



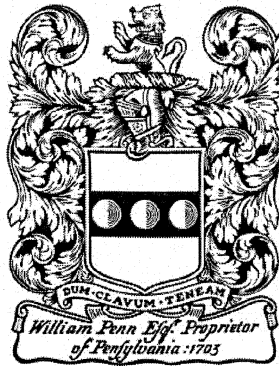
Pennsbury School District
134 Yardley Avenue
Fallsington, Pennsylvania
19058-0338

www.pennsburysd.org

Proposed Budget

for the

Fiscal Period July 1, 2018 thru June 30, 2019



Mission Statement

Recognizing our proud traditions and diverse community, the Pennsbury School District prepares all students to become creative, ethical, and critical thinkers for lifelong success in a global society.

Pennsbury School District

Board of School Directors

Mrs. Jacqueline Redner, President

Mr. T.R. Kannan, Vice President

Mr. Christian Schwartz, Assistant Secretary

Mrs. Nancy Lawson

Mr. John Palmer

Mr. Gary S. Sanderson

Mrs. Christine Toy-Dragoni

Mrs. Debra Wachspress

Mr. Joshua Waldorf

Mr. Daniel C. Rodgers, Secretary

Mrs. Joanne J. Godzieba, Treasurer

Administration

Dr. William Gretzula, Superintendent

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

Mr. Daniel C. Rodgers, Business Administrator

Mr. Kevin Dorsey, Director of Informational Technology

Mrs. Joanne J. Godzieba, Director of Financial Services

Mrs. Cheryl Morett, Director of Special Education

Mrs. Bettie Ann Rarrick, Director of Human Resources

Mrs. Michele Spack, Director of Elementary Education

Ms. Elizabeth Aldridge, Director of Pupil Services

Mr. Charlie Williams, Director of Transportation

Pennsbury School District

2017-2018 Preliminary Budget

www.pennsbury.org

| 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: Stephanie Hultquist</i> | 215-321-2410 |
| Eleanor Roosevelt 185 Walton Drive Morrisville, PA 19067 <i>Principal: Lisa Follman</i> | 215-428-4256 |
| Fallsington 134 Yardley Avenue Fallsington, PA 19058 <i>Principal: Brian Shaffer</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: Terri Salvucci</i> | 215-949-6770 |

| | |
|---|--------------|
| Oxford Valley 430 Trenton Road Fairless Hills, PA 19030 <i>Principal: Donna Minnigh</i> | 215-949-6808 |
| Penn Valley 180 North Turn Lane Levittown, PA 19054 <i>Principal: Barbara Hidalgo</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 | 215-939-6740 |
| Walt Disney 200 Lakeside Drive North Levittown, PA 19054 <i>Principal: Laurie Ruffing</i> | 215-949-6868 |

Middle Schools

| | |
|--|--------------|
| Charles H. Boehm 866 Big Oak Road Yardley, PA 19067 <i>Principal: Theresa Ricci</i> | 215-428-4220 |
| Pennwood 1523 Makefield Road Yardley, PA 19067 <i>Acting Principal: Derek Majikas</i> | 215-428-4237 |
| William Penn 1524 Derbyshire Road Yardley, PA 19067 <i>Principal: Christopher Becker</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: Reginald Meadows</i> | 215-949-6700 |

* Village Park Elementary School closed effective July 1, 2013. The building is being utilized in other educational capacities.

**PENNSBURY SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET
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**PENNSBURY SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET**

MAY 17, 2018

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 18, 2017 | Distribution of budget information to budget managers |
| October 27, 2017 | Last day to submit General Fund requests |
| November 16, 2017 | First Administrative Budget Committee meeting |
| January 2, 2018 | First Draft Budget presented to Board Finance Committee |
| January 18, 2018 | Board adopted Preliminary Budget |
| May 17, 2018 | Proposed Budget presented to Board for approval |
| June 21, 2018 | Final Budget presented to Board for approval |

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

The 2018-2019 index for Pennsbury is 2.4%. The district also qualified for two out of the four allowable exceptions: Special Education Expenditures and Retirement Contributions. The approved exceptions equate to \$1,138,804.

In summary, the district is allowed to increase the real estate tax rate by 2.4% without voter approval. The 2018-2019 proposed budget reflects a 2.22% increase in the real estate tax rate. For taxpayers who own homes assessed at the district average of \$32,067 this equates to a \$117 property tax increase.

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

2 Four exceptions may be sought from the Pennsylvania Department of Education: School Construction-Grandfathered Debt, School Construction-Electoral Debt, Special Education Expenditures, and Retirement Contributions.

PENNSBURY SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET
BUDGET PROCESS

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

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

The Administrative Budget Committee began its regular meetings in November to monitor and coordinate the budget preparation. The committee is made up of the Superintendent, Business Administrator, Assistant Superintendent, 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 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
2018-2019 PROPOSED BUDGET
BUDGET PROCESS (Cont'd.)

The budget managers complete their work on the budget inputs in the form of general fund and capital plan documents, which are submitted and compiled by the Director of Financial Services and the Purchasing Agent. At the same time, the Director of Human Resources receives staffing information to prepare the staffing plan and personnel budget. The Business Administrator processes all capital plan items and requests for over-allocation expenditures in direct consultation with budget managers and the Administrative Budget Committee. Finally, the Director of Financial Services, in conjunction with the Business Administrator and the Superintendent, prepares the detailed revenue budget. These pieces of the budget are then brought together to become the first draft of the budget. The first draft is presented to the Superintendent and the administration in December. After refinement, the first draft budget becomes the preliminary budget and is presented to the Board Finance Committee in January and to the full School Board in February for approval.

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

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

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

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

REVENUES

PENNSBURY SCHOOL DISTRICT
2018-2019 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 165.06 mills. That means the tax due on a parcel of real estate is .16506 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 2018-2019 is estimated at \$877,077 based on assessments from the January 2018 duplicate and a collection rate of 96.4%. 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 2018-2019 proposed revenue budget, along with a comparison to the 2017-2018 budget and the 2016-2017 and 2015-2016 actuals, can be found on the following pages.

**PENNSBURY SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET**

SUMMARY OF GENERAL FUND REVENUES BY SOURCE

| | | ACTUAL REVENUE 2015-2016 | ACTUAL REVENUE 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------|--------------------------------|--------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| 6000 | Local Sources | \$141,848,183 | \$146,265,925 | \$149,692,630 | \$151,331,706 | 1.1% |
| 7000 | State Sources | \$44,117,613 | \$47,143,125 | \$48,899,787 | \$49,977,249 | 2.2% |
| 8000 | Federal Sources | \$1,534,269 | \$1,674,668 | \$1,563,307 | \$1,534,000 | -1.9% |
| 9000 | Other Financing Sources | \$634,787 | \$149,820 | \$0 | \$0 | n/a |
| TOTAL REVENUE & OTHER FINANCING SOURCES | | \$188,134,852 | \$195,233,538 | \$200,155,724 | \$202,842,955 | 1.3% |
| FUND BALANCE APPROPRIATION | | \$0 | \$0 | \$1,700,000 | \$1,785,000 | 5.0% |
| TOTAL GENERAL FUND REVENUES | | \$188,134,852 | \$195,233,538 | \$201,855,724 | \$204,627,955 | 1.4% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET
REVENUES**

| REVENUES (BY SOURCE) | ACTUAL REVENUE 2015-2016 | ACTUAL REVENUE 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|--------------------------------|--------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| LOCAL SOURCES: | | | | | |
| 6111 Real Estate Taxes | \$ 132,286,489 | \$ 135,784,590 | \$ 139,988,492 | \$ 140,753,484 | 0.5% |
| 6112 Interim Taxes | 689,757 | 912,277 | 650,000 | 700,000 | 7.7% |
| 6113 Public Utility Tax | 152,026 | 150,444 | 150,000 | 150,000 | 0.0% |
| 6153 Transfer Taxes | 2,387,501 | 3,078,387 | 2,450,000 | 2,600,000 | 6.1% |
| 6411 Delinquent Taxes | 3,171,262 | 2,671,109 | 2,710,138 | 2,708,222 | -0.1% |
| 6510 Interest on Investments | 196,097 | 397,732 | 375,000 | 1,000,000 | 166.7% |
| 6750 Admission and Activity Fees | 95,095 | 93,791 | 224,000 | 260,000 | 16.1% |
| 6832 Pass Thru-I.U. Funds | 2,036,284 | 2,063,972 | 2,050,000 | 2,100,000 | 2.4% |
| 6910 Rent of School & Facilities | 413,061 | 562,730 | 510,000 | 575,000 | 12.7% |
| 6940 Tuition Students/Receipts Other LEA's | 150,406 | 146,415 | 250,000 | 150,000 | -40.0% |
| 6990 Miscellaneous | 59,547 | 52,072 | 60,000 | 60,000 | 0.0% |
| 6990 Refund of Prior Year Expenditures | 119,991 | 129,442 | 100,000 | 100,000 | 0.0% |
| 6992 Energy Efficiency Revenues | 90,667 | 222,964 | 175,000 | 175,000 | 0.0% |
| TOTAL LOCAL SOURCES | \$141,848,183 | \$146,265,925 | \$149,692,630 | \$151,331,706 | 1.1% |
| STATE SOURCES: | | | | | |
| 7110 Basic Education Subsidy | \$15,292,664 | \$15,764,191 | \$15,970,616 | \$16,070,616 | 0.6% |
| 7160 Tuition & Court Placed | 104,946 | 144,674 | 120,000 | 140,000 | 16.7% |
| 7270 Special Education | 5,219,534 | 5,264,803 | 5,395,038 | 5,395,038 | 0.0% |
| 7310 Transportation | 1,947,737 | 1,966,680 | 1,845,131 | 1,850,000 | 0.3% |
| 7320 PlanCon Reimbursement | 827,231 | 993,933 | 900,000 | 1,146,000 | 27.3% |
| 7330 Medical, Dental and Nursing Services | 206,354 | 209,068 | 210,000 | 210,000 | 0.0% |
| 7340 State Property Tax Reduction Allocation | 4,165,085 | 4,154,586 | 4,157,704 | 4,157,736 | 0.0% |
| 7501 State Block Grants | 766,248 | 783,733 | 783,733 | 783,733 | 0.0% |
| 7810 State Social Security Payments | 3,268,302 | 3,398,079 | 3,609,786 | 3,670,242 | 1.7% |
| 7820 State Retirement Payments | 11,883,012 | 14,009,826 | 15,474,279 | 16,120,384 | 4.2% |
| 7500 Miscellaneous State Grants | 436,500 | 453,552 | 433,500 | 433,500 | 0.0% |
| TOTAL STATE SOURCES | \$44,117,613 | \$47,143,125 | \$48,899,787 | \$49,977,249 | 2.2% |
| FEDERAL SOURCES: | | | | | |
| 8514 Title I | \$740,054 | \$744,082 | \$701,723 | \$721,000 | 2.7% |
| 8515 Title II | 172,957 | 265,350 | 259,643 | 200,000 | -23.0% |
| 8516 Title III | 26,443 | 54,113 | 41,941 | 37,000 | -11.8% |
| 8690 Other Federal Grants | 33,084 | 55,374 | 0 | 16,000 | n/a |
| 8810 Medical Assistance Reimbursement | 492,577 | 501,444 | 500,000 | 500,000 | 0.0% |
| 8820 Medical Assistance-Administrative Claiming | 69,154 | 54,305 | 60,000 | 60,000 | 0.0% |
| TOTAL FEDERAL SOURCES | \$1,534,269 | \$1,674,668 | \$1,563,307 | \$1,534,000 | -1.9% |
| TOTAL REVENUE | \$187,500,065 | \$195,083,718 | \$200,155,724 | \$202,842,955 | 1.3% |
| OTHER FINANCING SOURCES: | | | | | |
| 9100 Proceeds From Refunding Bonds | \$ 608,226 | 143029 | 0 | 0 | |
| 9300 Interfund Transfers | 18,188 | 0 | 0 | 0 | |
| 9400 Sale of Assets | 8,373 | 6791 | 0 | 0 | n/a |
| TOTAL OTHER FINANCING SOURCES | \$634,787 | \$149,820 | \$0 | \$0 | n/a |
| TOTAL REVENUE & OTHER FINANCING SOURCES | \$188,134,852 | \$195,233,538 | \$200,155,724 | \$202,842,955 | 1.3% |
| FUND BALANCE APPROPRIATION | 0 | 0 | 1,700,000 | 1,785,000 | 5.0% |
| TOTAL REVENUES | \$188,134,852 | \$195,233,538 | \$201,855,724 | \$204,627,955 | 1.4% |

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EXPENDITURES

PENNSBURY SCHOOL DISTRICT
2018-2019 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 2018-2019 proposed budget reflects some reductions in current School Board approved staffing, programs and services. Salaries and benefits comprise the largest portion of the expenditure budget at approximately 74.0%. The remaining 26.0% 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 2018-2019 proposed expenditure budget, along with a comparison to the 2017-2018 budget and the 2016-2017 and 2015-2016 actuals, can be found on the following pages.

