



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

www.pennsburysd.org

Proposed Budget

for the

Fiscal Period July 1, 2019 thru June 30, 2020

May 16, 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

Mr. T.R. Kannan, President

Mr. Christian Schwartz, Vice President

Mr. Gary S. Sanderson, Assistant Secretary

Mrs. Nancy Lawson

Mr. John Palmer

Mrs. Jacqueline Redner

Mrs. Christine Toy-Dragoni

Mrs. Debra Wachspress

Mr. Joshua Waldorf

Mrs. Kimberly Zedalis, Treasurer

Administration

Dr. William Gretzula, Superintendent

Ms. Elizabeth Aldridge, Director of Pupil Services

Mr. Michael Dumin, Director of Facilities

Mr. William Gretton, Interim Business Administrator

Mrs. Cheryl Morett, Director of Special Education

Mrs. Theresa Ricci, Director of Secondary Education

Mrs. Bettie Ann Rarrick, Director of Human Resources

Mrs. Michele Spack, Director of Elementary Education

Mr. Charlie Williams, Director of Transportation

Mrs. Kimberly Zedalis, Director of Financial Services

Pennsbury School District

2019-2020 Proposed Budget

www.pennsburysd.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 Minnich</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: Richard Rebh</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: Travis Bloom</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
2019-2020 PROPOSED BUDGET
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**PENNSBURY SCHOOL DISTRICT
2019-2020 PROPOSED BUDGET**

MAY 16, 2019

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 20, 2018	First Administrative Budget Committee meeting
September 30, 2018	Distribution of budget information to budget managers
October 29, 2018	Last day to submit General Fund requests
January 10, 2019	First Draft Budget presented to Board Finance Committee
May 16, 2019	Proposed Budget presented to Board for approval
June 20, 2019	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 2019-2020 index for Pennsbury is 2.3%. On December 20, 2018, the School Board adopted an Act 1 resolution that limited the property tax increase to the 2.3% index and rendered the District ineligible to apply for exceptions or a voter referendum.

In summary, the district is allowed to increase the real estate tax rate by 2.3% without voter approval. The 2019-2020 proposed budget reflects a 2.3% increase in the real estate tax rate. For taxpayers who own homes assessed at the district average of \$32,067 this equates to a \$123 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
2019-2020 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 September to monitor and coordinate the budget preparation. The committee is made up of the Superintendent, Business Administrator, Director of Elementary Education, Director of Secondary Education, 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
2019-2020 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. Act 1 requires the School Board to adopt either a preliminary budget or a resolution limiting the real estate tax increase to the state index. This year the School Board adopted a resolution limiting the tax increase to the 2.3%.

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

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

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

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

REVENUES

**PENNSBURY SCHOOL DISTRICT
2019-2020 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 167.54 mills. That means the tax due on a parcel of real estate is .16754 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 2019-2020 is estimated at \$894,760 based on assessments from the May, 2019 duplicate and a collection rate of 96.5%. 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 2019-2020 proposed revenue budget, along with a comparison to the 2018-2019 budget and the 2017-2018 and 2016-2017 actuals, can be found on the following pages.

**PENNSBURY SCHOOL DISTRICT
2019-2020 PROPOSED BUDGET**

SUMMARY OF GENERAL FUND REVENUES BY SOURCE

		ACTUAL REVENUE 2016-2017	ACTUAL REVENUE 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
6000	Local Sources	\$146,265,925	\$151,148,659	\$154,079,848	\$157,045,950	1.9%
7000	State Sources	\$47,143,125	\$48,958,082	\$50,111,559	\$52,275,059	4.3%
8000	Federal Sources	\$1,674,668	\$2,457,692	\$1,599,000	\$2,671,693	67.1%
9000	Other Financing Sources	\$149,820	\$448,027	\$0	\$0	n/a
TOTAL REVENUE & OTHER FINANCING SOURCES		\$195,233,538	\$203,012,460	\$205,790,407	\$211,992,702	3.0%
FUND BALANCE APPROPRIATION		\$0	\$0	\$1,785,000	\$1,541,000	-13.7%
TOTAL GENERAL FUND REVENUES		\$195,233,538	\$203,012,460	\$207,575,407	\$213,533,702	2.9%

**PENNSBURY SCHOOL DISTRICT
2019-2020 PROPOSED BUDGET
REVENUES**

REVENUES (BY SOURCE)	ACTUAL REVENUE 2016-2017	ACTUAL REVENUE 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
LOCAL SOURCES:					
6111 Real Estate Taxes	\$ 135,784,590	\$ 140,405,282	\$ 143,151,626	\$ 145,895,950	1.9%
6112 Interim Taxes	912,277	1,003,907	700,000	850,000	21.4%
6113 Public Utility Tax	150,444	142,679	150,000	140,000	-6.7%
6153 Transfer Taxes	3,078,387	2,494,496	2,600,000	2,600,000	0.0%
6411 Delinquent Taxes	2,671,109	2,877,349	2,708,222	2,700,000	-0.3%
6510 Interest on Investments	397,732	1,015,656	1,600,000	1,800,000	12.5%
6750 Admission and Activity Fees	93,791	305,403	260,000	300,000	15.4%
6832 Pass Thru-I.U. Funds	2,063,972	2,137,814	2,100,000	2,100,000	0.0%
6910 Rent of School & Facilities	562,730	552,744	325,000	325,000	0.0%
6940 Tuition Students/Receipts Other LEA's	146,415	80,648	150,000	150,000	0.0%
6990 Miscellaneous	52,072	40,707	60,000	60,000	0.0%
6990 Refund of Prior Year Expenditures	129,442	71,459	100,000	100,000	0.0%
6992 Energy Efficiency Revenues	222,964	20,515	175,000	25,000	-85.7%
TOTAL LOCAL SOURCES	\$146,265,925	\$151,148,659	\$154,079,848	\$157,045,950	1.9%
STATE SOURCES:					
7110 Basic Education Subsidy	\$15,764,191	\$15,993,659	\$16,129,782	\$16,463,782	2.1%
7160 Tuition & Court Placed	144,674	83,706	140,000	100,000	-28.6%
7270 Special Education	5,264,803	5,405,187	5,427,038	5,613,038	3.4%
7310 Transportation	1,966,680	1,929,893	1,850,000	1,900,000	2.7%
7320 Rentals	993,933	1,294,868	1,146,000	1,068,501	-6.8%
7330 Medical, Dental and Nursing Services	209,068	204,749	210,000	205,000	-2.4%
7340 State Property Tax Reduction Allocation	4,154,586	4,164,246	4,157,736	4,157,736	0.0%
7501 State Block Grants	783,733	783,733	783,733	783,733	0.0%
7810 State Social Security Payments	3,398,079	3,425,511	3,678,461	3,760,574	2.2%
7820 State Retirement Payments	14,009,826	15,218,995	16,155,309	17,542,695	8.6%
7500 Miscellaneous State Grants	453,552	453,535	433,500	680,000	56.9%
TOTAL STATE SOURCES	\$47,143,125	\$48,958,082	\$50,111,559	\$52,275,059	4.3%
FEDERAL SOURCES:					
8390 JROTC	\$0	\$57,816	\$81,000	\$81,000	
8514 Title I	\$744,082	\$720,417	\$721,000	\$716,729	-0.6%
8515 Title II	265,350	321,183	200,000	210,105	5.1%
8516 Title III	54,113	17,971	37,000	37,044	0.1%
8690 Other Federal Grants	55,374	0	0	52,121	n/a
8810 Medical Assistance Reimbursement	501,444	1,287,937	500,000	1,514,694	202.9%
8820 Medical Assistance-Administrative Claiming	54,305	52,368	60,000	60,000	0.0%
TOTAL FEDERAL SOURCES	\$1,674,668	\$2,457,692	\$1,599,000	\$2,671,693	67.1%
TOTAL REVENUE	\$195,083,718	\$202,564,433	\$205,790,407	\$211,992,702	3.0%
OTHER FINANCING SOURCES:					
9100 Proceeds From Refunding Bonds	143029	408558	0	0	
9300 Interfund Transfers	0	37500	0	0	
9400 Sale of Assets	6791	1969	0	0	n/a
TOTAL OTHER FINANCING SOURCES	\$149,820	\$448,027	\$0	\$0	n/a
TOTAL REVENUE & OTHER FINANCING SOURCES	\$195,233,538	\$203,012,460	\$205,790,407	\$211,992,702	3.0%
FUND BALANCE APPROPRIATION	0	0	1,785,000	1,541,000	-13.7%
TOTAL REVENUES	\$195,233,538	\$203,012,460	\$207,575,407	\$213,533,702	2.9%

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EXPENDITURES

PENNSBURY SCHOOL DISTRICT
2019-2020 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 2019-2020 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 74.9%. The remaining 25.1% 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 2019-2020 proposed expenditure budget, along with a comparison to the 2018-2019 budget and the 2017-2018 and 2016-2017 actuals, can be found on the following pages.

