



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

www.pennsbury.k12.pa.us

Final Budget

for the

Fiscal Period July 1, 2016 thru June 30, 2017



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. Gary S. Sanderson, President

Mrs. Debra Wachspres, Vice President

Mrs. Alison Smith, Assistant Secretary

Mrs. Kim Hilty

Mr. T.R. Kannan

Mr. John Palmer

Mrs. Jacqueline Redner

Mr. Christian Schwartz

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

Mr. Scott Millward, Director of Plant Facilities

Mrs. Cheryl Morett, Director of Special Education

Mrs. Bettie Ann Rarrick, Director of Human Resources

Mr. Sherwood Taylor, Director of Administrative Services

Mr. Charlie Williams, Director of Transportation

Pennsbury School District

2016-2017 Final Budget

www.pennsbury.k12.pa.us

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

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

Elementary Schools

Afton 1673 Quarry Road Yardley, PA 19067 <i>Principal: Joseph Masgai</i>	215-321-8540
Edgewood 899 Oxford Valley Road Yardley, PA 19067 <i>Principal: Michele A. Spack</i>	215-321-2410
Eleanor Roosevelt 185 Walton Drive Morrisville, PA 19067 <i>Principal: 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 Gafgen</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>Principal: Elizabeth Aldridge</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
2016-2017 FINAL BUDGET**

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**PENNSBURY SCHOOL DISTRICT
2016-2017 FINAL BUDGET**

INTRODUCTION

The Pennsbury Board of School Directors adopted the 2016-2017 budget on June 9, 2016. The 2016-2017 budget totals \$195,215,810, which requires a 2.2% increase of real estate tax. The total real estate tax rate for 2016-2017 is 161.36 mills.

This year's budget reflects property tax relief from gaming revenues under the Act 1 legislation. The District will receive \$4,157,971.79 in property tax relief that will be passed on to eligible homeowners by way of a reduction in their 2016-2017 tax bill. The amount of this reduction is \$235.91 per eligible homestead/farmstead property owner.

For taxpayers who own homes assessed at the district average of 31,896, this equates to a \$138.00 property tax increase. The following chart details the 2016-2017 residential tax increases for the average assessment in each municipality.

	Average Residential Tax Increase
Falls Township	\$74
Lower Makefield Township	\$147
Tullytown Borough	\$67
Yardley Borough	\$86
District Average	\$111

Risks

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

- As of June 9, 2016 the Commonwealth Budget proposed by the Governor had not yet been approved by the General Assembly.
- Receipt of local revenue carries some risks, which depend on many factors, primarily growth of assessments and general economic conditions.
- The budget for salary and benefits may be inadequate for unforeseen increases in enrollment and student needs.

PENNSBURY SCHOOL DISTRICT 2016-2017 FINAL BUDGET

Risks (Cont'd.)

- The budget for charter schools, IU programs and private school placements may be inadequate for unforeseen enrollments and unknown student needs.
- The benefits budget may be inadequate for unexpected demands of self-insured medical benefits.
- New state or federal mandates may create the need for unbudgeted expenditures.

Act 1

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

September 21, 2015	Distribution of budget information to budget managers
October 30, 2015	Last day to submit General Fund requests
November 17, 2015	First Administrative Budget Committee meeting
December 10, 2015	First Draft Budget presented to Board Budget Committee
January 14, 2016	Board adopted Preliminary Budget
May 5, 2016	Proposed Budget presented to Board for approval
June 9, 2016	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 (PDE), then the proposed tax rate may increase by the index plus approved exceptions.

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

2 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 2016-2017 FINAL BUDGET

Act 1 (Cont'd)

The 2016-2017 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 \$2,991,086. In 2016-2017 the District did not use any of the exceptions.

Budget Process

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

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

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

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

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

PENNSBURY SCHOOL DISTRICT 2016-2017 FINAL BUDGET

Budget Process (Cont'd.)

Budget managers are required to prepare their budget using allocations. The Administrative Budget Committee establishes an allocation for each budget manager. The allocations reflect contractual obligations, mandates, enrollment changes, cost changes and the financial environment that is anticipated for the upcoming year. Each budget manager then prepares his/her budget and ensures that the most important needs are met with the limited funds that are allocated.

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

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

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

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

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

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REVENUES

PENNSBURY SCHOOL DISTRICT 2016-2017 FINAL BUDGET

REVENUES

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

Local real estate tax revenue is the largest source of revenue and is the most important item of the entire revenue budget. The real estate tax rate is levied by the School District in mills. A mill represents one thousandth (.001) of the assessed value of a parcel of real estate. So, when we say the School District's real estate tax rate is 161.36 mills, that means the tax due on a parcel of real estate is .16136 times the assessed value of the parcel. In Pennsbury all property is assessed at 100% of the 1972 fair market value.

