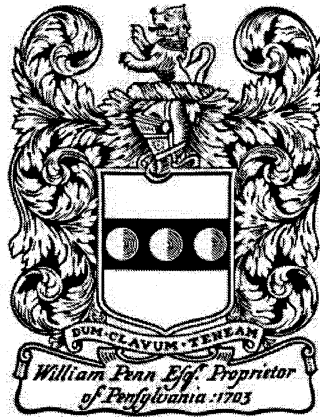


Pennsbury School District
134 Yardley Avenue
Fallsington, Pennsylvania 19058-0338
www.pennsbury.k12.pa.us

Final Budget

for the

Fiscal Period July 1, 2010 thru June 30, 2011



Mission Statement

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

Pennsbury School District

Board of School Directors

Mr. Gregory Lucidi, Jr., President

Mr. Gene Dolnick, Vice President

Mr. Simon Campbell, Assistant Secretary

Mr. Wayne DeBlasio

Mr. Howard Goldberg

Mrs. Linda Palsky

Mr. Gary Sanderson

Mr. Allan Weisel

Mrs. Kathleen Zawacki

Mrs. Isabel M. Miller, Secretary

Mrs. Joanne J. Godzieba, Treasurer

Administration

Paul B. Long, Ed.D., Chief Executive Officer

W. David Bowman, Ed.D., Assistant Superintendent of Administration

Kevin McHugh, Ed.D., 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

Mr. Sherwood Taylor, Director of Administrative Services

Mr. Charlie Williams, Director of Transportation

Pennsbury School District

2010-2011 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>Co-Principal: Lisa Becker</i>	215-949-6780
East Campus Building 705 Hood Boulevard Fairless Hills, PA 19030 <i>Acting Co-Principal: Shawn Neely</i>	215-949-6700

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

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

INTRODUCTION

The Pennsbury Board of School Directors adopted the 2010-2011 budget on June 17, 2010. The 2010-2011 budget totals \$175,815,000, which reflects a real estate tax increase of 1.0% or 1.5 mills. The total real estate tax rate for 2010-2011 is 150.3 mills.

This year's budget reflects property tax relief from gaming revenues under the Act 1 legislation. The District will receive \$4,157,718 in property tax relief that will be passed on to eligible homeowners by way of a reduction in their 2010-2011 tax bill. The amount of this reduction is \$231.01 per eligible homestead/farmstead property owner.

The 2010-2011 Final Budget reflects a 1.0% increase in the real estate tax rate, which is 1.9% less than the allowable base index. For taxpayers who own homes assessed at the district average of 31,324, this equates to a \$47 property tax increase. The following chart details the 2010-2011 residential tax increases for the average assessment in each municipality.

	Average Residential Tax Increase
Falls Township	\$32
Lower Makefield Township	\$63
Tullytown Borough	\$28
Yardley Borough	\$35
District Average	\$47

Risks

It is important to note that the final budget was developed in light of the following major risks:

- As of June 17, 2010 the Commonwealth Budget proposed by the Governor had not yet been approved by the General Assembly. If the Commonwealth's final budget reflects 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.

PENNSBURY SCHOOL DISTRICT 2010-2011 FINAL BUDGET

Risks (Cont'd.)

- 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.

Act 1

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

July 30, 2009	First Administrative Budget Committee meeting
August 25, 2009	Distribution of budget information to budget managers
October 30, 2009	Last day to submit General Fund requests
January 14, 2010	First Draft Budget presented to Board Budget Committee
January 21, 2010	Board adopted Act 1 Resolution
May 13, 2010	Board approved Proposed Budget
June 17, 2010	Board approved Final Budget

In accordance with Act 1, 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 (PDE), then the proposed tax rate may increase by the index plus approved exceptions.

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

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

PENNSBURY SCHOOL DISTRICT 2010-2011 FINAL BUDGET

Act 1 (Cont'd)

The 2010-2011 index for Pennsbury is 2.9%. Although the district may have qualified for allowable exceptions, the School Board adopted an Act 1 resolution on January 21, 2010 that limited the property tax increase to the 2.9% index. This action rendered the District ineligible to apply for exceptions or a voter referendum.

Budget Process

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

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

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

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

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

PENNSBURY SCHOOL DISTRICT 2010-2011 FINAL BUDGET

Budget Process (Cont'd.)

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.

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 Department. At the same time, the Director of Human Resources receives staffing information to prepare the staffing plan and personnel budget. The Business Administrator processes all capital plan items and requests for over-allocation expenditures in direct consultation with budget managers and the Administrative Budget Committee. Finally, the Director of Financial Services, in conjunction with the Business Administrator and the Chief Executive Officer, prepares the detailed revenue budget. These pieces of the budget are then brought together to become the first draft of the budget. The first draft is presented to the Chief Executive Officer and the Administrative Budget Committee in December. After refinement, the first draft budget is presented to the School Board in January. Act 1 requires the School Board to adopt either a preliminary budget or a resolution limiting the real estate tax increase to the state index. This year the School Board adopted a resolution limiting the tax increase to the 2.9% index.

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

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

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

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

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REVENUES

PENNSBURY SCHOOL DISTRICT 2010-2011 FINAL 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. So, when we say the School District's 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.

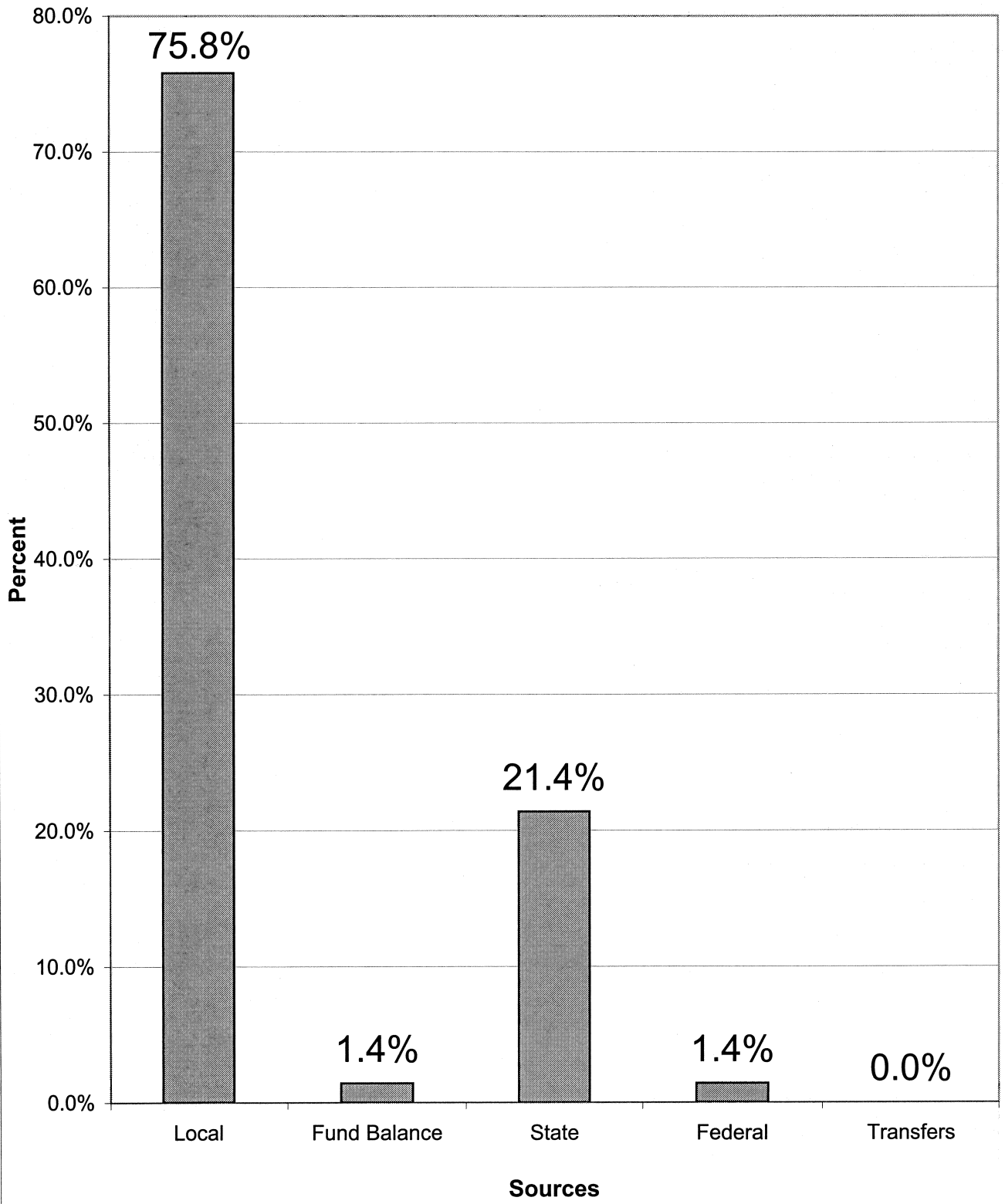
The value of a mill for 2010-2011 is \$859,321 based on assessments of \$892,337,160 from the May 2010 duplicate and a collection rate of 96.3%. The value of a mill represents the amount of tax revenue that is expected to be collected per each mill of the tax rate. The value of a mill depends on the value of assessments in the School District and the collection rate, since not all real estate tax is collected at face value or collected in the current year.

The following points are highlights of the 2010-2011 revenue budget:

- The local real estate tax rate increased 1.0% or 1.5 mills.
- Interim and transfer tax revenues are budgeted relatively flat due to the decline in the housing market and the downturn in the economy.
- The state revenue line item entitled "State Property Tax Reduction Allocation" reflects the \$4,157,718 the District will receive from the state for property tax relief. This allocation is not additional funding for the District. The property tax relief will be passed on to eligible homeowners by way of a reduction in their tax bill. Therefore, a corresponding reduction of \$4,157,718 is reflected in the real estate tax line item.
- Interest on investments is budgeted at \$450,000 less than last year. This revenue decrease reflects the decline in short-term interest rates in the current economic environment.
- An increase of 2% is budgeted for our Basic Education subsidy. State subsidy data is uncertain since the Commonwealth Budget proposed by the Governor has not been approved. If subsidies are less in the Commonwealth's final budget, the District will receive less revenue than budgeted.
- This budget includes \$1.1 million in American Recovery and Reinvestment Act (stimulus) funds. The funds are to be used primarily to supplement special education services as permitted by IDEA.