**PENNSBURY SCHOOL DISTRICT
2019-2020 PROPOSED BUDGET**

SUMMARY OF EXPENDITURES & OTHER FINANCING USES BY OBJECT

EXPENDITURES (BY OBJECT):	ACTUAL EXPENDITURES 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ (DECREASE)
Salaries (a)	\$93,047,967	\$93,652,794	\$96,917,019	\$101,483,196	4.7%
Benefits (b)	53,193,013	56,052,715	57,234,457	61,168,289	6.9%
Professional Services (c)	8,222,596	8,472,943	8,438,945	8,271,561	-2.0%
Property Services (d)	2,247,160	2,429,159	2,820,702	3,113,022	10.4%
Other Services (e)	14,912,074	16,771,337	15,703,688	15,574,527	-0.8%
Supplies (f)	6,720,796	6,705,340	7,741,634	7,682,465	-0.8%
Property (g)	656,776	981,459	1,159,383	1,409,867	21.6%
Other Objects (h)	5,798,654	6,669,766	8,487,857	9,021,436	6.3%
Other Uses of Funds (i)	10,040,448	9,663,716	9,071,722	9,250,000	2.0%
Total Expenditures by Object	\$194,839,484	\$201,399,228	\$207,575,407	\$216,974,362	4.5%

(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
2019-2020 PROPOSED BUDGET**

SUMMARY OF EXPENDITURES BY PROGRAM

		ACTUAL EXPENDITURES 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
<u>INSTRUCTIONAL PROGRAMS</u>						
1100	Regular Education	\$80,519,019	\$82,907,344	\$83,647,675	\$90,453,383	8.1%
1200	Special Education	36,318,131	37,824,493	37,378,165	39,163,450	4.8%
1300	Vocational Education	7,031,354	7,979,348	8,567,487	7,643,255	-10.8%
1400	Other Instructional Programs	1,110,561	1,159,656	1,270,187	1,093,104	-13.9%
1500	Nonpublic School Programs	0	6,761	18,000	18,000	0.0%
1800	Pre-Kindergarten	463,268	459,203	462,749	708,738	n/a
	TOTAL INSTRUCTIONAL PROGRAMS	\$125,442,333	\$130,336,804	\$131,344,263	\$139,079,930	5.9%
<u>SUPPORT SERVICES</u>						
2100	Pupil Services	\$7,100,901	\$7,610,173	\$8,162,605	\$8,669,943	6.2%
2200	Instructional Services	4,866,324	4,143,006	4,477,818	4,565,882	2.0%
2300	Administration	9,817,198	10,213,242	10,208,953	10,465,139	2.5%
2400	Health Services	3,032,225	3,097,255	3,071,045	3,195,171	4.0%
2500	Business Services	2,167,058	2,137,822	2,230,863	2,189,726	-1.8%
2600	Plant Operations	14,519,646	14,606,640	15,727,742	15,493,651	-1.5%
2700	Transportation	8,246,182	8,525,254	9,595,734	9,832,622	2.5%
2800	Central Services	2,743,045	3,311,114	3,853,419	4,010,035	4.1%
2900	Other Support Services	121,015	120,913	121,000	121,000	0.0%
	TOTAL SUPPORT SERVICES	\$52,613,594	\$53,765,419	\$57,449,179	\$58,543,167	1.9%
<u>NON-INSTRUCTIONAL PROGRAMS</u>						
3200	Student Activities	\$1,184,485	\$1,203,573	\$1,255,499	\$1,259,625	0.3%
3300	Community Services	193,972	182,557	192,348	188,348	-2.1%
	TOTAL NON-INSTRUCTIONAL PROGRAMS	\$1,378,457	\$1,386,130	\$1,447,847	\$1,447,973	0.0%
<u>FACILITY IMPROVEMENT SERVICES</u>						
4200	Building Improvement Services	\$0	\$0	\$0	\$0	n/a
	TOTAL FACILITY IMPROVEMENT SERVICES	\$0	\$0	\$0	\$0	n/a
<u>OTHER FINANCING</u>						
5100	Debt Services	\$15,405,099	\$15,385,875	\$17,334,119	\$17,903,292	3.3%
5200	Fund Transfers	0	525,000	0	0	n/a
	TOTAL OTHER FINANCING	\$15,405,099	\$15,910,875	\$17,334,119	\$17,903,292	3.3%
	TOTAL EXPENDITURES	\$194,839,483	\$201,399,228	\$207,575,408	\$216,974,362	4.5%

**PENNSBURY SCHOOL DISTRICT
2019-2020 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 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
SALARIES:					
Professional - Regular Salary - Elementary	\$20,635,359	\$23,572,152	\$24,089,713	\$25,591,983	6.2%
Professional - Regular Salary - Secondary	24,441,326	21,524,752	21,997,360	22,749,504	3.4%
Professional - Substitutes	129,286	107,736	118,000	382,277	224.0%
Professional - Other Salary	6,195	4,127	56,600	63,300	11.8%
Professional - Sabbaticals	285,535	372,194	0	0	n/a
Professional - Supplementals	255,055	269,473	270,245	271,458	0.4%
Professional - Tutors	235,218	238,602	305,166	373,260	22.3%
Professional - Testing & Evaluation	9,111	8,651	8,011	8,811	10.0%
Professional - Classroom Coverage	68,715	104,382	65,000	93,000	43.1%
Aides - Regular Salary	1,035,640	1,067,045	1,122,895	1,158,087	3.1%
Aides - Substitutes & Overtime	2,373	5,650	1,750	1,500	-14.3%
Computer Aides - Regular Salary	360,626	281,024	0	0	n/a
TOTAL SALARIES	\$47,464,439	\$47,555,787	\$48,034,740	\$50,693,181	5.5%
BENEFITS:					
Medical, RX, and Dental Insurance	\$8,423,134	\$8,610,474	\$7,774,262	\$8,841,512	13.7%
Life Insurance	102,174	128,227	99,255	99,255	0.0%
Vision Reimbursement	76,750	53,390	69,000	69,000	0.0%
Social Security	3,482,879	3,546,783	3,621,492	3,813,120	5.3%
Retirement	14,305,321	15,419,306	15,979,041	18,619,899	16.5%
Tuition Reimbursement	0	0	0	0	n/a
Unemployment Compensation	35,957	21,353	25,450	15,222	-40.2%
Workers Compensation	493,718	495,033	486,660	527,939	8.5%
Other Benefits	78,622	43,607	116,610	96,610	-17.2%
TOTAL BENEFITS	\$26,998,555	\$28,318,174	\$28,171,770	\$32,082,557	13.9%
PROFESSIONAL SERVICES:					
Officials	\$2,885	\$1,970	\$2,000	\$2,000	0.0%
Professional Services - Educational	930,530	911,953	876,809	887,899	1.3%
Professional Services - Other	9,699	10,901	11,875	11,875	0.0%
Police Services	25,000	25,000	25,000	50,000	100.0%
TOTAL PROFESSIONAL SERVICES	\$968,114	\$949,824	\$915,684	\$951,774	3.9%
PROPERTY SERVICES:					
Laundry and Dry Cleaning	\$3,696	\$872	\$3,000	\$3,000	0.0%
Equipment Repairs & Services	13,604	15,647	12,500	12,100	-3.2%
Maintenance Contracts	4,510	39,521	37,500	37,200	-0.8%
Piano Tuning	1,399	2,062	3,099	3,099	0.0%
Copier Maintenance	0	0	0	0	n/a
Copier Rental	306,817	301,157	315,500	312,000	-1.1%
Equipment Lease	0	700,551	467,330	559,502	19.7%
TOTAL PROPERTY SERVICES	\$330,026	\$1,059,810	\$838,929	\$926,901	10.5%

**PENNSBURY SCHOOL DISTRICT
2019-2020 PROPOSED BUDGET
EXPENDITURES**

REGULAR EDUCATION (Continued)

FUNCTION 1100

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
OTHER SERVICES:					
Classroom Extension	\$0	\$0	\$0	\$0	n/a
Printing and Binding	0	0	0	0	n/a
Tuition	3,036,301	3,036,067	3,340,416	3,195,806	-4.3%
Local Travel	3,769	4,648	13,407	13,637	1.7%
Conference/Overnight Travel	861	0	1,280	1,280	0.0%
Student Related Travel	19,813	13,545	18,360	18,360	0.0%
Federal Indirect Costs	11,500	10,000	13,967	0	-100.0%
TOTAL OTHER SERVICES	\$3,072,244	\$3,064,259	\$3,387,430	\$3,229,083	-4.7%
SUPPLIES:					
General Supplies	\$735,105	\$599,878	\$1,540,637	\$731,221	-52.5%
Warehouse Supplies	124,102	95,122	193,933	191,433	-1.3%
Printing Supplies	0	0	0	0	n/a
Printer Cartridges	2,524	1,725	650	650	0.0%
Discretionary Funds	1,759	1,074	4,367	4,367	0.0%
Meals/Refreshments	846	4,687	1,150	1,150	0.0%
Technology Supplies		541,166		783,806	
Books & Periodicals	727,106	675,410	498,854	797,075	59.8%
TOTAL SUPPLIES	\$1,591,442	\$1,919,062	\$2,239,591	\$2,509,703	12.1%
EQUIPMENT:					
New Equipment	\$54,076	\$22,553	\$42,596	\$43,924	3.1%
Replacement Equipment	21,657	0	8,100	8,100	0.0%
TOTAL EQUIPMENT	\$75,733	\$22,553	\$50,696	\$52,024	2.6%
OTHER OBJECTS:					
Memberships & Dues	\$18,466	\$17,875	\$8,835	\$8,160	-7.6%
TOTAL OTHER OBJECTS	\$18,466	\$17,875	\$8,835	\$8,160	-7.6%
TOTAL REGULAR EDUCATION	\$80,519,019	\$82,907,344	\$83,647,675	\$90,453,383	8.1%