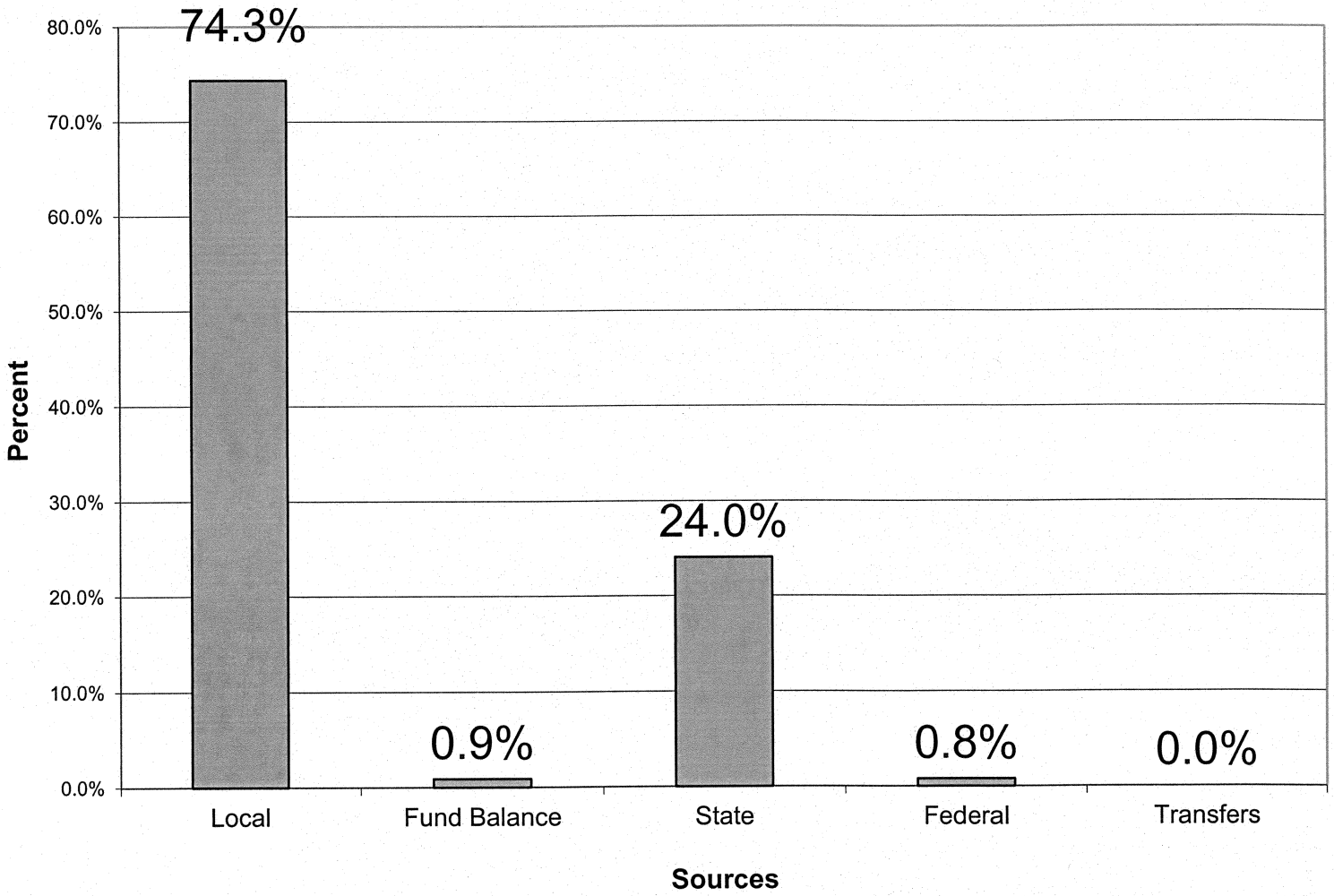
The value of a mill for 2016-2017 is \$865,671 based on assessments of \$898,931,540 from the May 2016 duplicate and a collection rate of 96.4%. The value of a mill represents the amount of tax revenue that is expected to be collected per each mill of the tax rate. The value of a mill depends on the 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.

The following points are highlights of the 2016-2017 revenue budget:

- The local real estate tax rate increased 2.2% or 3.47 mills.
- The state revenue line item entitled "State Property Tax Reduction Allocation" reflects the \$4,157,971.79 the District will receive from the state for property tax relief. This allocation is not additional funding for the District. The property tax relief will be passed on to eligible homeowners by way of a reduction in their tax bill. Therefore, a corresponding reduction is reflected in the real estate tax line item.
- State subsidy data is uncertain since the Commonwealth Budget proposed by the Governor has not been approved. State subsidies were budgeted with no increases except for state retirement payments.

Details of the 2016-2017 final revenue budget, along with comparative data, can be found on the following pages.