Details of the 2010-2011 final revenue budget, along with comparative data, can be found on the following pages.

Final Revenue Budget 2010-2011



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

SUMMARY OF GENERAL FUND REVENUES BY SOURCE

		ACTUAL REVENUE 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
6000	Local Sources	\$131,459,606	\$132,533,496	\$133,248,934	0.5%
7000	State Sources	\$35,801,343	\$36,764,850	\$37,586,866	2.2%
8000	Federal Sources	\$1,372,284	\$3,771,654	\$2,479,200	-34.3%
9000	Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>n/a</u>
TOTAL REVENUE & OTHER FINANCING SOURCES		\$168,633,233	\$173,070,000	\$173,315,000	0.1%
	FUND BALANCE APPROPRIATION	<u>\$0</u>	<u>\$2,483,000</u>	<u>\$2,500,000</u>	<u>0.7%</u>
TOTAL GENERAL FUND REVENUES		\$168,633,233	\$175,553,000	\$175,815,000	0.1%

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

REVENUES (BY SOURCE)	ACTUAL REVENUE 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
LOCAL SOURCES:				
6111 Real Estate Taxes	\$120,642,285	\$124,241,561	\$125,148,025	0.7%
6112 Interim Taxes	333,178	500,000	496,909	-0.6%
6113 Public Utility Tax	162,723	175,000	175,000	0.0%
6153 Transfer Taxes	1,746,813	1,800,000	1,800,000	0.0%
6411 Delinquent Taxes	3,396,014	2,682,935	2,800,000	4.4%
6510 Interest on Investments	1,613,659	900,000	450,000	-50.0%
6750 Student Activities - Athletics	51,588	89,000	89,000	0.0%
6832 Pass Thru-I.U. Funds	1,755,705	1,700,000	1,800,000	5.9%
6910 Rent of School & Facilities	233,923	165,000	165,000	0.0%
6940 Tuition Students/Receipts Other LEA's	182,334	140,000	185,000	32.1%
6990 KOIZ Revenue	1,000,000	0	0	n/a
6990 Miscellaneous	34,621	40,000	40,000	0.0%
6991 Refund of Prior Year Expenditures	306,763	100,000	100,000	0.0%
TOTAL LOCAL SOURCES	\$131,459,606	\$132,533,496	\$133,248,934	0.5%
STATE SOURCES:				
7110 Basic Subsidy	\$14,612,896	\$14,760,000	\$15,200,000	3.0%
7144 Charter Schools	651,635	700,000	750,000	7.1%
7160 Tuition & Court Placed	136,233	125,000	128,000	2.4%
7210 Homebound Instruction	3,140	7,000	0	-100.0%
7220 Vocational Education	252	25,000	0	-100.0%
7270 Special Education	5,400,709	5,374,506	5,378,096	0.1%
7310 Transportation	2,020,010	2,206,465	2,206,465	0.0%
7320 Rentals	1,621,312	1,068,000	1,068,000	0.0%
7330 Medical, Dental and Nursing Services	246,155	260,000	260,000	0.0%
7340 State Property Tax Reduction Allocation	4,147,425	4,157,503	4,157,718	0.0%
7501 State Block Grants	876,385	876,385	876,385	0.0%
7810 State Social Security Payments	3,549,470	3,671,428	3,629,222	-1.1%
7820 State Retirement Payments	2,224,003	3,433,563	3,907,980	13.8%
7500 Miscellaneous State Grants	111,647	100,000	25,000	-75.0%
7920 Classrooms For The Future	200,071	0	0	n/a
TOTAL STATE SOURCES	\$35,801,343	\$36,764,850	\$37,586,866	2.2%
FEDERAL SOURCES:				
8514 Title I	\$746,925	\$800,000	\$673,000	-15.9%
8515 Title II	304,593	348,300	318,000	-8.7%
8516 Title III	29,348	35,000	50,000	42.9%
8517 Drug Free Schools	27,841	38,408	0	-100.0%
8518 Title V	34,549	0	0	n/a
8701 ARRA - IDEA	0	2,174,746	1,090,000	-49.9%
8810 Medical Assistance Reimbursement	229,028	375,200	348,200	-7.2%
TOTAL FEDERAL SOURCES	\$1,372,284	\$3,771,654	\$2,479,200	-34.3%
TOTAL REVENUE	\$168,633,233	\$173,070,000	\$173,315,000	0.1%
OTHER FINANCING SOURCES:				
9400 Sale of Assets	0	0	0	n/a
TOTAL OTHER FINANCING SOURCES	\$0	\$0	\$0	n/a
TOTAL REVENUE & OTHER FINANCING SOURCES	\$168,633,233	\$173,070,000	\$173,315,000	0.1%
FUND BALANCE APPROPRIATION	0	2,483,000	2,500,000	0.7%
TOTAL REVENUES	\$168,633,233	\$175,553,000	\$175,815,000	0.1%

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EXPENDITURES

PENNSBURY SCHOOL DISTRICT 2010-2011 FINAL 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.

Salaries and benefits comprise the largest portion of the expenditure budget at approximately 74%. The remaining 26% 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, debt financing of capital needs is planned.

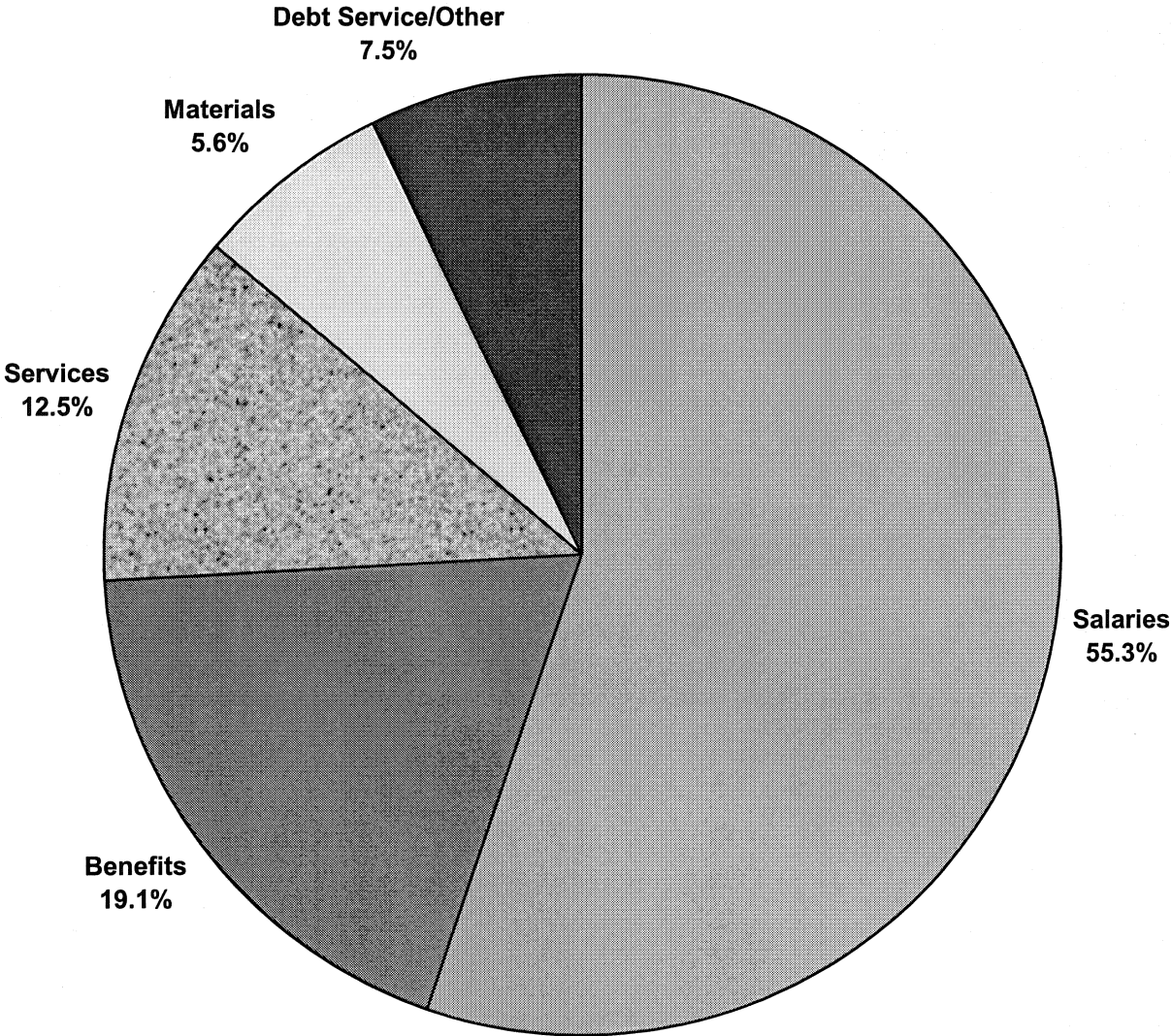
The 2010-2011 expenditure budget increased 0.1%. Staffing, programs, services and supplies were negatively impacted in an effort to offset the significant loss of revenue. In spite of these reductions, the Final Budget maintains current School Board approved curriculum, programs and services with the highest educational value.

The following points are highlights of the 2010-2011 expenditure budget:

- Expenditures for salaries and benefits account for 74.4% of the budget.
- Professional staff and support staff positions were reduced.
- Funding of various programs, services and supplies was eliminated, reduced or suspended.
- Salaries and wages are budgeted at \$97,047,606, an increase of \$280,477 or 0.3%.
- Benefit costs are budgeted at \$33,658,643, a decrease of \$51,563 or 0.2%.
- Regular education costs are budgeted at \$75,536,199, a decrease of \$1,808,996 or 2.3%. Last year the increase was 0.1%.
- Special education costs are budgeted at \$29,364,209, an increase of \$684,898 or 2.4%. Last year the increase was 5.9%.
- Vocational education costs are budgeted at \$6,033,143, a decrease of \$478,663 or 7.4%. Last year the decrease was 4.5%.
- The total expenditure budget equals \$175,815,000, an increase of \$262,000 or 0.1%. Last year the increase was 0.9%.