**PENNSBURY SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET**

SUMMARY OF EXPENDITURES & OTHER FINANCING USES BY OBJECT

| EXPENDITURES (BY OBJECT): | ACTUAL EXPENDITURES 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ (DECREASE) |
|-------------------------------------|--|--|--|--|--|
| Salaries (a) | \$91,363,413 | \$93,047,967 | \$95,049,397 | \$96,707,575 | 1.7% |
| Benefits (b) | 48,039,133 | 53,193,013 | 55,296,155 | 57,159,859 | 3.4% |
| Professional Services (c) | 8,862,504 | 8,222,596 | 7,775,576 | 7,970,400 | 2.5% |
| Property Services (d) | 1,785,734 | 2,247,160 | 2,528,470 | 3,111,745 | 23.1% |
| Other Services (e) | 15,318,587 | 14,912,074 | 16,083,083 | 16,735,456 | 4.1% |
| Supplies (f) | 6,932,393 | 6,720,796 | 7,556,858 | 7,418,917 | -1.8% |
| Property (g) | 629,075 | 656,776 | 909,704 | 1,182,772 | 30.0% |
| Other Objects (h) | 5,608,815 | 5,798,654 | 7,712,765 | 8,488,407 | 10.1% |
| Other Uses of Funds (i) | 6,757,234 | 10,040,448 | 8,943,716 | 9,071,722 | 1.4% |
| Total Expenditures by Object | \$185,296,888 | \$194,839,484 | \$201,855,724 | \$207,846,853 | 3.0% |

- (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

**PENNSBURY SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET**

SUMMARY OF EXPENDITURES BY PROGRAM

| | | ACTUAL EXPENDITURES 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--------------------------------------|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| INSTRUCTIONAL PROGRAMS | | | | | | |
| 1100 | Regular Education | \$77,663,483 | \$80,519,019 | \$82,864,153 | \$84,084,755 | 1.5% |
| 1200 | Special Education | 34,493,254 | 36,318,131 | 36,515,266 | 37,898,029 | 3.8% |
| 1300 | Vocational Education | 7,178,105 | 7,031,354 | 8,078,237 | 8,567,487 | 6.1% |
| 1400 | Other Instructional Programs | 1,085,242 | 1,110,561 | 1,253,792 | 1,270,187 | 1.3% |
| 1500 | Nonpublic School Programs | 16,708 | 0 | 18,000 | 18,000 | 0.0% |
| 1800 | Pre-Kindergarten | 433,500 | 463,268 | 439,357 | 462,749 | n/a |
| | TOTAL INSTRUCTIONAL PROGRAMS | \$120,870,292 | \$125,442,333 | \$129,168,805 | \$132,301,207 | 2.4% |
| SUPPORT SERVICES | | | | | | |
| 2100 | Pupil Services | \$6,965,736 | \$7,100,901 | \$7,583,984 | \$7,773,469 | 2.5% |
| 2200 | Instructional Services | 4,097,779 | 4,866,324 | 4,288,231 | 4,820,510 | 12.4% |
| 2300 | Administration | 10,302,808 | 9,817,198 | 10,196,545 | 10,151,351 | -0.4% |
| 2400 | Health Services | 2,905,323 | 3,032,225 | 3,053,966 | 3,071,045 | 0.6% |
| 2500 | Business Services | 2,071,677 | 2,167,058 | 2,257,795 | 2,250,344 | -0.3% |
| 2600 | Plant Operations | 14,001,215 | 14,519,646 | 14,996,984 | 15,430,607 | 2.9% |
| 2700 | Transportation | 8,242,257 | 8,246,182 | 9,174,515 | 9,721,960 | 6.0% |
| 2800 | Central Services | 2,474,632 | 2,743,045 | 3,341,189 | 3,424,114 | 2.5% |
| 2900 | Other Support Services | 106,259 | 121,015 | 120,659 | 121,000 | 0.3% |
| | TOTAL SUPPORT SERVICES | \$51,167,686 | \$52,613,594 | \$55,013,868 | \$56,764,400 | 3.2% |
| NON-INSTRUCTIONAL PROGRAMS | | | | | | |
| 3200 | Student Activities | \$1,159,079 | \$1,184,485 | \$1,272,463 | \$1,254,779 | -1.4% |
| 3300 | Community Services | 162,495 | 193,972 | 174,348 | 192,348 | 10.3% |
| | TOTAL NON-INSTRUCTIONAL PROGRAMS | \$1,321,574 | \$1,378,457 | \$1,446,811 | \$1,447,127 | 0.0% |
| FACILITY IMPROVEMENT SERVICES | | | | | | |
| 4200 | Building Improvement Services | \$0 | \$0 | \$0 | \$0 | n/a |
| | TOTAL FACILITY IMPROVEMENT SERVICES | \$0 | \$0 | \$0 | \$0 | n/a |
| OTHER FINANCING | | | | | | |
| 5100 | Debt Services | \$11,937,336 | \$15,405,099 | \$16,226,240 | \$17,334,119 | 6.8% |
| 5200 | Fund Transfers | 0 | 0 | 0 | 0 | n/a |
| | TOTAL OTHER FINANCING | \$11,937,336 | \$15,405,099 | \$16,226,240 | \$17,334,119 | 6.8% |
| | TOTAL EXPENDITURES | \$185,296,888 | \$194,839,483 | \$201,855,724 | \$207,846,853 | 3.0% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 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 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| SALARIES: | | | | | |
| Professional - Regular Salary - Elementary | \$20,245,083 | \$20,635,359 | \$21,018,031 | \$21,515,045 | 2.4% |
| Professional - Regular Salary - Secondary | 24,098,440 | 24,441,326 | 24,701,162 | 24,908,377 | 0.8% |
| Professional - Substitutes | 75,451 | 129,286 | 90,000 | 118,000 | 31.1% |
| Professional - Other Salary | 6,782 | 6,195 | 56,300 | 55,800 | -0.9% |
| Professional - Sabbaticals | 468,996 | 285,535 | 0 | 0 | n/a |
| Professional - Supplementals | 244,993 | 255,055 | 269,450 | 270,245 | 0.3% |
| Professional - Tutors | 251,005 | 235,218 | 290,574 | 305,166 | 5.0% |
| Professional - Testing & Evaluation | 6,255 | 9,111 | 8,011 | 8,011 | 0.0% |
| Professional - Classroom Coverage | 61,574 | 68,715 | 65,000 | 65,000 | 0.0% |
| Aides - Regular Salary | 987,476 | 1,035,640 | 1,107,548 | 1,122,895 | 1.4% |
| Aides - Substitutes & Overtime | 1,556 | 2,373 | 2,050 | 1,950 | -4.9% |
| Computer Aides - Regular Salary | 339,671 | 360,626 | 278,761 | 0 | -100.0% |
| TOTAL SALARIES | \$46,787,282 | \$47,464,439 | \$47,886,887 | \$48,370,489 | 1.0% |
| BENEFITS: | | | | | |
| Medical, RX, and Dental Insurance | \$8,072,248 | \$8,423,134 | \$7,600,633 | \$7,844,262 | 3.2% |
| Life Insurance | 123,153 | 102,174 | 88,375 | 99,255 | 12.3% |
| Vision Reimbursement | 33,296 | 76,750 | 55,200 | 69,000 | 25.0% |
| Social Security | 3,559,962 | 3,482,879 | 3,636,318 | 3,647,192 | 0.3% |
| Retirement | 12,207,004 | 14,305,321 | 15,577,078 | 16,091,241 | 3.3% |
| Tuition Reimbursement | 246,197 | 0 | 0 | 0 | n/a |
| Unemployment Compensation | 18,612 | 35,957 | 16,680 | 25,450 | 52.6% |
| Workers Compensation | 482,675 | 493,718 | 557,884 | 486,660 | -12.8% |
| Other Benefits | 146,675 | 78,622 | 116,610 | 116,610 | 0.0% |
| TOTAL BENEFITS | \$24,889,822 | \$26,998,555 | \$27,648,778 | \$28,379,670 | 2.6% |
| PROFESSIONAL SERVICES: | | | | | |
| Officials | \$1,145 | \$2,885 | \$2,000 | \$2,000 | 0.0% |
| Professional Services - Educational | 897,725 | 930,530 | 886,579 | 879,309 | -0.8% |
| Professional Services - Other | 10,528 | 9,699 | 11,875 | 11,875 | 0.0% |
| Police Services | 25,000 | 25,000 | 25,000 | 25,000 | 0.0% |
| TOTAL PROFESSIONAL SERVICES | \$934,398 | \$968,114 | \$925,454 | \$918,184 | -0.8% |
| PROPERTY SERVICES: | | | | | |
| Laundry and Dry Cleaning | \$3,417 | \$3,696 | \$3,000 | \$3,000 | 0.0% |
| Equipment Repairs & Services | 17,551 | 13,604 | 12,500 | 12,500 | 0.0% |
| Maintenance Contracts | 4,457 | 4,510 | 6,000 | 39,500 | 558.3% |
| Piano Tuning | 1,582 | 1,399 | 3,099 | 3,099 | 0.0% |
| Copier Maintenance | 0 | 0 | 0 | 0 | n/a |
| Copier Rental | 302,449 | 306,817 | 310,500 | 365,328 | 17.7% |
| Equipment Lease | 0 | 0 | 705,516 | 705,516 | 0.0% |
| TOTAL PROPERTY SERVICES | \$329,456 | \$330,026 | \$1,040,615 | \$1,128,943 | 8.5% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET
EXPENDITURES**

REGULAR EDUCATION (Continued)