Final Revenue Budget 2016-2017



**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED BUDGET**

SUMMARY OF GENERAL FUND REVENUES BY SOURCE

		ACTUAL REVENUE 2013-2014	ACTUAL REVENUE 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	BUDGET % INCREASE/ DECREASE
6000	Local Sources	\$133,783,990	\$137,647,625	\$141,407,949	\$145,105,159	2.6%
7000	State Sources	\$38,888,636	\$41,741,608	\$43,830,848	\$46,924,448	7.1%
8000	Federal Sources	\$1,687,187	\$1,521,501	\$1,486,203	\$1,486,203	0.0%
9000	Other Financing Sources	\$171,442	\$178,778	\$0	\$0	n/a
TOTAL REVENUE & OTHER FINANCING SOURCES		\$174,531,255	\$181,089,512	\$186,725,000	\$193,515,810	3.6%
FUND BALANCE APPROPRIATION		\$0	\$0	\$1,400,000	\$1,700,000	21.4%
TOTAL GENERAL FUND REVENUES		\$174,531,255	\$181,089,512	\$188,125,000	\$195,215,810	3.8%

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**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED BUDGET
REVENUES**

REVENUES (BY SOURCE)	ACTUAL REVENUE 2013-2014	ACTUAL REVENUE 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	BUDGET % INCREASE/ DECREASE
LOCAL SOURCES:					
6111 Real Estate Taxes	\$125,041,085	\$128,251,307	\$ 132,089,869	\$ 135,808,383	2.8%
6112 Interim Taxes	403,342	391,737	600,000	600,000	0.0%
6113 Public Utility Tax	165,627	165,023	180,000	165,000	-8.3%
6153 Transfer Taxes	1,972,130	2,578,346	1,900,000	2,400,000	26.3%
6411 Delinquent Taxes	3,236,205	2,725,000	3,108,019	2,706,776	-12.9%
6510 Interest on Investments	70,127	99,220	100,000	120,000	20.0%
6750 Student Activities - Athletics	87,655	77,449	60,000	70,000	16.7%
6832 Pass Thru-I.U. Funds	1,894,653	2,050,861	2,050,061	2,050,000	0.5%
6910 Rent of School & Facilities	369,168	405,128	500,000	500,000	0.0%
6940 Tuition Students/Receipts Other LEA's	230,917	270,914	520,000	350,000	-32.7%
6990 Miscellaneous	33,848	31,367	60,000	60,000	0.0%
6990 Refund of Prior Year Expenditures	143,172	532,475	100,000	100,000	0.0%
6992 Energy Efficiency Revenues	136,061	68,798	150,000	175,000	16.7%
TOTAL LOCAL SOURCES	\$133,783,990	\$137,647,625	\$141,407,949	\$145,105,159	2.6%
STATE SOURCES:					
7110 Basic Education Subsidy	\$14,933,211	\$14,932,414	\$14,933,211	\$15,293,211	2.4%
7160 Tuition & Court Placed	119,984	95,902	140,000	140,000	0.0%
7270 Special Education	5,139,550	5,137,101	5,114,000	5,114,000	0.0%
7310 Transportation	1,993,011	2,019,552	2,100,000	2,100,000	0.0%
7320 Rentals	703,301	896,910	859,000	900,000	4.8%
7330 Medical, Dental and Nursing Services	214,177	209,472	225,000	225,000	0.0%
7340 State Property Tax Reduction Allocation	4,149,836	4,163,386	4,157,668	4,157,972	0.0%
7501 State Block Grants	322,883	621,460	322,000	783,000	143.2%
7810 State Social Security Payments	3,326,015	3,366,753	3,546,249	3,609,339	1.8%
7820 State Retirement Payments	7,619,139	9,844,223	12,031,915	14,168,426	17.8%
7500 Miscellaneous State Grants	367,529	454,435	401,805	433,500	7.9%
TOTAL STATE SOURCES	\$38,888,636	\$41,741,608	\$43,830,848	\$46,924,448	7.1%
FEDERAL SOURCES:					
8514 Title I	\$536,731	\$529,431	\$627,753	\$627,753	0.0%
8515 Title II	303,976	264,382	259,955	259,955	0.0%
8516 Title III	54,645	50,777	38,495	38,495	0.0%
8810 Medical Assistance Reimbursement	691,050	633,567	500,000	500,000	0.0%
8820 Medical Assistance-Administrative Claiming	100,785	43,344	60,000	60,000	0.0%
TOTAL FEDERAL SOURCES	\$1,687,187	\$1,521,501	\$1,486,203	\$1,486,203	0.0%
TOTAL REVENUE	\$174,359,813	\$180,910,734	\$186,725,000	\$193,515,810	3.6%
OTHER FINANCING SOURCES:					
9100 Proceeds From Refunding Bonds	\$122,080	\$146,498	0	0	
9300 Interfund Transfers	47,811	10,000	0	0	
9400 Sale of Assets	1,551	22,280	0	0	n/a
TOTAL OTHER FINANCING SOURCES	\$171,442	\$178,778	\$0	\$0	n/a
TOTAL REVENUE & OTHER FINANCING SOURCES	\$174,531,255	\$181,089,512	\$186,725,000	\$193,515,810	3.6%
FUND BALANCE APPROPRIATION	0	0	1,400,000	1,700,000	21.4%
TOTAL REVENUES	\$174,531,255	\$181,089,512	\$188,125,000	\$195,215,810	3.8%

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EXPENDITURES

PENNSBURY SCHOOL DISTRICT 2016-2017 FINAL BUDGET

EXPENDITURES

The expenditure budget includes all the expenses of the School District and is presented by program and major type of expenditure in accordance with the Pennsylvania School Accounting Manual.

Salaries and benefits comprise the largest portion of the expenditure budget at approximately 74.9%. 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, debt financing of capital needs is planned.