Details of the 2010-2011 final expenditure budget, along with comparative data, can be found on the following pages.

Final Expenditure Budget 2010-2011



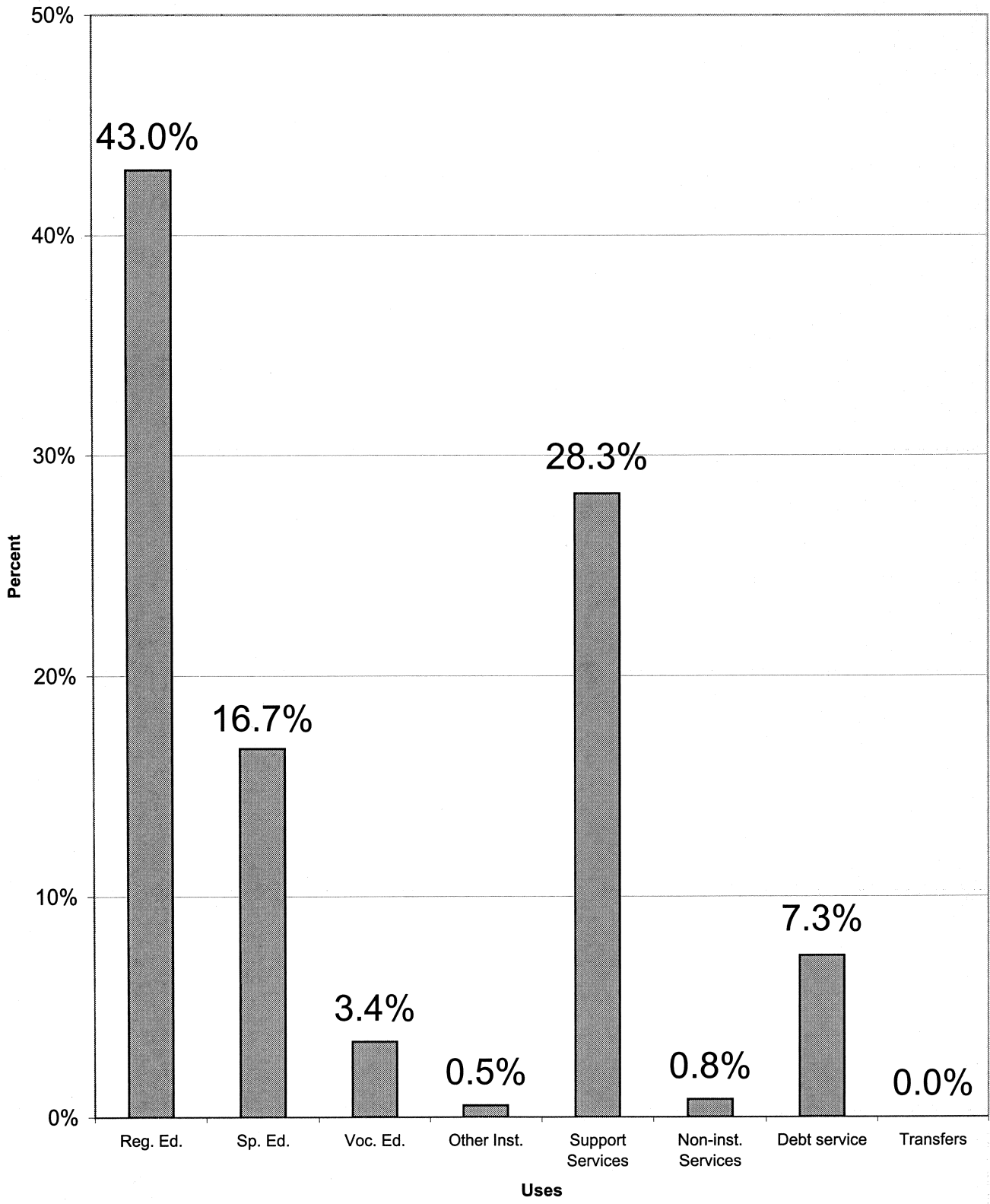
**PENNSBURY SCHOOL DISTRICT
2010-2011 FINAL BUDGET**

SUMMARY OF EXPENDITURES & OTHER FINANCING USES BY OBJECT

EXPENDITURES (BY OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ (DECREASE)
Salaries (a)	\$95,383,097	\$96,767,129	\$97,047,606	0.3%
Benefits (b)	29,383,764	33,710,206	33,658,643	-0.2%
Professional Services (c)	8,690,871	8,960,314	9,039,872	0.9%
Property Services (d)	1,367,950	1,580,467	1,563,071	-1.1%
Other Services (e)	11,579,953	11,531,314	11,292,410	-2.1%
Supplies (f)	10,053,835	9,562,040	9,609,551	0.5%
Property (g)	573,172	536,876	471,249	-12.2%
Other Objects (h)	6,009,638	6,256,915	6,426,641	2.7%
Other Uses of Funds (i)	6,157,126	6,647,739	6,705,957	0.9%
Total Expenditures by Object	\$169,199,406	\$175,553,000	\$175,815,000	0.1%

- (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

Final Expenditure Budget 2010-2011



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

SUMMARY OF EXPENDITURES BY PROGRAM

		ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
<u>INSTRUCTIONAL PROGRAMS</u>					
1100	Regular Education	\$74,007,852	\$77,345,195	\$75,536,199	-2.3%
1200	Special Education	26,331,280	28,679,311	29,364,209	2.4%
1300	Vocational Education	6,680,455	6,511,806	6,033,143	-7.4%
1400	Other Instructional Programs	629,524	905,979	918,258	1.4%
1500	Nonpublic School Programs	7,735	0	8,640	n/a
TOTAL INSTRUCTIONAL PROGRAMS		\$107,656,846	\$113,442,291	\$111,860,449	-1.4%
<u>SUPPORT SERVICES</u>					
2100	Pupil Services	\$5,560,147	\$5,784,375	\$6,004,446	3.8%
2200	Instructional Services	3,492,706	3,298,082	3,638,380	10.3%
2300	Administration	8,765,769	8,736,627	9,058,391	3.7%
2400	Health Services	2,615,618	2,632,921	2,886,599	9.6%
2500	Business Services	1,617,296	1,698,158	1,785,615	5.2%
2600	Plant Operations	15,805,632	15,791,766	15,900,664	0.7%
2700	Transportation	8,163,907	7,702,802	7,920,472	2.8%
2800	Central Services	2,127,121	2,336,834	2,367,421	1.3%
2900	Other Support Services	126,746	131,500	125,148	-4.8%
TOTAL SUPPORT SERVICES		\$48,274,942	\$48,113,065	\$49,687,136	3.3%
<u>NON-INSTRUCTIONAL PROGRAMS</u>					
3200	Student Activities	\$1,124,929	\$1,126,385	\$1,164,854	3.4%
3300	Community Services	253,102	180,525	234,596	30.0%
TOTAL NON-INSTRUCTIONAL PROGRAMS		\$1,378,031	\$1,306,910	\$1,399,450	7.1%
<u>FACILITY IMPROVEMENT SERVICES</u>					
4200	Building Improvement Services	\$0	\$0	\$0	n/a
TOTAL FACILITY IMPROVEMENT SERVICES		\$0	\$0	\$0	n/a
<u>OTHER FINANCING</u>					
5100	Debt Services	\$11,885,163	\$12,688,978	\$12,866,085	1.4%
5200	Fund Transfers	4,424	1,756	1,880	7.1%
TOTAL OTHER FINANCING		\$11,889,587	\$12,690,734	\$12,867,965	1.4%
TOTAL EXPENDITURES		\$169,199,406	\$175,553,000	\$175,815,000	0.1%

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

REGULAR EDUCATION

FUNCTION 1100

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

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary - Elementary	\$22,663,065	\$23,106,989	\$22,179,624	-4.0%
Professional - Regular Salary - Secondary	26,025,210	27,131,213	26,562,596	-2.1%
Professional - Substitutes	864,732	868,200	900,000	3.7%
Professional - Other Salary	23,230	20,000	34,550	72.8%
Professional - Sabbaticals	425,495	0	0	n/a
Professional - Supplementals	274,710	298,128	305,000	2.3%
Professional - Tutors	640,086	447,843	445,589	-0.5%
Professional - Testing & Evaluation	18,217	24,639	14,900	-39.5%
Professional - Classroom Coverage	9,335	25,300	22,000	-13.0%
Aides - Regular Salary	1,067,829	1,123,158	1,176,798	4.8%
Computer Aides - Regular Salary	394,820	427,399	368,967	-13.7%
TOTAL SALARIES	\$52,406,729	\$53,472,869	\$52,010,024	-2.7%
BENEFITS:				
Medical, RX, and Dental Insurance	\$8,638,078	\$9,807,390	\$9,370,605	-4.5%
Life Insurance	95,412	98,000	88,770	-9.4%
Vision Reimbursement	39,859	50,000	51,750	3.5%
Social Security	3,977,768	3,980,884	3,907,282	-1.8%
Retirement	2,486,318	3,713,476	4,202,124	13.2%
Tuition Reimbursement	239,107	235,000	234,000	-0.4%
Unemployment Compensation	34,633	55,000	60,350	9.7%
Workers Compensation	394,430	390,000	378,500	-2.9%
Other Benefits	132,312	68,750	94,150	36.9%
TOTAL BENEFITS	\$16,037,917	\$18,398,500	\$18,387,531	-0.1%
PROFESSIONAL SERVICES:				
Officials	\$1,870	\$2,500	\$2,425	-3.0%
Professional Services - Educational	13,639	28,766	22,008	-23.5%
Professional Services - Other	7,092	7,500	8,200	9.3%
Police Services	0	25,808	25,808	0.0%
TOTAL PROFESSIONAL SERVICES	\$22,601	\$64,574	\$58,441	-9.5%
PROPERTY SERVICES:				
Laundry and Dry Cleaning	\$2,626	\$6,000	\$6,000	0.0%
Equipment Repairs & Services	6,158	21,345	9,500	-55.5%
Maintenance Contracts	6,626	6,500	8,000	23.1%
Piano Tuning	2,545	4,000	4,000	0.0%
Copier Maintenance	2,733	35,163	3,564	-89.9%
Copier Rental	157,303	184,140	217,000	17.8%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$177,991	\$257,148	\$248,064	-3.5%

