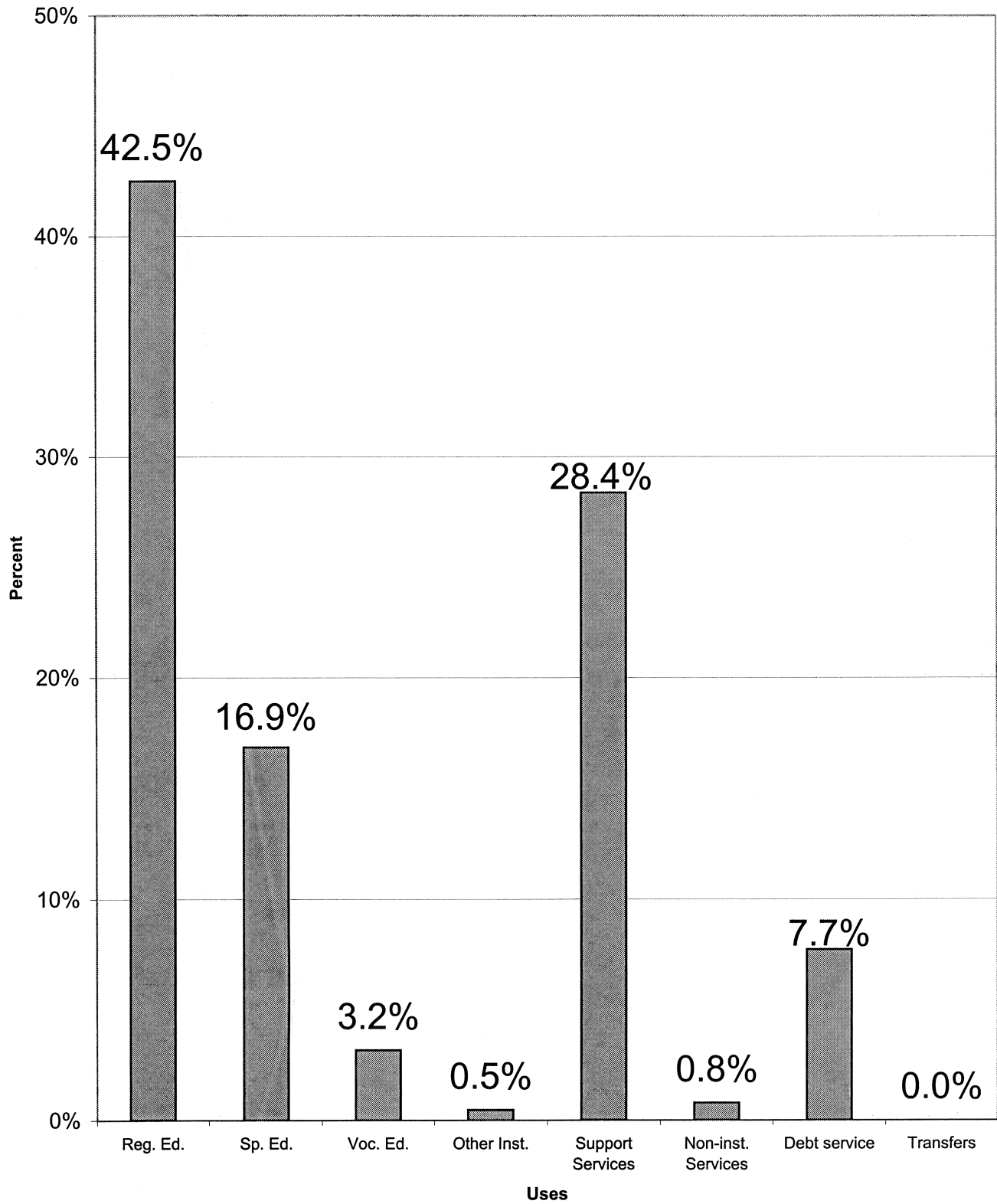
**PENNSBURY SCHOOL DISTRICT
2011-2012 PROPOSED BUDGET**

SUMMARY OF EXPENDITURES & OTHER FINANCING USES BY OBJECT

EXPENDITURES (BY OBJECT):	ACTUAL EXPENDITURES 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ (DECREASE)
Salaries (a)	\$94,713,083	\$97,047,606	\$94,912,282	-2.2%
Benefits (b)	30,223,527	33,658,643	33,703,659	0.1%
Professional Services (c)	8,122,243	9,039,872	8,876,402	-1.8%
Property Services (d)	1,448,261	1,563,071	1,559,383	-0.2%
Other Services (e)	12,037,686	11,292,410	10,944,339	-3.1%
Supplies (f)	8,378,939	9,609,551	9,374,203	-2.4%
Property (g)	311,662	471,249	277,511	-41.1%
Other Objects (h)	5,593,746	6,426,641	6,726,762	4.7%
Other Uses of Funds (i)	6,672,176	6,705,957	6,926,459	3.3%
Total Expenditures by Object	\$167,501,323	\$175,815,000	\$173,301,000	-1.4%

- (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 2011-2012



**PENNSBURY SCHOOL DISTRICT
2011-2012 PROPOSED BUDGET**

SUMMARY OF EXPENDITURES BY PROGRAM

		ACTUAL EXPENDITURES 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
<u>INSTRUCTIONAL PROGRAMS</u>					
1100	Regular Education	\$72,900,007	\$75,536,199	\$73,832,318	-2.3%
1200	Special Education	27,882,399	29,364,209	29,223,960	-0.5%
1300	Vocational Education	6,373,356	6,033,143	5,507,010	-8.7%
1400	Other Instructional Programs	395,880	918,258	808,298	-12.0%
1500	Nonpublic School Programs	25,237	8,640	5,435	-37.1%
TOTAL INSTRUCTIONAL PROGRAMS		\$107,576,879	\$111,860,449	\$109,377,021	-2.2%
<u>SUPPORT SERVICES</u>					
2100	Pupil Services	\$5,592,672	\$6,004,446	\$5,790,223	-3.6%
2200	Instructional Services	3,018,305	3,638,380	3,215,440	-11.6%
2300	Administration	8,532,918	9,058,391	8,961,605	-1.1%
2400	Health Services	2,712,954	2,886,599	2,893,045	0.2%
2500	Business Services	1,589,546	1,785,615	1,808,009	1.3%
2600	Plant Operations	14,941,685	15,900,664	15,624,762	-1.7%
2700	Transportation	7,888,729	7,920,472	8,419,747	6.3%
2800	Central Services	2,169,599	2,367,421	2,331,560	-1.5%
2900	Other Support Services	128,197	125,148	126,300	0.9%
TOTAL SUPPORT SERVICES		\$46,574,605	\$49,687,136	\$49,170,691	-1.0%
<u>NON-INSTRUCTIONAL PROGRAMS</u>					
3200	Student Activities	\$1,115,960	\$1,164,854	\$1,131,329	-2.9%
3300	Community Services	221,479	234,596	228,689	-2.5%
TOTAL NON-INSTRUCTIONAL PROGRAMS		\$1,337,439	\$1,399,450	\$1,360,018	-2.8%
<u>FACILITY IMPROVEMENT SERVICES</u>					
4200	Building Improvement Services	\$0	\$0	\$0	n/a
TOTAL FACILITY IMPROVEMENT SERVICES		\$0	\$0	\$0	n/a
<u>OTHER FINANCING</u>					
5100	Debt Services	\$11,986,206	\$12,866,085	\$13,388,470	4.1%
5200	Fund Transfers	26,194	1,880	4,800	155.3%
TOTAL OTHER FINANCING		\$12,012,400	\$12,867,965	\$13,393,270	4.1%
TOTAL EXPENDITURES		\$167,501,323	\$175,815,000	\$173,301,000	-1.4%