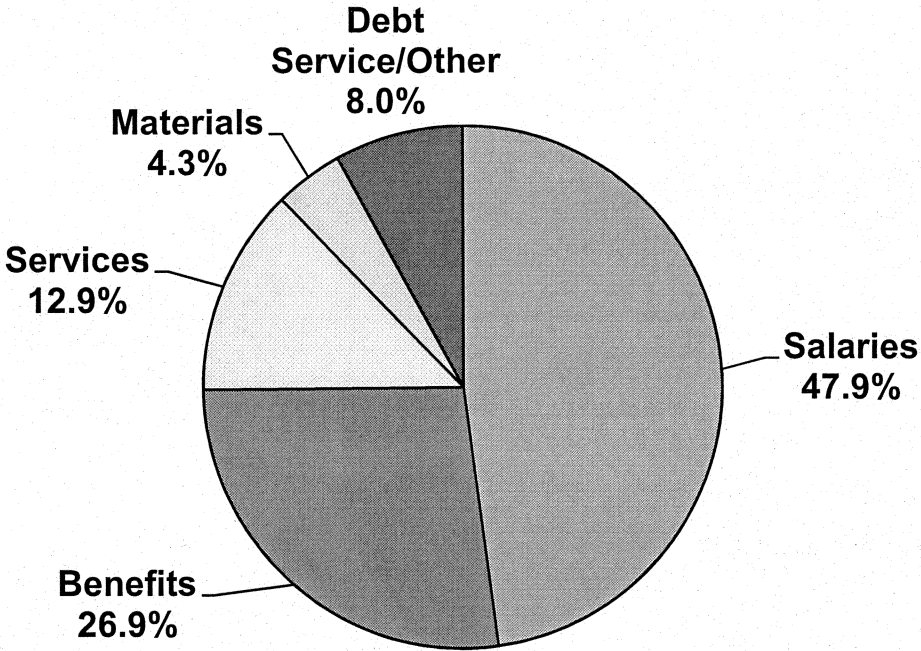
The 2016-2017 final expenditure budget increased 3.8% and maintains current School Board approved curriculum, programs and services with the highest educational value.

The following points are highlights of the 2016-2017 expenditure budget:

- Expenditures for salaries and benefits account for 74.9% of the budget.
- Salaries and wages are budgeted at \$93,648,413, an increase of \$1,348,177 or 1.5%.
- Benefit costs are budgeted at \$52,426,356, an increase of \$4,421,873 or 9.0%.
- Regular education costs are budgeted at \$80,411,313, an increase of \$2,679,290 or 3.4%.
- Special education costs are budgeted at \$35,152,323, an increase of \$1,140,558 or 3.4%.
- Vocational education costs are budgeted at \$7,091,116, a decrease of \$118,370 or 1.6%.
- The total expenditure budget equals \$195,215,810, an increase of \$7,090,810 or 3.8%.

Details of the 2016-2017 final expenditure budget, along with comparative data, can be found on the following pages.

**FINAL EXPENDITURE BUDGET
2016-2017**



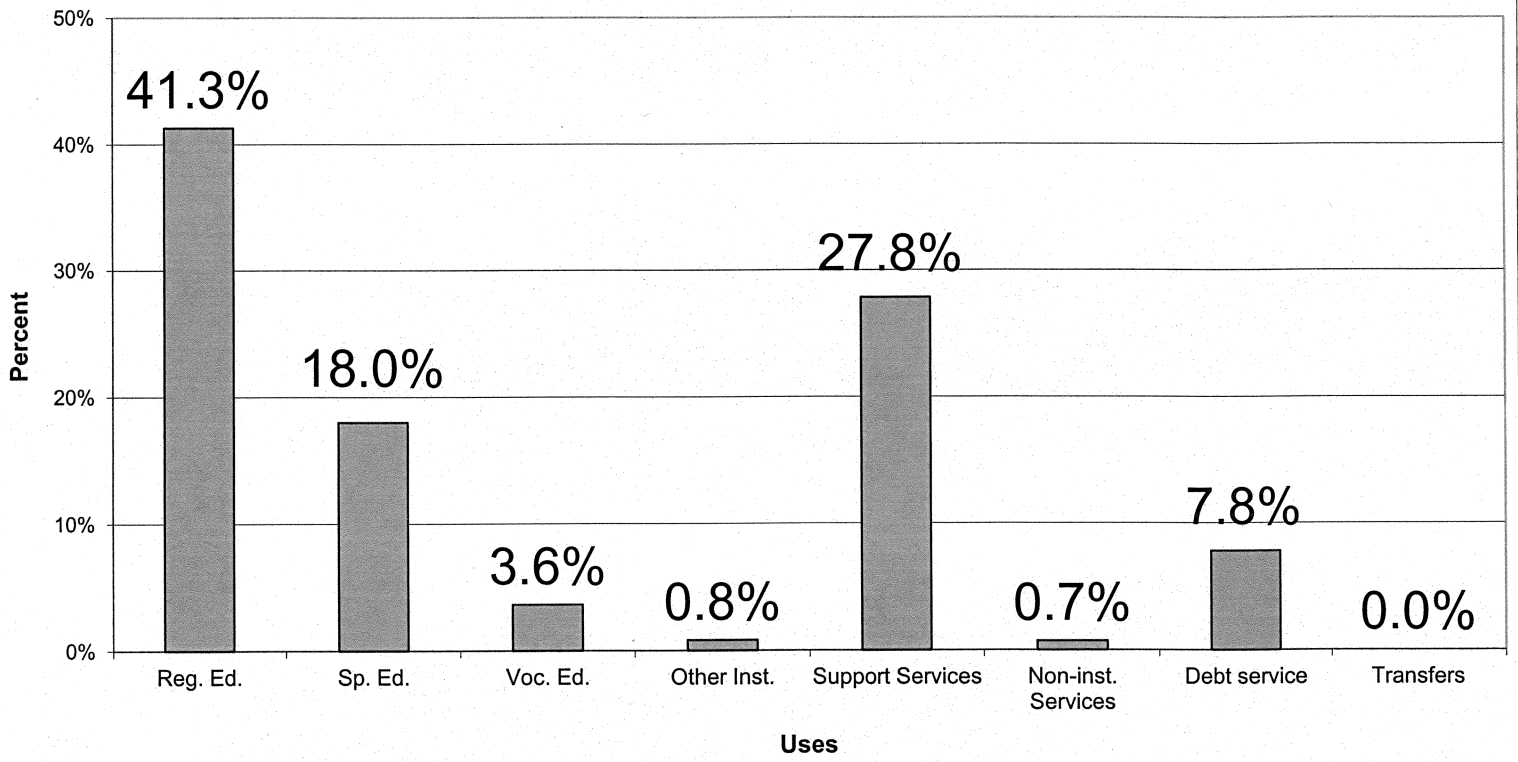
**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED BUDGET**