FUNCTION 1100

| EXPENDITURES (BY FUNCTION AND OBJECT): | ACTUAL EXPENDITURES 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| OTHER SERVICES: | | | | | |
| Classroom Extension | \$0 | \$0 | \$0 | \$0 | n/a |
| Printing and Binding | 0 | 0 | 0 | 0 | n/a |
| Tuition | 2,922,471 | 3,036,301 | 3,160,302 | 3,177,516 | 0.5% |
| Local Travel | 5,335 | 3,769 | 13,207 | 13,407 | 1.5% |
| Conference/Overnight Travel | 715 | 861 | 1,280 | 1,280 | 0.0% |
| Student Related Travel | 22,915 | 19,813 | 18,360 | 18,360 | 0.0% |
| Federal Indirect Costs | 11,480 | 11,500 | 13,967 | 13,967 | 0.0% |
| TOTAL OTHER SERVICES | \$2,962,916 | \$3,072,244 | \$3,207,116 | \$3,224,530 | 0.5% |
| SUPPLIES: | | | | | |
| General Supplies | \$777,735 | \$735,105 | \$1,191,395 | \$1,397,177 | 17.3% |
| Warehouse Supplies | 123,651 | 124,102 | 164,633 | 193,933 | 17.8% |
| Printing Supplies | 0 | 0 | 0 | 0 | n/a |
| Printer Cartridges | 3,099 | 2,524 | 2,150 | 650 | -69.8% |
| Discretionary Funds | 770 | 1,759 | 4,567 | 4,367 | -4.4% |
| Meals/Refreshments | 1,251 | 846 | 1,150 | 1,150 | 0.0% |
| Books & Periodicals | 675,666 | 727,106 | 723,862 | 410,674 | -43.3% |
| TOTAL SUPPLIES | \$1,582,172 | \$1,591,442 | \$2,087,757 | \$2,007,951 | -3.8% |
| EQUIPMENT: | | | | | |
| New Equipment | \$149,926 | \$54,076 | \$47,370 | \$35,613 | -24.8% |
| Replacement Equipment | 20,687 | 21,657 | 10,100 | 10,440 | 3.4% |
| TOTAL EQUIPMENT | \$170,613 | \$75,733 | \$57,470 | \$46,053 | -19.9% |
| OTHER OBJECTS: | | | | | |
| Memberships & Dues | \$6,824 | \$18,466 | \$10,076 | \$8,935 | -11.3% |
| TOTAL OTHER OBJECTS | \$6,824 | \$18,466 | \$10,076 | \$8,935 | -11.3% |
| TOTAL REGULAR EDUCATION | \$77,663,483 | \$80,519,019 | \$82,864,153 | \$84,084,755 | 1.5% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 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 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| SALARIES: | | | | | |
| Administrative - Regular Salary | \$652,248 | \$865,297 | \$824,830 | \$914,102 | 10.8% |
| Professional - Regular Salary - Elementary | 5,186,078 | 5,174,147 | 5,311,354 | 5,611,257 | 5.6% |
| Professional - Regular Salary - Secondary | 6,133,537 | 6,238,407 | 6,240,207 | 6,358,217 | 1.9% |
| Professional - Substitutes | 104,672 | 17,395 | 90,000 | 90,000 | 0.0% |
| Professional - Other | 17,614 | 251,425 | 187,400 | 187,400 | 0.0% |
| Professional - Tutor | 141,953 | 22,819 | 25,863 | 25,863 | 0.0% |
| Professional - Testing & Evaluation | 1,294 | 1,315 | 6,000 | 6,000 | 0.0% |
| Office Staff - Regular Salary | 194,057 | 197,140 | 202,122 | 207,234 | 2.5% |
| Office Staff - Substitutes | 8,580 | 0 | 8,600 | 8,600 | 0.0% |
| Office Staff - Overtime | 2,593 | 503 | 2,100 | 2,100 | 0.0% |
| Student Workers | 24,539 | 15,710 | 30,000 | 30,000 | 0.0% |
| Aides - Regular Salary | 4,145,528 | 4,377,021 | 4,568,259 | 4,692,373 | 2.7% |
| Aides - Substitutes & Overtime | 7,895 | 5,500 | 8,900 | 8,900 | 0.0% |
| Termination/Leave/HRA Pay Out | 33,676 | 18,000 | 18,000 | 18,000 | 0.0% |
| TOTAL SALARIES | \$16,654,264 | \$17,184,679 | \$17,523,635 | \$18,160,046 | 3.6% |
| BENEFITS: | | | | | |
| Medical, RX, and Dental Insurance | \$2,583,396 | \$3,014,501 | \$2,855,609 | \$2,961,650 | 3.7% |
| Life Insurance | 38,679 | 37,869 | 32,550 | 36,270 | 11.4% |
| Vision Reimbursement | 6,961 | 11,094 | 14,400 | 18,000 | 25.0% |
| Social Security | 1,180,694 | 1,302,008 | 1,331,211 | 1,389,244 | 4.4% |
| Retirement | 4,339,099 | 5,159,982 | 5,700,488 | 6,070,903 | 6.5% |
| Unemployment Compensation | 11,779 | 6,878 | 8,440 | 9,300 | 10.2% |
| Workers Compensation | 269,004 | 147,105 | 209,906 | 187,070 | -10.9% |
| Other Benefits | 50,498 | 52,858 | 47,530 | 47,530 | 0.0% |
| TOTAL BENEFITS | \$8,480,110 | \$9,732,295 | \$10,200,134 | \$10,719,967 | 5.1% |
| PROFESSIONAL SERVICES: | | | | | |
| Professional Services - Educational | \$244,339 | \$295,649 | \$379,220 | \$376,720 | -0.7% |
| Professional Services - I.U. | 4,515,384 | 4,326,597 | 3,931,107 | 4,113,372 | 4.6% |
| Contractual Services | 55,763 | 111,891 | 15,000 | 0 | -100.0% |
| TOTAL PROFESSIONAL SERVICES | \$4,815,486 | \$4,734,137 | \$4,325,327 | \$4,490,092 | 3.8% |
| PROPERTY SERVICES: | | | | | |
| Maintenance Contracts | \$0 | \$0 | \$0 | \$0 | n/a |
| Copier Rental | 3,112 | 3,355 | 4,600 | 4,000 | -13.0% |
| TOTAL PROPERTY SERVICES | \$3,112 | \$3,355 | \$4,600 | \$4,000 | -13.0% |
| OTHER SERVICES: | | | | | |
| Tuition | \$4,169,516 | \$4,150,019 | \$4,009,481 | \$4,095,540 | 2.1% |
| Local Travel | 1,883 | 2,363 | 2,250 | 2,250 | 0.0% |
| Conference/Overnight Travel | 347 | 1,287 | 15,600 | 15,600 | 0.0% |
| I.U. Institutionalized | 141 | 0 | 0 | 0 | n/a |
| TOTAL OTHER SERVICES | \$4,171,887 | \$4,153,669 | \$4,027,331 | \$4,113,390 | 2.1% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET
EXPENDITURES**

SPECIAL EDUCATION (Continued)

FUNCTION 1200

| EXPENDITURES (BY FUNCTION AND OBJECT): | ACTUAL EXPENDITURES 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| SUPPLIES: | | | | | |
| General Supplies | \$104,018 | \$77,152 | \$165,342 | \$141,652 | -14.3% |
| Books & Periodicals | 245,446 | 427,814 | 256,397 | 257,397 | 0.4% |
| TOTAL SUPPLIES | \$349,464 | \$504,966 | \$421,739 | \$399,049 | -5.4% |
| EQUIPMENT: | | | | | |
| New Equipment | \$15,220 | \$4,781 | \$11,000 | \$10,485 | -4.7% |
| Replacement Equipment | 3,088 | 0 | 500 | 0 | -100.0% |
| TOTAL EQUIPMENT | \$18,308 | \$4,781 | \$11,500 | \$10,485 | -8.8% |
| OTHER OBJECTS: | | | | | |
| Memberships & Dues | \$623 | \$249 | \$1,000 | \$1,000 | 0.0% |
| TOTAL OTHER OBJECTS | \$623 | \$249 | \$1,000 | \$1,000 | 0.0% |
| TOTAL SPECIAL EDUCATION | \$34,493,254 | \$36,318,131 | \$36,515,266 | \$37,898,029 | 3.8% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 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 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| SALARIES: | | | | | |
| Professional - Regular Salary | \$1,272,010 | \$1,353,286 | \$1,381,153 | \$1,344,974 | -2.6% |
| Professional - Substitutes | 0 | 0 | 0 | 0 | n/a |
| Professional - Supplementals | 10,536 | 10,536 | 17,217 | 10,536 | -38.8% |
| Professional - Testing & Evaluation | 0 | 0 | 0 | 0 | n/a |
| TOTAL SALARIES | \$1,282,546 | \$1,363,822 | \$1,398,370 | \$1,355,510 | -3.1% |
| BENEFITS: | | | | | |
| Medical, RX, and Dental Insurance | \$223,582 | \$244,843 | \$222,116 | \$234,091 | 5.4% |
| Life Insurance | 2,931 | 3,182 | 2,625 | 2,925 | 11.4% |
| Vision Reimbursement | 1,260 | 2,548 | 2,400 | 3,000 | 25.0% |
| Social Security | 96,133 | 103,361 | 106,216 | 103,697 | -2.4% |
| Retirement | 335,184 | 409,556 | 458,025 | 453,147 | -1.1% |
| Unemployment Compensation | 0 | 0 | 1,120 | 750 | -33.0% |
| Workers Compensation | 19,677 | 17,879 | 15,315 | 16,699 | 9.0% |
| Other Benefits | 0 | 350 | 3,450 | 3,450 | 0.0% |
| TOTAL BENEFITS | \$678,767 | \$781,719 | \$811,267 | \$817,759 | 0.8% |
| PROFESSIONAL SERVICES: | | | | | |
| Professional Services - Educational | \$7,404 | \$11,236 | \$26,800 | \$26,800 | 0.0% |
| TOTAL PROFESSIONAL SERVICES | \$7,404 | \$11,236 | \$26,800 | \$26,800 | 0.0% |
| PROPERTY SERVICES: | | | | | |
| Equipment Repairs & Services | \$7,144 | \$6,313 | \$10,858 | \$9,358 | -13.8% |
| Maintenance Contracts | 0 | 0 | 2,000 | 0 | -100.0% |
| TOTAL PROPERTY SERVICES | \$7,144 | \$6,313 | \$12,858 | \$9,358 | -27.2% |
| OTHER SERVICES: | | | | | |
| Printing and Binding | \$0 | \$0 | \$0 | \$0 | n/a |
| Tuition | 5,163,991 | 4,828,181 | 5,790,111 | 6,315,111 | 9.1% |
| Local Travel | 0 | 0 | 0 | 0 | n/a |
| Conference/Overnight Travel | 0 | 0 | 0 | 0 | n/a |
| TOTAL OTHER SERVICES | \$5,163,991 | \$4,828,181 | \$5,790,111 | \$6,315,111 | 9.1% |
| SUPPLIES: | | | | | |
| General Supplies | \$26,325 | \$33,005 | \$35,655 | \$36,303 | 1.8% |
| Warehouse Supplies | 0 | 0 | 0 | 0 | n/a |
| Printing Supplies | 0 | 0 | 0 | 0 | n/a |
| Printer Cartridges | 0 | 0 | 0 | 0 | n/a |
| Books & Periodicals | 7,568 | 5,433 | 3,026 | 3,496 | 15.5% |
| TOTAL SUPPLIES | \$33,893 | \$38,438 | \$38,681 | \$39,799 | 2.9% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET
EXPENDITURES**

VOCATIONAL EDUCATION (Continued)

FUNCTION 1300

| EXPENDITURES (BY FUNCTION AND OBJECT): | ACTUAL EXPENDITURES 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| EQUIPMENT: | | | | | |
| New Equipment | \$4,275 | \$1,200 | \$0 | \$0 | n/a |
| Replacement Equipment | 0 | 0 | 0 | 0 | n/a |
| TOTAL EQUIPMENT | \$4,275 | \$1,200 | \$0 | \$0 | n/a |
| OTHER OBJECTS: | | | | | |
| Memberships & Dues | \$85 | \$445 | \$150 | \$3,150 | 2000.0% |
| TOTAL OTHER OBJECTS | \$85 | \$445 | \$150 | \$3,150 | 2000.0% |
| TOTAL VOCATIONAL EDUCATION | \$7,178,105 | \$7,031,354 | \$8,078,237 | \$8,567,487 | 6.1% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 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 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| SALARIES: | | | | | |
| Professional - Regular Salary | \$457,430 | \$467,843 | \$510,114 | \$512,921 | 0.6% |
| Professional - Other | 6,732 | 0 | 0 | 0 | n/a |
| Professional - Supplementals | 5,268 | 5,268 | 5,268 | 5,268 | 0.0% |
| Professional - Tutors | 56,289 | 56,405 | 78,850 | 78,850 | 0.0% |
| Office Staff - Regular Salary | 30,829 | 31,748 | 32,045 | 32,525 | 1.5% |
| Bus Drivers - Regular Salary | 434 | 164 | 6,319 | 6,319 | 0.0% |
| Aides - Regular Salary | 52,571 | 49,561 | 50,649 | 52,061 | 2.8% |
| TOTAL SALARIES | \$609,553 | \$610,989 | \$683,245 | \$687,944 | 0.7% |
| BENEFITS: | | | | | |
| Medical, RX, and Dental Insurance | \$105,012 | \$109,690 | \$108,526 | \$109,243 | 0.7% |
| Life Insurance | 1,318 | 1,281 | 1,225 | 1,365 | 11.4% |
| Vision Reimbursement | 280 | 890 | 0 | 0 | n/a |
| Social Security | 44,381 | 46,164 | 51,897 | 51,112 | -1.5% |
| Retirement | 158,737 | 183,480 | 223,792 | 229,980 | 2.8% |
| Unemployment Compensation | 0 | 0 | 560 | 350 | -37.5% |
| Workers Compensation | 0 | 0 | 7,147 | 7,793 | 9.0% |
| Other Benefits | 0 | 0 | 1,610 | 1,610 | 0.0% |
| TOTAL BENEFITS | \$309,728 | \$341,505 | \$394,757 | \$401,453 | 1.7% |
| PROFESSIONAL SERVICES: | | | | | |
| Professional Services - Educational | \$0 | \$0 | \$11,758 | \$11,758 | 0.0% |
| Psychological Services | 68,122 | 69,484 | 60,000 | 60,000 | 0.0% |
| TOTAL PROFESSIONAL SERVICES | \$68,122 | \$69,484 | \$71,758 | \$71,758 | 0.0% |
| PROPERTY SERVICES: | | | | | |
| Equipment Repairs & Services | \$0 | \$0 | \$0 | \$0 | n/a |
| Maintenance Contracts | 0 | 0 | 375 | 375 | 0.0% |
| Rentals | 0 | 0 | 0 | 0 | n/a |
| TOTAL PROPERTY SERVICES | \$0 | \$0 | \$375 | \$375 | 0.0% |
| OTHER SERVICES: | | | | | |
| Classroom Extension | \$354 | \$0 | \$0 | \$0 | n/a |
| Tuition | 94,638 | 88,583 | 102,000 | 107,000 | 4.9% |
| Travel | 0 | 0 | 0 | 0 | n/a |
| TOTAL OTHER SERVICES | \$94,992 | \$88,583 | \$102,000 | \$107,000 | 4.9% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET
EXPENDITURES**