**PENNSBURY SCHOOL DISTRICT
2011-2012 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 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary - Elementary	\$21,818,302	\$22,179,624	\$21,123,870	-4.8%
Professional - Regular Salary - Secondary	26,444,057	26,562,596	26,459,856	-0.4%
Professional - Substitutes	829,908	900,000	848,000	-5.8%
Professional - Other Salary	7,788	34,550	11,750	-66.0%
Professional - Sabbaticals	535,148	0	0	n/a
Professional - Supplementals	263,661	305,000	305,000	0.0%
Professional - Tutors	48,488	445,589	375,617	-15.7%
Professional - Testing & Evaluation	14,385	14,900	15,624	4.9%
Professional - Classroom Coverage	14,661	22,000	19,000	-13.6%
Aides - Regular Salary	1,091,316	1,172,648	1,142,372	-2.6%
Aides - Substitutes & Overtime	1,201	4,150	9,300	124.1%
Computer Aides - Regular Salary	398,181	368,967	371,079	0.6%
TOTAL SALARIES	\$51,467,096	\$52,010,024	\$50,681,468	-2.6%
BENEFITS:				
Medical, RX, and Dental Insurance	\$9,113,327	\$9,370,605	\$8,872,742	-5.3%
Life Insurance	99,993	88,770	93,625	5.5%
Vision Reimbursement	22,167	51,750	51,750	0.0%
Social Security	3,905,845	3,907,282	3,869,253	-1.0%
Retirement	2,468,774	4,202,124	4,372,922	4.1%
Tuition Reimbursement	177,584	234,000	195,000	-16.7%
Unemployment Compensation	91,626	60,350	80,250	33.0%
Workers Compensation	406,721	378,500	397,915	5.1%
Other Benefits	178,218	94,150	80,250	-14.8%
TOTAL BENEFITS	\$16,464,255	\$18,387,531	\$18,013,707	-2.0%
PROFESSIONAL SERVICES:				
Officials	\$2,785	\$2,425	\$2,500	3.1%
Professional Services - Educational	11,029	22,008	16,950	-23.0%
Professional Services - Other	5,025	8,200	8,200	0.0%
Police Services	0	25,808	25,808	0.0%
TOTAL PROFESSIONAL SERVICES	\$18,839	\$58,441	\$53,458	-8.5%
PROPERTY SERVICES:				
Laundry and Dry Cleaning	\$3,503	\$6,000	\$5,500	-8.3%
Equipment Repairs & Services	6,044	9,500	9,000	-5.3%
Maintenance Contracts	6,788	8,000	7,600	-5.0%
Piano Tuning	2,155	4,000	4,000	0.0%
Copier Maintenance	4,218	3,564	3,000	-15.8%
Copier Rental	135,791	217,000	242,857	11.9%
Equipment Rental	540	0	0	n/a
TOTAL PROPERTY SERVICES	\$159,039	\$248,064	\$271,957	9.6%

**PENNSBURY SCHOOL DISTRICT
2011-2012 PROPOSED BUDGET
EXPENDITURES**

REGULAR EDUCATION (Continued)

FUNCTION 1100

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
OTHER SERVICES:				
Classroom Extension	\$0	\$700	\$0	-100.0%
Printing and Binding	0	5,570	0	-100.0%
Tuition	2,660,463	2,555,792	2,642,353	3.4%
Local Travel	2,917	13,261	6,169	-53.5%
Conference/Overnight Travel	0	0	1,780	n/a
Student Related Travel	34,424	24,286	26,100	7.5%
Federal Indirect Costs	8,000	8,000	12,050	50.6%
TOTAL OTHER SERVICES	\$2,705,804	\$2,607,609	\$2,688,452	3.1%
SUPPLIES:				
General Supplies	\$595,616	\$767,023	\$596,010	-22.3%
Warehouse Supplies	348,475	318,382	316,433	-0.6%
Printing Supplies	28,983	79,983	81,857	2.3%
Printer Cartridges	102,026	43,660	62,214	42.5%
Discretionary Funds	8,472	9,558	9,558	0.0%
Books & Periodicals	845,361	798,364	964,435	20.8%
TOTAL SUPPLIES	\$1,928,933	\$2,016,970	\$2,030,507	0.7%
EQUIPMENT:				
New Equipment	\$136,028	\$183,041	\$73,780	-59.7%
Replacement Equipment	13,766	13,579	9,800	-27.8%
TOTAL EQUIPMENT	\$149,794	\$196,620	\$83,580	-57.5%
OTHER OBJECTS:				
Memberships & Dues	\$6,247	\$10,940	\$9,189	-16.0%
TOTAL OTHER OBJECTS	\$6,247	\$10,940	\$9,189	-16.0%
TOTAL REGULAR EDUCATION	\$72,900,007	\$75,536,199	\$73,832,318	-2.3%

**PENNSBURY SCHOOL DISTRICT
2011-2012 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 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$594,478	\$507,029	\$645,477	27.3%
Professional - Regular Salary - Elementary	4,880,566	4,953,913	4,500,553	-9.2%
Professional - Regular Salary - Secondary	5,673,405	5,958,938	5,850,781	-1.8%
Professional - Substitutes	128,419	120,000	130,000	8.3%
Professional - Tutors	0	0	0	n/a
Professional - Learning Specialist Salary	53,138	69,079	0	-100.0%
Professional - Testing & Evaluation	2,057	7,000	7,000	0.0%
Office Staff - Regular Salary	228,272	246,348	230,683	-6.4%
Office Staff - Substitutes	869	7,000	7,000	0.0%
Office Staff - Overtime	0	1,000	1,000	0.0%
Student Workers	40,666	43,875	43,875	0.0%
Aides - Regular Salary	2,968,068	3,094,082	3,219,940	4.1%
Aides - Substitutes & Overtime	105,050	140,250	130,250	-7.1%
Termination/Leave/HRA Pay Out	4,410	13,410	17,000	26.8%
TOTAL SALARIES	\$14,679,398	\$15,161,924	\$14,783,559	-2.5%
BENEFITS:				
Medical, RX, and Dental Insurance	\$2,569,680	\$2,474,318	\$2,709,582	9.5%
Life Insurance	22,554	26,235	26,075	-0.6%
Vision Reimbursement	5,075	13,500	13,500	0.0%
Social Security	1,051,047	1,142,995	1,128,033	-1.3%
Retirement	714,420	1,230,576	1,275,300	3.6%
Unemployment Compensation	495	11,925	22,350	87.4%
Workers Compensation	113,315	94,250	109,681	16.4%
Other Benefits	37,158	31,575	26,100	-17.3%
TOTAL BENEFITS	\$4,513,744	\$5,025,374	\$5,310,621	5.7%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$4,003	\$337,712	\$0	-100.0%
Professional Services - I.U.	5,918,511	6,072,712	6,439,854	6.0%
Contractual Services	11,100	16,575	17,000	2.6%
TOTAL PROFESSIONAL SERVICES	\$5,933,614	\$6,426,999	\$6,456,854	0.5%
PROPERTY SERVICES:				
Maintenance Contracts	\$80	\$100	\$0	-100.0%
Copier Rental	10,731	13,293	10,000	-24.8%
TOTAL PROPERTY SERVICES	\$10,811	\$13,393	\$10,000	-25.3%
OTHER SERVICES:				
Tuition	\$2,690,970	\$2,520,331	\$2,596,789	3.0%
Local Travel	3,407	7,500	4,000	-46.7%
Conference/Overnight Travel	0	0	0	n/a
TOTAL OTHER SERVICES	\$2,694,377	\$2,527,831	\$2,600,789	2.9%