SUMMARY OF EXPENDITURES & OTHER FINANCING USES BY OBJECT

EXPENDITURES (BY OBJECT):	ACTUAL EXPENDITURES 2014-2015	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	BUDGET % INCREASE/ (DECREASE)
Salaries (a)	\$90,458,557	\$92,401,688	\$92,300,236	\$93,648,413	1.5%
Benefits (b)	41,784,539	43,922,385	48,004,483	52,426,356	9.2%
Professional Services (c)	8,090,971	6,986,859	8,411,979	8,104,833	-3.7%
Property Services (d)	1,453,799	1,825,321	2,041,952	2,509,774	22.9%
Other Services (e)	13,274,930	14,656,566	14,293,695	14,423,586	0.9%
Supplies (f)	7,330,343	7,465,270	8,228,209	8,017,551	-2.6%
Property (g)	572,083	297,784	371,869	440,084	18.3%
Other Objects (h)	5,904,358	5,793,907	7,715,342	6,979,765	-9.5%
Other Uses of Funds (i)	6,122,397	6,379,076	6,757,235	8,665,448	28.2%
Total Expenditures by Object	\$174,991,977	\$179,728,856	\$188,125,000	\$195,215,810	3.8%

- (a) Salaries - Includes payments to full time and part time employees, including supplementals and substitutes
- (b) Benefits - Includes employer contributions to Social Security, PSERS Retirement System, health coverage, unemployment and workers compensation
- (c) Professional Services - Includes I.U. services, consultants and other firms with specialized skills or services
- (d) Property Services - Includes Equipment/Building Repairs and Equipment/Vehicle Leases
- (e) Other Services - Includes I.U. Transportation, Insurance, Advertising, Travel and Tuition to other institutions
- (f) Supplies - Includes General Supplies, Warehouse Supplies, Books & Periodicals and Utilities
- (g) Property - Includes acquisition of fixed/capital assets
- (h) Other Objects - Includes Debt Service Interest Payments and Refund of Prior Year's Taxes
- (i) Other Uses - Includes Debt Service Principal Payments and Transfers to Other Funds