**PENNSBURY SCHOOL DISTRICT
2019-2020 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 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
SALARIES:					
Administrative - Regular Salary	\$865,297	\$902,700	\$1,019,102	\$1,001,797	-1.7%
Professional - Regular Salary - Elementary	5,174,147	5,200,457	5,514,720	6,777,025	22.9%
Professional - Regular Salary - Secondary	6,238,407	6,277,594	6,649,031	6,024,306	-9.4%
Professional - Substitutes	17,395	18,000	18,000	85,627	375.7%
Professional - Other	251,425	222,805	187,400	237,400	26.7%
Professional - Tutor	22,819	23,168	25,863	25,863	0.0%
Professional - Testing & Evaluation	1,315	458	6,000	10,616	76.9%
Office Staff - Regular Salary	197,140	220,788	207,234	216,162	4.3%
Office Staff - Substitutes	0		8,600	8,600	0.0%
Office Staff - Overtime	503		2,100	2,100	0.0%
Student Workers	15,710	13,395	30,000	30,000	0.0%
Aides - Regular Salary	4,377,021	4,500,986	4,740,773	4,885,613	3.1%
Aides - Substitutes & Overtime	5,500	132	9,200	8,800	-4.3%
Termination/Leave/HRA Pay Out	18,000	11,531	0	18,000	n/a
TOTAL SALARIES	\$17,184,679	\$17,392,014	\$18,418,023	\$19,331,909	5.0%
BENEFITS:					
Medical, RX, and Dental Insurance	\$3,014,501	\$3,117,529	\$2,990,856	\$3,036,937	1.5%
Life Insurance	37,869	38,121	36,270	36,270	0.0%
Vision Reimbursement	11,094	13,092	18,000	18,000	0.0%
Social Security	1,302,008	1,266,509	1,408,956	1,379,704	-2.1%
Retirement	5,159,982	5,641,407	6,157,044	6,054,094	-1.7%
Unemployment Compensation	6,878	5,420	9,300	4,253	-54.3%
Workers Compensation	147,105	184,867	187,070	237,070	26.7%
Other Benefits	52,858	41,237	47,530	37,530	-21.0%
TOTAL BENEFITS	\$9,732,295	\$10,308,182	\$10,855,026	\$10,803,858	-0.5%
PROFESSIONAL SERVICES:					
Professional Services - Educational	\$295,649	\$397,601	\$376,720	\$80,000	-78.8%
Professional Services - I.U.	4,326,597	3,973,348	4,113,372	4,113,372	0.0%
Contractual Services	111,891	137,132	0	408,000	n/a
TOTAL PROFESSIONAL SERVICES	\$4,734,137	\$4,508,081	\$4,490,092	\$4,601,372	2.5%
PROPERTY SERVICES:					
Maintenance Contracts	\$0	\$0	\$0	\$0	n/a
Copier Rental	3,355	3,595	4,000	4,300	7.5%
TOTAL PROPERTY SERVICES	\$3,355	\$3,595	\$4,000	\$4,300	7.5%
OTHER SERVICES:					
Tuition	\$4,150,019	\$5,263,972	\$3,082,640	\$3,958,857	28.4%
Local Travel	2,363	1,562	2,250	2,250	0.0%
Conference/Overnight Travel	1,287	1,974	15,600	15,600	0.0%
I.U. Institutionalized	0	11,574	0	0	n/a
TOTAL OTHER SERVICES	\$4,153,669	\$5,279,082	\$3,100,490	\$3,976,707	28.3%

**PENNSBURY SCHOOL DISTRICT
2019-2020 PROPOSED BUDGET
EXPENDITURES**

SPECIAL EDUCATION (Continued)

FUNCTION 1200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
SUPPLIES:					
General Supplies	\$77,152	\$61,968	\$161,152	\$161,153	0.0%
Books & Periodicals	427,814	196,035	257,397	252,100	-2.1%
Technology Supplies		69,626	80500	20000	
TOTAL SUPPLIES	\$504,966	\$327,630	\$499,049	\$433,253	-13.2%
EQUIPMENT:					
New Equipment	\$4,781	\$2,658	\$10,485	\$11,000	4.9%
Replacement Equipment	0		0	51	n/a
TOTAL EQUIPMENT	\$4,781	\$2,658	\$10,485	\$11,051	5.4%
OTHER OBJECTS:					
Memberships & Dues	\$249	\$3,251	\$1,000	\$1,000	0.0%
TOTAL OTHER OBJECTS	\$249	\$3,251	\$1,000	\$1,000	0.0%
TOTAL SPECIAL EDUCATION	\$36,318,131	\$37,824,493	\$37,378,165	\$39,163,450	4.8%

**PENNSBURY SCHOOL DISTRICT
2019-2020 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 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
SALARIES:					
Professional - Regular Salary	\$1,353,286	\$1,312,456	\$1,344,974	\$1,459,299	8.5%
Professional - Substitutes	0	0	0	0	n/a
Professional - Supplementals	10,536	10,536	10,536	10,536	0.0%
Professional - Testing & Evaluation	0	0	0	0	n/a
TOTAL SALARIES	\$1,363,822	\$1,322,992	\$1,355,510	\$1,469,835	8.4%
BENEFITS:					
Medical, RX, and Dental Insurance	\$244,843	\$242,627	\$234,091	\$234,091	0.0%
Life Insurance	3,182	3,130	2,925	2,925	0.0%
Vision Reimbursement	2,548	1,850	3,000	3,000	0.0%
Social Security	103,361	100,485	103,697	103,697	0.0%
Retirement	409,556	430,402	453,147	450,023	-0.7%
Unemployment Compensation	0	0	750	750	0.0%
Workers Compensation	17,879	20,076	16,699	16,699	0.0%
Other Benefits	350	11,700	3,450	3,450	0.0%
TOTAL BENEFITS	\$781,719	\$810,270	\$817,759	\$814,635	-0.4%
PROFESSIONAL SERVICES:					
Professional Services - Educational	\$11,236	\$15,718	\$26,800	\$18,000	-32.8%
TOTAL PROFESSIONAL SERVICES	\$11,236	\$15,718	\$26,800	\$18,000	-32.8%
PROPERTY SERVICES:					
Equipment Repairs & Services	\$6,313	\$6,979	\$9,358	\$9,358	0.0%
Maintenance Contracts	0	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$6,313	\$6,979	\$9,358	\$9,358	0.0%
OTHER SERVICES:					
Printing and Binding	\$0	\$0	\$0	\$0	n/a
Tuition	4,828,181	5,790,111	6,315,111	5,288,958	-16.2%
Local Travel	0	0	0	0	n/a
Conference/Overnight Travel	0	0	0	0	n/a
TOTAL OTHER SERVICES	\$4,828,181	\$5,790,111	\$6,315,111	\$5,288,958	-16.2%
SUPPLIES:					
General Supplies	\$33,005	\$27,856	\$36,302	\$35,319	-2.7%
Warehouse Supplies	0	0	0	0	n/a
Printing Supplies	0	0	0	0	n/a
Technology Supplies	0	1,945	0	0	n/a
Books & Periodicals	5,433	3,388	3,496	4,000	14.4%
TOTAL SUPPLIES	\$38,438	\$33,189	\$39,799	\$39,319	-1.2%

**PENNSBURY SCHOOL DISTRICT
2019-2020 PROPOSED BUDGET
EXPENDITURES**

VOCATIONAL EDUCATION (Continued)

FUNCTION 1300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2018-2019	BUDGET % INCREASE/ DECREASE
EQUIPMENT:					
New Equipment	\$1,200	\$0	\$0	\$0	n/a
Replacement Equipment	0	0	0	0	n/a
TOTAL EQUIPMENT	\$1,200	\$0	\$0	\$0	n/a
OTHER OBJECTS:					
Memberships & Dues	\$445	\$90	\$3,150	\$3,150	0.0%
TOTAL OTHER OBJECTS	\$445	\$90	\$3,150	\$3,150	0.0%
TOTAL VOCATIONAL EDUCATION	\$7,031,354	\$7,979,348	\$8,567,487	\$7,643,255	-10.8%

**PENNSBURY SCHOOL DISTRICT
2019-2020 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 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
SALARIES:					
Professional - Regular Salary	\$467,843	\$474,093	\$512,921	\$287,578	-43.9%
Professional - Other	0	5,496	0		n/a
Professional - Supplementals	5,268	5,268	5,268	5,268	0.0%
Professional - Tutors	56,405	42,873	78,850	53,850	-31.7%
Office Staff - Regular Salary	31,748	32,201	32,525	33,079	1.7%
Bus Drivers - Regular Salary	164	200	6,319	6,319	0.0%
Aides - Regular Salary	49,561	53,084	52,062	52,561	1.0%
TOTAL SALARIES	\$610,989	\$613,215	\$687,944	\$438,655	-36.2%
BENEFITS:					
Medical, RX, and Dental Insurance	\$109,690	\$111,415	\$109,243	\$109,243	0.0%
Life Insurance	1,281	1,322	1,365	1,365	0.0%
Vision Reimbursement	890	0	0	0	n/a
Social Security	46,164	45,805	51,112	51,112	0.0%
Retirement	183,480	198,934	229,980	228,394	-0.7%
Unemployment Compensation	0	0	350	350	0.0%
Workers Compensation	0	0	7,793	7,793	0.0%
Other Benefits	0	3,275	1,610	1,610	0.0%
TOTAL BENEFITS	\$341,505	\$360,750	\$401,453	\$399,867	-0.4%
PROFESSIONAL SERVICES:					
Professional Services - Educational	\$0	\$0	\$11,758	\$0	-100.0%
Psychological Services	69,484	69,484	60,000	0	-100.0%
TOTAL PROFESSIONAL SERVICES	\$69,484	\$69,484	\$71,758	\$0	-100.0%
PROPERTY SERVICES:					
Equipment Repairs & Services	\$0	\$0	\$0	\$0	n/a
Maintenance Contracts	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	\$0	\$0	\$0	\$0	n/a
Tuition	88,583	113,241	107,000	252,550	136.0%
Travel	0	1,035	0	0	n/a
TOTAL OTHER SERVICES	\$88,583	\$114,276	\$107,000	\$252,550	136.0%