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

REGULAR EDUCATION (Continued)

FUNCTION 1100

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
OTHER SERVICES:				
Classroom Extension	\$1,342	\$700	\$700	0.0%
Printing and Binding	0	9,920	5,570	-43.9%
Tuition	3,051,189	2,769,926	2,555,792	-7.7%
Local Travel	6,546	16,000	13,261	-17.1%
Conference/Overnight Travel	4,303	14,184	0	-100.0%
Student Related Travel	39,753	35,920	24,286	-32.4%
Federal Indirect Costs	8,000	3,000	8,000	166.7%
TOTAL OTHER SERVICES	\$3,111,133	\$2,849,650	\$2,607,609	-8.5%
SUPPLIES:				
General Supplies	\$645,970	\$800,434	\$767,023	-4.2%
Warehouse Supplies	329,985	338,959	318,382	-6.1%
Printing Supplies	24,312	84,108	79,983	-4.9%
Printer Cartridges	89,654	56,672	43,660	-23.0%
Discretionary Funds	1,484	9,558	9,558	0.0%
Books & Periodicals	791,370	758,309	798,364	5.3%
TOTAL SUPPLIES	\$1,882,775	\$2,048,040	\$2,016,970	-1.5%
EQUIPMENT:				
New Equipment	\$339,835	\$225,107	\$183,041	-18.7%
Replacement Equipment	21,937	14,212	13,579	-4.5%
TOTAL EQUIPMENT	\$361,772	\$239,319	\$196,620	-17.8%
OTHER OBJECTS:				
Memberships & Dues	\$6,934	\$15,095	\$10,940	-27.5%
TOTAL OTHER OBJECTS	\$6,934	\$15,095	\$10,940	-27.5%
TOTAL REGULAR EDUCATION	\$74,007,852	\$77,345,195	\$75,536,199	-2.3%

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

SPECIAL EDUCATION

FUNCTION 1200

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

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$539,692	\$480,034	\$507,029	5.6%
Professional - Regular Salary - Elementary	4,337,329	4,584,342	4,953,913	8.1%
Professional - Regular Salary - Secondary	5,699,378	5,876,026	5,958,938	1.4%
Professional - Substitutes	112,116	125,000	120,000	-4.0%
Professional - Tutors	3,675	0	0	n/a
Professional - Learning Specialist Salary	66,381	69,079	69,079	0.0%
Professional - Testing & Evaluation	2,562	7,000	7,000	0.0%
Office Staff - Regular Salary	174,700	189,435	246,348	30.0%
Office Staff - Substitutes	5,155	9,000	7,000	-22.2%
Office Staff - Overtime	0	1,000	1,000	0.0%
Student Workers	33,577	43,875	43,875	0.0%
Aides - Regular Salary	2,722,057	2,934,003	3,094,082	5.5%
Aides - Substitutes	116,880	140,000	140,250	0.2%
Termination/Leave/HRA Pay Out	16,410	4,410	13,410	204.1%
TOTAL SALARIES	\$13,829,912	\$14,463,204	\$15,161,924	4.8%
BENEFITS:				
Medical, RX, and Dental Insurance	\$2,524,763	\$2,767,600	\$2,474,318	-10.6%
Life Insurance	22,987	24,480	26,235	7.2%
Vision Reimbursement	8,000	19,000	13,500	-28.9%
Social Security	1,026,498	1,131,809	1,142,995	1.0%
Retirement	658,303	1,056,081	1,230,576	16.5%
Unemployment Compensation	2,196	15,300	11,925	-22.1%
Workers Compensation	94,536	122,400	94,250	-23.0%
Other Benefits	31,263	22,625	31,575	39.6%
TOTAL BENEFITS	\$4,368,546	\$5,159,295	\$5,025,374	-2.6%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$215,660	\$318,750	\$337,712	5.9%
Professional Services - I.U.	5,882,254	6,305,635	6,072,712	-3.7%
Contractual Services	59,005	18,000	16,575	-7.9%
TOTAL PROFESSIONAL SERVICES	\$6,156,919	\$6,642,385	\$6,426,999	-3.2%
PROPERTY SERVICES:				
Maintenance Contracts	\$80	\$455	\$100	-78.0%
Copier Rental	9,546	3,596	13,293	269.7%
TOTAL PROPERTY SERVICES	\$9,626	\$4,051	\$13,393	230.6%
OTHER SERVICES:				
Tuition	\$1,844,475	\$2,192,848	\$2,520,331	14.9%
Local Travel	5,038	6,500	7,500	15.4%
Conference/Overnight Travel	336	1,600	0	-100.0%
TOTAL OTHER SERVICES	\$1,849,849	\$2,200,948	\$2,527,831	14.9%

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

SPECIAL EDUCATION (Continued)

FUNCTION 1200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$34,373	\$51,358	\$54,642	6.4%
Warehouse Supplies	2,807	5,000	5,000	0.0%
Printing Supplies	403	2,500	3,100	24.0%
Books & Periodicals	66,675	147,755	141,402	-4.3%
TOTAL SUPPLIES	\$104,258	\$206,613	\$204,144	-1.2%
EQUIPMENT:				
New Equipment	\$12,021	\$2,264	\$4,159	83.7%
Replacement Equipment	0	0	0	n/a
TOTAL EQUIPMENT	\$12,021	\$2,264	\$4,159	83.7%
OTHER OBJECTS:				
Memberships & Dues	\$149	\$551	\$385	-30.1%
TOTAL OTHER OBJECTS	\$149	\$551	\$385	-30.1%
TOTAL SPECIAL EDUCATION	\$26,331,280	\$28,679,311	\$29,364,209	2.4%

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

VOCATIONAL EDUCATION

FUNCTION 1300

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

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary	\$1,999,371	\$2,003,469	\$1,786,896	-10.8%
Professional - Substitutes	10,950	37,000	35,000	-5.4%
Professional - Supplementals	10,536	10,696	10,696	0.0%
Professional - Testing & Evaluation	0	110	0	-100.0%
TOTAL SALARIES	\$2,020,857	\$2,051,275	\$1,832,592	-10.7%
BENEFITS:				
Medical, RX, and Dental Insurance	\$367,502	\$382,200	\$360,910	-5.6%
Life Insurance	3,355	3,360	3,465	3.1%
Vision Reimbursement	1,666	1,500	2,250	50.0%
Social Security	149,105	159,203	152,337	-4.3%
Retirement	96,192	148,761	163,980	10.2%
Unemployment Compensation	0	2,100	1,575	-25.0%
Workers Compensation	14,079	16,800	15,750	-6.3%
Other Benefits	0	2,625	3,675	40.0%
TOTAL BENEFITS	\$631,899	\$716,549	\$703,942	-1.8%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$0	\$0	\$0	n/a
TOTAL PROFESSIONAL SERVICES	\$0	\$0	\$0	n/a
PROPERTY SERVICES:				
Equipment Repairs & Services	\$4,314	\$7,113	\$9,948	39.9%
Maintenance Contracts	0	7,830	4,000	-48.9%
TOTAL PROPERTY SERVICES	\$4,314	\$14,943	\$13,948	-6.7%
OTHER SERVICES:				
Printing and Binding	\$0	\$0	\$0	n/a
Tuition	3,950,799	3,643,532	3,428,582	-5.9%
Local Travel	23	300	0	-100.0%
TOTAL OTHER SERVICES	\$3,950,822	\$3,643,832	\$3,428,582	-5.9%
SUPPLIES:				
General Supplies	\$40,598	\$46,977	\$43,414	-7.6%
Warehouse Supplies	0	0	0	n/a
Printing Supplies	722	1,738	1,563	-10.1%
Books & Periodicals	29,295	34,700	6,000	-82.7%
TOTAL SUPPLIES	\$70,615	\$83,415	\$50,977	-38.9%

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

VOCATIONAL EDUCATION (Continued)

FUNCTION 1300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
EQUIPMENT:				
New Equipment	\$1,054	\$0	\$1,567	n/a
Replacement Equipment	399	1,232	1,000	-18.8%
TOTAL EQUIPMENT	\$1,453	\$1,232	\$2,567	108.4%
OTHER OBJECTS:				
Memberships & Dues	\$495	\$560	\$535	-4.5%
TOTAL OTHER OBJECTS	\$495	\$560	\$535	-4.5%
TOTAL VOCATIONAL EDUCATION	\$6,680,455	\$6,511,806	\$6,033,143	-7.4%

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

OTHER INSTRUCTIONAL PROGRAMS

FUNCTION 1400

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

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

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

OTHER INSTRUCTIONAL PROGRAMS (Continued)

FUNCTION 1400

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

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

NONPUBLIC SCHOOL PROGRAMS

FUNCTION 1500

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

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
PROFESSIONAL SERVICES:				
Professional Services -I.U.'s	\$7,735	\$0	\$8,640	n/a
TOTAL PROFESSIONAL SERVICES	\$7,735	\$0	\$8,640	n/a
TOTAL NONPUBLIC SCHOOL PROGRAMS	\$7,735	\$0	\$8,640	n/a