**PENNSBURY SCHOOL DISTRICT
2011-2012 PROPOSED BUDGET
EXPENDITURES**

SPECIAL EDUCATION (Continued)

FUNCTION 1200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$31,571	\$54,642	\$14,977	-72.6%
Warehouse Supplies	2,275	5,000	5,000	0.0%
Printing Supplies	754	3,100	3,100	0.0%
Printer Cartridges	574	0	1,500	n/a
Books & Periodicals	14,772	141,402	35,058	-75.2%
TOTAL SUPPLIES	\$49,946	\$204,144	\$59,635	-70.8%
EQUIPMENT:				
New Equipment	\$509	\$4,159	\$2,302	-44.7%
Replacement Equipment	0	0	0	n/a
TOTAL EQUIPMENT	\$509	\$4,159	\$2,302	-44.7%
OTHER OBJECTS:				
Memberships & Dues	\$0	\$385	\$200	-48.1%
TOTAL OTHER OBJECTS	\$0	\$385	\$200	-48.1%
TOTAL SPECIAL EDUCATION	\$27,882,399	\$29,364,209	\$29,223,960	-0.5%

**PENNSBURY SCHOOL DISTRICT
2011-2012 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 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary	\$1,966,814	\$1,786,896	\$1,807,949	1.2%
Professional - Substitutes	21,963	35,000	27,000	-22.9%
Professional - Supplementals	10,536	10,696	10,696	0.0%
Professional - Testing & Evaluation	2,571	0	0	n/a
TOTAL SALARIES	\$2,001,884	\$1,832,592	\$1,845,645	0.7%
BENEFITS:				
Medical, RX, and Dental Insurance	\$366,977	\$360,910	\$327,708	-9.2%
Life Insurance	3,385	3,465	3,675	6.1%
Vision Reimbursement	1,042	2,250	2,250	0.0%
Social Security	153,144	152,337	140,903	-7.5%
Retirement	97,625	163,980	159,440	-2.8%
Unemployment Compensation	0	1,575	3,150	100.0%
Workers Compensation	3,971	15,750	14,049	-10.8%
Other Benefits	18,775	3,675	3,150	-14.3%
TOTAL BENEFITS	\$644,919	\$703,942	\$654,325	-7.0%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$0	\$0	\$0	n/a
TOTAL PROFESSIONAL SERVICES	\$0	\$0	\$0	n/a
PROPERTY SERVICES:				
Equipment Repairs & Services	\$7,503	\$9,948	\$10,258	3.1%
Maintenance Contracts	0	4,000	2,400	-40.0%
TOTAL PROPERTY SERVICES	\$7,503	\$13,948	\$12,658	-9.2%
OTHER SERVICES:				
Printing and Binding	\$0	\$0	\$0	n/a
Tuition	3,643,532	3,428,582	2,942,464	-14.2%
Local Travel	0	0	0	n/a
Conference/Overnight Travel	200	0	0	n/a
TOTAL OTHER SERVICES	\$3,643,732	\$3,428,582	\$2,942,464	-14.2%
SUPPLIES:				
General Supplies	\$49,736	\$43,414	\$41,665	-4.0%
Warehouse Supplies	0	0	0	n/a
Printing Supplies	521	1,563	1,600	2.4%
Printer Cartridges	0	0	6,475	n/a
Books & Periodicals	22,413	6,000	700	-88.3%
TOTAL SUPPLIES	\$72,670	\$50,977	\$50,440	-1.1%

**PENNSBURY SCHOOL DISTRICT
2011-2012 PROPOSED BUDGET
EXPENDITURES**

VOCATIONAL EDUCATION (Continued)

FUNCTION 1300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
EQUIPMENT:				
New Equipment	\$0	\$1,567	\$963	-38.5%
Replacement Equipment	2,468	1,000	0	-100.0%
TOTAL EQUIPMENT	\$2,468	\$2,567	\$963	-62.5%
OTHER OBJECTS:				
Memberships & Dues	\$180	\$535	\$515	-3.7%
TOTAL OTHER OBJECTS	\$180	\$535	\$515	-3.7%
TOTAL VOCATIONAL EDUCATION	\$6,373,356	\$6,033,143	\$5,507,010	-8.7%

**PENNSBURY SCHOOL DISTRICT
2011-2012 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 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary	\$79,388	\$315,868	\$321,996	1.9%
Professional - Other	5,567	0	4,000	n/a
Professional - Supplementals	0	6,790	6,790	0.0%
Professional - Tutors	155,257	203,847	170,847	-16.2%
Office Staff - Regular Salary	27,594	28,698	28,698	0.0%
Bus Drivers - Regular Salary	7,593	6,319	6,319	0.0%
Aides - Regular Salary	41,132	49,864	49,864	0.0%
TOTAL SALARIES	\$316,531	\$611,386	\$588,514	-3.7%
BENEFITS:				
Medical, RX, and Dental Insurance	\$0	\$0	\$0	n/a
Life Insurance	411	990	1,400	41.4%
Vision Reimbursement	0	0	0	n/a
Social Security	24,214	46,119	44,924	-2.6%
Retirement	15,130	49,644	50,895	2.5%
Unemployment Compensation	0	450	1,200	166.7%
Workers Compensation	0	4,500	5,352	18.9%
Other Benefits	0	1,050	1,200	14.3%
TOTAL BENEFITS	\$39,755	\$102,753	\$104,971	2.2%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$22,000	\$35,758	\$13,758	-61.5%
Psychological Services	0	53,000	53,000	0.0%
Police Services	3,970	66,898	0	-100.0%
TOTAL PROFESSIONAL SERVICES	\$25,970	\$155,656	\$66,758	-57.1%
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	\$0	\$0	\$0	n/a
Tuition	4,221	46,000	46,000	0.0%
Local Travel	1,041	0	0	n/a
TOTAL OTHER SERVICES	\$5,262	\$46,000	\$46,000	0.0%

**PENNSBURY SCHOOL DISTRICT
2011-2012 PROPOSED BUDGET
EXPENDITURES**

OTHER INSTRUCTIONAL PROGRAMS (Continued)

FUNCTION 1400

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$262	\$1,408	\$1,000	-29.0%
Warehouse Supplies	514	555	555	0.0%
Printing Supplies	229	500	500	0.0%
Books & Periodicals	7,357	0	0	n/a
TOTAL SUPPLIES	\$8,362	\$2,463	\$2,055	-16.6%
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	\$395,880	\$918,258	\$808,298	-12.0%

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**PENNSBURY SCHOOL DISTRICT
2011-2012 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 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
PROFESSIONAL SERVICES:				
Professional Services -I.U.'s	\$25,237	\$8,640	\$4,335	-49.8%
General Supplies	0	0	1,100	n/a
TOTAL PROFESSIONAL SERVICES	\$25,237	\$8,640	\$5,435	-37.1%
TOTAL NONPUBLIC SCHOOL PROGRAMS	\$25,237	\$8,640	\$5,435	-37.1%