**PENNSBURY SCHOOL DISTRICT
2019-2020 PROPOSED BUDGET
EXPENDITURES**

OTHER INSTRUCTIONAL PROGRAMS (Continued)

FUNCTION 1400

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
SUPPLIES:					
General Supplies	\$0	\$425	\$1,032	\$1,032	0.0%
Warehouse Supplies	0	0	625	625	0.0%
Printing Supplies	0	0	0	0	n/a
Meals/Refreshments	0	1,505	0	0	n/a
Books & Periodicals	0	0	0	0	n/a
TOTAL SUPPLIES	\$0	\$1,931	\$1,657	\$1,657	0.0%
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 OTHER INSTRUCTIONAL PROGRAMS	\$1,110,561	\$1,159,656	\$1,270,187	\$1,093,104	-13.9%

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**PENNSBURY SCHOOL DISTRICT
2019-2020 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 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
PROFESSIONAL SERVICES:					
Professional Services -I.U.'s	\$0	\$6,761	\$18,000	\$18,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$0	\$6,761	\$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	\$0	\$6,761	\$18,000	\$18,000	0.0%

**PENNSBURY SCHOOL DISTRICT
2019-2020 PROPOSED BUDGET
EXPENDITURES**

PRE-KINDERGARTEN

FUNCTION 1800

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

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
SALARIES:					
Administrative - Regular Salary	\$15,940	\$21,373	\$10,000	\$0	-100.0%
Professional - Regular Salary	100,380	104,353	110,334	173,933	57.6%
Professional -Substitutes	0	0	0	0	n/a
Aides - Regular Salary	40,266	43,248	44,656	94,132	110.8%
Aides - Substitutes & Overtime	1,417	49	0	0	n/a
TOTAL SALARIES	\$158,003	\$169,023	\$164,990	\$268,065	62.5%
BENEFITS:					
Medical, RX, and Dental Insurance	\$25,370	\$20,081	\$30,000	\$49,815	66.1%
Social Security	12,087	12,930	11,857	10,254	-13.5%
Retirement	47,449	55,035	55,156	73,545	33.3%
TOTAL BENEFITS	\$84,906	\$88,046	\$97,013	\$133,614	37.7%
PROFESSIONAL SERVICES:					
Professional Services	\$9,897	\$5,078	\$11,495	\$10,600	-7.8%
TOTAL PROFESSIONAL SERVICES	\$9,897	\$5,078	\$11,495	\$10,600	-7.8%
PROPERTY SERVICES:					
Equipment Repairs & Services	\$29,000	\$18,000	\$12,002	\$3,000	-75.0%
TOTAL PROPERTY SERVICES	\$29,000	\$18,000	\$12,002	\$3,000	-75.0%
OTHER SERVICES:					
Advertising	\$0	\$0	\$700	\$500	-28.6%
Travel	1,627	2,448	4,036	5,503	36.3%
TOTAL OTHER SERVICES	\$1,627	\$2,448	\$4,736	\$6,003	26.8%

**PENNSBURY SCHOOL DISTRICT
2019-2020 PROPOSED BUDGET
EXPENDITURES**

PRE-KINDERGARTEN (Continued)

FUNCTION 1800

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
SUPPLIES:					
Supplies	\$34,200	\$24,599	\$40,867	\$15,456	-62.2%
TOTAL SUPPLIES	\$34,200	\$24,599	\$40,867	\$15,456	-62.2%
EQUIPMENT:					
New Equipment	\$1,135	\$7,508	\$3,000	\$0	-100.0%
Replacement Equipment	0	0	0	0	n/a
TOTAL EQUIPMENT	\$1,135	\$7,508	\$3,000	\$0	-100.0%
OTHER OBJECTS:					
Pass-Thru Funds	\$144,500	\$144,500	\$128,646	\$272,000	111.4%
TOTAL OTHER OBJECTS	\$144,500	\$144,500	\$128,646	\$272,000	111.4%
TOTAL PRE-KINDERGARTEN	\$463,268	\$459,203	\$462,749	\$708,738	53.2%

**PENNSBURY SCHOOL DISTRICT
2019-2020 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 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
SALARIES:					
Administrative - Regular Salary	\$234,190	\$249,813	\$279,636	\$257,089	-8.1%
Professional - Regular Salary	3,604,519	3,745,087	4,144,641	4,456,815	7.5%
Professional -Substitutes	0	0	0	0	n/a
Professional - Supplementals	5,416	5,416	11,016	11,016	0.0%
Professional - Testing & Evaluation	46,316	46,497	48,931	73,284	49.8%
Office Staff - Regular Salary	481,742	491,433	505,103	552,124	9.3%
Office Staff - Substitutes	0	1,195	0	1,000	n/a
Office Staff - Overtime	675	1,462	2,500	2,800	12.0%
Termination/Leave/HRA Pay Out	6,243	18,188	6,000	3,000	-50.0%
TOTAL SALARIES	\$4,379,101	\$4,559,090	\$4,997,827	\$5,357,128	7.2%
BENEFITS:					
Medical, RX, and Dental Insurance	\$784,165	\$825,630	\$778,298	\$798,298	2.6%
Life Insurance	9,993	10,123	9,360	9,360	0.0%
Vision Reimbursement	4,451	4,768	3,000	3,000	0.0%
Social Security	333,834	334,278	382,129	387,049	1.3%
Retirement	1,315,044	1,484,321	1,670,736	1,680,568	0.6%
Unemployment Compensation	0	0	2,400	1,400	-41.7%
Workers Compensation	35,964	39,376	53,437	53,437	0.0%
Other Benefits	4,769	30,903	11,040	11,040	0.0%
TOTAL BENEFITS	\$2,488,220	\$2,729,400	\$2,910,400	\$2,944,152	1.2%
PROFESSIONAL SERVICES:					
Professional Services - Educational	\$12,346	\$132,098	\$5,250	\$124,000	2261.9%
Psychologists	46,462	33,356	53,500	53,500	0.0%
TOTAL PROFESSIONAL SERVICES	\$58,808	\$165,454	\$58,750	\$177,500	202.1%
PROPERTY SERVICES:					
Equipment Repairs & Services	\$0	\$0	\$0	\$0	n/a
Maintenance Contracts	0	0	0	0	n/a
Copier Rental	7,591	7,729	8,100	7,900	-2.5%
TOTAL PROPERTY SERVICES	\$7,591	\$7,729	\$8,100	\$7,900	-2.5%
OTHER SERVICES:					
Local Travel	\$3,770	\$2,997	\$6,250	\$6,000	-4.0%
Conference/Overnight Travel	0	1,109	4,000	4,600	15.0%
TOTAL OTHER SERVICES	\$3,770	\$4,107	\$10,250	\$10,600	3.4%

**PENNSBURY SCHOOL DISTRICT
2019-2020 PROPOSED BUDGET
EXPENDITURES**

PUPIL SERVICES (Continued)

FUNCTION 2100

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
SUPPLIES:					
General Supplies	\$160,218	\$95,664	\$121,703	\$123,873	1.8%
Warehouse Supplies	200	259	500	850	70.0%
Technology Supplies	0	47,749	52,000	45,000	-13.5%
Meals & Refreshments	384	0	0	0	n/a
Books & Periodicals	2,565	507	2,500	2,500	0.0%
TOTAL SUPPLIES	\$163,367	\$144,179	\$176,703	\$172,223	-2.5%
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	\$44	\$215	\$575	\$440	-23.5%
TOTAL OTHER OBJECTS	\$44	\$215	\$575	\$440	-23.5%
TOTAL PUPIL SERVICES	\$7,100,901	\$7,610,173	\$8,162,605	\$8,669,943	6.2%