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

PUPIL SERVICES

FUNCTION 2100

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

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$113,026	\$116,418	\$119,911	3.0%
Professional - Regular Salary	3,470,862	3,444,391	3,606,631	4.7%
Professional - Supplementals	0	8,300	8,400	1.2%
Professional - Testing & Evaluation	64,383	69,461	66,300	-4.6%
Office Staff - Regular Salary	415,273	440,368	459,184	4.3%
Office Staff - Substitutes	6,842	9,000	8,000	-11.1%
Termination/Leave/HRA Pay Out	3,390	390	3,390	769.2%
TOTAL SALARIES	\$4,073,776	\$4,088,328	\$4,271,816	4.5%
BENEFITS:				
Medical, RX, and Dental Insurance	\$735,497	\$754,600	\$720,003	-4.6%
Life Insurance	6,585	6,560	6,930	5.6%
Vision Reimbursement	2,128	1,500	2,250	50.0%
Social Security	305,105	315,328	305,739	-3.0%
Retirement	191,560	293,506	327,323	11.5%
Unemployment Compensation	1,707	4,100	3,150	-23.2%
Workers Compensation	43,959	32,800	21,500	-34.5%
Other Benefits	12,555	5,125	7,350	43.4%
TOTAL BENEFITS	\$1,299,096	\$1,413,519	\$1,394,245	-1.4%
PROFESSIONAL SERVICES:				
Professional Services - Educational Psychologists	\$11,138	\$81,379	\$95,000	16.7%
	0	43,793	43,793	0.0%
TOTAL PROFESSIONAL SERVICES	\$11,138	\$125,172	\$138,793	10.9%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$100	\$500	\$0	-100.0%
Maintenance Contracts	180	250	200	-20.0%
Copier Rental	6,182	16,965	15,300	-9.8%
TOTAL PROPERTY SERVICES	\$6,462	\$17,715	\$15,500	-12.5%
OTHER SERVICES:				
Local Travel	\$3,475	\$3,409	\$10,190	198.9%
Conference/Overnight Travel	1,091	1,550	0	-100.0%
TOTAL OTHER SERVICES	\$4,566	\$4,959	\$10,190	105.5%

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

PUPIL SERVICES (Continued)

FUNCTION 2100

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$147,233	\$110,794	\$152,788	37.9%
Warehouse Supplies	323	700	700	0.0%
Printing Supplies	3,154	14,665	11,665	-20.5%
Books & Periodicals	2,943	2,944	2,919	-0.8%
TOTAL SUPPLIES	\$153,653	\$129,103	\$168,072	30.2%
EQUIPMENT:				
New Equipment	\$5,584	\$2,694	\$3,005	11.5%
Replacement Equipment	5,388	1,300	1,275	-1.9%
TOTAL EQUIPMENT	\$10,972	\$3,994	\$4,280	7.2%
OTHER OBJECTS:				
Memberships & Dues	\$484	\$1,585	\$1,550	-2.2%
TOTAL OTHER OBJECTS	\$484	\$1,585	\$1,550	-2.2%
TOTAL PUPIL SERVICES	\$5,560,147	\$5,784,375	\$6,004,446	3.8%

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

INSTRUCTIONAL SERVICES

FUNCTION 2200

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

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$132,896	\$145,000	\$144,200	-0.6%
Professional - Regular Salary	1,696,457	1,347,668	1,379,968	2.4%
Professional - Substitutes	15,650	14,500	15,000	3.4%
Professional - Other Salary	119,812	138,478	365,942	164.3%
Office Staff - Regular Salary	174,541	186,575	195,091	4.6%
Office Staff - Substitutes	1,825	0	0	n/a
Audio Visual - Overtime	9,678	8,500	8,500	0.0%
Aides - Regular Salary	10,709	11,506	12,429	8.0%
Termination/Leave/HRA Pay Out	19,866	3,390	0	-100.0%
TOTAL SALARIES	\$2,181,434	\$1,855,617	\$2,121,130	14.3%
BENEFITS:				
Medical, RX, and Dental Insurance	\$339,541	\$345,800	\$334,864	-3.2%
Life Insurance	3,100	3,040	3,300	8.6%
Vision Reimbursement	1,942	1,500	2,250	50.0%
Social Security	144,584	142,670	170,575	19.6%
Retirement	103,178	133,083	168,542	26.6%
Unemployment Compensation	0	1,900	1,500	-21.1%
Workers Compensation	12,439	15,200	15,000	-1.3%
Other Benefits	1,980	7,135	8,600	20.5%
TOTAL BENEFITS	\$606,764	\$650,328	\$704,631	8.4%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$27,567	\$30,104	\$45,520	51.2%
TOTAL PROFESSIONAL SERVICES	\$27,567	\$30,104	\$45,520	51.2%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$1,640	\$13,780	\$13,780	0.0%
Maintenance Contracts	150,414	84,964	86,413	1.7%
Copier Maintenance	0	3,747	0	-100.0%
Copier Rental	24,471	13,247	20,000	51.0%
Equipment Rental	0	71,211	71,211	0.0%
Technology Rental/Lease	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$176,525	\$186,949	\$191,404	2.4%
OTHER SERVICES:				
Internet Service	\$14,828	\$0	\$14,828	n/a
Printing and Binding	4,192	6,935	3,000	-56.7%
Local Travel	32,223	36,463	27,166	-25.5%
Conference/Overnight Travel	1,760	1,400	0	-100.0%
TOTAL OTHER SERVICES	\$53,003	\$44,798	\$44,994	0.4%

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

INSTRUCTIONAL SERVICES (Continued)

FUNCTION 2200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$174,163	\$184,398	\$185,076	0.4%
Warehouse Supplies	1,350	2,270	2,770	22.0%
Printing Supplies	7,963	49,640	42,640	-14.1%
Books & Periodicals	152,440	110,672	185,941	68.0%
TOTAL SUPPLIES	\$335,916	\$346,980	\$416,427	20.0%
EQUIPMENT:				
New Equipment	\$27,678	\$87,829	\$35,150	-60.0%
Replacement Equipment	82,424	92,055	75,406	-18.1%
TOTAL EQUIPMENT	\$110,102	\$179,884	\$110,556	-38.5%
OTHER OBJECTS:				
Memberships & Dues	\$1,395	\$3,422	\$3,718	8.6%
TOTAL OTHER OBJECTS	\$1,395	\$3,422	\$3,718	8.6%
TOTAL INSTRUCTIONAL SERVICES	\$3,492,706	\$3,298,082	\$3,638,380	10.3%

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

ADMINISTRATION

FUNCTION 2300

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

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$3,415,492	\$3,620,397	\$3,610,094	-0.3%
Professional - Regular Salary	306,603	0	147,333	n/a
Professional - Testing & Eval	0	0	10,700	n/a
Office Staff - Regular Salary	1,389,173	1,279,532	1,365,378	6.7%
Office Staff - Substitutes	47,730	55,500	55,500	0.0%
Office Staff - Overtime	8,173	7,108	3,450	-51.5%
Management Assistants	262,829	268,740	276,739	3.0%
Termination/Leave/HRA Pay Out	86,926	91,373	169,763	85.8%
TOTAL SALARIES	\$5,516,926	\$5,322,650	\$5,638,957	5.9%
BENEFITS:				
Medical, RX, and Dental Insurance	\$947,903	\$1,103,400	\$1,009,185	-8.5%
Life Insurance	8,653	9,920	9,900	-0.2%
Vision	0	0	750	n/a
Social Security	400,985	461,559	425,969	-7.7%
Retirement	258,533	430,652	458,524	6.5%
Unemployment Compensation	38	6,200	4,500	-27.4%
Workers Compensation	38,914	49,600	35,000	-29.4%
Other Benefits	105,290	114,570	124,950	9.1%
TOTAL BENEFITS	\$1,760,316	\$2,175,901	\$2,068,778	-4.9%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$9,140	\$21,956	\$26,603	21.2%
Professional Services - Other	34,258	15,000	45,800	205.3%
Legal Services	646,964	430,000	460,000	7.0%
Tax Collections	271,646	268,100	256,547	-4.3%
Closing Fees - Bond Issue Refinancing	75,983	0	0	n/a
TOTAL PROFESSIONAL SERVICES	\$1,037,991	\$735,056	\$788,950	7.3%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$216	\$1,000	\$1,000	0.0%
Maintenance Contracts	16,340	36,900	22,500	-39.0%
Copier Maintenance	1,170	16,918	0	-100.0%
Copier Rental	87,977	97,691	130,000	33.1%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$105,703	\$152,509	\$153,500	0.6%

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

ADMINISTRATION (Continued)

FUNCTION 2300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
OTHER SERVICES:				
Bonding Insurance	\$13,771	\$14,504	\$14,957	3.1%
Communications	15,784	11,000	17,000	54.5%
Printing and Binding	3,091	6,455	8,891	37.7%
Local Travel	5,222	15,257	22,055	44.6%
Conference/Overnight Travel	8,413	16,911	0	-100.0%
TOTAL OTHER SERVICES	\$46,281	\$64,127	\$62,903	-1.9%
SUPPLIES:				
General Supplies	\$44,721	\$69,683	\$70,788	1.6%
Warehouse Supplies	3,410	6,850	5,900	-13.9%
Printing Supplies	7,116	20,000	21,836	9.2%
Books & Periodicals	4,289	13,261	12,550	-5.4%
TOTAL SUPPLIES	\$59,536	\$109,794	\$111,074	1.2%
EQUIPMENT:				
New Equipment	\$717	\$5,400	\$8,340	54.4%
Replacement Equipment	0	5,000	4,750	-5.0%
TOTAL EQUIPMENT	\$717	\$10,400	\$13,090	25.9%
OTHER OBJECTS:				
Memberships & Dues	\$19,836	\$28,790	\$31,739	10.2%
Trustee Fees	218,463	137,400	189,400	37.8%
Judgments Against LEA	0	0	0	n/a
TOTAL OTHER OBJECTS	\$238,299	\$166,190	\$221,139	33.1%
TOTAL ADMINISTRATION	\$8,765,769	\$8,736,627	\$9,058,391	3.7%