Final Expenditure Budget 2016-2017



**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED BUDGET**

SUMMARY OF EXPENDITURES BY PROGRAM

		ACTUAL EXPENDITURES 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	BUDGET % INCREASE/ DECREASE
<u>INSTRUCTIONAL PROGRAMS</u>						
1100	Regular Education	\$73,883,138	\$75,892,930	\$77,732,023	\$80,411,313	3.4%
1200	Special Education	32,012,511	32,621,277	34,011,765	35,152,323	3.4%
1300	Vocational Education	6,766,259	6,939,184	7,209,486	7,091,116	-1.6%
1400	Other Instructional Programs	923,449	1,024,571	1,107,958	1,158,704	4.6%
1500	Nonpublic School Programs	2,726	2,299	5,075	5,075	0.0%
1800	Pre-Kindergarten	400,941	420,901	401,806	433,500	n/a
TOTAL INSTRUCTIONAL PROGRAMS		\$113,989,024	\$116,901,162	\$120,468,113	\$124,252,031	3.1%
<u>SUPPORT SERVICES</u>						
2100	Pupil Services	\$6,367,282	\$6,928,697	\$7,101,947	\$7,223,396	1.7%
2200	Instructional Services	3,439,840	3,645,101	4,070,309	4,712,338	15.8%
2300	Administration	9,200,830	9,478,928	9,937,245	10,519,892	5.9%
2400	Health Services	2,609,700	2,765,898	2,920,875	3,028,247	3.7%
2500	Business Services	1,914,403	1,900,270	2,219,156	2,282,858	2.9%
2600	Plant Operations	14,536,794	15,077,142	15,236,271	14,991,718	-1.6%
2700	Transportation	7,505,665	7,509,535	7,988,131	8,741,054	9.4%
2800	Central Services	2,435,812	2,363,891	2,630,721	2,693,887	2.4%
2900	Other Support Services	121,848	120,542	123,000	121,000	-1.6%
TOTAL SUPPORT SERVICES		\$48,132,174	\$49,790,004	\$52,227,655	\$54,314,390	4.0%
<u>NON-INSTRUCTIONAL PROGRAMS</u>						
3200	Student Activities	\$1,063,208	\$1,092,187	\$1,198,296	\$1,239,336	3.4%
3300	Community Services	196,517	178,835	176,348	182,348	3.4%
TOTAL NON-INSTRUCTIONAL PROGRAMS		\$1,259,725	\$1,271,022	\$1,374,644	\$1,421,684	3.4%
<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	\$11,611,054	\$11,766,668	\$14,054,588	\$15,227,705	8.3%
5200	Fund Transfers	0	0	0	0	n/a
TOTAL OTHER FINANCING		\$11,611,054	\$11,766,668	\$14,054,588	\$15,227,705	8.3%
TOTAL EXPENDITURES		\$174,991,977	\$179,728,856	\$188,125,000	\$195,215,810	3.8%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED 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 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	BUDGET % INCREASE/ DECREASE
SALARIES:					
Professional - Regular Salary - Elementary	\$19,985,430	\$20,591,156	\$20,575,841	\$20,662,518	0.4%
Professional - Regular Salary - Secondary	24,363,313	24,655,651	24,701,764	24,498,147	-0.8%
Professional - Substitutes	611,048	483,774	0	140,000	n/a
Professional - Other Salary	26,949	49,382	51,700	56,600	9.5%
Professional - Sabbaticals	240,466	152,060	0	0	n/a
Professional - Supplementals	262,465	261,315	260,617	248,347	-4.7%
Professional - Tutors	260,116	250,469	282,497	281,016	-0.5%
Professional - Testing & Evaluation	8,184	8,902	9,022	9,022	0.0%
Professional - Classroom Coverage	35,957	64,449	15,500	15,500	0.0%
Aides - Regular Salary	1,036,741	1,014,123	1,027,517	1,085,285	5.6%
Aides - Substitutes & Overtime	3,061	2,307	2,550	2,550	0.0%
Computer Aides - Regular Salary	326,334	338,146	354,024	397,247	12.2%
TOTAL SALARIES	\$47,160,064	\$47,871,734	\$47,281,032	\$47,396,232	0.2%
BENEFITS:					
Medical, RX, and Dental Insurance	\$9,012,931	\$8,132,234	\$7,898,009	\$7,900,998	0.0%
Life Insurance	312,092	119,702	118,800	91,175	-23.3%
Vision Reimbursement	84,819	70,637	70,500	69,000	-2.1%
Social Security	3,559,715	3,627,570	3,572,323	3,602,364	0.8%
Retirement	7,986,978	10,244,551	12,148,938	14,366,345	18.3%
Tuition Reimbursement	246,535	118,942	180,000	195,000	8.3%
Unemployment Compensation	34,037	12,543	42,080	26,680	-36.6%
Workers Compensation	486,879	455,742	522,480	525,714	0.6%
Other Benefits	100,770	151,634	126,720	120,290	-5.1%
TOTAL BENEFITS	\$21,824,756	\$22,933,555	\$24,679,850	\$26,897,566	9.0%
PROFESSIONAL SERVICES:					
Officials	\$1,985	\$2,490	\$2,000	\$2,000	0.0%
Professional Services - Educational	29,362	179,600	1,022,770	884,689	-13.5%
Professional Services - Other	9,900	10,125	12,375	11,875	-4.0%
Police Services	25,000	25,000	25,000	25,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$66,247	\$217,215	\$1,062,145	\$923,564	-13.0%
PROPERTY SERVICES:					
Laundry and Dry Cleaning	\$8,388	\$1,433	\$4,000	\$3,000	-25.0%
Equipment Repairs & Services	0	9,411	12,000	12,500	4.2%
Maintenance Contracts	4,382	4,380	4,800	6,200	29.2%
Piano Tuning	1,817	2,232	3,500	3,099	-11.5%
Copier Maintenance	0	0	0	0	n/a
Copier Rental	252,615	272,441	235,257	306,500	30.3%
Equipment Rental	0	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$267,202	\$289,897	\$259,557	\$331,299	27.6%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED BUDGET
EXPENDITURES**

REGULAR EDUCATION (Continued)