**PENNSBURY SCHOOL DISTRICT
2019-2020 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 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
SALARIES:					
Administrative - Regular Salary	\$347,272	\$521,193	\$531,414	\$552,758	4.0%
Professional - Regular Salary	1,337,267	1,331,478	1,491,541	1,478,696	-0.9%
Professional - Substitutes	0	0	0	0	n/a
Professional - Other Salary	23,138	33,610	76,806	112,477	46.4%
Office Staff - Regular Salary	274,496	348,130	354,168	357,835	1.0%
Office Staff - Substitutes	0	0	0	0	n/a
Audio Visual - Overtime	6,867	11,335	12,500	12,500	0.0%
Aides - Regular Salary	0	0	0	0	n/a
Termination/Leave/HRA Pay Out	0	23,945	6,000	3,000	-50.0%
TOTAL SALARIES	\$1,989,040	\$2,269,692	\$2,472,429	\$2,517,266	1.8%
BENEFITS:					
Medical, RX, and Dental Insurance	\$351,320	\$413,929	\$390,152	\$390,152	0.0%
Life Insurance	4,328	4,782	4,875	4,875	0.0%
Vision Reimbursement	1,040	2,694	3,000	3,000	0.0%
Social Security	146,822	161,778	189,790	189,790	0.0%
Retirement	597,309	738,450	829,368	823,650	-0.7%
Tuition Reimbursement	223,951	257,735	200,000	250,000	25.0%
Unemployment Compensation	0	0	1,250	750	-40.0%
Workers Compensation	16,899	18,262	27,832	27,832	0.0%
Other Benefits	3,430	795	11,750	11,750	0.0%
TOTAL BENEFITS	\$1,345,099	\$1,598,426	\$1,658,017	\$1,701,799	2.6%
PROFESSIONAL SERVICES:					
Professional Services	\$54,737	\$95,401	\$116,540	\$117,407	0.7%
TOTAL PROFESSIONAL SERVICES	\$54,737	\$95,401	\$116,540	\$117,407	0.7%
PROPERTY SERVICES:					
Equipment Repairs & Services	\$890	\$124	\$1,932	\$1,932	0.0%
Maintenance Contracts	94,525	0	0	0	n/a
Copier Rental	15,676	13,145	13,500	11,900	-11.9%
Equipment Rental	75,216	0	0	0	n/a
Equipment Lease	535,515	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$721,822	\$13,270	\$15,432	\$13,832	-10.4%
OTHER SERVICES:					
Internet Service	\$41,821	\$0	\$0	\$0	n/a
Printing and Binding	1,467	1,500	3,000	4,000	33.3%
Local Travel	19,205	18,482	29,602	29,302	-1.0%
Conference/Overnight Travel	24,224	14,372	17,302	18,602	7.5%
Student Related Travel	390	0	0	0	n/a
I U Direct Payments	0	0	0	0	n/a
TOTAL OTHER SERVICES	\$87,107	\$34,353	\$49,904	\$51,904	4.0%

**PENNSBURY SCHOOL DISTRICT
2019-2020 PROPOSED BUDGET
EXPENDITURES**

INSTRUCTIONAL SERVICES (Continued)

FUNCTION 2200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
SUPPLIES:					
General Supplies	\$197,407	\$48,064	\$73,397	\$76,897	4.8%
Warehouse Supplies	1,382	874	1,800	1,800	0.0%
Techonology Supplies	0	79	1,000	150	-85.0%
Meals & Refreshments	5,276	3,577	6,100	6,100	0.0%
Books & Periodicals	112,540	63,462	61,452	58,990	-4.0%
TOTAL SUPPLIES	\$316,605	\$116,056	\$143,749	\$143,937	0.1%
EQUIPMENT:					
New Equipment	\$348,734	\$12,963	\$14,280	\$12,280	-14.0%
Replacement Equipment	0	0	2,000	2,000	0.0%
TOTAL EQUIPMENT	\$348,734	\$12,963	\$16,280	\$14,280	-12.3%
OTHER OBJECTS:					
Memberships & Dues	\$3,180	\$2,844	\$5,468	\$5,458	-0.2%
TOTAL OTHER OBJECTS	\$3,180	\$2,844	\$5,468	\$5,458	-0.2%
TOTAL INSTRUCTIONAL SERVICES	\$4,866,324	\$4,143,006	\$4,477,818	\$4,565,882	2.0%

**PENNSBURY SCHOOL DISTRICT
2019-2020 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 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
SALARIES:					
Administrative - Regular Salary	\$3,635,316	\$3,669,674	\$3,784,829	\$3,990,573	5.4%
Professional - Regular Salary	0	0	0	54,284	n/a
Professional - Other	2,620	8,156	9,800	9,800	0.0%
Office Staff - Regular Salary	1,346,923	1,347,947	1,387,841	1,399,730	0.9%
Office Staff - Substitutes	0	0	0	0	n/a
Office Staff - Overtime	7,235	8,640	5,200	4,600	-11.5%
Management Assistants	261,921	263,161	311,086	302,618	-2.7%
Termination/Leave/HRA Pay Out	117,565	90,604	152,000	145,000	-4.6%
TOTAL SALARIES	\$5,371,580	\$5,388,182	\$5,650,756	\$5,906,605	4.5%
BENEFITS:					
Medical, RX, and Dental Insurance	\$964,343	\$988,153	\$936,365	\$956,495	2.1%
Life Insurance	9,745	9,848	11,700	11,700	0.0%
Vision	0	652	1,000	1,000	0.0%
Social Security	390,060	386,803	432,044	432,044	0.0%
Retirement	1,613,085	1,754,930	1,887,106	1,874,094	-0.7%
Unemployment Compensation	75	49	3,000	2,000	-33.3%
Workers Compensation	46,391	56,615	66,797	66,797	0.0%
Other Benefits	159,548	52,802	158,770	158,770	0.0%
TOTAL BENEFITS	\$3,183,247	\$3,249,852	\$3,496,782	\$3,502,900	0.2%
PROFESSIONAL SERVICES:					
Professional Services - Educational	\$44,598	\$11,740	\$8,900	\$8,900	0.0%
Legal Services	417,422	453,009	465,000	485,000	4.3%
Contractual Services	0	42,804	74,500	74,500	0.0%
Tax Collections	276,657	272,137	278,100	270,600	-2.7%
Closing Fees - Bond Issue Refinancing	143,029	408,558	0	0	n/a
TOTAL PROFESSIONAL SERVICES	\$881,706	\$1,188,248	\$826,500	\$839,000	1.5%
PROPERTY SERVICES:					
Equipment Repairs & Services	\$0	\$0	\$0	\$0	n/a
Maintenance Contracts	19,146	21,082	24,800	24,300	-2.0%
Copier Maintenance	0	0	0	0	n/a
Copier Rental	42,264	42,265	43,500	6,800	-84.4%
Equipment Rental	0	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$61,410	\$63,346	\$68,300	\$31,100	-54.5%

**PENNSBURY SCHOOL DISTRICT
2019-2020 PROPOSED BUDGET
EXPENDITURES**

ADMINISTRATION (Continued)

FUNCTION 2300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
OTHER SERVICES:					
Bonding Insurance	\$14,536	\$15,985	\$16,192	\$16,192	0.0%
Communications	4,627	4,741	3,000	3,000	0.0%
Printing and Binding	1,903	1,935	7,075	5,600	-20.8%
Local Travel	3,371	4,455	10,657	10,657	0.0%
Conference/Overnight Travel	3,448	2,227	2,900	2,900	0.0%
TOTAL OTHER SERVICES	\$27,885	\$29,345	\$39,824	\$38,349	-3.7%
SUPPLIES:					
General Supplies	\$43,438	\$55,915	\$68,279	\$67,931	-0.5%
Warehouse Supplies	0	25	800	800	0.0%
Printing Supplies	0	0	100	0	-100.0%
Meals & Refreshments	10,234	5,722	5,400	5,800	7.4%
Technology Supplies				20,341	
Books & Periodicals	1,938	5,172	5,562	5,562	0.0%
TOTAL SUPPLIES	\$55,610	\$66,834	\$80,141	\$100,434	25.3%
EQUIPMENT:					
New Equipment	\$3,294	\$1,015	\$3,885	\$3,785	-2.6%
Replacement Equipment	0	3,408	2,885	2,885	0.0%
TOTAL EQUIPMENT	\$3,294	\$4,423	\$6,770	\$6,670	-1.5%
OTHER OBJECTS:					
Memberships & Dues	\$22,740	\$22,933	\$26,880	\$27,080	0.7%
Trustee Fees	209,506	194,924	13,000	13,000	0.0%
Miscellaneous	220	5,156	0	0	n/a
TOTAL OTHER OBJECTS	\$232,466	\$223,012	\$39,880	\$40,080	0.5%
TOTAL ADMINISTRATION	\$9,817,198	\$10,213,242	\$10,208,953	\$10,465,139	2.5%

**PENNSBURY SCHOOL DISTRICT
2019-2020 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 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
SALARIES:					
Professional - Regular Salary	\$1,088,377	\$1,079,695	\$1,066,463	\$1,097,322	2.9%
Professional - Substitutes	22,630	3,177	19,000	38,000	100.0%
Professional - Other	1,080	5,101	0	6,357	n/a
Professional - Supplementals	5,268	5,268	5,268	5,268	0.0%
Professional - Testing & Evaluation	0	29,226	6,000	5,776	-3.7%
Registered Nurses	183,205	197,662	212,547	233,264	9.7%
Health Room Aides	167,307	177,594	188,524	187,893	-0.3%
TOTAL SALARIES	\$1,467,867	\$1,497,723	\$1,497,802	\$1,573,880	5.1%
BENEFITS:					
Medical, RX, and Dental Insurance	\$263,522	\$274,671	\$249,697	\$249,697	0.0%
Life Insurance	2,994	3,059	3,120	3,120	0.0%
Vision	1,302	758	3,000	3,000	0.0%
Social Security	111,147	110,185	114,582	114,582	0.0%
Retirement	440,800	487,513	500,715	497,263	-0.7%
Unemployment Compensation	0	0	800	800	0.0%
Workers Compensation	57,794	16,004	17,812	17,812	0.0%
Other Benefits	0	5,040	3,680	3,680	0.0%
TOTAL BENEFITS	\$877,559	\$897,231	\$893,406	\$889,954	-0.4%
PROFESSIONAL SERVICES:					
Professional Services - Educational	\$657,465	\$670,001	\$638,513	\$687,063	7.6%
TOTAL PROFESSIONAL SERVICES	\$657,465	\$670,001	\$638,513	\$687,063	7.6%
PROPERTY SERVICES:					
Equipment Repairs & Services	\$261	\$72	\$50	\$0	-100.0%
Maintenance Contracts	0	0	500	500	0.0%
Copier Maintenance	0	0	0	0	n/a
Copier Rental	790	795	1,000	1,000	0.0%
Equipment Rental	0	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$1,051	\$867	\$1,550	\$1,500	-3.2%
OTHER SERVICES:					
Local Travel	\$288	\$132	\$788	\$788	0.0%
Conference/Overnight Travel	0	0	0	0	n/a
TOTAL OTHER SERVICES	\$288	\$132	\$788	\$788	0.0%