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

HEALTH SERVICES

FUNCTION 2400

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

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary	\$1,173,813	\$1,224,835	\$1,219,244	-0.5%
Professional - Substitutes	42,060	46,700	45,700	-2.1%
Professional - Supplementals	5,268	5,348	5,348	0.0%
Registered Nurses	125,560	133,537	143,158	7.2%
Health Room Aides	218,682	224,834	272,834	21.3%
TOTAL SALARIES	\$1,565,383	\$1,635,254	\$1,686,284	3.1%
BENEFITS:				
Medical, RX, and Dental Insurance	\$284,413	\$291,200	\$305,829	5.0%
Life Insurance	2,596	2,560	2,970	16.0%
Vision	442	1,500	2,250	50.0%
Social Security	120,314	122,364	128,975	5.4%
Retirement	74,512	114,485	138,832	21.3%
Unemployment Compensation	0	1,600	1,350	-15.6%
Workers Compensation	10,409	12,800	8,500	-33.6%
Other Benefits	0	2,000	3,150	57.5%
TOTAL BENEFITS	\$492,686	\$548,509	\$591,856	7.9%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$504,280	\$370,000	\$520,000	40.5%
Professional Services - Other	10,903	19,513	19,513	0.0%
TOTAL PROFESSIONAL SERVICES	\$515,183	\$389,513	\$539,513	38.5%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$210	\$550	\$550	0.0%
Maintenance Contracts	0	0	0	n/a
Copier Maintenance	0	0	0	n/a
Copier Rental	1,692	657	2,000	204.4%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$1,902	\$1,207	\$2,550	111.3%
OTHER SERVICES:				
Local Travel	\$893	\$2,080	\$3,423	64.6%
Conference/Overnight Travel	0	0	0	n/a
TOTAL OTHER SERVICES	\$893	\$2,080	\$3,423	64.6%

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

HEALTH SERVICES (Continued)

FUNCTION 2400

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$34,343	\$40,534	\$42,411	4.6%
Warehouse Supplies	0	500	500	0.0%
Printing Supplies	0	0	0	n/a
Books & Periodicals	0	1,341	502	-62.6%
TOTAL SUPPLIES	\$34,343	\$42,375	\$43,413	2.4%
EQUIPMENT:				
New Equipment	\$5,228	\$13,983	\$19,560	39.9%
Replacement Equipment	0	0	0	n/a
TOTAL EQUIPMENT	\$5,228	\$13,983	\$19,560	39.9%
OTHER OBJECTS:				
Memberships & Dues	\$0	\$0	\$0	n/a
TOTAL OTHER OBJECTS	\$0	\$0	\$0	n/a
TOTAL HEALTH SERVICES	\$2,615,618	\$2,632,921	\$2,886,599	9.6%

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

BUSINESS SERVICES

FUNCTION 2500

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

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$236,085	\$243,167	\$246,383	1.3%
Office Staff - Regular Salary	553,635	559,014	632,128	13.1%
Office Staff - Substitutes	12,665	13,000	8,500	-34.6%
Office Staff - Overtime	9,863	9,000	7,500	-16.7%
Printing - Regular Salary	67,459	73,904	74,171	0.4%
Printing - Substitutes	0	0	0	n/a
Printing - Overtime	7,583	7,000	7,000	0.0%
Warehouse - Regular Salary	79,176	88,301	91,851	4.0%
Warehouse - Substitutes	1,728	0	0	n/a
Warehouse -Overtime	1,848	1,000	1,000	0.0%
Termination/Leave/HRA Pay Out	25,258	7,920	10,920	37.9%
TOTAL SALARIES	\$995,300	\$1,002,306	\$1,079,453	7.7%
BENEFITS:				
Medical, RX, and Dental Insurance	\$184,013	\$200,200	\$192,912	-3.6%
Life Insurance	1,680	1,760	1,815	3.1%
Social Security	76,140	82,804	81,427	-1.7%
Retirement	47,374	77,293	87,650	13.4%
Tuition Reimbursement	1,498	5,000	6,000	20.0%
Unemployment Compensation	0	1,100	825	-25.0%
Workers Compensation	16,259	8,800	8,250	-6.3%
Other Benefits	9,917	11,595	12,875	11.0%
TOTAL BENEFITS	\$336,881	\$388,552	\$391,754	0.8%
PROFESSIONAL SERVICES:				
Auditors/Financial Advisors	\$25,200	\$27,800	\$27,800	0.0%
Contractual Services	7,661	1,000	1,000	0.0%
Technical Services	0	1,047	1,047	0.0%
TOTAL PROFESSIONAL SERVICES	\$32,861	\$29,847	\$29,847	0.0%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$1,394	\$6,000	\$7,000	16.7%
Maintenance Contracts	14,146	23,653	9,400	-60.3%
Copier Maintenance	60	240	0	-100.0%
Copier Rental	66,890	64,578	85,000	31.6%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$82,490	\$94,471	\$101,400	7.3%

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

BUSINESS SERVICES (Continued)

FUNCTION 2500

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
OTHER SERVICES:				
Communications	\$94,293	\$128,733	\$122,671	-4.7%
Local Travel	1,825	3,590	2,889	-19.5%
Conference/Overnight Travel	0	1,254	0	-100.0%
Cooperative Purchasing	6,864	6,938	7,000	0.9%
TOTAL OTHER SERVICES	\$102,982	\$140,515	\$132,560	-5.7%
SUPPLIES:				
General Supplies	\$48,902	\$20,960	\$22,926	9.4%
Warehouse Supplies	7,944	2,231	2,810	26.0%
Printing Supplies	3,219	9,994	9,124	-8.7%
Books & Periodicals	1,734	2,606	2,306	-11.5%
TOTAL SUPPLIES	\$61,799	\$35,791	\$37,166	3.8%
EQUIPMENT:				
New Equipment	\$183	\$4,765	\$9,825	106.2%
Replacement Equipment	3,687	450	2,300	411.1%
TOTAL EQUIPMENT	\$3,870	\$5,215	\$12,125	132.5%
OTHER OBJECTS:				
Memberships & Dues	\$1,113	\$1,461	\$1,310	-10.3%
TOTAL OTHER OBJECTS	\$1,113	\$1,461	\$1,310	-10.3%
TOTAL BUSINESS SERVICES	\$1,617,296	\$1,698,158	\$1,785,615	5.2%

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

PLANT OPERATIONS

FUNCTION 2600

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

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$104,084	\$107,207	\$110,423	3.0%
Office Staff - Regular Salary	135,700	147,801	155,602	5.3%
Office Staff - Substitutes	8,714	2,000	5,000	150.0%
Office Staff - Overtime	181	1,000	1,000	0.0%
Maintenance - Regular Salary	1,585,383	1,671,781	1,618,129	-3.2%
Maintenance - Overtime	73,992	65,500	65,000	-0.8%
Security Guards	164,472	182,793	170,912	-6.5%
Custodial - Regular Salaries	3,882,336	4,109,510	4,325,950	5.3%
Custodial - Substitutes	360,298	225,000	225,000	0.0%
Custodial - Overtime	171,276	200,126	200,126	0.0%
Custodial - Shift Differential	12,114	13,000	13,000	0.0%
Termination/Leave/HRA Pay Out	22,563	7,580	10,580	39.6%
TOTAL SALARIES	\$6,521,113	\$6,733,298	\$6,900,722	2.5%
BENEFITS:				
Medical, RX, and Dental Insurance	\$1,178,677	\$1,231,600	\$1,237,110	0.4%
Life Insurance	10,759	10,880	11,880	9.2%
Social Security	498,619	521,666	522,423	0.1%
Retirement	310,405	488,186	562,081	15.1%
Unemployment Compensation	23,400	6,800	13,400	97.1%
Workers Compensation	112,874	54,400	49,000	-9.9%
Other Benefits	11,490	18,440	23,250	26.1%
TOTAL BENEFITS	\$2,146,224	\$2,331,972	\$2,419,144	3.7%
PROFESSIONAL SERVICES:				
Professional Services - Other	\$282,415	\$301,500	\$344,500	14.3%
Appraisals	0	1,000	1,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$282,415	\$302,500	\$345,500	14.2%
PROPERTY SERVICES:				
Disposal Services	\$9,539	\$2,500	\$2,500	0.0%
Lawn Care Services	20,880	30,000	30,000	0.0%
Building Repairs	230,564	518,288	252,680	-51.2%
Equipment Repairs & Services	50,588	19,600	19,600	0.0%
Vehicle Repairs	26,743	18,000	18,000	0.0%
Maintenance Contracts	266,518	11,500	280,708	2340.9%
Vandalism	800	5,000	5,000	0.0%
Equipment Rental	7,627	16,000	16,000	0.0%
Vehicle Rentals & Leases	0	0	0	n/a
Extermination Services	5,927	9,280	9,280	0.0%
TOTAL PROPERTY SERVICES	\$619,186	\$630,168	\$633,768	0.6%

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

PLANT OPERATIONS (Continued)

FUNCTION 2600

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
OTHER SERVICES:				
Fire Insurance	\$195,500	\$179,800	\$175,800	-2.2%
Automobile Insurance	159,600	159,600	186,525	16.9%
General & Flood Insurance	199,384	203,572	121,000	-40.6%
General Liability Insurance	51,932	53,000	57,200	7.9%
Local Travel	1,164	2,022	2,022	0.0%
Conference/Overnight Travel	0	0	0	n/a
Other Services	15,738	19,100	19,100	0.0%
TOTAL OTHER SERVICES	\$623,318	\$617,094	\$561,647	-9.0%
SUPPLIES:				
General Supplies	\$462,592	\$491,352	\$486,082	-1.1%
Warehouse Supplies	225,850	224,081	230,500	2.9%
Printing Supplies	155	1,300	1,300	0.0%
Telephone	460,288	419,777	404,777	-3.6%
Water & Sewer	272,336	250,000	250,000	0.0%
Locks & Lockers	(497)	0	0	n/a
Natural Gas	1,380,799	981,578	740,629	-24.5%
Electricity	2,545,972	2,665,661	2,783,610	4.4%
Bottled Gas	9,934	9,500	9,500	0.0%
Fuel Oil	104,218	90,000	90,000	0.0%
Gasoline	135,324	36,000	36,000	0.0%
Diesel Fuel	0	0	0	n/a
Books & Periodicals	0	180	180	0.0%
TOTAL SUPPLIES	\$5,596,971	\$5,169,429	\$5,032,578	-2.6%
EQUIPMENT:				
New Equipment	\$0	\$0	\$0	n/a
Replacement Equipment	16,185	7,085	7,085	0.0%
TOTAL EQUIPMENT	\$16,185	\$7,085	\$7,085	0.0%
OTHER OBJECTS:				
Memberships & Dues	\$220	\$220	\$220	0.0%
TOTAL OTHER OBJECTS	\$220	\$220	\$220	0.0%
TOTAL PLANT OPERATIONS	\$15,805,632	\$15,791,766	\$15,900,664	0.7%