OTHER INSTRUCTIONAL PROGRAMS (Continued)

FUNCTION 1400

| EXPENDITURES (BY FUNCTION AND OBJECT): | ACTUAL EXPENDITURES 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|---|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| SUPPLIES: | | | | | |
| General Supplies | \$13 | \$0 | \$1,032 | \$1,032 | 0.0% |
| Warehouse Supplies | 0 | 0 | 625 | 625 | 0.0% |
| Printing Supplies | 0 | 0 | 0 | 0 | n/a |
| Meals/Refreshments | 276 | 0 | 0 | 0 | n/a |
| Books & Periodicals | 0 | 0 | 0 | 0 | n/a |
| TOTAL SUPPLIES | \$289 | \$0 | \$1,657 | \$1,657 | 0.0% |
| EQUIPMENT: | | | | | |
| New Equipment | \$2,558 | \$0 | \$0 | \$0 | n/a |
| Replacement Equipment | 0 | 0 | 0 | 0 | n/a |
| TOTAL EQUIPMENT | \$2,558 | \$0 | \$0 | \$0 | n/a |
| OTHER OBJECTS: | | | | | |
| Memberships & Dues | \$0 | \$0 | \$0 | \$0 | n/a |
| TOTAL OTHER OBJECTS | \$0 | \$0 | \$0 | \$0 | n/a |
| TOTAL OTHER INSTRUCTIONAL PROGRAMS | \$1,085,242 | \$1,110,561 | \$1,253,792 | \$1,270,187 | 1.3% |

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**PENNSBURY SCHOOL DISTRICT
2018-2019 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 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| PROFESSIONAL SERVICES: | | | | | |
| Professional Services -I.U.'s | \$16,708 | \$0 | \$18,000 | \$18,000 | 0.0% |
| TOTAL PROFESSIONAL SERVICES | \$16,708 | \$0 | \$18,000 | \$18,000 | 0.0% |
| SUPPLIES: | | | | | |
| General Supplies | \$0 | \$0 | \$0 | \$0 | n/a |
| TOTAL SUPPLIES | \$0 | \$0 | \$0 | \$0 | n/a |
| TOTAL NONPUBLIC SCHOOL PROGRAMS | \$16,708 | \$0 | \$18,000 | \$18,000 | 0.0% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET
EXPENDITURES**

PRE-KINDERGARTEN

FUNCTION 1800

Activities designed to provide Pre-K students with learning experiences.

| EXPENDITURES (BY FUNCTION AND OBJECT): | ACTUAL EXPENDITURES 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| SALARIES: | | | | | |
| Administrative - Regular Salary | \$13,440 | \$15,940 | \$10,000 | \$10,000 | 0.0% |
| Professional - Regular Salary | 98,405 | 100,380 | 102,380 | 110,334 | 7.8% |
| Professional -Substitutes | 0 | 0 | 0 | 0 | n/a |
| Aides - Regular Salary | 38,812 | 40,266 | 43,812 | 44,656 | 1.9% |
| Aides - Substitutes & Overtime | 379 | 1,417 | 0 | 0 | n/a |
| TOTAL SALARIES | \$151,036 | \$158,003 | \$156,192 | \$164,990 | 5.6% |
| BENEFITS: | | | | | |
| Medical, RX, and Dental Insurance | \$32,093 | \$25,370 | \$40,000 | \$30,000 | -25.0% |
| Social Security | 11,525 | 12,087 | 11,500 | 11,857 | 3.1% |
| Retirement | 38,930 | 47,449 | 23,000 | 55,156 | 139.8% |
| TOTAL BENEFITS | \$82,548 | \$84,906 | \$74,500 | \$97,013 | 30.2% |
| PROFESSIONAL SERVICES: | | | | | |
| Professional Services | \$4,058 | \$9,897 | \$11,496 | \$11,495 | 0.0% |
| TOTAL PROFESSIONAL SERVICES | \$4,058 | \$9,897 | \$11,496 | \$11,495 | 0.0% |
| PROPERTY SERVICES: | | | | | |
| Equipment Repairs & Services | \$9,920 | \$29,000 | \$19,920 | \$12,002 | -39.7% |
| TOTAL PROPERTY SERVICES | \$9,920 | \$29,000 | \$19,920 | \$12,002 | -39.7% |
| OTHER SERVICES: | | | | | |
| Advertising | \$892 | \$0 | \$700 | \$700 | 0.0% |
| Travel | 2,930 | 1,627 | 4,036 | 4,036 | 0.0% |
| TOTAL OTHER SERVICES | \$3,822 | \$1,627 | \$4,736 | \$4,736 | 0.0% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET
EXPENDITURES**

PRE-KINDERGARTEN (Continued)

FUNCTION 1800

| EXPENDITURES (BY FUNCTION AND OBJECT): | ACTUAL EXPENDITURES 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| SUPPLIES: | | | | | |
| Supplies | \$32,711 | \$34,200 | \$40,867 | \$40,867 | 0.0% |
| TOTAL SUPPLIES | \$32,711 | \$34,200 | \$40,867 | \$40,867 | 0.0% |
| EQUIPMENT: | | | | | |
| New Equipment | \$4,905 | \$1,135 | \$3,000 | \$3,000 | 0.0% |
| Replacement Equipment | 0 | 0 | 0 | 0 | n/a |
| TOTAL EQUIPMENT | \$4,905 | \$1,135 | \$3,000 | \$3,000 | 0.0% |
| OTHER OBJECTS: | | | | | |
| Pass-Thru Funds | \$144,500 | \$144,500 | \$128,646 | \$128,646 | 0.0% |
| TOTAL OTHER OBJECTS | \$144,500 | \$144,500 | \$128,646 | \$128,646 | 0.0% |
| TOTAL PRE-KINDERGARTEN | \$433,500 | \$463,268 | \$439,357 | \$462,749 | 5.3% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 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 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|---|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| SALARIES: | | | | | |
| Administrative - Regular Salary | \$250,729 | \$234,190 | \$274,153 | \$250,805 | -8.5% |
| Professional - Regular Salary | 3,553,183 | 3,604,519 | 3,798,463 | 3,918,174 | 3.2% |
| Professional -Substitutes | 0 | 0 | 0 | 0 | n/a |
| Professional - Supplementals | 5,416 | 5,416 | 11,016 | 11,016 | 0.0% |
| Professional - Testing & Evaluation | 46,029 | 46,316 | 48,931 | 48,931 | 0.0% |
| Office Staff - Regular Salary | 474,657 | 481,742 | 497,059 | 505,103 | 1.6% |
| Office Staff - Substitutes | 889 | 0 | 0 | 0 | n/a |
| Office Staff - Overtime | 597 | 675 | 1,500 | 2,500 | 66.7% |
| Termination/Leave/HRA Pay Out | 6,000 | 6,243 | 6,000 | 6,000 | 0.0% |
| TOTAL SALARIES | \$4,337,500 | \$4,379,101 | \$4,637,122 | \$4,742,529 | 2.3% |
| BENEFITS: | | | | | |
| Medical, RX, and Dental Insurance | \$747,411 | \$784,165 | \$736,557 | \$749,092 | 1.7% |
| Life Insurance | 10,186 | 9,993 | 8,400 | 9,360 | 11.4% |
| Vision Reimbursement | 2,280 | 4,451 | 2,400 | 3,000 | 25.0% |
| Social Security | 320,913 | 333,834 | 352,223 | 362,804 | 3.0% |
| Retirement | 1,132,354 | 1,315,044 | 1,518,853 | 1,585,428 | 4.4% |
| Unemployment Compensation | 0 | 0 | 3,920 | 2,400 | -38.8% |
| Workers Compensation | 35,447 | 35,964 | 59,008 | 53,437 | -9.4% |
| Other Benefits | 15,524 | 4,769 | 11,040 | 11,040 | 0.0% |
| TOTAL BENEFITS | \$2,264,115 | \$2,488,220 | \$2,692,401 | \$2,776,561 | 3.1% |
| PROFESSIONAL SERVICES: | | | | | |
| Professional Services - Educational Psychologists | \$5,332 | \$12,346 | \$5,250 | \$5,250 | 0.0% |
| | 188,643 | 46,462 | 53,500 | 53,500 | 0.0% |
| TOTAL PROFESSIONAL SERVICES | \$193,975 | \$58,808 | \$58,750 | \$58,750 | 0.0% |
| PROPERTY SERVICES: | | | | | |
| Equipment Repairs & Services | \$0 | \$0 | \$0 | \$0 | n/a |
| Maintenance Contracts | 0 | 0 | 0 | 0 | n/a |
| Copier Rental | 7,718 | 7,591 | 8,100 | 8,100 | 0.0% |
| TOTAL PROPERTY SERVICES | \$7,718 | \$7,591 | \$8,100 | \$8,100 | 0.0% |
| OTHER SERVICES: | | | | | |
| Local Travel | \$3,414 | \$3,770 | \$6,250 | \$6,250 | 0.0% |
| Conference/Overnight Travel | 0 | 0 | 4,000 | 4,000 | 0.0% |
| TOTAL OTHER SERVICES | \$3,414 | \$3,770 | \$10,250 | \$10,250 | 0.0% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET
EXPENDITURES**

PUPIL SERVICES (Continued)

FUNCTION 2100

| EXPENDITURES (BY FUNCTION AND OBJECT): | ACTUAL EXPENDITURES 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| SUPPLIES: | | | | | |
| General Supplies | \$153,755 | \$160,218 | \$173,786 | \$173,704 | 0.0% |
| Warehouse Supplies | 226 | 200 | 500 | 500 | 0.0% |
| Printing Supplies | 0 | 0 | 0 | 0 | n/a |
| Meals & Refreshments | 0 | 384 | 0 | 0 | n/a |
| Books & Periodicals | 4,299 | 2,565 | 2,500 | 2,500 | 0.0% |
| TOTAL SUPPLIES | \$158,280 | \$163,367 | \$176,786 | \$176,704 | 0.0% |
| EQUIPMENT: | | | | | |
| New Equipment | \$0 | \$0 | \$0 | \$0 | n/a |
| Replacement Equipment | 545 | 0 | 0 | 0 | n/a |
| TOTAL EQUIPMENT | \$545 | \$0 | \$0 | \$0 | n/a |
| OTHER OBJECTS: | | | | | |
| Memberships & Dues | \$189 | \$44 | \$575 | \$575 | 0.0% |
| TOTAL OTHER OBJECTS | \$189 | \$44 | \$575 | \$575 | 0.0% |
| TOTAL PUPIL SERVICES | \$6,965,736 | \$7,100,901 | \$7,583,984 | \$7,773,469 | 2.5% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 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 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| SALARIES: | | | | | |
| Administrative - Regular Salary | \$210,402 | \$347,272 | \$521,618 | \$539,895 | 3.5% |
| Professional - Regular Salary | 1,328,276 | 1,337,267 | 1,407,343 | 1,491,541 | 6.0% |
| Professional - Substitutes | 0 | 0 | 0 | 0 | n/a |
| Professional - Other Salary | 25,093 | 23,138 | 60,806 | 76,806 | 26.3% |
| Office Staff - Regular Salary | 269,610 | 274,496 | 348,554 | 354,167 | 1.6% |
| Office Staff - Substitutes | 0 | 0 | 0 | 0 | n/a |
| Audio Visual - Overtime | 7,030 | 6,867 | 12,500 | 12,500 | 0.0% |
| Aides - Regular Salary | 0 | 0 | 0 | 0 | n/a |
| Termination/Leave/HRA Pay Out | 0 | 0 | 6,000 | 6,000 | 0.0% |
| TOTAL SALARIES | \$1,840,411 | \$1,989,040 | \$2,356,821 | \$2,480,909 | 5.3% |
| BENEFITS: | | | | | |
| Medical, RX, and Dental Insurance | \$320,832 | \$351,320 | \$374,356 | \$390,152 | 4.2% |
| Life Insurance | 4,278 | 4,328 | 4,025 | 4,875 | 21.1% |
| Vision Reimbursement | 1,008 | 1,040 | 2,400 | 3,000 | 25.0% |
| Social Security | 133,578 | 146,822 | 179,568 | 189,790 | 5.7% |
| Retirement | 479,349 | 597,309 | 773,009 | 829,368 | 7.3% |
| Tuition Reimbursement | 0 | 223,951 | 200,000 | 200,000 | 0.0% |
| Unemployment Compensation | (77) | 0 | 1,760 | 1,250 | -29.0% |
| Workers Compensation | 16,313 | 16,899 | 23,483 | 27,832 | 18.5% |
| Other Benefits | 9,225 | 3,430 | 11,750 | 11,750 | 0.0% |
| TOTAL BENEFITS | \$964,506 | \$1,345,099 | \$1,570,351 | \$1,658,017 | 5.6% |
| PROFESSIONAL SERVICES: | | | | | |
| Professional Services | \$71,622 | \$54,737 | \$71,340 | \$112,230 | 57.3% |
| TOTAL PROFESSIONAL SERVICES | \$71,622 | \$54,737 | \$71,340 | \$112,230 | 57.3% |
| PROPERTY SERVICES: | | | | | |
| Equipment Repairs & Services | \$2,052 | \$890 | \$1,932 | \$1,932 | 0.0% |
| Maintenance Contracts | 87,636 | 94,525 | 0 | 0 | n/a |
| Copier Rental | 15,118 | 15,676 | 15,500 | 13,500 | -12.9% |
| Equipment Rental | 75,216 | 75,216 | 0 | 0 | n/a |
| Equipment Lease | 290,250 | 535,515 | 0 | 290,251 | n/a |
| TOTAL PROPERTY SERVICES | \$470,272 | \$721,822 | \$17,432 | \$305,683 | 1653.6% |
| OTHER SERVICES: | | | | | |
| Internet Service | \$8,112 | \$41,821 | \$0 | \$0 | n/a |
| Printing and Binding | 2,280 | 1,467 | 1,000 | 0 | -100.0% |
| Local Travel | 19,155 | 19,205 | 29,202 | 27,602 | -5.5% |
| Conference/Overnight Travel | 9,818 | 24,224 | 18,368 | 18,730 | 2.0% |
| Student Related Travel | 657 | 390 | 0 | 0 | n/a |
| I U Direct Payments | 0 | 0 | 0 | 0 | n/a |
| TOTAL OTHER SERVICES | \$40,022 | \$87,107 | \$48,570 | \$46,332 | -4.6% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET
EXPENDITURES**