**PENNSBURY SCHOOL DISTRICT
2011-2012 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 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$116,419	\$119,911	\$119,911	0.0%
Professional - Regular Salary	3,530,527	3,606,631	3,489,779	-3.2%
Professional - Supplementals	8,124	8,400	8,400	0.0%
Professional - Testing & Evaluation	64,897	66,300	48,697	-26.6%
Office Staff - Regular Salary	435,450	459,184	459,184	0.0%
Office Staff - Substitutes	5,472	8,000	8,000	0.0%
Termination/Leave/HRA Pay Out	390	3,390	4,000	18.0%
TOTAL SALARIES	\$4,161,279	\$4,271,816	\$4,137,971	-3.1%
BENEFITS:				
Medical, RX, and Dental Insurance	\$728,787	\$720,003	\$700,768	-2.7%
Life Insurance	6,642	6,930	7,700	11.1%
Vision Reimbursement	1,657	2,250	2,250	0.0%
Social Security	313,012	305,739	315,952	3.3%
Retirement	198,710	327,323	357,499	9.2%
Unemployment Compensation	0	3,150	6,600	109.5%
Workers Compensation	29,805	21,500	29,436	36.9%
Other Benefits	23,763	7,350	6,600	-10.2%
TOTAL BENEFITS	\$1,302,376	\$1,394,245	\$1,426,805	2.3%
PROFESSIONAL SERVICES:				
Professional Services - Educational Psychologists	\$1,541	\$95,000	\$20,000	-78.9%
	19,680	43,793	42,000	-4.1%
TOTAL PROFESSIONAL SERVICES	\$21,221	\$138,793	\$62,000	-55.3%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$0	\$0	n/a
Maintenance Contracts	180	200	0	-100.0%
Copier Rental	6,315	15,300	10,300	-32.7%
TOTAL PROPERTY SERVICES	\$6,495	\$15,500	\$10,300	-33.5%
OTHER SERVICES:				
Local Travel	\$1,973	\$10,190	\$4,000	-60.7%
Conference/Overnight Travel	0	0	0	n/a
TOTAL OTHER SERVICES	\$1,973	\$10,190	\$4,000	-60.7%

**PENNSBURY SCHOOL DISTRICT
2011-2012 PROPOSED BUDGET
EXPENDITURES**

PUPIL SERVICES (Continued)

FUNCTION 2100

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$90,203	\$152,788	\$130,382	-14.7%
Warehouse Supplies	228	700	500	-28.6%
Printing Supplies	3,812	11,665	11,665	0.0%
Books & Periodicals	2,531	2,919	3,715	27.3%
TOTAL SUPPLIES	\$96,774	\$168,072	\$146,262	-13.0%
EQUIPMENT:				
New Equipment	\$1,581	\$3,005	\$1,000	-66.7%
Replacement Equipment	581	1,275	800	-37.3%
TOTAL EQUIPMENT	\$2,162	\$4,280	\$1,800	-57.9%
OTHER OBJECTS:				
Memberships & Dues	\$392	\$1,550	\$1,085	-30.0%
TOTAL OTHER OBJECTS	\$392	\$1,550	\$1,085	-30.0%
TOTAL PUPIL SERVICES	\$5,592,672	\$6,004,446	\$5,790,223	-3.6%

**PENNSBURY SCHOOL DISTRICT
2011-2012 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 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$140,000	\$144,200	\$145,600	1.0%
Professional - Regular Salary	1,353,623	1,379,968	1,317,560	-4.5%
Professional - Substitutes	22,420	15,000	15,000	0.0%
Professional - Other Salary	67,081	365,942	111,100	-69.6%
Office Staff - Regular Salary	196,912	195,091	220,120	12.8%
Office Staff - Substitutes	1,787	0	0	n/a
Audio Visual - Overtime	6,718	8,500	10,000	17.6%
Aides - Regular Salary	11,769	12,429	12,429	0.0%
Termination/Leave/HRA Pay Out	780	0	5,000	n/a
TOTAL SALARIES	\$1,801,090	\$2,121,130	\$1,836,809	-13.4%
BENEFITS:				
Medical, RX, and Dental Insurance	\$310,107	\$334,864	\$324,683	-3.0%
Life Insurance	3,098	3,300	3,500	6.1%
Vision Reimbursement	1,022	2,250	2,250	0.0%
Social Security	137,782	170,575	140,303	-17.7%
Retirement	86,166	168,542	158,218	-6.1%
Unemployment Compensation	0	1,500	3,000	100.0%
Workers Compensation	13,514	15,000	13,380	-10.8%
Other Benefits	9,350	8,600	8,100	-5.8%
TOTAL BENEFITS	\$561,039	\$704,631	\$653,434	-7.3%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$16,243	\$45,520	\$11,790	-74.1%
TOTAL PROFESSIONAL SERVICES	\$16,243	\$45,520	\$11,790	-74.1%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$5,248	\$13,780	\$13,780	0.0%
Maintenance Contracts	85,780	86,413	80,320	-7.1%
Copier Maintenance	0	0	0	n/a
Copier Rental	20,951	20,000	25,000	25.0%
Equipment Rental	71,211	71,211	71,211	0.0%
Technology Rental/Lease	5,900	0	0	n/a
TOTAL PROPERTY SERVICES	\$189,090	\$191,404	\$190,311	-0.6%
OTHER SERVICES:				
Internet Service	\$13,380	\$14,828	\$14,828	0.0%
Printing and Binding	5,000	3,000	1,500	-50.0%
Local Travel	30,907	27,166	33,310	22.6%
Conference/Overnight Travel	2,639	0	400	n/a
Student Related Travel	0	0	300	n/a
TOTAL OTHER SERVICES	\$51,926	\$44,994	\$50,338	11.9%

**PENNSBURY SCHOOL DISTRICT
2011-2012 PROPOSED BUDGET
EXPENDITURES**

INSTRUCTIONAL SERVICES (Continued)

FUNCTION 2200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$117,580	\$185,076	\$162,847	-12.0%
Warehouse Supplies	1,120	2,770	2,970	7.2%
Printing Supplies	6,186	42,640	36,140	-15.2%
Books & Periodicals	161,058	185,941	180,637	-2.9%
TOTAL SUPPLIES	\$285,944	\$416,427	\$382,594	-8.1%
EQUIPMENT:				
New Equipment	\$17,764	\$35,150	\$8,000	-77.2%
Replacement Equipment	93,804	75,406	78,406	4.0%
TOTAL EQUIPMENT	\$111,568	\$110,556	\$86,406	-21.8%
OTHER OBJECTS:				
Memberships & Dues	\$1,405	\$3,718	\$3,758	1.1%
TOTAL OTHER OBJECTS	\$1,405	\$3,718	\$3,758	1.1%
TOTAL INSTRUCTIONAL SERVICES	\$3,018,305	\$3,638,380	\$3,215,440	-11.6%

**PENNSBURY SCHOOL DISTRICT
2011-2012 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 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$3,514,562	\$3,610,094	\$3,653,651	1.2%
Professional - Regular Salary	235,022	147,333	98,222	-33.3%
Professional - Other	0	10,700	2,400	-77.6%
Office Staff - Regular Salary	1,357,858	1,365,378	1,395,945	2.2%
Office Staff - Substitutes	37,382	55,500	51,500	-7.2%
Office Staff - Overtime	2,464	3,450	5,300	53.6%
Management Assistants	237,691	276,739	276,680	0.0%
Termination/Leave/HRA Pay Out	169,626	169,763	130,000	-23.4%
TOTAL SALARIES	\$5,554,605	\$5,638,957	\$5,613,698	-0.4%
BENEFITS:				
Medical, RX, and Dental Insurance	\$1,018,246	\$1,009,185	\$996,754	-1.2%
Life Insurance	13,502	9,900	10,675	7.8%
Vision	0	750	750	0.0%
Social Security	406,702	425,969	428,571	0.6%
Retirement	265,410	458,524	484,952	5.8%
Unemployment Compensation	595	4,500	9,150	103.3%
Workers Compensation	39,173	35,000	40,809	16.6%
Other Benefits	164,737	124,950	123,600	-1.1%
TOTAL BENEFITS	\$1,908,365	\$2,068,778	\$2,095,261	1.3%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$5,755	\$26,603	\$13,684	-48.6%
Legal Services	361,649	460,000	460,000	0.0%
Contractual Services	36,449	45,800	49,000	7.0%
Tax Collections	254,328	256,547	257,100	0.2%
Closing Fees - Bond Issue Refinancing	0	0	0	n/a
TOTAL PROFESSIONAL SERVICES	\$658,181	\$788,950	\$779,784	-1.2%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$1,000	\$700	-30.0%
Maintenance Contracts	16,931	22,500	20,700	-8.0%
Copier Maintenance	0	0	0	n/a
Copier Rental	82,030	130,000	87,000	-33.1%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$98,961	\$153,500	\$108,400	-29.4%