**PENNSBURY SCHOOL DISTRICT
2019-2020 PROPOSED BUDGET
EXPENDITURES**

HEALTH SERVICES (Continued)

FUNCTION 2400

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
SUPPLIES:					
General Supplies	\$27,995	\$31,301	\$32,080	\$31,860	-0.7%
Warehouse Supplies	0	0	500	0	-100.0%
Meals & Refreshments	0	0	0	0	n/a
Books & Periodicals	0	0	0	0	n/a
TOTAL SUPPLIES	\$27,995	\$31,301	\$32,580	\$31,860	-2.2%
EQUIPMENT:					
New Equipment	\$0	\$0	\$6,406	\$10,126	58.1%
Replacement Equipment	0	0	0	0	n/a
TOTAL EQUIPMENT	\$0	\$0	\$6,406	\$10,126	58.1%
OTHER OBJECTS:					
Memberships & Dues	\$0	\$0	\$0	\$0	n/a
TOTAL OTHER OBJECTS	\$0	\$0	\$0	\$0	n/a
TOTAL HEALTH SERVICES	\$3,032,225	\$3,097,255	\$3,071,045	\$3,195,171	4.0%

**PENNSBURY SCHOOL DISTRICT
2019-2020 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 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
SALARIES:					
Administrative - Regular Salary	\$268,412	\$272,503	\$272,853	\$288,132	5.6%
Office Staff - Regular Salary	708,986	717,084	726,413	742,748	2.2%
Office Staff - Substitutes	0	807	0	0	n/a
Office Staff - Overtime	923	(396)	5,200	4,000	-23.1%
Printing - Regular Salary	87,162	89,776	94,578	96,269	1.8%
Printing - Substitutes	0	0	0	0	n/a
Printing - Overtime	5,748	5,463	5,500	5,000	-9.1%
Warehouse - Regular Salary	58,673	59,030	59,621	0	-100.0%
Warehouse - Substitutes	0	0	0	0	n/a
Warehouse -Overtime	0	0	0	0	n/a
Termination/Leave/HRA Pay Out	6,400	6,400	7,000	9,000	28.6%
TOTAL SALARIES	\$1,136,304	\$1,150,668	\$1,171,165	\$1,145,150	-2.2%
BENEFITS:					
Medical, RX, and Dental Insurance	\$203,997	\$211,024	\$187,273	\$187,273	0.0%
Life Insurance	2,408	2,428	2,340	2,340	0.0%
Social Security	86,078	84,737	87,604	87,604	0.0%
Retirement	341,232	374,184	392,287	389,582	-0.7%
Unemployment Compensation	(802)	0	600	600	0.0%
Workers Compensation	8,737	9,810	13,359	13,359	0.0%
Other Benefits	12,583	8,099	16,860	16,860	0.0%
TOTAL BENEFITS	\$654,233	\$690,281	\$700,323	\$697,618	-0.4%
PROFESSIONAL SERVICES:					
Auditors/Financial Advisors	\$24,000	\$25,000	\$26,900	\$26,900	0.0%
Contractual Services	4,288	(140)	7,858	7,358	-6.4%
TOTAL PROFESSIONAL SERVICES	\$28,288	\$24,860	\$34,758	\$34,258	-1.4%
PROPERTY SERVICES:					
Equipment Repairs & Services	\$37	\$990	\$6,500	\$7,900	21.5%
Maintenance Contracts	11,794	46,670	51,400	51,200	-0.4%
Copier Maintenance	0	0	0	n/a	n/a
Copier Rental	169,002	87,382	87,000	88,000	1.1%
Equipment Rental	0	0	0	n/a	n/a
TOTAL PROPERTY SERVICES	\$180,833	\$135,041	\$144,900	\$147,100	1.5%

**PENNSBURY SCHOOL DISTRICT
2019-2020 PROPOSED BUDGET
EXPENDITURES**

BUSINESS SERVICES (Continued)

FUNCTION 2500

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
OTHER SERVICES:					
Communications	\$61,223	\$37,677	\$50,812	\$40,000	-21.3%
Local Travel	517	229	2,300	2,050	-10.9%
Conference/Overnight Travel	0	0	0	0	n/a
Cooperative Purchasing	6,832	6,940	7,100	7,100	0.0%
TOTAL OTHER SERVICES	\$68,572	\$44,846	\$60,212	\$49,150	-18.4%
SUPPLIES:					
General Supplies	\$95,856	\$88,649	\$115,551	\$112,546	-2.6%
Books & Periodicals	1,885	2,364	2,434	2,434	0.0%
TOTAL SUPPLIES	\$97,741	\$91,013	\$117,985	\$114,980	-2.5%
EQUIPMENT:					
New Equipment	\$0	\$0	\$0	\$0	n/a
Replacement Equipment	0	0	0	0	n/a
TOTAL EQUIPMENT	\$0	\$0	\$0	\$0	#DIV/0!
OTHER OBJECTS:					
Memberships & Dues	\$1,087	\$1,113	\$1,520	\$1,470	-3.3%
TOTAL OTHER OBJECTS	\$1,087	\$1,113	\$1,520	\$1,470	-3.3%
TOTAL BUSINESS SERVICES	\$2,167,058	\$2,137,822	\$2,230,863	\$2,189,726	-1.8%

**PENNSBURY SCHOOL DISTRICT
2019-2020 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 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
SALARIES:					
Administrative - Regular Salary	\$117,756	\$94,968	\$129,132	\$131,069	1.5%
Office Staff - Regular Salary	173,354	149,241	170,651	175,603	2.9%
Office Staff - Substitutes	429	150	0	0	n/a
Office Staff - Overtime	337	1,650	1,000	1,000	0.0%
Maintenance - Regular Salary	1,645,702	1,410,171	1,472,148	1,539,874	4.6%
Maintenance - Overtime	70,042	92,231	58,000	58,000	0.0%
Security Guards	214,596	214,558	224,427	225,929	0.7%
Custodial - Regular Salaries	3,785,060	3,722,100	4,044,220	4,102,471	1.4%
Custodial - Substitutes	160,396	213,110	200,000	200,000	0.0%
Custodial - Overtime	126,642	193,974	122,736	122,736	0.0%
Custodial - Shift Differential	14,633	12,871	14,500	14,500	0.0%
Student Workers	38,212	49,741	54,000	54,000	0.0%
Termination/Leave/HRA Pay Out	18,924	77,419	25,000	26,000	4.0%
TOTAL SALARIES	\$6,366,083	\$6,232,183	\$6,515,814	\$6,651,182	2.1%
BENEFITS:					
Medical, RX, and Dental Insurance	\$1,138,707	\$1,142,937	\$1,030,001	\$1,030,001	0.0%
Life Insurance	11,943	11,100	12,870	12,870	0.0%
Social Security	484,703	474,969	497,732	497,732	0.0%
Retirement	1,911,736	2,027,586	2,175,058	2,160,061	-0.7%
Unemployment Compensation	3,437	239	3,300	2,300	-30.3%
Workers Compensation	64,774	120,056	73,476	73,476	0.0%
Other Benefits	30,990	53,992	29,590	29,590	0.0%
TOTAL BENEFITS	\$3,646,290	\$3,830,878	\$3,822,027	\$3,806,030	-0.4%
PROFESSIONAL SERVICES:					
Professional Services - Other	\$26,916	\$45,576	\$71,800	\$71,800	0.0%
Safety/Security	\$0	\$0	\$390,000	\$0	
Appraisals	0	0	1,000	1,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$26,916	\$45,576	\$462,800	\$72,800	-84.3%
PROPERTY SERVICES:					
Disposal Services	\$70	\$0	\$2,000	\$2,000	0.0%
Snow Plowing Services	5,713	6,249	10,000	10,000	0.0%
Lawn Care Services	21,432	26,494	60,000	60,000	0.0%
Building Repairs	228,214	205,803	523,000	723,000	38.2%
Equipment Repairs & Services	22,049	21,405	26,222	26,222	0.0%
Vehicle Repairs	38,149	53,297	33,000	33,000	0.0%
Maintenance Contracts	288,144	350,270	406,900	406,700	0.0%
Vandalism	563	753	3,000	3,000	0.0%
Equipment Rental	33,235	55,361	20,000	20,000	0.0%
Vehicle Rentals & Leases	0	0	0	0	n/a
Extermination Services	8,935	10,872	10,000	10,000	0.0%
TOTAL PROPERTY SERVICES	\$646,504	\$730,505	\$1,094,122	\$1,293,922	18.3%

**PENNSBURY SCHOOL DISTRICT
2019-2020 PROPOSED BUDGET
EXPENDITURES**

PLANT OPERATIONS (Continued)