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

TRANSPORTATION

FUNCTION 2700

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

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$67,945	\$83,403	\$85,905	3.0%
Office Staff - Regular Salary	210,580	204,610	212,189	3.7%
Office Staff - Substitutes	1,554	2,000	2,000	0.0%
Office Staff - Overtime	30,328	16,000	13,000	-18.8%
Maintenance - Regular Salary	253,831	309,865	328,206	5.9%
Maintenance - Overtime	17,037	17,000	17,000	0.0%
Bus Drivers - Regular	2,490,953	2,291,375	2,458,678	7.3%
Bus Drivers - Substitutes	156,825	189,000	189,000	0.0%
Bus Drivers - Overtime	327,281	180,900	187,500	3.6%
Aides - Regular Salary	139,305	134,428	144,836	7.7%
Termination/Leave/HRA Pay Out	1,746	390	3,780	869.2%
TOTAL SALARIES	\$3,697,385	\$3,428,971	\$3,642,094	6.2%
BENEFITS:				
Medical, RX, and Dental Insurance	\$640,739	\$650,400	\$651,301	0.1%
Life Insurance	5,849	5,920	6,105	3.1%
Social Security	271,598	287,218	274,607	-4.4%
Retirement	170,318	269,301	295,594	9.8%
Unemployment Compensation	10,443	3,700	9,775	164.2%
Workers Compensation	32,966	29,600	26,750	-9.6%
Other Benefits	15,672	4,625	6,475	40.0%
TOTAL BENEFITS	\$1,147,585	\$1,250,764	\$1,270,607	1.6%
PROFESSIONAL SERVICES:				
Professional Services - I.U.	\$89,040	\$60,000	\$60,000	0.0%
Professional Services - Other	5,870	16,000	16,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$94,910	\$76,000	\$76,000	0.0%
PROPERTY SERVICES:				
Cleaning Services	\$2,731	\$4,000	\$3,000	-25.0%
Equipment Repairs & Services	7,095	4,000	0	-100.0%
Vehicle Repairs	65,461	79,341	68,641	-13.5%
Maintenance Contracts	40	100	100	0.0%
Vehicle Rentals & Leases	2,440	0	0	n/a
TOTAL PROPERTY SERVICES	\$77,767	\$87,441	\$71,741	-18.0%
OTHER SERVICES:				
Transportation - I. U.	\$1,389,296	\$1,413,700	\$1,363,700	-3.5%
Transportation - Private Contracts	23,345	66,784	65,000	-2.7%
Automobile Insurance	248,966	259,400	273,475	5.4%
Local Travel	4,848	5,000	6,800	36.0%
Conference/Overnight Travel	0	0	0	n/a
TOTAL OTHER SERVICES	\$1,666,455	\$1,744,884	\$1,708,975	-2.1%

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

TRANSPORTATION (Continued)

FUNCTION 2700

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$316,586	\$339,169	\$347,282	2.4%
Warehouse Supplies	236	1,500	1,500	0.0%
Printing Supplies	1,488	2,000	2,000	0.0%
Fuel Oil	19,873	9,800	14,000	42.9%
Diesel Fuel	1,113,487	734,572	781,572	6.4%
Books & Periodicals	0	515	515	0.0%
TOTAL SUPPLIES	\$1,451,670	\$1,087,556	\$1,146,869	5.5%
EQUIPMENT:				
New Equipment	\$27,945	\$27,000	\$0	-100.0%
Replacement Equipment	0	0	4,000	n/a
TOTAL EQUIPMENT	\$27,945	\$27,000	\$4,000	-85.2%
OTHER OBJECTS:				
Memberships & Dues	\$190	\$186	\$186	0.0%
TOTAL OTHER OBJECTS	\$190	\$186	\$186	0.0%
TOTAL TRANSPORTATION	\$8,163,907	\$7,702,802	\$7,920,472	2.8%

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

CENTRAL SERVICES

FUNCTION 2800

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

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$246,506	\$210,110	\$224,087	6.7%
Administrative - Title I Salary	84,611	72,000	99,600	38.3%
Office Staff - Regular Salary	1,030,378	1,103,128	1,071,891	-2.8%
Office Staff - Substitutes	2,731	9,000	6,500	-27.8%
Office Staff - Overtime	20,029	21,100	11,100	-47.4%
Termination/Leave/HRA Pay Out	20,778	7,800	11,580	48.5%
TOTAL SALARIES	\$1,405,033	\$1,423,138	\$1,424,758	0.1%
BENEFITS:				
Medical, RX, and Dental Insurance	\$229,037	\$251,600	\$243,476	-3.2%
Life Insurance	2,528	2,080	2,310	11.1%
Social Security	93,525	106,184	111,021	4.6%
Retirement	56,752	99,944	113,683	13.7%
Unemployment Compensation	0	1,300	1,050	-19.2%
Workers Compensation	7,938	10,400	10,500	1.0%
Other Benefits	20,238	6,385	7,550	18.2%
TOTAL BENEFITS	\$410,018	\$477,893	\$489,590	2.4%
PROFESSIONAL SERVICES:				
Professional Services - Other	\$118,565	\$164,298	\$125,911	-23.4%
TOTAL PROFESSIONAL SERVICES	\$118,565	\$164,298	\$125,911	-23.4%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$5,000	\$0	-100.0%
Maintenance Contracts	25,482	37,211	33,803	-9.2%
Copier Maintenance	0	2,500	0	-100.0%
Copier Rental	17,479	32,890	20,000	-39.2%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$42,961	\$77,601	\$53,803	-30.7%
OTHER SERVICES:				
Printing and Binding	\$1,551	\$3,500	\$0	-100.0%
Local Travel	545	1,880	548	-70.9%
Conference/Overnight Travel	0	2,500	2,500	0.0%
TOTAL OTHER SERVICES	\$2,096	\$7,880	\$3,048	-61.3%

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

CENTRAL SERVICES (Continued)

FUNCTION 2800

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$ 134,537	\$ 149,270	\$ 201,864	35.2%
Warehouse Supplies	372	775	775	0.0%
Printing Supplies	567	4,029	4,029	0.0%
Books & Periodicals	1,402	300	2,086	595.3%
TOTAL SUPPLIES	\$ 136,878	\$ 154,374	\$ 208,754	35.2%
EQUIPMENT:				
New Equipment	\$ 360	\$ 11,500	\$ 41,407	260.1%
Replacement Equipment	11,210	20,000	20,000	0.0%
TOTAL EQUIPMENT	\$ 11,570	\$ 31,500	\$ 61,407	94.9%
OTHER OBJECTS:				
Memberships & Dues	\$ -	\$ 150	\$ 150	0.0%
TOTAL OTHER OBJECTS	\$ -	\$ 150	\$ 150	0.0%
TOTAL CENTRAL SERVICES	\$ 2,127,121	\$ 2,336,834	\$ 2,367,421	1.3%

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

OTHER SUPPORT SERVICES

FUNCTION 2900

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

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
OTHER SERVICES				
I.U. Payments Withheld	\$63,087	\$66,300	\$65,713	-0.9%
I.U. Instructional Materials	63,659	65,200	59,435	-8.8%
TOTAL OTHER SERVICES	\$126,746	\$131,500	\$125,148	-4.8%
TOTAL OTHER SUPPORT SERVICES	\$126,746	\$131,500	\$125,148	-4.8%

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

STUDENT ACTIVITIES

FUNCTION 3200

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

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
SALARIES:				
Game Attendants/Officials	\$39,175	\$30,140	\$31,346	4.0%
Professional - Supplementals	476,816	464,585	470,185	1.2%
Office Staff - Regular Salary	84,804	110,670	92,257	-16.6%
Bus Drivers - Overtime	59,768	55,000	55,000	0.0%
Custodial - Overtime	29,076	25,000	12,500	-50.0%
TOTAL SALARIES	\$689,639	\$685,395	\$661,288	-3.5%
BENEFITS:				
Medical, RX, and Dental Insurance	\$0	\$0	\$0	n/a
Life Insurance	0	480	330	-31.3%
Social Security	52,025	50,396	50,705	0.6%
Retirement	32,658	50,884	54,581	7.3%
Unemployment Compensation	963	300	150	-50.0%
Workers Compensation	-	2,400	1,500	-37.5%
Other Benefits	-	375	350	-6.7%
TOTAL BENEFITS	\$85,646	\$104,835	\$107,616	2.7%
PROFESSIONAL SERVICES:				
Officials	\$51,791	\$52,184	\$54,272	4.0%
Coaching Clinics	0	650	650	0.0%
Security/ambulance	18,066	17,050	17,391	2.0%
Game Guarantee	0	0	0	n/a
TOTAL PROFESSIONAL SERVICES	\$69,857	\$69,884	\$72,313	3.5%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$59,335	\$52,186	\$58,500	12.1%
Maintenance Contracts	40	150	0	-100.0%
Copier Rental	2,328	2,328	4,000	71.8%
Equipment Rental	1,320	1,500	1,500	0.0%
TOTAL PROPERTY SERVICES	\$63,023	\$56,164	\$64,000	14.0%
OTHER SERVICES:				
Contracted Carriers	\$4,232	\$5,000	\$6,000	20.0%
General Insurance	15,800	8,000	8,000	0.0%
Local Travel	3,645	3,500	3,500	0.0%
Conference/Overnight Travel	0	0	0	n/a
Student Related Travel	10,007	12,000	12,000	0.0%
TOTAL OTHER SERVICES	\$33,684	\$28,500	\$29,500	3.5%