**PENNSBURY SCHOOL DISTRICT
2011-2012 PROPOSED BUDGET
EXPENDITURES**

ADMINISTRATION (Continued)

FUNCTION 2300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
OTHER SERVICES:				
Bonding Insurance	\$14,600	\$14,957	\$14,732	-1.5%
Communications	7,255	17,000	17,000	0.0%
Printing and Binding	5,723	8,891	6,891	-22.5%
Local Travel	5,783	22,055	11,253	-49.0%
Conference/Overnight Travel	0	0	0	n/a
TOTAL OTHER SERVICES	\$33,361	\$62,903	\$49,876	-20.7%
SUPPLIES:				
General Supplies	\$45,312	\$70,788	\$55,791	-21.2%
Warehouse Supplies	3,009	5,900	3,325	-43.6%
Printing Supplies	12,231	21,836	17,772	-18.6%
Books & Periodicals	3,675	12,550	10,100	-19.5%
TOTAL SUPPLIES	\$64,227	\$111,074	\$86,988	-21.7%
EQUIPMENT:				
New Equipment	\$522	\$8,340	\$11,500	37.9%
Replacement Equipment	0	4,750	2,000	-57.9%
TOTAL EQUIPMENT	\$522	\$13,090	\$13,500	3.1%
OTHER OBJECTS:				
Memberships & Dues	\$22,974	\$31,739	\$23,540	-25.8%
Trustee Fees	183,722	189,400	190,558	0.6%
Judgments Against LEA	8,000	0	0	n/a
TOTAL OTHER OBJECTS	\$214,696	\$221,139	\$214,098	-3.2%
TOTAL ADMINISTRATION	\$8,532,918	\$9,058,391	\$8,961,605	-1.1%

**PENNSBURY SCHOOL DISTRICT
2011-2012 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 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary	\$1,218,896	\$1,219,244	\$1,224,244	0.4%
Professional - Substitutes	34,808	45,700	45,000	-1.5%
Professional - Supplementals	5,268	5,348	5,348	0.0%
Registered Nurses	128,293	143,158	137,993	-3.6%
Health Room Aides	230,137	272,834	268,434	-1.6%
TOTAL SALARIES	\$1,617,402	\$1,686,284	\$1,681,019	-0.3%
BENEFITS:				
Medical, RX, and Dental Insurance	\$296,495	\$305,829	\$298,477	-2.4%
Life Insurance	2,651	2,970	3,325	12.0%
Vision	1,838	2,250	2,250	0.0%
Social Security	120,896	128,975	128,335	-0.5%
Retirement	77,531	138,832	145,219	4.6%
Unemployment Compensation	0	1,350	2,850	111.1%
Workers Compensation	11,840	8,500	12,711	49.5%
Other Benefits	0	3,150	2,850	-9.5%
TOTAL BENEFITS	\$511,251	\$591,856	\$596,017	0.7%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$529,262	\$520,000	\$550,000	5.8%
Professional Services - Other	20,162	19,513	19,513	0.0%
TOTAL PROFESSIONAL SERVICES	\$549,424	\$539,513	\$569,513	5.6%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$248	\$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	\$2,056	\$2,550	\$2,550	0.0%
OTHER SERVICES:				
Local Travel	\$87	\$3,423	\$1,580	-53.8%
Conference/Overnight Travel	0	0	0	n/a
TOTAL OTHER SERVICES	\$87	\$3,423	\$1,580	-53.8%

**PENNSBURY SCHOOL DISTRICT
2011-2012 PROPOSED BUDGET
EXPENDITURES**

HEALTH SERVICES (Continued)

FUNCTION 2400

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$31,823	\$42,411	\$33,958	-19.9%
Warehouse Supplies	120	500	500	0.0%
Printing Supplies	0	0	0	n/a
Books & Periodicals	73	502	502	0.0%
TOTAL SUPPLIES	\$32,016	\$43,413	\$34,960	-19.5%
EQUIPMENT:				
New Equipment	\$718	\$19,560	\$7,406	-62.1%
Replacement Equipment	0	0	0	n/a
TOTAL EQUIPMENT	\$718	\$19,560	\$7,406	-62.1%
OTHER OBJECTS:				
Memberships & Dues	\$0	\$0	\$0	n/a
TOTAL OTHER OBJECTS	\$0	\$0	\$0	n/a
TOTAL HEALTH SERVICES	\$2,712,954	\$2,886,599	\$2,893,045	0.2%

**PENNSBURY SCHOOL DISTRICT
2011-2012 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 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$239,206	\$246,383	\$252,423	2.5%
Office Staff - Regular Salary	525,008	632,128	627,157	-0.8%
Office Staff - Substitutes	5,760	8,500	8,000	-5.9%
Office Staff - Overtime	1,578	7,500	7,500	0.0%
Printing - Regular Salary	68,248	74,171	74,171	0.0%
Printing - Substitutes	0	0	0	n/a
Printing - Overtime	5,752	7,000	7,000	0.0%
Warehouse - Regular Salary	81,450	91,851	91,851	0.0%
Warehouse - Substitutes	0	0	0	n/a
Warehouse -Overtime	742	1,000	1,000	0.0%
Termination/Leave/HRA Pay Out	7,920	10,920	11,000	0.7%
TOTAL SALARIES	\$935,664	\$1,079,453	\$1,080,102	0.1%
BENEFITS:				
Medical, RX, and Dental Insurance	\$171,522	\$192,912	\$191,780	-0.6%
Life Insurance	1,679	1,815	2,100	15.7%
Social Security	71,578	81,427	82,459	1.3%
Retirement	44,734	87,650	93,307	6.5%
Tuition Reimbursement	5,017	6,000	5,000	-16.7%
Unemployment Compensation	0	825	1,800	118.2%
Workers Compensation	7,365	8,250	8,028	-2.7%
Other Benefits	12,127	12,875	12,750	-1.0%
TOTAL BENEFITS	\$314,022	\$391,754	\$397,224	1.4%
PROFESSIONAL SERVICES:				
Auditors/Financial Advisors	\$24,720	\$27,800	\$28,800	3.6%
Contractual Services	48,055	2,047	2,047	0.0%
TOTAL PROFESSIONAL SERVICES	\$72,775	\$29,847	\$30,847	3.4%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$1,847	\$7,000	\$10,000	42.9%
Maintenance Contracts	11,429	9,400	11,100	18.1%
Copier Maintenance	0	0	0	n/a
Copier Rental	113,727	85,000	109,000	28.2%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$127,003	\$101,400	\$130,100	28.3%

**PENNSBURY SCHOOL DISTRICT
2011-2012 PROPOSED BUDGET
EXPENDITURES**

BUSINESS SERVICES (Continued)