FUNCTION 2600

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
OTHER SERVICES:					
Automobile Insurance	52,747	59,973	51,000	52,500	2.9%
General Liability & Flood Insurance	731,348	694,404	686,879	722,117	5.1%
Internet/Cable	263	304	0	0	n/a
Local Travel	156	701	1,200	1,200	0.0%
Conference/Overnight Travel	327	574	0	0	n/a
Other Services	14,459	13,333	19,100	19,100	0.0%
TOTAL OTHER SERVICES	\$799,300	\$769,288	\$758,179	\$794,917	4.8%
SUPPLIES:					
General Supplies	\$710,040	\$663,643	\$710,573	\$710,573	0.0%
Warehouse Supplies	89	54	800	800	0.0%
Telephone	123,881	177,563	170,777	170,777	0.0%
Water & Sewer	319,435	337,122	300,000	300,000	0.0%
Natural Gas	445,501	433,245	510,000	510,000	0.0%
Electricity	1,248,505	1,117,636	1,183,600	983,600	-16.9%
Bottled Gas	4,949	4,456	9,500	9,500	0.0%
Fuel Oil	25,234	56,968	40,400	40,400	0.0%
Gasoline	86,533	70,959	138,000	138,000	0.0%
Diesel Fuel	0	0	0	0	n/a
Books & Periodicals	0	0	150	150	0.0%
TOTAL SUPPLIES	\$2,964,167	\$2,861,645	\$3,063,800	\$2,863,800	-6.5%
EQUIPMENT:					
New Equipment	\$17,417	\$75,569	\$0	\$0	n/a
Replacement Equipment	52,140	60,531	10,000	10,000	0.0%
TOTAL EQUIPMENT	\$69,557	\$136,101	\$10,000	\$10,000	0.0%
OTHER OBJECTS:					
Memberships & Dues	\$829	\$465	\$1,000	\$1,000	0.0%
TOTAL OTHER OBJECTS	\$829	\$465	\$1,000	\$1,000	0.0%
TOTAL PLANT OPERATIONS	\$14,519,646	\$14,606,640	\$15,727,742	\$15,493,651	-1.5%

**PENNSBURY SCHOOL DISTRICT
2019-2020 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 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
SALARIES:					
Administrative - Regular Salary	\$91,610	\$92,526	\$94,377	\$95,792	1.5%
Office Staff - Regular Salary	160,795	130,044	197,426	199,502	1.1%
Office Staff - Substitutes	663	0	0	0	n/a
Office Staff - Overtime	14,287	14,082	13,000	13,000	0.0%
Maintenance - Regular Salary	342,459	324,432	362,833	368,432	1.5%
Maintenance - Overtime	16,917	38,982	28,000	28,000	0.0%
Bus Drivers - Regular	2,388,792	2,397,425	2,595,130	2,687,612	3.6%
Bus Drivers - Substitutes	183,161	148,182	176,000	176,000	0.0%
Bus Drivers - Overtime	149,568	147,594	205,000	205,000	0.0%
Aides - Regular Salary	115,356	154,179	124,530	162,529	30.5%
Termination/Leave/HRA Pay Out	7,004	12,202	3,000	4,000	33.3%
TOTAL SALARIES	\$3,470,612	\$3,459,647	\$3,799,296	\$3,939,866	3.7%
BENEFITS:					
Medical, RX, and Dental Insurance	\$623,067	\$634,474	\$608,637	\$608,637	0.0%
Life Insurance	5,994	5,955	7,605	7,605	0.0%
Social Security	265,128	261,808	291,020	291,020	0.0%
Retirement	1,042,225	1,126,596	1,271,736	1,262,967	-0.7%
Unemployment Compensation	9,736	(112)	1,950	750	-61.5%
Workers Compensation	39,924	39,677	43,418	43,418	0.0%
Other Benefits	9,537	2,295	8,970	8,970	0.0%
TOTAL BENEFITS	\$1,995,611	\$2,070,693	\$2,233,336	\$2,223,367	-0.4%
PROFESSIONAL SERVICES:					
Professional Services - I.U.	\$98,488	\$122,382	\$60,000	\$60,000	0.0%
Professional Services - Other	4,707	5,815	13,000	63,532	388.7%
TOTAL PROFESSIONAL SERVICES	\$103,195	\$128,197	\$73,000	\$123,532	69.2%
PROPERTY SERVICES:					
Cleaning Services	\$1,972	\$1,480	\$2,000	\$2,000	0.0%
Building & Equipment Repairs & Services	5,550	17,386	9,490	9,490	0.0%
Vehicle Repairs	95,531	130,583	105,000	155,000	47.6%
Maintenance Contracts	1,664	1,513	1,700	1,700	0.0%
Equipment Rental/Leases	83,661	83,919	83,892	83,892	0.0%
TOTAL PROPERTY SERVICES	\$188,378	\$234,881	\$202,082	\$252,082	24.7%

**PENNSBURY SCHOOL DISTRICT
2019-2020 PROPOSED BUDGET
EXPENDITURES**

TRANSPORTATION (Continued)

FUNCTION 2700

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
OTHER SERVICES:					
Transportation - I. U.	\$1,474,130	\$1,315,145	\$1,425,000	\$1,425,000	0.0%
Transportation - Private Contracts	33,899	11,949	94,765	94,765	0.0%
Automobile Insurance	115,686	122,668	115,556	121,310	5.0%
Travel	10,105	9,936	7,000	7,000	0.0%
TOTAL OTHER SERVICES	\$1,633,820	\$1,459,698	\$1,642,321	\$1,648,075	0.4%
SUPPLIES:					
General Supplies	\$314,200	\$297,143	\$290,531	\$340,561	17.2%
Warehouse Supplies	0	9,366	0	0	n/a
Fuel Oil	7,329	0	10,000	10,000	0.0%
Diesel Fuel	439,348	378,671	594,702	494,702	-16.8%
Books & Periodicals	0	0	200	200	0.0%
TOTAL SUPPLIES	\$760,877	\$685,180	\$895,433	\$845,463	-5.6%
EQUIPMENT:					
New Equipment	\$1,649	\$0	\$0	\$0	n/a
Replacement Equipment	91,810	486,622	750,030	800,000	6.7%
TOTAL EQUIPMENT	\$93,459	\$486,622	\$750,030	\$800,000	6.7%
OTHER OBJECTS:					
Memberships & Dues	\$230	\$336	\$236	\$236	0.0%
TOTAL OTHER OBJECTS	\$230	\$336	\$236	\$236	0.0%
TOTAL TRANSPORTATION	\$8,246,182	\$8,525,254	\$9,595,734	\$9,832,622	2.5%

**PENNSBURY SCHOOL DISTRICT
2019-2020 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 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
SALARIES:					
Administrative - Regular Salary	\$328,624	\$274,944	\$274,673	\$278,793	1.5%
Title I Salaries	48,129	54,348	26,086	26,742	2.5%
Office Staff - Regular Salary	1,054,194	1,055,135	1,168,735	1,194,203	2.2%
Office Staff - Substitutes	0	0	0	0	n/a
Office Staff - Overtime	1,793	1,669	8,125	8,025	-1.2%
Student Workers	720	6,206	22,015	22,015	0.0%
Termination/Leave/HRA Pay Out	16,568	14,765	9,000	13,000	44.4%
TOTAL SALARIES	\$1,450,028	\$1,407,066	\$1,508,634	\$1,542,778	2.3%
BENEFITS:					
Medical, RX, and Dental Insurance	\$261,079	\$270,573	\$249,091	\$245,091	-1.6%
Life Insurance	2,968	2,899	2,925	2,925	0.0%
Social Security	109,373	103,994	115,437	115,437	0.0%
Retirement	435,444	456,952	504,454	500,976	-0.7%
Unemployment Compensation	0	0	750	500	-33.3%
Workers Compensation	11,776	13,576	16,699	16,699	0.0%
Other Benefits	17,067	15,766	10,140	10,140	0.0%
TOTAL BENEFITS	\$837,707	\$863,759	\$899,496	\$891,768	-0.9%
PROFESSIONAL SERVICES:					
Professional Services - Other	\$373,313	\$356,968	\$439,258	\$369,258	-15.9%
TOTAL PROFESSIONAL SERVICES	\$373,313	\$356,968	\$439,258	\$369,258	-15.9%
PROPERTY SERVICES:					
Equipment Repairs & Services	\$0	\$0	\$0	\$0	n/a
Maintenance Contracts	25,587	105,280	105,280	105,280	0.0%
Copier Maintenance	0	0	0	0	n/a
Copier Rental	10,620	10,476	13,422	13,522	0.7%
Equipment Rental	0	0	261,236	261,236	0.0%
TOTAL PROPERTY SERVICES	\$36,207	\$115,756	\$379,938	\$380,038	0.0%
OTHER SERVICES:					
Internet Service	\$0	\$27,097	\$66,447	\$66,447	0.0%
Local Travel	1,200	10,052	9,032	9,032	0.0%
Conference/Overnight Travel	0	1,958	3,673	3,673	0.0%
TOTAL OTHER SERVICES	\$1,200	\$39,106	\$79,152	\$79,152	0.0%

**PENNSBURY SCHOOL DISTRICT
2019-2020 PROPOSED BUDGET
EXPENDITURES**

CENTRAL SERVICES (Continued)