FUNCTION 1100

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
OTHER SERVICES:					
Classroom Extension	\$0	\$0	\$0	\$0	n/a
Printing and Binding	0	0	0	0	n/a
Tuition	2,732,772	3,008,202	2,722,359	2,808,250	3.2%
Local Travel	1,729	2,326	19,690	13,107	-33.4%
Conference/Overnight Travel	518	0	1,280	2,580	101.6%
Student Related Travel	22,654	21,497	18,110	18,360	1.4%
Federal Indirect Costs	15,994	13,967	13,967	13,967	0.0%
TOTAL OTHER SERVICES	\$2,773,667	\$3,045,992	\$2,775,406	\$2,856,264	2.9%
SUPPLIES:					
General Supplies	\$482,924	\$710,909	\$806,549	\$969,298	20.2%
Warehouse Supplies	452,065	135,917	194,278	199,027	2.4%
Printing Supplies	55,768	66,027	13,500	7,601	-43.7%
Printer Cartridges	29,379	2,307	5,906	2,150	-63.6%
Discretionary Funds	1,528	2,565	6,880	5,567	-19.1%
Meals/Refreshments	1,192	8,598	1,203	1,150	-4.4%
Books & Periodicals	550,723	460,198	534,124	739,747	38.5%
TOTAL SUPPLIES	\$1,573,579	\$1,386,521	\$1,562,440	\$1,924,540	23.2%
EQUIPMENT:					
New Equipment	\$197,964	\$123,622	\$89,419	\$54,752	-38.8%
Replacement Equipment	13,771	15,908	11,700	17,360	48.4%
TOTAL EQUIPMENT	\$211,735	\$139,530	\$101,119	\$72,112	-28.7%
OTHER OBJECTS:					
Memberships & Dues	\$5,888	\$8,486	\$10,474	\$9,736	-7.0%
TOTAL OTHER OBJECTS	\$5,888	\$8,486	\$10,474	\$9,736	-7.0%
TOTAL REGULAR EDUCATION	\$73,883,138	\$75,892,930	\$77,732,023	\$80,411,313	3.4%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED 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 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
SALARIES:					
Administrative - Regular Salary	\$635,841	\$504,082	\$661,021	\$815,369	23.3%
Professional - Regular Salary - Elementary	4,285,463	4,931,637	4,968,233	5,050,837	1.7%
Professional - Regular Salary - Secondary	6,273,143	6,427,764	6,139,079	6,258,863	2.0%
Professional - Substitutes	162,025	281,727	0	0	n/a
Professional - Other	29,320	0	187,000	187,400	0.2%
Professional - Tutor	11,081	32,913	0	25,863	n/a
Professional - Testing & Evaluation	2,531	2,633	7,000	9,000	28.6%
Office Staff - Regular Salary	226,200	239,887	202,349	222,986	10.2%
Office Staff - Substitutes	907	1,683	0	8,600	n/a
Office Staff - Overtime	1,695	0	0	2,100	n/a
Student Workers	29,018	28,628	30,000	30,000	0.0%
Aides - Regular Salary	3,759,010	3,914,780	4,223,284	4,522,076	7.1%
Aides - Substitutes & Overtime	97,047	100,406	8,500	8,500	0.0%
Termination/Leave/HRA Pay Out	16,767	27,963	17,000	18,000	5.9%
TOTAL SALARIES	\$15,530,048	\$16,494,103	\$16,443,466	\$17,159,594	4.4%
BENEFITS:					
Medical, RX, and Dental Insurance	\$3,024,978	\$2,616,675	\$2,549,583	\$2,579,604	1.2%
Life Insurance	53,708	39,624	36,450	29,400	-19.3%
Vision Reimbursement	16,726	13,796	18,000	18,000	0.0%
Social Security	1,091,147	1,250,780	1,256,459	1,292,590	2.9%
Retirement	2,615,592	3,529,760	4,248,303	4,879,171	14.8%
Unemployment Compensation	5,386	95	12,960	8,440	-34.9%
Workers Compensation	135,717	155,767	173,420	173,712	0.2%
Other Benefits	42,781	26,429	43,630	43,390	-0.6%
TOTAL BENEFITS	\$6,986,035	\$7,632,926	\$8,338,805	\$9,024,307	8.2%
PROFESSIONAL SERVICES:					
Professional Services - Educational	\$0	\$41,502	\$379,220	\$380,220	0.3%
Professional Services - I.U.	5,896,672	4,249,511	4,547,445	4,238,000	-6.8%
Contractual Services	30,113	45,558	133,000	15,000	-88.7%
TOTAL PROFESSIONAL SERVICES	\$5,926,785	\$4,336,571	\$5,059,665	\$4,633,220	-8.4%
PROPERTY SERVICES:					
Maintenance Contracts	\$0	\$0	\$0	\$0	n/a
Copier Rental	3,849	3,221	5,000	4,000	-20.0%
TOTAL PROPERTY SERVICES	\$3,849	\$3,221	\$5,000	\$4,000	-20.0%
OTHER SERVICES:					
Tuition	\$3,474,644	\$3,753,818	\$3,685,807	\$3,524,192	-4.4%
Local Travel	1,519	796	10,250	2,250	-78.0%
Conference/Overnight Travel	0	0	14,600	15,600	6.8%
I.U. Institutionalized	4,542	2,325	0	0	n/a
TOTAL OTHER SERVICES	\$3,480,705	\$3,756,939	\$3,710,657	\$3,542,042	-4.5%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED BUDGET
EXPENDITURES**

SPECIAL EDUCATION (Continued)