FUNCTION 2500

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
OTHER SERVICES:				
Communications	\$87,664	\$122,671	\$122,671	0.0%
Local Travel	425	2,889	2,089	-27.7%
Conference/Overnight Travel	0	0	0	n/a
Cooperative Purchasing	6,955	7,000	7,000	0.0%
TOTAL OTHER SERVICES	\$95,044	\$132,560	\$131,760	-0.6%
SUPPLIES:				
General Supplies	\$35,736	\$22,926	\$19,194	-16.3%
Warehouse Supplies	2,061	2,810	3,000	6.8%
Printing Supplies	3,460	9,124	8,976	-1.6%
Books & Periodicals	1,749	2,306	2,306	0.0%
TOTAL SUPPLIES	\$43,006	\$37,166	\$33,476	-9.9%
EQUIPMENT:				
New Equipment	\$0	\$9,825	\$1,000	-89.8%
Replacement Equipment	1,093	2,300	2,300	0.0%
TOTAL EQUIPMENT	\$1,093	\$12,125	\$3,300	-72.8%
OTHER OBJECTS:				
Memberships & Dues	\$939	\$1,310	\$1,200	-8.4%
TOTAL OTHER OBJECTS	\$939	\$1,310	\$1,200	-8.4%
TOTAL BUSINESS SERVICES	\$1,589,546	\$1,785,615	\$1,808,009	1.3%

**PENNSBURY SCHOOL DISTRICT
2011-2012 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 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$107,206	\$110,423	\$110,423	0.0%
Office Staff - Regular Salary	143,564	155,602	155,602	0.0%
Office Staff - Substitutes	6,139	5,000	5,000	0.0%
Office Staff - Overtime	201	1,000	1,000	0.0%
Maintenance - Regular Salary	1,646,158	1,618,129	1,613,615	-0.3%
Maintenance - Overtime	53,839	65,000	65,000	0.0%
Security Guards	175,354	170,912	170,911	0.0%
Custodial - Regular Salaries	3,866,866	4,325,950	4,285,402	-0.9%
Custodial - Substitutes	385,892	225,000	225,000	0.0%
Custodial - Overtime	116,181	200,126	159,126	-20.5%
Custodial - Shift Differential	12,067	13,000	12,000	-7.7%
Termination/Leave/HRA Pay Out	50,932	10,580	9,000	-14.9%
TOTAL SALARIES	\$6,564,399	\$6,900,722	\$6,812,079	-1.3%
BENEFITS:				
Medical, RX, and Dental Insurance	\$1,203,220	\$1,237,110	\$1,209,429	-2.2%
Life Insurance	10,961	11,880	12,950	9.0%
Social Security	502,651	522,423	520,064	-0.5%
Retirement	319,652	562,081	588,425	4.7%
Unemployment Compensation	11,466	13,400	11,100	-17.2%
Workers Compensation	142,305	49,000	109,506	123.5%
Other Benefits	60,115	23,250	21,750	-6.5%
TOTAL BENEFITS	\$2,250,370	\$2,419,144	\$2,473,224	2.2%
PROFESSIONAL SERVICES:				
Professional Services - Other	\$331,956	\$344,500	\$344,700	0.1%
Appraisals	0	1,000	1,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$331,956	\$345,500	\$345,700	0.1%
PROPERTY SERVICES:				
Disposal Services	\$11,081	\$2,500	\$2,500	0.0%
Snow Plowing Services	31,441	0	0	n/a
Lawn Care Services	23,693	30,000	30,000	0.0%
Building Repairs	165,913	252,680	264,680	4.7%
Equipment Repairs & Services	17,231	19,600	19,400	-1.0%
Vehicle Repairs	28,508	18,000	18,000	0.0%
Maintenance Contracts	297,621	280,708	278,608	-0.7%
Vandalism	0	5,000	3,000	-40.0%
Equipment Rental	6,440	16,000	16,000	0.0%
Vehicle Rentals & Leases	0	0	0	n/a
Extermination Services	4,871	9,280	9,280	0.0%
TOTAL PROPERTY SERVICES	\$586,799	\$633,768	\$641,468	1.2%

**PENNSBURY SCHOOL DISTRICT
2011-2012 PROPOSED BUDGET
EXPENDITURES**

PLANT OPERATIONS (Continued)

FUNCTION 2600

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
OTHER SERVICES:				
Fire Insurance	\$171,541	\$175,800	\$175,800	0.0%
Automobile Insurance	165,346	116,231	116,231	0.0%
General & Flood Insurance	211,155	191,294	192,779	0.8%
General Liability Insurance	51,932	57,200	57,125	-0.1%
Local Travel	1,229	2,022	2,022	0.0%
Conference/Overnight Travel	0	0	0	n/a
Other Services	16,153	19,100	19,100	0.0%
TOTAL OTHER SERVICES	\$617,356	\$561,647	\$563,057	0.3%
SUPPLIES:				
General Supplies	\$363,993	\$486,082	\$484,933	-0.2%
Warehouse Supplies	241,374	230,500	230,500	0.0%
Printing Supplies	246	1,300	1,300	0.0%
Telephone	491,190	404,777	327,777	-19.0%
Water & Sewer	264,256	250,000	250,000	0.0%
Locks & Lockers	(1,407)	0	0	n/a
Natural Gas	774,802	740,629	765,629	3.4%
Electricity	2,120,387	2,783,610	2,583,110	-7.2%
Bottled Gas	5,348	9,500	9,500	0.0%
Fuel Oil	251,643	90,000	90,000	0.0%
Gasoline	77,087	36,000	39,000	8.3%
Diesel Fuel	1,666	0	0	n/a
Books & Periodicals	0	180	180	0.0%
TOTAL SUPPLIES	\$4,590,585	\$5,032,578	\$4,781,929	-5.0%
EQUIPMENT:				
New Equipment	\$0	\$0	\$0	n/a
Replacement Equipment	0	7,085	7,085	0.0%
TOTAL EQUIPMENT	\$0	\$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	\$14,941,685	\$15,900,664	\$15,624,762	-1.7%

**PENNSBURY SCHOOL DISTRICT
2011-2012 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 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$83,403	\$85,905	\$85,905	0.0%
Office Staff - Regular Salary	186,046	212,189	209,036	-1.5%
Office Staff - Substitutes	2,302	2,000	2,000	0.0%
Office Staff - Overtime	14,047	13,000	13,000	0.0%
Maintenance - Regular Salary	283,352	328,206	327,391	-0.2%
Maintenance - Overtime	30,010	17,000	17,000	0.0%
Bus Drivers - Regular	2,411,579	2,458,678	2,567,501	4.4%
Bus Drivers - Substitutes	184,931	189,000	189,000	0.0%
Bus Drivers - Overtime	231,704	187,500	194,000	3.5%
Aides - Regular Salary	121,801	144,836	149,042	2.9%
Termination/Leave/HRA Pay Out	4,183	3,780	4,000	5.8%
TOTAL SALARIES	\$3,553,358	\$3,642,094	\$3,757,875	3.2%
BENEFITS:				
Medical, RX, and Dental Insurance	\$650,111	\$651,301	\$666,901	2.4%
Life Insurance	5,798	6,105	7,000	14.7%
Social Security	266,773	274,607	286,745	4.4%
Retirement	169,894	295,594	324,468	9.8%
Unemployment Compensation	10,252	9,775	6,000	-38.6%
Workers Compensation	41,583	26,750	36,760	37.4%
Other Benefits	7,007	6,475	6,000	-7.3%
TOTAL BENEFITS	\$1,151,418	\$1,270,607	\$1,333,874	5.0%
PROFESSIONAL SERVICES:				
Professional Services - I.U.	\$74,231	\$60,000	\$60,000	0.0%
Professional Services - Other	4,069	16,000	16,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$78,300	\$76,000	\$76,000	0.0%
PROPERTY SERVICES:				
Cleaning Services	\$2,647	\$3,000	\$3,000	0.0%
Equipment Repairs & Services	6,419	0	0	n/a
Vehicle Repairs	130,413	68,641	65,641	-4.4%
Maintenance Contracts	40	100	0	-100.0%
Equipment Rental	1,908	0	2,100	n/a
TOTAL PROPERTY SERVICES	\$141,427	\$71,741	\$70,741	-1.4%
OTHER SERVICES:				
Transportation - I. U.	\$1,740,223	\$1,363,700	\$1,363,700	0.0%
Transportation - Private Contracts	34,656	65,000	65,000	0.0%
Automobile Insurance	248,494	273,475	273,475	0.0%
Local Travel	6,324	6,800	5,000	-26.5%
Conference/Overnight Travel	0	0	0	n/a
TOTAL OTHER SERVICES	\$2,029,697	\$1,708,975	\$1,707,175	-0.1%