FUNCTION 2800

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
SUPPLIES:					
General Supplies	\$6,227	\$25,191	\$25,779	\$25,879	0.4%
Warehouse Supplies	547	587	985	985	0.0%
Meals & Refreshments	0	552	535	535	0.0%
Technology Supplies	0	206,303	221,348	221,348	
Books & Periodicals	278	-	2,086	2,086	0.0%
TOTAL SUPPLIES	\$7,052	\$232,633	\$250,733	\$250,833	0.0%
EQUIPMENT:					
New Equipment	\$0	\$63,706	\$63,938	\$63,938	0.0%
Replacement Equipment	37,438	232,120	232,120	432,120	86.2%
TOTAL EQUIPMENT	\$37,438	\$295,825	\$296,058	\$496,058	67.6%
OTHER OBJECTS:					
Memberships & Dues	\$ 100	\$0	\$150	\$150	0.0%
TOTAL OTHER OBJECTS	\$100	\$0	\$150	\$150	0.0%
TOTAL CENTRAL SERVICES	\$ 2,743,045	\$ 3,311,114	\$ 3,853,419	\$ 4,010,035	4.1%

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**PENNSBURY SCHOOL DISTRICT
2019-2020 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 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
OTHER SERVICES					
I.U. Payments Withheld	\$70,165	\$70,418	\$71,000	\$71,000	0.0%
I.U. Instructional Materials	50,850	50,495	50,000	50,000	0.0%
TOTAL OTHER SERVICES	\$121,015	\$120,913	\$121,000	\$121,000	0.0%
TOTAL OTHER SUPPORT SERVICES	\$121,015	\$120,913	\$121,000	\$121,000	0.0%

**PENNSBURY SCHOOL DISTRICT
2019-2020 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 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
SALARIES:					
Game Attendants/Officials	\$34,729	\$37,127	\$31,346	\$31,346	0.0%
Professional - Supplementals	447,944	445,098	451,369	454,195	0.6%
Office Staff - Regular Salary	88,812	90,512	92,912	95,692	3.0%
Bus Drivers - Overtime	51,957	50,274	53,463	53,463	0.0%
Custodial - Overtime	11,978	12,500	13,000	13,000	0.0%
TOTAL SALARIES	\$635,420	\$635,512	\$642,090	\$647,696	0.9%
BENEFITS:					
Medical, RX, and Dental Insurance	\$14,363	\$457	\$11,212	\$11,212	0.0%
Life Insurance	207	220	390	390	0.0%
Social Security	20,381	41,317	49,069	49,069	0.0%
Retirement	190,816	194,728	214,651	213,171	-0.7%
Unemployment Compensation	\$301	\$50	\$100	\$100	0.0%
Workers Compensation	0	0	2,227	2,227	0.0%
Other Benefits	0	0	0	0	n/a
TOTAL BENEFITS	\$226,068	\$236,773	\$277,649	\$276,169	-0.5%
PROFESSIONAL SERVICES:					
Officials	\$48,442	\$50,850	\$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	14,260	16,797	16,575	16,575	0.0%
Game Guarantee	0	0	0	0	n/a
TOTAL PROFESSIONAL SERVICES	\$62,702	\$67,647	\$68,997	\$68,997	0.0%
PROPERTY SERVICES:					
Laundry/Dry Cleaning	\$4,521	\$5,108	\$0	\$0	n/a
Equipment Repairs & Services	\$24,148	\$28,220	\$40,114	\$40,114	0.0%
Maintenance Contracts	0	0	0	0	n/a
Copier Rental	0	0	0	0	n/a
Equipment Rental	6,001	6,052	1,500	1,500	0.0%
TOTAL PROPERTY SERVICES	\$34,670	\$39,380	\$41,614	\$41,614	0.0%

**PENNSBURY SCHOOL DISTRICT
2019-2020 PROPOSED BUDGET
EXPENDITURES**

STUDENT ACTIVITIES (Continued)

FUNCTION 3200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
OTHER SERVICES:					
Contracted Carriers	\$3,776	\$0	\$5,000	\$5,000	0.0%
General Insurance	9,071	9,071	9,791	9,791	0.0%
Local Travel	558	352	2,500	2,500	0.0%
Conference/Overnight Travel	0	0	0	0	n/a
Student Related Travel	11,408	9,950	10,000	10,000	0.0%
TOTAL OTHER SERVICES	\$24,813	\$19,373	\$27,291	\$27,291	0.0%
SUPPLIES:					
General Supplies	\$141,866	\$158,684	\$153,200	\$152,700	-0.3%
Software	0	3,874	0	0	n/a
Meals/Refreshments	0	0	0	0	n/a
Books & Periodicals	5,095	619	0	500	n/a
TOTAL SUPPLIES	\$146,961	\$163,177	\$153,200	\$153,200	0.0%
EQUIPMENT:					
New Equipment	\$8,961	\$0	\$9,658	\$9,658	0.0%
Replacement Equipment	12,484	12,806	0	0	n/a
TOTAL EQUIPMENT	\$21,445	\$12,806	\$9,658	\$9,658	0.0%
OTHER OBJECTS:					
Memberships & Dues	\$32,406	\$28,905	\$35,000	\$35,000	0.0%
TOTAL OTHER OBJECTS	\$32,406	\$28,905	\$35,000	\$35,000	0.0%
TOTAL STUDENT ACTIVITIES	\$1,184,485	\$1,203,573	\$1,255,499	\$1,259,625	0.3%

**PENNSBURY SCHOOL DISTRICT
2019-2020 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 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	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	\$703	\$559	\$0	\$0	n/a
Crossing Guards	181,893	175,087	186,000	182,000	-2.2%
TOTAL PROFESSIONAL SERVICES	\$182,596	\$175,645	\$186,000	\$182,000	-2.2%
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	\$1,703	\$2,511	\$6,348	\$6,348	0.0%
Meals/Refreshments	2,021	1,157	0	0	n/a
Books & Periodicals	7,652	3,244	0	0	n/a
TOTAL SUPPLIES	\$11,376	\$6,912	\$6,348	\$6,348	0.0%

**PENNSBURY SCHOOL DISTRICT
2019-2020 PROPOSED BUDGET
EXPENDITURES**

COMMUNITY SERVICES (Continued)

FUNCTION 3300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	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	\$193,972	\$182,557	\$192,348	\$188,348	-2.1%

**PENNSBURY SCHOOL DISTRICT
2019-2020 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 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	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
2019-2020 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 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
OTHER OBJECTS					
Interest	\$4,964,480	\$6,101,916	\$8,202,397	\$8,593,292	4.8%
Refund of Prior Year Receipts	400,171	145,242	60,000	60,000	0.0%
TOTAL OTHER OBJECTS	\$5,364,651	\$6,247,159	\$8,262,397	\$8,653,292	4.7%
OTHER USES OF FUNDS					
Principal Payments	\$10,040,448	\$9,138,716	\$9,071,722	\$9,250,000	2.0%
TOTAL OTHER USES OF FUNDS	\$10,040,448	\$9,138,716	\$9,071,722	\$9,250,000	2.0%
TOTAL DEBT SERVICES	\$15,405,099	\$15,385,875	\$17,334,119	\$17,903,292	3.3%

**PENNSBURY SCHOOL DISTRICT
2019-2020 PROPOSED BUDGET
EXPENDITURES**

FUND TRANSFERS

FUNCTION 5200

Includes money moved from one fund to another.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2016-2017	ACTUAL EXPENDITURES 2017-2018	APPROVED BUDGET 2018-2019	PROPOSED BUDGET 2019-2020	BUDGET % INCREASE/ DECREASE
OTHER USES OF FUNDS					
Fund Transfer	\$0	\$525,000	\$0	\$0	n/a
TOTAL OTHER OBJECTS	\$0	\$525,000	\$0	\$0	n/a
TOTAL FUND TRANSFERS	\$0	\$525,000	\$0	\$0	n/a
TOTAL EXPENDITURES	\$194,839,483	\$201,399,228	\$207,575,408	\$216,974,362	4.5%

BUDGET COMPARISON

**PENNSBURY SCHOOL DISTRICT
2019-2020 PROPOSED BUDGET
BUDGET COMPARISON**

	<u>Preliminary Budget January 18, 2018</u>	<u>Proposed Budget May 17, 2018</u>
Revenues before tax increase	\$ 212,583,791	\$ 213,533,702
Expenditures	219,981,335	216,974,362
Fund Balance Appropriation	1,700,000	1,785,000
Tax increase needed	\$ 7,397,544	\$ 3,440,660
Tax increase		
Average homeowner increase:		
Falls Township		\$ 83
Lower Makefield Township		165
Tullytown Borough		74
Yardley Borough		103
District-wide		\$ 123

Notes:

1. Pennsylvania Department of Education base index is 2.3%
2. Current millage is 165.06
3. Value per mill is \$894,760
4. Average residential assessment is 32,067

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SUMMARY

PENNSBURY SCHOOL DISTRICT
2019-2020 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
2019-2020 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 2019-2020 Proposed Budget in the amount of \$216,974,362
2. Recommend that an appropriation from PSERS committed fund balance of \$1,541,000 be budgeted.

UPCOMING EVENTS

The 2019-2020 proposed budget is scheduled for adoption at the regular meeting of the School Board on May 16, 2019. 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 20, 2019. A delayed approval date is possible, but the budget must be approved by June 30th.

The approved 2019-2020 General Fund Budget will be implemented on July 1, 2019.

WORK CONTINUES

As the proposed budget is adopted, work continues in preparation for approval of the 2019-2020 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:

- 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
2019-2020 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 20st at 7:30 p.m. at Fallsington Elementary School.

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

Board Secretary
Pennsbury School District
134 Yardley Avenue
Fallsington, PA 19058