INSTRUCTIONAL SERVICES (Continued)

FUNCTION 2200

| EXPENDITURES (BY FUNCTION AND OBJECT): | ACTUAL EXPENDITURES 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| SUPPLIES: | | | | | |
| General Supplies | \$273,800 | \$197,407 | \$89,678 | \$85,539 | -4.6% |
| Warehouse Supplies | 1,221 | 1,382 | 1,800 | 1,800 | 0.0% |
| Printing Supplies | 0 | 0 | 0 | 0 | n/a |
| Meals & Refreshments | 8,492 | 5,276 | 6,100 | 6,100 | 0.0% |
| Books & Periodicals | 102,145 | 112,540 | 104,851 | 102,152 | -2.6% |
| TOTAL SUPPLIES | \$385,658 | \$316,605 | \$202,429 | \$195,591 | -3.4% |
| EQUIPMENT: | | | | | |
| New Equipment | \$318,521 | \$348,734 | \$13,780 | \$14,280 | 3.6% |
| Replacement Equipment | 3,819 | 0 | 2,000 | 2,000 | 0.0% |
| TOTAL EQUIPMENT | \$322,340 | \$348,734 | \$15,780 | \$16,280 | 3.2% |
| OTHER OBJECTS: | | | | | |
| Memberships & Dues | \$2,948 | \$3,180 | \$5,508 | \$5,468 | -0.7% |
| TOTAL OTHER OBJECTS | \$2,948 | \$3,180 | \$5,508 | \$5,468 | -0.7% |
| TOTAL INSTRUCTIONAL SERVICES | \$4,097,779 | \$4,866,324 | \$4,288,231 | \$4,820,510 | 12.4% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 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 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| SALARIES: | | | | | |
| Administrative - Regular Salary | \$3,737,570 | \$3,635,316 | \$3,683,641 | \$3,746,314 | 1.7% |
| Professional - Regular Salary | 36,477 | 0 | 0 | 0 | n/a |
| Professional - Other | 16,189 | 2,620 | 9,400 | 9,800 | 4.3% |
| Office Staff - Regular Salary | 1,295,300 | 1,346,923 | 1,425,183 | 1,387,841 | -2.6% |
| Office Staff - Substitutes | 293 | 0 | 0 | 0 | n/a |
| Office Staff - Overtime | 10,104 | 7,235 | 4,900 | 5,300 | 8.2% |
| Management Assistants | 254,811 | 261,921 | 263,853 | 311,086 | 17.9% |
| Termination/Leave/HRA Pay Out | 147,454 | 117,565 | 152,000 | 152,000 | 0.0% |
| TOTAL SALARIES | \$5,498,198 | \$5,371,580 | \$5,538,977 | \$5,612,341 | 1.3% |
| BENEFITS: | | | | | |
| Medical, RX, and Dental Insurance | \$957,435 | \$964,343 | \$879,807 | \$936,365 | 6.4% |
| Life Insurance | 10,178 | 9,745 | 10,500 | 11,700 | 11.4% |
| Vision | 0 | 0 | 800 | 1,000 | 25.0% |
| Social Security | 358,911 | 390,060 | 420,725 | 429,344 | 2.0% |
| Retirement | 1,426,853 | 1,613,085 | 1,814,249 | 1,876,206 | 3.4% |
| Unemployment Compensation | 2,028 | 75 | 5,120 | 3,000 | -41.4% |
| Workers Compensation | 48,081 | 46,391 | 71,260 | 66,797 | -6.3% |
| Other Benefits | 205,728 | 159,548 | 158,770 | 158,770 | 0.0% |
| TOTAL BENEFITS | \$3,009,214 | \$3,183,247 | \$3,361,231 | \$3,483,182 | 3.6% |
| PROFESSIONAL SERVICES: | | | | | |
| Professional Services - Educational | \$34,787 | \$44,598 | \$57,400 | \$57,400 | 0.0% |
| Legal Services | 475,228 | 417,422 | 495,000 | 465,000 | -6.1% |
| Contractual Services | 25,579 | 0 | 26,000 | 26,000 | 0.0% |
| Tax Collections | 265,857 | 276,657 | 278,100 | 278,100 | 0.0% |
| Closing Fees - Bond Issue Refinancing | 608,226 | 143,029 | 0 | 0 | n/a |
| TOTAL PROFESSIONAL SERVICES | \$1,409,677 | \$881,706 | \$856,500 | \$826,500 | -3.5% |
| PROPERTY SERVICES: | | | | | |
| Equipment Repairs & Services | \$0 | \$0 | \$0 | \$0 | n/a |
| Maintenance Contracts | 19,838 | 19,146 | 27,000 | 24,800 | -8.1% |
| Copier Maintenance | 0 | 0 | 0 | 0 | n/a |
| Copier Rental | 40,818 | 42,264 | 43,000 | 43,500 | 1.2% |
| Equipment Rental | 0 | 0 | 0 | 0 | n/a |
| TOTAL PROPERTY SERVICES | \$60,656 | \$61,410 | \$70,000 | \$68,300 | -2.4% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET
EXPENDITURES**

ADMINISTRATION (Continued)

FUNCTION 2300

| EXPENDITURES (BY FUNCTION AND OBJECT): | ACTUAL EXPENDITURES 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| OTHER SERVICES: | | | | | |
| Bonding Insurance | \$14,674 | \$14,536 | \$14,882 | \$16,192 | 8.8% |
| Communications | 5,922 | 4,627 | 9,000 | 5,000 | -44.4% |
| Printing and Binding | 1,898 | 1,903 | 7,075 | 7,075 | 0.0% |
| Local Travel | 5,690 | 3,371 | 10,657 | 10,657 | 0.0% |
| Conference/Overnight Travel | 1,981 | 3,448 | 2,900 | 2,900 | 0.0% |
| TOTAL OTHER SERVICES | \$30,165 | \$27,885 | \$44,514 | \$41,824 | -6.0% |
| SUPPLIES: | | | | | |
| General Supplies | \$33,923 | \$43,438 | \$60,511 | \$60,242 | -0.4% |
| Warehouse Supplies | 27 | 0 | 800 | 800 | 0.0% |
| Printing Supplies | 0 | 0 | 100 | 100 | 0.0% |
| Meals & Refreshments | 7,769 | 10,234 | 5,400 | 5,400 | 0.0% |
| Books & Periodicals | 7,644 | 1,938 | 5,362 | 5,562 | 3.7% |
| TOTAL SUPPLIES | \$49,363 | \$55,610 | \$72,173 | \$72,104 | -0.1% |
| EQUIPMENT: | | | | | |
| New Equipment | \$6,823 | \$3,294 | \$3,885 | \$3,885 | 0.0% |
| Replacement Equipment | 0 | 0 | 2,885 | 2,885 | 0.0% |
| TOTAL EQUIPMENT | \$6,823 | \$3,294 | \$6,770 | \$6,770 | 0.0% |
| OTHER OBJECTS: | | | | | |
| Memberships & Dues | \$21,276 | \$22,740 | \$27,380 | \$27,330 | -0.2% |
| Trustee Fees | 211,823 | 209,506 | 219,000 | 13,000 | -94.1% |
| Miscellaneous | 5,613 | 220 | 0 | 0 | n/a |
| TOTAL OTHER OBJECTS | \$238,712 | \$232,466 | \$246,380 | \$40,330 | -83.6% |
| TOTAL ADMINISTRATION | \$10,302,808 | \$9,817,198 | \$10,196,545 | \$10,151,351 | -0.4% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 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 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| SALARIES: | | | | | |
| Professional - Regular Salary | \$1,099,797 | \$1,088,377 | \$1,081,421 | \$1,066,463 | -1.4% |
| Professional - Substitutes | 18,984 | 22,630 | 20,000 | 19,000 | -5.0% |
| Professional - Other | 0 | 1,080 | 0 | 0 | n/a |
| Professional - Supplementals | 5,268 | 5,268 | 5,268 | 5,268 | 0.0% |
| Professional - Testing & Evaluation | 0 | 0 | 6,000 | 6,000 | 0.0% |
| Registered Nurses | 180,969 | 183,205 | 205,485 | 212,547 | 3.4% |
| Health Room Aides | 176,254 | 167,307 | 184,467 | 188,524 | 2.2% |
| TOTAL SALARIES | \$1,481,272 | \$1,467,867 | \$1,502,641 | \$1,497,802 | -0.3% |
| BENEFITS: | | | | | |
| Medical, RX, and Dental Insurance | \$258,225 | \$263,522 | \$238,678 | \$249,697 | 4.6% |
| Life Insurance | 3,076 | 2,994 | 2,800 | 3,120 | 11.4% |
| Vision | 838 | 1,302 | 2,400 | 3,000 | 25.0% |
| Social Security | 108,203 | 111,147 | 114,136 | 114,582 | 0.4% |
| Retirement | 386,441 | 440,800 | 492,178 | 500,715 | 1.7% |
| Unemployment Compensation | 49 | 0 | 1,280 | 800 | -37.5% |
| Workers Compensation | 14,407 | 57,794 | 16,336 | 17,812 | 9.0% |
| Other Benefits | 1,905 | 0 | 3,680 | 3,680 | 0.0% |
| TOTAL BENEFITS | \$773,144 | \$877,559 | \$871,488 | \$893,406 | 2.5% |
| PROFESSIONAL SERVICES: | | | | | |
| Professional Services - Educational | \$608,478 | \$657,465 | \$638,513 | \$638,513 | 0.0% |
| TOTAL PROFESSIONAL SERVICES | \$608,478 | \$657,465 | \$638,513 | \$638,513 | 0.0% |
| PROPERTY SERVICES: | | | | | |
| Equipment Repairs & Services | \$0 | \$261 | \$550 | \$50 | -90.9% |
| Maintenance Contracts | 0 | 0 | 0 | 500 | n/a |
| Copier Maintenance | 0 | 0 | 0 | 0 | n/a |
| Copier Rental | 888 | 790 | 1,000 | 1,000 | 0.0% |
| Equipment Rental | 0 | 0 | 0 | 0 | n/a |
| TOTAL PROPERTY SERVICES | \$888 | \$1,051 | \$1,550 | \$1,550 | 0.0% |
| OTHER SERVICES: | | | | | |
| Local Travel | \$529 | \$288 | \$788 | \$788 | 0.0% |
| Conference/Overnight Travel | 2,500 | 0 | 0 | 0 | n/a |
| TOTAL OTHER SERVICES | \$3,029 | \$288 | \$788 | \$788 | 0.0% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET
EXPENDITURES**

HEALTH SERVICES (Continued)