**PENNSBURY SCHOOL DISTRICT
2011-2012 PROPOSED BUDGET
EXPENDITURES**

TRANSPORTATION (Continued)

FUNCTION 2700

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$321,064	\$347,282	\$345,240	-0.6%
Warehouse Supplies	142	1,500	1,500	0.0%
Printing Supplies	1,278	2,000	2,000	0.0%
Fuel Oil	13,810	14,000	14,000	0.0%
Diesel Fuel	593,540	781,572	1,079,472	38.1%
Books & Periodicals	0	515	465	-9.7%
TOTAL SUPPLIES	\$929,834	\$1,146,869	\$1,442,677	25.8%
EQUIPMENT:				
New Equipment	\$0	\$0	\$27,169	n/a
Replacement Equipment	4,509	4,000	4,000	0.0%
TOTAL EQUIPMENT	\$4,509	\$4,000	\$31,169	679.2%
OTHER OBJECTS:				
Memberships & Dues	\$186	\$186	\$236	26.9%
TOTAL OTHER OBJECTS	\$186	\$186	\$236	26.9%
TOTAL TRANSPORTATION	\$7,888,729	\$7,920,472	\$8,419,747	6.3%

**PENNSBURY SCHOOL DISTRICT
2011-2012 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 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$217,984	\$224,087	\$231,237	3.2%
Title I Salaries	109,720	99,600	114,000	14.5%
Office Staff - Regular Salary	1,028,210	1,071,891	1,068,173	-0.3%
Office Staff - Substitutes	2,513	6,500	6,500	0.0%
Office Staff - Overtime	6,389	11,100	10,500	-5.4%
Termination/Leave/HRA Pay Out	24,931	11,580	20,000	72.7%
TOTAL SALARIES	\$1,389,747	\$1,424,758	\$1,450,410	1.8%
BENEFITS:				
Medical, RX, and Dental Insurance	\$263,145	\$243,476	\$263,015	8.0%
Life Insurance	2,033	2,310	2,625	13.6%
Social Security	100,121	111,021	110,777	-0.2%
Retirement	65,993	113,683	124,199	9.3%
Unemployment Compensation	0	1,050	2,250	114.3%
Workers Compensation	11,203	10,500	10,035	-4.4%
Other Benefits	15,427	7,550	7,350	-2.6%
TOTAL BENEFITS	\$457,922	\$489,590	\$520,251	6.3%
PROFESSIONAL SERVICES:				
Professional Services - Other	\$106,213	\$125,911	\$120,911	-4.0%
TOTAL PROFESSIONAL SERVICES	\$106,213	\$125,911	\$120,911	-4.0%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$0	\$0	n/a
Maintenance Contracts	34,444	33,803	33,398	-1.2%
Copier Maintenance	0	0	0	n/a
Copier Rental	19,042	20,000	22,000	10.0%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$53,486	\$53,803	\$55,398	3.0%
OTHER SERVICES:				
Printing and Binding	\$0	\$0	\$0	n/a
Local Travel	3,440	548	548	0.0%
Conference/Overnight Travel	400	2,500	2,000	-20.0%
TOTAL OTHER SERVICES	\$3,840	\$3,048	\$2,548	-16.4%

**PENNSBURY SCHOOL DISTRICT
2011-2012 PROPOSED BUDGET
EXPENDITURES**

CENTRAL SERVICES (Continued)

FUNCTION 2800

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$ 126,942	\$ 201,864	\$ 150,002	-25.7%
Warehouse Supplies	502	775	775	0.0%
Printing Supplies	361	4,029	4,029	0.0%
Books & Periodicals	486	2,086	2,086	0.0%
TOTAL SUPPLIES	\$ 128,291	\$ 208,754	\$ 156,892	-24.8%
EQUIPMENT:				
New Equipment	\$ -	\$ 41,407	\$ 5,000	-87.9%
Replacement Equipment	30,000	20,000	20,000	0.0%
TOTAL EQUIPMENT	\$ 30,000	\$ 61,407	\$ 25,000	-59.3%
OTHER OBJECTS:				
Memberships & Dues	\$ 100	\$ 150	\$ 150	0.0%
TOTAL OTHER OBJECTS	\$ 100	\$ 150	\$ 150	0.0%
TOTAL CENTRAL SERVICES	\$ 2,169,599	\$ 2,367,421	\$ 2,331,560	-1.5%

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**PENNSBURY SCHOOL DISTRICT
2011-2012 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 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
OTHER SERVICES				
I.U. Payments Withheld	\$65,713	\$65,713	\$66,300	0.9%
I.U. Instructional Materials	62,484	59,435	60,000	1.0%
TOTAL OTHER SERVICES	\$128,197	\$125,148	\$126,300	0.9%
TOTAL OTHER SUPPORT SERVICES	\$128,197	\$125,148	\$126,300	0.9%

**PENNSBURY SCHOOL DISTRICT
2011-2012 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 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
SALARIES:				
Game Attendants/Officials	\$43,663	\$31,346	\$29,864	-4.7%
Professional - Supplementals	479,376	470,185	463,068	-1.5%
Office Staff - Regular Salary	88,727	92,257	84,051	-8.9%
Bus Drivers - Overtime	53,587	55,000	53,150	-3.4%
Custodial - Overtime	5,277	12,500	13,000	4.0%
TOTAL SALARIES	\$670,630	\$661,288	\$643,133	-2.7%
BENEFITS:				
Medical, RX, and Dental Insurance	\$16,265	\$0	\$17,000	n/a
Life Insurance	0	330	350	6.1%
Social Security	51,850	50,705	49,099	-3.2%
Retirement	32,674	54,581	55,558	1.8%
Unemployment Compensation	-	150	300	100.0%
Workers Compensation	3,301	1,500	1,338	-10.8%
Other Benefits	-	350	300	-14.3%
TOTAL BENEFITS	\$104,090	\$107,616	\$123,945	15.2%
PROFESSIONAL SERVICES:				
Officials	\$50,364	\$54,272	\$54,272	0.0%
Coaching Clinics	0	650	1,000	53.8%
Security/ambulance	22,606	17,391	17,391	0.0%
Game Guarantee	0	0	0	n/a
TOTAL PROFESSIONAL SERVICES	\$72,970	\$72,313	\$72,663	0.5%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$61,149	\$58,500	\$53,000	-9.4%
Maintenance Contracts	40	0	0	n/a
Copier Rental	2,495	4,000	1,000	-75.0%
Equipment Rental	1,908	1,500	1,500	0.0%
TOTAL PROPERTY SERVICES	\$65,592	\$64,000	\$55,500	-13.3%
OTHER SERVICES:				
Contracted Carriers	\$4,697	\$6,000	\$6,500	8.3%
General Insurance	8,000	8,000	8,000	0.0%
Local Travel	1,531	3,500	3,500	0.0%
Conference/Overnight Travel	0	0	0	n/a
Student Related Travel	11,181	12,000	12,000	0.0%
TOTAL OTHER SERVICES	\$25,409	\$29,500	\$30,000	1.7%