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

STUDENT ACTIVITIES (Continued)

FUNCTION 3200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$143,242	\$141,107	\$168,837	19.7%
Warehouse Supplies	0	0	0	n/a
Printing Supplies	602	1,000	1,000	0.0%
Books & Periodicals	0	0	0	n/a
TOTAL SUPPLIES	\$143,844	\$142,107	\$169,837	19.5%
EQUIPMENT:				
New Equipment	\$11,338	\$15,000	\$15,800	5.3%
Replacement Equipment	0	0	20,000	n/a
TOTAL EQUIPMENT	\$11,338	\$15,000	\$35,800	138.7%
OTHER OBJECTS:				
Memberships & Dues	\$27,898	\$24,500	\$24,500	0.0%
TOTAL OTHER OBJECTS	\$27,898	\$24,500	\$24,500	0.0%
TOTAL STUDENT ACTIVITIES	\$1,124,929	\$1,126,385	\$1,164,854	3.4%

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

COMMUNITY SERVICES

FUNCTION 3300

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

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

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

COMMUNITY SERVICES (Continued)

FUNCTION 3300

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

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

BUILDING IMPROVEMENT SERVICES

FUNCTION 4200

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

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

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

DEBT SERVICES

FUNCTION 5100

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

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
OTHER OBJECTS				
Interest	\$5,718,725	\$5,982,995	\$6,102,008	2.0%
Refund of Prior Year Receipts	13,736	60,000	60,000	0.0%
TOTAL OTHER OBJECTS	\$5,732,461	\$6,042,995	\$6,162,008	2.0%
OTHER USES OF FUNDS				
Principal Payments	\$6,152,702	\$6,645,983	\$6,704,077	0.9%
TOTAL OTHER USES OF FUNDS	\$6,152,702	\$6,645,983	\$6,704,077	0.9%
TOTAL DEBT SERVICES	\$11,885,163	\$12,688,978	\$12,866,085	1.4%

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

FUND TRANSFERS

FUNCTION 5200

Includes money moved from one fund to another.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2008-2009	APPROVED BUDGET 2009-2010	FINAL BUDGET 2010-2011	% INCREASE/ DECREASE
OTHER USES OF FUNDS				
Fund Transfer	\$4,424	\$1,756	\$1,880	7.1%
TOTAL OTHER OBJECTS	\$4,424	\$1,756	\$1,880	7.1%
TOTAL FUND TRANSFERS	\$4,424	\$1,756	\$1,880	7.1%
TOTAL EXPENDITURES	\$169,199,406	\$175,553,000	\$175,815,000	0.1%

ADDITIONAL INFORMATION

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

**Enrollment Five-Year Comparison
2006-2007 Through 2010-2011**

School	Actual for 2006-2007	Actual for 2007-2008	Actual for 2008-2009	Actual for 2009-2010	Budget for 2010-2011
Afton Elementary School	600	609	615	591	563
Edgewood Elementary School	771	674	630	622	603
Eleanor Roosevelt Elementary School	518	501	499	502	504
Fallsington Elementary School	140	219	252	274	261
Makefield Elementary School	497	505	497	494	492
Manor Elementary School	413	422	404	405	390
Oxford Valley Elementary School	483	415	431	433	413
Penn Valley Elementary School	320	319	287	297	299
Quarry Hill Elementary School	649	636	630	634	628
Village Park Elementary School	278	316	338	339	369
Walt Disney Elementary School	358	350	333	335	300
Pennwood Middle School	1,002	969	932	945	990
William Penn Middle School	961	994	1,016	1013	1005
Charles Boehm Middle School	771	772	769	757	755
Pennsbury High School	3,527	3,591	3,401	3349	3341
Bucks County Technical High School	<u>293</u>	<u>275</u>	<u>250</u>	<u>219</u>	<u>260</u>
TOTAL ENROLLMENT	<u><u>11,581</u></u>	<u><u>11,567</u></u>	<u><u>11,284</u></u>	<u><u>11,209</u></u>	<u><u>11,173</u></u>

**PENNSBURY SCHOOL DISTRICT
2010-2011 FINAL BUDGET
PERSONNEL COMPARISON**

CATEGORY	Actual 2008-2009		Actual 2009-2010		Budget 2010-2011	
	FTE	Part Time	FTE	Part Time	FTE	Part Time
Administrative Positions	40.00		40.00		40.00	
Regular Ed Positions	608.70		593.24		590.74	
Special Ed Positions	135.50		125.68		125.90	
Specialist Positions:						
Librarians	15.00		15.00		15.00	
Reading Specialists	19.00		19.00		19.00	
Speech	2.00		2.00		2.00	
Nurses	14.00		14.00		14.00	
Psychologists	9.00		9.00		9.00	
Guidance Counselors	31.00		31.00		31.00	
Total Specialist Positions	90.00		90.00		90.00	
Total Certified Staff Positions	834.20	0.00	808.92	0.00	806.64	0.00

Support Staff Positions:						
Support Staff Specialists	24.00		22.00		21.00	
Secretarial	87.00	9.00	86.00	8.00	85.00	8.00
Bus Drivers/Mechanics	109.00	14.00	110.00	13.00	110.00	13.00
Custodial	82.00	59.00	82.00	59.00	82.00	59.00
Maintenance	35.00		35.00		33.00	1.00
Operational	8.00		10.00		9.00	
Management Assistants	9.00		9.00		7.00	
Aides:						
Regular Ed Aides	33.00	98.00	29.00	99.00	28.00	95.00
Special Ed Aides	124.00	17.00	134.00	11.00	131.00	11.00
Total Support Staff Positions	511.00	197.00	517.00	190.00	506.00	187.00

TOTAL FTE AND P/T	1,385.20	197.00	1,365.92	190.00	1,352.64	187.00
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TOTAL PERSONNEL	1,582.20		1,555.92		1,539.64	
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**PENNSBURY SCHOOL DISTRICT
2010-2011 FINAL BUDGET**

FACILITIES

The Pennsbury School District consists of sixteen buildings for elementary and secondary education. There are eleven elementary schools (K-5), three middle schools (6-8) and one high school campus (9-12). Additional details regarding each facility are provided in the chart below.

Schools	Year Built	Renovations/ Additons	Number of Classrooms	Modular Classrooms	Square Footage	Acreage
<u>Elementary Schools</u>						
Afton	1997	---	35		86,500	37
Edgewood	1966	1969	27	6	77,988	24
Eleanor Roosevelt	1963	---	32	13	56,830	20
Fallsington*	1916	1952/1996	13	4	69,563	15
Makefield	1934	1965/1996	24		68,382	10
Manor	1954	1958/2004	29		66,293	18
Oxford Valley	1953	2008	23		65,882	20
Penn Valley	1954	1958/2004	26		65,088	18
Quarry Hill	1958	1960/1964/2004	37		70,751	33
Village Park	1957	1969	25		75,200	31
Walt Disney	1955	1964/1969/2006	25		62,335	17
<u>Middle Schools</u>						
Charles Boehm	1957	---	43		129,450	20
Pennwood	1951	1952/1972	54		214,101	30
William Penn	1992	1998	60		155,280	9
<u>High Schools</u>						
PHS East	1965	1969	68	6	211,384	17
PHS West	1954	1960/ 1972/2005	117		533,433	27
			638	29	2,003,276	346

* Includes Central Administration

**PENNSBURY SCHOOL DISTRICT
2010-2011 FINAL BUDGET
TEN LARGEST TAXPAYERS
2010 ROLLS
(UNAUDITED)**

Taxpayer	# of Parcels	Description	Assessment	% of Total
W M I Prop Inc, Wheelabrator, Warner Co. & Waste Management Disposal Svc.	28	Industrial	\$ 9,190,270	1.03%
Oxford Vly Rd Assoc	8	Commercial	6,314,040	0.71%
Healey, Robert T & William J	8	Apartments	4,974,720	0.56%
Stony Hill Office Development LP	3	Commercial	4,741,560	0.53%
Pennwood Managemt LLC	7	Mobile Home Park	4,594,640	0.51%
Bucks County Industrial/Economic Development Authority	17	Industrial	4,532,750	0.51%
National Prop Invest 4	2	Apartments	4,323,960	0.48%
Newtown Office Development	5	Commercial	3,228,120	0.36%
Wharton Rty LTD	2	Shopping Center	3,158,680	0.35%
T G M Polo Run LLC	1	Apartments	3,125,160	0.35%
TOTAL TEN LARGEST TAXPAYERS	81		\$ 48,183,900	5.40%
TOTAL 2010 TAX DUPLICATE			\$ 892,337,160	

Source: County Board of Assessment -- May 2010 Tax Roll

**PENNSBURY SCHOOL DISTRICT
2010-2011 FINAL BUDGET
PROPERTY TAX RATES & TAX LEVIES - ALL OVERLAPPING GOVERNMENTS**

<u>YEAR</u>	<u>PENNSBURY SCHOOL DISTRICT</u>	<u>COUNTY OF BUCKS</u>	<u>FALLS TOWNSHIP</u>	<u>LOWER MAKEFIELD TOWNSHIP</u>	<u>TULLYTOWN BOROUGH</u>	<u>YARDLEY BOROUGH</u>
1999	386.10	57.00	39.25	36.63	46.00	46.50
2000	406.00	57.00	34.25	36.63	46.00	45.25
2001	426.80	59.00	32.90	38.51	46.00	45.25
2002	452.00	62.00	31.90	39.51	46.00	47.25
2003	464.00	65.00	31.40	40.27	46.00	61.75
2004	481.00	74.50	30.90	40.27	46.00	55.50
* 2005	128.60	20.49	7.72	11.07	11.50	15.60
2006	134.70	21.94211	7.72	12.87	11.50	16.73
2007	139.40	21.94211	7.72	12.87	11.50	16.73
2008	145.00	21.94211	7.22	14.87	11.50	16.73
2009	148.80	21.94211	7.22	15.12	11.50	16.73
2010	150.30	21.94211	7.22	15.12	11.50	16.73

* Effective 1/1/05 the County of Bucks changed the predetermined ratio for assessment from 25% to 100%