FUNCTION 2400

| EXPENDITURES (BY FUNCTION AND OBJECT): | ACTUAL EXPENDITURES 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| SUPPLIES: | | | | | |
| General Supplies | \$29,780 | \$27,995 | \$32,080 | \$32,080 | 0.0% |
| Warehouse Supplies | 0 | 0 | 500 | 500 | 0.0% |
| Meals & Refreshments | 0 | 0 | 0 | 0 | n/a |
| Books & Periodicals | 0 | 0 | 0 | 0 | n/a |
| TOTAL SUPPLIES | \$29,780 | \$27,995 | \$32,580 | \$32,580 | 0.0% |
| EQUIPMENT: | | | | | |
| New Equipment | \$8,732 | \$0 | \$6,406 | \$6,406 | 0.0% |
| Replacement Equipment | 0 | 0 | 0 | 0 | n/a |
| TOTAL EQUIPMENT | \$8,732 | \$0 | \$6,406 | \$6,406 | 0.0% |
| OTHER OBJECTS: | | | | | |
| Memberships & Dues | \$0 | \$0 | \$0 | \$0 | n/a |
| TOTAL OTHER OBJECTS | \$0 | \$0 | \$0 | \$0 | n/a |
| TOTAL HEALTH SERVICES | \$2,905,323 | \$3,032,225 | \$3,053,966 | \$3,071,045 | 0.6% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 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 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| SALARIES: | | | | | |
| Administrative - Regular Salary | \$258,247 | \$268,412 | \$272,503 | \$276,664 | 1.5% |
| Office Staff - Regular Salary | 682,792 | 708,986 | 715,329 | 723,896 | 1.2% |
| Office Staff - Substitutes | 2,465 | 0 | 0 | 0 | n/a |
| Office Staff - Overtime | 1,210 | 923 | 9,726 | 5,200 | -46.5% |
| Printing - Regular Salary | 82,928 | 87,162 | 92,136 | 94,577 | 2.6% |
| Printing - Substitutes | 0 | 0 | 0 | 0 | n/a |
| Printing - Overtime | 5,055 | 5,748 | 6,130 | 5,500 | -10.3% |
| Warehouse - Regular Salary | 58,574 | 58,673 | 58,992 | 59,621 | 1.1% |
| Warehouse - Substitutes | 0 | 0 | 0 | 0 | n/a |
| Warehouse - Overtime | 0 | 0 | 1,000 | 1,000 | 0.0% |
| Termination/Leave/HRA Pay Out | 7,731 | 6,400 | 7,000 | 7,000 | 0.0% |
| TOTAL SALARIES | \$1,099,002 | \$1,136,304 | \$1,162,816 | \$1,173,458 | 0.9% |
| BENEFITS: | | | | | |
| Medical, RX, and Dental Insurance | \$191,585 | \$203,997 | \$184,701 | \$187,273 | 1.4% |
| Life Insurance | 10,021 | 2,408 | 2,275 | 2,340 | 2.9% |
| Social Security | 77,950 | 86,078 | 88,324 | 87,604 | -0.8% |
| Retirement | 286,560 | 341,232 | 380,871 | 392,287 | 3.0% |
| Unemployment Compensation | 8,222 | (802) | 1,040 | 600 | -42.3% |
| Workers Compensation | 8,832 | 8,737 | 13,273 | 13,359 | 0.6% |
| Other Benefits | 26,321 | 12,583 | 16,860 | 16,860 | 0.0% |
| TOTAL BENEFITS | \$609,491 | \$654,233 | \$687,344 | \$700,323 | 1.9% |
| PROFESSIONAL SERVICES: | | | | | |
| Auditors/Financial Advisors | \$24,466 | \$24,000 | \$26,900 | \$26,900 | 0.0% |
| Contractual Services | 4,949 | 4,288 | 10,278 | 8,858 | -13.8% |
| TOTAL PROFESSIONAL SERVICES | \$29,415 | \$28,288 | \$37,178 | \$35,758 | -3.8% |
| PROPERTY SERVICES: | | | | | |
| Equipment Repairs & Services | \$1,036 | \$37 | \$9,000 | \$6,500 | -27.8% |
| Maintenance Contracts | 11,574 | 11,794 | 13,000 | 51,400 | 295.4% |
| Copier Maintenance | 0 | 0 | 0 | 0 | n/a |
| Copier Rental | 144,972 | 169,002 | 130,957 | 90,000 | -31.3% |
| Equipment Rental | 0 | 0 | 0 | 0 | n/a |
| TOTAL PROPERTY SERVICES | \$157,582 | \$180,833 | \$152,957 | \$147,900 | -3.3% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET
EXPENDITURES**

BUSINESS SERVICES (Continued)

FUNCTION 2500

| EXPENDITURES (BY FUNCTION AND OBJECT): | ACTUAL EXPENDITURES 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| OTHER SERVICES: | | | | | |
| Communications | \$76,400 | \$61,223 | \$82,571 | \$62,000 | -24.9% |
| Local Travel | 415 | 517 | 2,300 | 2,300 | 0.0% |
| Conference/Overnight Travel | 0 | 0 | 0 | 0 | n/a |
| Cooperative Purchasing | 6,568 | 6,832 | 7,100 | 7,100 | 0.0% |
| TOTAL OTHER SERVICES | \$83,383 | \$68,572 | \$91,971 | \$71,400 | -22.4% |
| SUPPLIES: | | | | | |
| General Supplies | \$87,450 | \$95,856 | \$119,575 | \$115,551 | -3.4% |
| Books & Periodicals | 1,725 | 1,885 | 2,434 | 2,434 | 0.0% |
| TOTAL SUPPLIES | \$89,175 | \$97,741 | \$122,009 | \$117,985 | -3.3% |
| EQUIPMENT: | | | | | |
| New Equipment | \$2,500 | \$0 | \$1,000 | \$1,000 | 0.0% |
| Replacement Equipment | 0 | 0 | 1,000 | 1,000 | 0.0% |
| TOTAL EQUIPMENT | \$2,500 | \$0 | \$2,000 | \$2,000 | 0.0% |
| OTHER OBJECTS: | | | | | |
| Memberships & Dues | \$1,129 | \$1,087 | \$1,520 | \$1,520 | 0.0% |
| TOTAL OTHER OBJECTS | \$1,129 | \$1,087 | \$1,520 | \$1,520 | 0.0% |
| TOTAL BUSINESS SERVICES | \$2,071,677 | \$2,167,058 | \$2,257,795 | \$2,250,344 | -0.3% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 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 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| SALARIES: | | | | | |
| Administrative - Regular Salary | \$115,447 | \$117,756 | \$118,934 | \$120,123 | 1.0% |
| Office Staff - Regular Salary | 167,668 | 173,354 | 175,661 | 170,651 | -2.9% |
| Office Staff - Substitutes | 1,265 | 429 | 0 | 0 | n/a |
| Office Staff - Overtime | 5 | 337 | 1,000 | 1,000 | 0.0% |
| Maintenance - Regular Salary | 1,628,230 | 1,645,702 | 1,426,176 | 1,472,148 | 3.2% |
| Maintenance - Overtime | 58,439 | 70,042 | 58,000 | 58,000 | 0.0% |
| Security Guards | 197,329 | 214,596 | 223,587 | 224,427 | 0.4% |
| Custodial - Regular Salaries | 3,698,559 | 3,785,060 | 3,979,976 | 4,044,220 | 1.6% |
| Custodial - Substitutes | 200,067 | 160,396 | 200,000 | 200,000 | 0.0% |
| Custodial - Overtime | 59,717 | 126,642 | 121,236 | 122,236 | 0.8% |
| Custodial - Shift Differential | 14,426 | 14,633 | 14,500 | 14,500 | 0.0% |
| Student Workers | 36,946 | 38,212 | 54,000 | 54,000 | 0.0% |
| Termination/Leave/HRA Pay Out | 37,697 | 18,924 | 25,000 | 25,000 | 0.0% |
| TOTAL SALARIES | \$6,215,795 | \$6,366,083 | \$6,398,070 | \$6,506,305 | 1.7% |
| BENEFITS: | | | | | |
| Medical, RX, and Dental Insurance | \$1,083,577 | \$1,138,707 | \$1,016,265 | \$1,030,001 | 1.4% |
| Life Insurance | 11,106 | 11,943 | 12,250 | 12,870 | 5.1% |
| Social Security | 455,018 | 484,703 | 485,979 | 497,732 | 2.4% |
| Retirement | 1,614,177 | 1,911,736 | 2,095,638 | 2,175,058 | 3.8% |
| Unemployment Compensation | 13,695 | 3,437 | 5,600 | 3,300 | -41.1% |
| Workers Compensation | 70,725 | 64,774 | 81,470 | 73,476 | -9.8% |
| Other Benefits | 46,150 | 30,990 | 29,590 | 29,590 | 0.0% |
| TOTAL BENEFITS | \$3,294,448 | \$3,646,290 | \$3,726,792 | \$3,822,027 | 2.6% |
| PROFESSIONAL SERVICES: | | | | | |
| Professional Services - Other | \$34,261 | \$26,916 | \$73,300 | \$71,800 | -2.0% |
| Appraisals | 0 | 0 | 1,000 | 1,000 | 0.0% |
| TOTAL PROFESSIONAL SERVICES | \$34,261 | \$26,916 | \$74,300 | \$72,800 | -2.0% |
| PROPERTY SERVICES: | | | | | |
| Disposal Services | \$287 | \$70 | \$2,000 | \$2,000 | 0.0% |
| Snow Plowing Services | 25,189 | 5,713 | 10,000 | 10,000 | 0.0% |
| Lawn Care Services | 23,950 | 21,432 | 60,000 | 60,000 | 0.0% |
| Building Repairs | 79,564 | 228,214 | 360,000 | 523,000 | 45.3% |
| Equipment Repairs & Services | 26,756 | 22,049 | 26,200 | 26,222 | 0.1% |
| Vehicle Repairs | 32,307 | 38,149 | 33,000 | 33,000 | 0.0% |
| Maintenance Contracts | 357,954 | 288,144 | 370,000 | 406,900 | 10.0% |
| Vandalism | 531 | 563 | 3,000 | 3,000 | 0.0% |
| Equipment Rental | 17,516 | 33,235 | 20,000 | 20,000 | 0.0% |
| Vehicle Rentals & Leases | 0 | 0 | 0 | 0 | n/a |
| Extermination Services | 6,313 | 8,935 | 10,000 | 10,000 | 0.0% |
| TOTAL PROPERTY SERVICES | \$570,367 | \$646,504 | \$894,200 | \$1,094,122 | 22.4% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET
EXPENDITURES**

PLANT OPERATIONS (Continued)