**PENNSBURY SCHOOL DISTRICT
2011-2012 PROPOSED BUDGET
EXPENDITURES**

STUDENT ACTIVITIES (Continued)

FUNCTION 3200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$139,261	\$168,837	\$160,788	-4.8%
Warehouse Supplies	0	0	0	n/a
Printing Supplies	533	1,000	1,000	0.0%
Books & Periodicals	0	0	0	n/a
TOTAL SUPPLIES	\$139,794	\$169,837	\$161,788	-4.7%
EQUIPMENT:				
New Equipment	\$8,317	\$15,800	\$15,000	-5.1%
Replacement Equipment	0	20,000	0	-100.0%
TOTAL EQUIPMENT	\$8,317	\$35,800	\$15,000	-58.1%
OTHER OBJECTS:				
Memberships & Dues	\$29,158	\$24,500	\$29,300	19.6%
TOTAL OTHER OBJECTS	\$29,158	\$24,500	\$29,300	19.6%
TOTAL STUDENT ACTIVITIES	\$1,115,960	\$1,164,854	\$1,131,329	-2.9%

**PENNSBURY SCHOOL DISTRICT
2011-2012 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 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
SALARIES:				
Professional Salary - Other	\$0	\$5,178	\$0	-100.0%
TOTAL SALARIES	\$0	\$5,178	\$0	-100.0%
BENEFITS:				
Medical, RX, and Dental Insurance	\$0	\$0	\$0	n/a
Life Insurance	0	0	0	n/a
Social Security	0	396	0	-100.0%
Retirement	0	426	0	-100.0%
Unemployment Compensation	0	0	0	n/a
Workers Compensation	0	0	0	n/a
Other Benefits	0	0	0	n/a
TOTAL BENEFITS	\$0	\$822	\$0	-100.0%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$0	\$4,000	\$4,000	0.0%
Crossing Guards	211,301	223,789	221,789	-0.9%
TOTAL PROFESSIONAL SERVICES	\$211,301	\$227,789	\$225,789	-0.9%
PROPERTY SERVICES:				
Maintenance Contracts	\$0	\$0	\$0	n/a
TOTAL PROPERTY SERVICES	\$0	\$0	\$0	n/a
OTHER SERVICES:				
Local Travel	\$1,620	\$0	\$0	n/a
TOTAL OTHER SERVICES	\$1,620	\$0	\$0	n/a
SUPPLIES:				
General Supplies	\$3,481	\$807	\$2,000	147.8%
Books & Periodicals	5,077	0	900	n/a
TOTAL SUPPLIES	\$8,558	\$807	\$2,900	259.4%
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
2011-2012 PROPOSED BUDGET
EXPENDITURES**

COMMUNITY SERVICES (Continued)

FUNCTION 3300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
OTHER OBJECTS:				
Memberships & Dues	\$0	\$0	\$0	n/a
TOTAL OTHER OBJECTS	\$0	\$0	\$0	n/a
TOTAL COMMUNITY SERVICES	\$221,479	\$234,596	\$228,689	-2.5%

**PENNSBURY SCHOOL DISTRICT
2011-2012 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 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% 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
2011-2012 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 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
OTHER OBJECTS				
Interest	\$5,270,046	\$6,102,008	\$6,406,811	5.0%
Refund of Prior Year Receipts	70,177	60,000	60,000	0.0%
TOTAL OTHER OBJECTS	\$5,340,223	\$6,162,008	\$6,466,811	4.9%
OTHER USES OF FUNDS				
Principal Payments	\$6,645,983	\$6,704,077	\$6,921,659	3.2%
TOTAL OTHER USES OF FUNDS	\$6,645,983	\$6,704,077	\$6,921,659	3.2%
TOTAL DEBT SERVICES	\$11,986,206	\$12,866,085	\$13,388,470	4.1%

**PENNSBURY SCHOOL DISTRICT
2011-2012 PROPOSED BUDGET
EXPENDITURES**

FUND TRANSFERS

FUNCTION 5200

Includes money moved from one fund to another.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2009-2010	APPROVED BUDGET 2010-2011	PROPOSED BUDGET 2011-2012	% INCREASE/ DECREASE
OTHER USES OF FUNDS				
Fund Transfer	\$26,194	\$1,880	\$4,800	155.3%
TOTAL OTHER OBJECTS	\$26,194	\$1,880	\$4,800	155.3%
TOTAL FUND TRANSFERS	\$26,194	\$1,880	\$4,800	155.3%
TOTAL EXPENDITURES	\$167,501,323	\$175,815,000	\$173,301,000	-1.4%

BUDGET COMPARISON

**PENNSBURY SCHOOL DISTRICT
2011-2012 PROPOSED BUDGET**

BUDGET COMPARISON

	First Draft Budget Including Governor's Budget Proposal March 10, 2011	Proposed Budget May 12, 2011
Expenditures	\$ 174,970,000	\$ 173,301,000
Revenue before tax increase	168,210,514	169,020,377
Fund Balance Appropriation	0	2,500,000
Tax increase needed	\$ 6,759,486	\$ 1,780,623
Tax increase	5.3%	1.4%
Average homeowner increase:		
Falls Township	\$ 170	\$ 45
Lower Makefield Township	334	88
Tullytown Borough	148	39
Yardley Borough	186	49
District-wide	\$ 251	\$ 66

Notes:

1. Pennsylvania Department of Education base index is 1.4%
2. Current millage is 150.3
3. Value per mill is \$857,020
4. Average residential assessment is 31,324

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SUMMARY

PENNSBURY SCHOOL DISTRICT 2011-2012 PROPOSED BUDGET

BUDGET SUMMARY

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

RISKS

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

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

PENNSBURY SCHOOL DISTRICT 2011-2012 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 2011-2012 Proposed Budget in the amount of \$173,301,000.
2. Recommend that needed capital expenditures for the 2011-2012 fiscal year be funded with bond proceeds.
3. Recommend that an appropriation from fund balance of \$2,500,000 be budgeted.

UPCOMING EVENTS

The 2011-2012 proposed budget is scheduled for adoption at a special meeting of the School Board on May 12, 2011. Afterward, the proposed budget will then be made available for public viewing.

A budget hearing is scheduled at 7:00 p.m. on May 31, 2011 at Makefield 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 16, 2011. A delayed approval date is possible, but the budget must be approved by June 30th.

The approved 2011-2012 General Fund Budget will be implemented on July 1, 2011.

WORK CONTINUES

As the proposed budget is adopted, work continues in preparation for approval of the 2011-2012 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
2011-2012 PROPOSED BUDGET**

WORK CONTINUES (Cont'd.)

- Consider reductions in staffing and programs to further reduce the expenditure budget without producing unacceptable reductions in School Board approved curriculum, programs and services.
- Update the staffing plan and salary budget as retirements, enrollment and registration data becomes clearer.
- Review and update medical benefits budgets.
- Review and update insurance premiums after all quotes are reviewed.
- Adjust the budget if the Commonwealth subsidies change.
- Implement guidance and/or direction from the School Board.

FEEDBACK

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

In addition to the budget hearings listed under coming events, Pennsbury residents may speak at agenda, regular and special meetings of the School Board. The remaining meetings in this school year are scheduled for May 19, June 9 and June 16 at 8:00 p.m. at Fallsington Elementary School.

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

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