FUNCTION 2600

| EXPENDITURES (BY FUNCTION AND OBJECT): | ACTUAL EXPENDITURES 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| OTHER SERVICES: | | | | | |
| Automobile Insurance | 106,203 | 52,747 | 58,900 | 55,723 | -5.4% |
| General Liability & Flood Insurance | 647,592 | 731,348 | 699,600 | 734,530 | 5.0% |
| Internet/Cable | 177 | 263 | 0 | 0 | n/a |
| Local Travel | 255 | 156 | 1,222 | 1,200 | -1.8% |
| Conference/Overnight Travel | 0 | 327 | 0 | 0 | n/a |
| Other Services | 15,780 | 14,459 | 19,100 | 19,100 | 0.0% |
| TOTAL OTHER SERVICES | \$770,007 | \$799,300 | \$778,822 | \$810,553 | 4.1% |
| SUPPLIES: | | | | | |
| General Supplies | \$624,724 | \$710,040 | \$710,573 | \$710,573 | 0.0% |
| Warehouse Supplies | 181 | 89 | 800 | 800 | 0.0% |
| Telephone | 151,499 | 123,881 | 170,777 | 170,777 | 0.0% |
| Water & Sewer | 315,191 | 319,435 | 300,000 | 300,000 | 0.0% |
| Natural Gas | 429,425 | 445,501 | 510,000 | 510,000 | 0.0% |
| Electricity | 1,377,825 | 1,248,505 | 1,233,600 | 1,233,600 | 0.0% |
| Bottled Gas | 3,897 | 4,949 | 9,500 | 9,500 | 0.0% |
| Fuel Oil | 43,276 | 25,234 | 40,400 | 40,400 | 0.0% |
| Gasoline | 137,383 | 86,533 | 138,000 | 138,000 | 0.0% |
| Diesel Fuel | 789 | 0 | 0 | 0 | n/a |
| Books & Periodicals | 0 | 0 | 150 | 150 | 0.0% |
| TOTAL SUPPLIES | \$3,084,190 | \$2,964,167 | \$3,113,800 | \$3,113,800 | 0.0% |
| EQUIPMENT: | | | | | |
| New Equipment | \$3,563 | \$17,417 | \$0 | \$0 | n/a |
| Replacement Equipment | 28,189 | 52,140 | 10,000 | 10,000 | 0.0% |
| TOTAL EQUIPMENT | \$31,752 | \$69,557 | \$10,000 | \$10,000 | 0.0% |
| OTHER OBJECTS: | | | | | |
| Memberships & Dues | \$395 | \$829 | \$1,000 | \$1,000 | 0.0% |
| TOTAL OTHER OBJECTS | \$395 | \$829 | \$1,000 | \$1,000 | 0.0% |
| TOTAL PLANT OPERATIONS | \$14,001,215 | \$14,519,646 | \$14,996,984 | \$15,430,607 | 2.9% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 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 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|---|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| SALARIES: | | | | | |
| Administrative - Regular Salary | \$89,814 | \$91,610 | \$92,526 | \$93,451 | 1.0% |
| Office Staff - Regular Salary | 186,075 | 160,795 | 154,306 | 203,232 | 31.7% |
| Office Staff - Substitutes | 0 | 663 | 0 | 0 | n/a |
| Office Staff - Overtime | 1,530 | 14,287 | 13,000 | 13,000 | 0.0% |
| Maintenance - Regular Salary | 333,204 | 342,459 | 365,997 | 362,833 | -0.9% |
| Maintenance - Overtime | 17,863 | 16,917 | 28,000 | 28,000 | 0.0% |
| Bus Drivers - Regular | 2,322,674 | 2,388,792 | 2,505,820 | 2,595,130 | 3.6% |
| Bus Drivers - Substitutes | 212,748 | 183,161 | 176,000 | 176,000 | 0.0% |
| Bus Drivers - Overtime | 170,051 | 149,568 | 204,000 | 205,000 | 0.5% |
| Aides - Regular Salary | 99,257 | 115,356 | 124,072 | 124,530 | 0.4% |
| Termination/Leave/HRA Pay Out | 3,000 | 7,004 | 3,000 | 3,000 | 0.0% |
| TOTAL SALARIES | \$3,436,216 | \$3,470,612 | \$3,666,721 | \$3,804,176 | 3.7% |
| BENEFITS: | | | | | |
| Medical, RX, and Dental Insurance | \$598,974 | \$623,067 | \$582,419 | \$608,637 | 4.5% |
| Life Insurance | 5,326 | 5,994 | 6,825 | 7,605 | 11.4% |
| Social Security | 255,707 | 265,128 | 278,514 | 291,020 | 4.5% |
| Retirement | 890,336 | 1,042,225 | 1,201,006 | 1,271,736 | 5.9% |
| Unemployment Compensation | 3,335 | 9,736 | 3,120 | 1,950 | -37.5% |
| Workers Compensation | 30,322 | 39,924 | 39,819 | 43,418 | 9.0% |
| Other Benefits | 6,432 | 9,537 | 8,970 | 8,970 | 0.0% |
| TOTAL BENEFITS | \$1,790,432 | \$1,995,611 | \$2,120,673 | \$2,233,336 | 5.3% |
| PROFESSIONAL SERVICES: | | | | | |
| Professional Services - I.U. | \$94,708 | \$98,488 | \$60,000 | \$60,000 | 0.0% |
| Professional Services - Other | 4,098 | 4,707 | 13,000 | 13,000 | 0.0% |
| TOTAL PROFESSIONAL SERVICES | \$98,806 | \$103,195 | \$73,000 | \$73,000 | 0.0% |
| PROPERTY SERVICES: | | | | | |
| Cleaning Services | \$1,637 | \$1,972 | \$2,000 | \$2,000 | 0.0% |
| Building & Equipment Repairs & Services | 9,385 | 5,550 | 9,490 | 9,490 | 0.0% |
| Vehicle Repairs | 84,895 | 95,531 | 79,451 | 105,000 | 32.2% |
| Maintenance Contracts | 1,479 | 1,664 | 1,700 | 1,700 | 0.0% |
| Equipment Rental/Leases | 2,090 | 83,661 | 83,892 | 83,892 | 0.0% |
| TOTAL PROPERTY SERVICES | \$99,486 | \$188,378 | \$176,533 | \$202,082 | 14.5% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET
EXPENDITURES**

TRANSPORTATION (Continued)

FUNCTION 2700

| EXPENDITURES (BY FUNCTION AND OBJECT): | ACTUAL EXPENDITURES 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| OTHER SERVICES: | | | | | |
| Transportation - I. U. | \$1,549,640 | \$1,474,130 | \$1,525,000 | \$1,525,000 | 0.0% |
| Transportation - Private Contracts | 31,312 | 33,899 | 94,765 | 94,765 | 0.0% |
| Automobile Insurance | 270,878 | 115,686 | 124,100 | 136,902 | 10.3% |
| Travel | 9,301 | 10,105 | 7,475 | 7,000 | -6.4% |
| TOTAL OTHER SERVICES | \$1,861,131 | \$1,633,820 | \$1,751,340 | \$1,763,667 | 0.7% |
| SUPPLIES: | | | | | |
| General Supplies | \$326,463 | \$314,200 | \$323,880 | \$290,531 | -10.3% |
| Warehouse Supplies | 19 | 0 | 2,200 | 0 | -100.0% |
| Fuel Oil | 7,655 | 7,329 | 0 | 10,000 | n/a |
| Diesel Fuel | 621,860 | 439,348 | 594,702 | 594,702 | 0.0% |
| Books & Periodicals | 0 | 0 | 200 | 200 | 0.0% |
| TOTAL SUPPLIES | \$955,997 | \$760,877 | \$920,982 | \$895,433 | -2.8% |
| EQUIPMENT: | | | | | |
| New Equipment | \$0 | \$1,649 | \$0 | \$0 | n/a |
| Replacement Equipment | 0 | 91,810 | 465,030 | 750,030 | 61.3% |
| TOTAL EQUIPMENT | \$0 | \$93,459 | \$465,030 | \$750,030 | 61.3% |
| OTHER OBJECTS: | | | | | |
| Memberships & Dues | \$189 | \$230 | \$236 | \$236 | 0.0% |
| TOTAL OTHER OBJECTS | \$189 | \$230 | \$236 | \$236 | 0.0% |
| TOTAL TRANSPORTATION | \$8,242,257 | \$8,246,182 | \$9,174,515 | \$9,721,960 | 6.0% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 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 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| SALARIES: | | | | | |
| Administrative - Regular Salary | \$292,911 | \$328,624 | \$275,607 | \$278,313 | 1.0% |
| Title I Salaries | 26,116 | 48,129 | 32,267 | 26,086 | -19.2% |
| Office Staff - Regular Salary | 997,850 | 1,054,194 | 1,132,049 | 1,165,446 | 3.0% |
| Office Staff - Substitutes | 126 | 0 | 0 | 0 | n/a |
| Office Staff - Overtime | 2,551 | 1,793 | 8,125 | 8,125 | 0.0% |
| Student Workers | 0 | 720 | 22,015 | 22,015 | 0.0% |
| Termination/Leave/HRA Pay Out | 13,797 | 16,568 | 9,000 | 9,000 | 0.0% |
| TOTAL SALARIES | \$1,333,351 | \$1,450,028 | \$1,479,063 | \$1,508,985 | 2.0% |
| BENEFITS: | | | | | |
| Medical, RX, and Dental Insurance | \$240,301 | \$261,079 | \$240,422 | \$249,091 | 3.6% |
| Life Insurance | 2,854 | 2,968 | 2,800 | 2,925 | 4.5% |
| Social Security | 94,285 | 109,373 | 112,382 | 115,437 | 2.7% |
| Retirement | 331,074 | 435,444 | 474,573 | 504,454 | 6.3% |
| Unemployment Compensation | (11,232) | 0 | 1,200 | 750 | -37.5% |
| Workers Compensation | 11,904 | 11,776 | 16,336 | 16,699 | 2.2% |
| Other Benefits | 18,074 | 17,067 | 10,140 | 10,140 | 0.0% |
| TOTAL BENEFITS | \$687,260 | \$837,707 | \$857,853 | \$899,496 | 4.9% |
| PROFESSIONAL SERVICES: | | | | | |
| Professional Services - Other | \$340,839 | \$373,313 | \$350,163 | \$361,523 | 3.2% |
| TOTAL PROFESSIONAL SERVICES | \$340,839 | \$373,313 | \$350,163 | \$361,523 | 3.2% |
| PROPERTY SERVICES: | | | | | |
| Equipment Repairs & Services | \$0 | \$0 | \$0 | \$0 | n/a |
| Maintenance Contracts | 30,435 | 25,587 | 75,216 | 75,216 | 0.0% |
| Copier Maintenance | 111 | 0 | 0 | 0 | n/a |
| Copier Rental | 9,445 | 10,620 | 12,500 | 12,500 | 0.0% |
| Equipment Rental | 0 | 0 | 0 | 0 | n/a |
| TOTAL PROPERTY SERVICES | \$39,991 | \$36,207 | \$87,716 | \$87,716 | 0.0% |
| OTHER SERVICES: | | | | | |
| Internet Service | \$0 | \$0 | \$68,000 | \$68,000 | 0.0% |
| Local Travel | 1,470 | 1,200 | 8,404 | 8,404 | 0.0% |
| Conference/Overnight Travel | 1,374 | 0 | 1,900 | 1,900 | 0.0% |
| TOTAL OTHER SERVICES | \$2,844 | \$1,200 | \$78,304 | \$78,304 | 0.0% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET
EXPENDITURES**

CENTRAL SERVICES (Continued)

FUNCTION 2800

| EXPENDITURES (BY FUNCTION AND OBJECT): | ACTUAL EXPENDITURES 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| SUPPLIES: | | | | | |
| General Supplies | \$35,458 | \$6,227 | \$155,689 | \$155,689 | 0.0% |
| Warehouse Supplies | 376 | 547 | 5,575 | 5,575 | 0.0% |
| Meals & Refreshments | 0 | 0 | 2,500 | 2,500 | 0.0% |
| Books & Periodicals | 500 | 278 | 2,086 | 2,086 | 0.0% |
| TOTAL SUPPLIES | \$36,334 | \$7,052 | \$165,850 | \$165,850 | 0.0% |
| EQUIPMENT: | | | | | |
| New Equipment | \$ 2,834 | \$0 | \$48,531 | \$48,531 | 0.0% |
| Replacement Equipment | 31,079 | 37,438 | 273,559 | 273,559 | 0.0% |
| TOTAL EQUIPMENT | \$33,913 | \$37,438 | \$322,090 | \$322,090 | 0.0% |
| OTHER OBJECTS: | | | | | |
| Memberships & Dues | \$ 100 | \$100 | \$150 | \$150 | 0.0% |
| TOTAL OTHER OBJECTS | \$100 | \$100 | \$150 | \$150 | 0.0% |
| TOTAL CENTRAL SERVICES | \$ 2,474,632 | \$ 2,743,045 | \$ 3,341,189 | \$ 3,424,114 | 2.5% |

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**PENNSBURY SCHOOL DISTRICT
2018-2019 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 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| OTHER SERVICES | | | | | |
| I.U. Payments Withheld | \$55,978 | \$70,165 | \$70,164 | \$71,000 | 1.2% |
| I.U. Instructional Materials | 50,281 | 50,850 | 50,495 | 50,000 | -1.0% |
| TOTAL OTHER SERVICES | \$106,259 | \$121,015 | \$120,659 | \$121,000 | 0.3% |
| TOTAL OTHER SUPPORT SERVICES | \$106,259 | \$121,015 | \$120,659 | \$121,000 | 0.3% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 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 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| SALARIES: | | | | | |
| Game Attendants/Officials | \$35,737 | \$34,729 | \$31,346 | \$31,346 | 0.0% |
| Professional - Supplementals | 457,699 | 447,944 | 468,965 | 451,369 | -3.8% |
| Office Staff - Regular Salary | 81,268 | 88,812 | 92,063 | 92,912 | 0.9% |
| Bus Drivers - Overtime | 52,332 | 51,957 | 53,463 | 53,463 | 0.0% |
| Custodial - Overtime | 9,951 | 11,978 | 13,000 | 13,000 | 0.0% |
| TOTAL SALARIES | \$636,987 | \$635,420 | \$658,837 | \$642,090 | -2.5% |
| BENEFITS: | | | | | |
| Medical, RX, and Dental Insurance | \$0 | \$14,363 | \$10,194 | \$11,212 | 10.0% |
| Life Insurance | 199 | 207 | 350 | 390 | 11.4% |
| Social Security | 48,085 | 20,381 | 50,043 | 49,069 | -1.9% |
| Retirement | 156,603 | 190,816 | 215,797 | 214,651 | -0.5% |
| Unemployment Compensation | 475 | \$301 | \$160 | \$100 | -37.5% |
| Workers Compensation | 185 | 0 | 2,042 | 2,227 | 9.1% |
| Other Benefits | 0 | 0 | 0 | 0 | n/a |
| TOTAL BENEFITS | \$205,547 | \$226,068 | \$278,586 | \$277,649 | -0.3% |
| PROFESSIONAL SERVICES: | | | | | |
| Officials | \$50,964 | \$48,442 | \$52,422 | \$52,422 | 0.0% |
| Other Professional Services | 0 | 0 | 0 | 0 | n/a |
| Coaching Clinics | 0 | 0 | 0 | 0 | n/a |
| Security/ambulance | 20,767 | 14,260 | 16,575 | 16,575 | 0.0% |
| Game Guarantee | 0 | 0 | 0 | 0 | n/a |
| TOTAL PROFESSIONAL SERVICES | \$71,731 | \$62,702 | \$68,997 | \$68,997 | 0.0% |
| PROPERTY SERVICES: | | | | | |
| Laundry/Dry Cleaning | \$4,862 | \$4,521 | \$0 | \$0 | n/a |
| Equipment Repairs & Services | \$21,329 | \$24,148 | \$40,114 | \$40,114 | 0.0% |
| Maintenance Contracts | 0 | 0 | 0 | 0 | n/a |
| Copier Rental | 0 | 0 | 0 | 0 | n/a |
| Equipment Rental | 2,949 | 6,001 | 1,500 | 1,500 | 0.0% |
| TOTAL PROPERTY SERVICES | \$29,140 | \$34,670 | \$41,614 | \$41,614 | 0.0% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET
EXPENDITURES**

STUDENT ACTIVITIES (Continued)

FUNCTION 3200

| EXPENDITURES (BY FUNCTION AND OBJECT): | ACTUAL EXPENDITURES 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| OTHER SERVICES: | | | | | |
| Contracted Carriers | \$0 | \$3,776 | \$5,000 | \$5,000 | 0.0% |
| General Insurance | 9,071 | 9,071 | 9,071 | 9,071 | 0.0% |
| Local Travel | 1,632 | 558 | 2,500 | 2,500 | 0.0% |
| Conference/Overnight Travel | 0 | 0 | 0 | 0 | n/a |
| Student Related Travel | 10,024 | 11,408 | 10,000 | 10,000 | 0.0% |
| TOTAL OTHER SERVICES | \$20,727 | \$24,813 | \$26,571 | \$26,571 | 0.0% |
| SUPPLIES: | | | | | |
| General Supplies | \$140,067 | \$141,866 | \$153,200 | \$153,200 | 0.0% |
| Warehouse Supplies | 0 | 0 | 0 | 0 | n/a |
| Meals/Refreshments | 0 | 0 | 0 | 0 | n/a |
| Books & Periodicals | 50 | 5,095 | 0 | 0 | n/a |
| TOTAL SUPPLIES | \$140,117 | \$146,961 | \$153,200 | \$153,200 | 0.0% |
| EQUIPMENT: | | | | | |
| New Equipment | \$8,924 | \$8,961 | \$9,658 | \$9,658 | 0.0% |
| Replacement Equipment | 12,886 | 12,484 | 0 | 0 | n/a |
| TOTAL EQUIPMENT | \$21,810 | \$21,445 | \$9,658 | \$9,658 | 0.0% |
| OTHER OBJECTS: | | | | | |
| Memberships & Dues | \$33,020 | \$32,406 | \$35,000 | \$35,000 | 0.0% |
| TOTAL OTHER OBJECTS | \$33,020 | \$32,406 | \$35,000 | \$35,000 | 0.0% |
| TOTAL STUDENT ACTIVITIES | \$1,159,079 | \$1,184,485 | \$1,272,463 | \$1,254,779 | -1.4% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 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 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| SALARIES: | | | | | |
| Professional Salary - Other | \$0 | \$0 | \$0 | \$0 | n/a |
| TOTAL SALARIES | \$0 | \$0 | \$0 | \$0 | n/a |
| BENEFITS: | | | | | |
| Medical, RX, and Dental Insurance | \$0 | \$0 | \$0 | \$0 | n/a |
| Life Insurance | 0 | 0 | 0 | 0 | n/a |
| Social Security | 0 | 0 | 0 | 0 | n/a |
| Retirement | 0 | 0 | 0 | 0 | n/a |
| Unemployment Compensation | 0 | 0 | 0 | 0 | n/a |
| Workers Compensation | 0 | 0 | 0 | 0 | n/a |
| Other Benefits | 0 | 0 | 0 | 0 | n/a |
| TOTAL BENEFITS | \$0 | \$0 | \$0 | \$0 | n/a |
| PROFESSIONAL SERVICES: | | | | | |
| Professional Services - Educational | \$1,350 | \$703 | \$0 | \$0 | n/a |
| Crossing Guards | 156,173 | 181,893 | 168,000 | 186,000 | 10.7% |
| TOTAL PROFESSIONAL SERVICES | \$157,523 | \$182,596 | \$168,000 | \$186,000 | 10.7% |
| PROPERTY SERVICES: | | | | | |
| Maintenance Contracts | \$0 | \$0 | \$0 | \$0 | n/a |
| TOTAL PROPERTY SERVICES | \$0 | \$0 | \$0 | \$0 | n/a |
| OTHER SERVICES: | | | | | |
| Local Travel | \$0 | \$0 | \$0 | \$0 | n/a |
| TOTAL OTHER SERVICES | \$0 | \$0 | \$0 | \$0 | n/a |
| SUPPLIES: | | | | | |
| General Supplies | \$1,466 | \$1,703 | \$6,348 | \$6,348 | 0.0% |
| Meals/Refreshments | 1,160 | 2,021 | 0 | 0 | n/a |
| Books & Periodicals | 2,346 | 7,652 | 0 | 0 | n/a |
| TOTAL SUPPLIES | \$4,972 | \$11,376 | \$6,348 | \$6,348 | 0.0% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET
EXPENDITURES**

COMMUNITY SERVICES (Continued)

FUNCTION 3300

| EXPENDITURES (BY FUNCTION AND OBJECT): | ACTUAL EXPENDITURES 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| EQUIPMENT: | | | | | |
| New Equipment | \$0 | \$0 | \$0 | \$0 | n/a |
| Replacement Equipment | 0 | 0 | 0 | 0 | n/a |
| TOTAL EQUIPMENT | \$0 | \$0 | \$0 | \$0 | n/a |
| OTHER OBJECTS: | | | | | |
| Memberships & Dues | \$0 | \$0 | \$0 | \$0 | n/a |
| TOTAL OTHER OBJECTS | \$0 | \$0 | \$0 | \$0 | n/a |
| TOTAL COMMUNITY SERVICES | \$162,495 | \$193,972 | \$174,348 | \$192,348 | 10.3% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET
EXPENDITURES**

BUILDING IMPROVEMENT SERVICES

FUNCTION 4600

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

| EXPENDITURES (BY FUNCTION AND OBJECT): | ACTUAL EXPENDITURES 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| PROPERTY SERVICES: | | | | | |
| Building Repairs | \$0 | \$0 | \$0 | \$0 | n/a |
| TOTAL PROPERTY SERVICES | \$0 | \$0 | \$0 | \$0 | n/a |
| TOTAL BUILDING IMPROVEMENT SERVICES | \$0 | \$0 | \$0 | \$0 | n/a |

**PENNSBURY SCHOOL DISTRICT
2018-2019 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 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| OTHER OBJECTS | | | | | |
| Interest | \$5,010,983 | \$4,964,480 | \$7,222,524 | \$8,202,397 | 13.6% |
| Refund of Prior Year Receipts | 169,118 | 400,171 | 60,000 | 60,000 | 0.0% |
| TOTAL OTHER OBJECTS | \$5,180,101 | \$5,364,651 | \$7,282,524 | \$8,262,397 | 13.5% |
| OTHER USES OF FUNDS | | | | | |
| Principal Payments | \$6,757,235 | \$10,040,448 | \$8,943,716 | \$9,071,722 | 1.4% |
| TOTAL OTHER USES OF FUNDS | \$6,757,235 | \$10,040,448 | \$8,943,716 | \$9,071,722 | 1.4% |
| TOTAL DEBT SERVICES | \$11,937,336 | \$15,405,099 | \$16,226,240 | \$17,334,119 | 6.8% |

**PENNSBURY SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET
EXPENDITURES**

FUND TRANSFERS

FUNCTION 5200

Includes money moved from one fund to another.

| EXPENDITURES (BY FUNCTION AND OBJECT): | ACTUAL EXPENDITURES 2015-2016 | ACTUAL EXPENDITURES 2016-2017 | APPROVED BUDGET 2017-2018 | PROPOSED BUDGET 2018-2019 | BUDGET % INCREASE/ DECREASE |
|--|-------------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| OTHER USES OF FUNDS | | | | | |
| Fund Transfer | \$0 | \$0 | \$0 | \$0 | n/a |
| TOTAL OTHER OBJECTS | \$0 | \$0 | \$0 | \$0 | n/a |
| TOTAL FUND TRANSFERS | \$0 | \$0 | \$0 | \$0 | n/a |
| | | | | | |
| TOTAL EXPENDITURES | \$185,296,888 | \$194,839,483 | \$201,855,724 | \$207,846,853 | 3.0% |

BUDGET COMPARISON

**PENNSBURY SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET
BUDGET COMPARISON**

| | <u>Preliminary Budget January 18, 2018</u> | <u>Proposed Budget May 17, 2018</u> |
|------------------------------|--|---|
| Revenues before tax increase | \$ 202,159,315 | \$ 202,842,955 |
| Expenditures | 209,739,211 | 207,846,853 |
| Fund Balance Appropriation | 1,700,000 | 1,785,000 |
| Tax increase needed | \$ 5,879,896 | \$ 3,218,898 |
| Tax increase | | |
| Average homeowner increase: | | |
| Falls Township | \$ 143 | \$ 78 |
| Lower Makefield Township | 285 | 156 |
| Tullytown Borough | 129 | 71 |
| Yardley Borough | 167 | 91 |
| District-wide | \$ 215 | \$ 117 |

Notes:

1. Pennsylvania Department of Education base index is 2.4%
2. Current millage is 165.06
3. Value per mill is \$877,077
4. Average residential assessment is 32,067

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SUMMARY

PENNSBURY SCHOOL DISTRICT
2018-2019 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 any significant changes in subsidies, this will impact our revenue budget.
- Receipt of local revenue carries some risks, which depend on many factors, primarily growth of assessments and general economic conditions.
- The budget for salary and benefits may be inadequate for unforeseen increases in enrollment and student needs.
- The budget for charter schools, IU programs and private school placements may be inadequate for unforeseen enrollments and unknown student needs.
- The benefits budget may be inadequate for unexpected demands of self-insured medical benefits.
- New state or federal mandates may create the need for unbudgeted expenditures.

**PENNSBURY SCHOOL DISTRICT
2018-2019 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 2018-2019 Proposed Budget in the amount of \$207,846,853.
2. Recommend that needed capital expenditures for the 2018-2019 fiscal year be funded with bond proceeds.
3. Recommend that an appropriation from PSERS committed fund balance of \$1,785,000 be budgeted.

UPCOMING EVENTS

The 2018-2019 proposed budget is scheduled for adoption at the regular meeting of the School Board on May 17, 2018. Afterward, the proposed budget will then be made available for public viewing.

A budget presentation and approval of the final budget is scheduled for the regular meeting of the School Board on June 21, 2018. A delayed approval date is possible, but the budget must be approved by June 30th.

The approved 2018-2019 General Fund Budget will be implemented on July 1, 2018.

WORK CONTINUES

As the proposed budget is adopted, work continues in preparation for approval of the 2018-2019 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 update the revenue budget and accept reasonable risks.
- Monitor fund balance and make adjustments to the recommended appropriation, if necessary.
- Consider reductions in staffing and programs to further reduce the expenditure budget without producing unacceptable reductions in School Board approved curriculum, programs and services.

PENNSBURY SCHOOL DISTRICT
2018-2019 PROPOSED BUDGET
WORK CONTINUES (Cont'd.)

- 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.
- Monitor the Commonwealth budget and related subsidies.
- 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.

Pennsbury residents may speak at the School Board meeting scheduled for June 21st at 7:30 p.m. at Fallsington Elementary School.

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

Daniel C. Rodgers, Board Secretary
Pennsbury School District
134 Yardley Avenue
Fallsington, PA 19058