FUNCTION 1200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
SUPPLIES:					
General Supplies	\$68,727	\$388,470	\$422,367	\$238,570	-43.5%
Books & Periodicals	1,659	582	30,537	537,861	1661.3%
TOTAL SUPPLIES	\$70,386	\$389,052	\$452,904	\$776,431	71.4%
EQUIPMENT:					
New Equipment	\$14,703	\$8,165	\$1,268	\$11,600	814.8%
Replacement Equipment	0	0	0	129	n/a
TOTAL EQUIPMENT	\$14,703	\$8,165	\$1,268	\$11,729	825.0%
OTHER OBJECTS:					
Memberships & Dues	\$0	\$300	\$0	\$1,000	n/a
TOTAL OTHER OBJECTS	\$0	\$300	\$0	\$1,000	n/a
TOTAL SPECIAL EDUCATION	\$32,012,511	\$32,621,277	\$34,011,765	\$35,152,323	3.4%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED 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 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
SALARIES:					
Professional - Regular Salary	\$1,448,973	\$1,256,897	\$1,281,829	\$1,266,271	-1.2%
Professional - Substitutes	14,750	11,950	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	\$1,474,259	\$1,279,383	\$1,292,365	\$1,276,807	-1.2%
BENEFITS:					
Medical, RX, and Dental Insurance	\$297,034	\$218,689	\$216,488	\$213,950	-1.2%
Life Insurance	6,513	3,206	3,150	2,450	-22.2%
Vision Reimbursement	3,787	2,789	3,000	3,000	0.0%
Social Security	112,781	93,263	95,938	96,541	0.6%
Retirement	250,164	273,787	336,854	386,558	14.8%
Unemployment Compensation	11,930	0	1,120	1,120	0.0%
Workers Compensation	17,841	16,324	12,740	14,476	13.6%
Other Benefits	14,375	0	3,360	3,220	-4.2%
TOTAL BENEFITS	\$714,425	\$608,058	\$672,650	\$721,315	7.2%
PROFESSIONAL SERVICES:					
Professional Services - Educational	\$0	\$649	\$26,800	\$26,800	0.0%
TOTAL PROFESSIONAL SERVICES	\$0	\$649	\$26,800	\$26,800	0.0%
PROPERTY SERVICES:					
Equipment Repairs & Services	\$6,922	\$8,541	\$11,058	\$10,358	-6.3%
Maintenance Contracts	0	0	2,000	2,000	0.0%
TOTAL PROPERTY SERVICES	\$6,922	\$8,541	\$13,058	\$12,358	-5.4%
OTHER SERVICES:					
Printing and Binding	\$0	\$0	\$0	\$0	n/a
Tuition	4,531,785	5,003,809	5,163,992	5,013,992	-2.9%
Local Travel	0	0	0	0	n/a
Conference/Overnight Travel	196	0	0	0	n/a
TOTAL OTHER SERVICES	\$4,531,981	\$5,003,809	\$5,163,992	\$5,013,992	-2.9%
SUPPLIES:					
General Supplies	\$29,465	\$31,854	\$36,884	\$35,636	-3.4%
Warehouse Supplies	0	0	0	0	n/a
Printing Supplies	494	0	0	0	n/a
Printer Cartridges	1,047	0	0	0	n/a
Books & Periodicals	4,464	5,985	2,724	4,058	49.0%
TOTAL SUPPLIES	\$35,470	\$37,839	\$39,608	\$39,694	0.2%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED BUDGET
EXPENDITURES**

VOCATIONAL EDUCATION (Continued)

FUNCTION 1300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
EQUIPMENT:					
New Equipment	\$2,637	\$0	\$0	\$0	n/a
Replacement Equipment	450	790	863	0	-100.0%
TOTAL EQUIPMENT	\$3,087	\$790	\$863	\$0	-100.0%
OTHER OBJECTS:					
Memberships & Dues	\$115	\$115	\$150	\$150	0.0%
TOTAL OTHER OBJECTS	\$115	\$115	\$150	\$150	0.0%
TOTAL VOCATIONAL EDUCATION	\$6,766,259	\$6,939,184	\$7,209,486	\$7,091,116	-1.6%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED 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 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
SALARIES:					
Professional - Regular Salary	\$355,642	\$397,713	\$428,672	\$446,124	4.1%
Professional - Other	5,923	6,518	0	0	n/a
Professional - Supplementals	5,268	5,268	5,268	5,268	0.0%
Professional - Tutors	64,470	52,014	78,847	78,850	0.0%
Office Staff - Regular Salary	28,698	29,939	30,829	31,748	3.0%
Bus Drivers - Regular Salary	5,352	540	6,319	6,319	0.0%
Aides - Regular Salary	45,246	46,608	51,517	50,180	-2.6%
TOTAL SALARIES	\$510,599	\$538,600	\$601,452	\$618,489	2.8%
BENEFITS:					
Medical, RX, and Dental Insurance	\$102,353	\$90,862	\$123,708	\$106,975	-13.5%
Life Insurance	1,962	1,252	1,800	1,225	-31.9%
Vision Reimbursement	560	639	0	0	n/a
Social Security	37,699	33,798	45,887	48,325	5.3%
Retirement	86,025	115,261	154,913	193,492	24.9%
Unemployment Compensation	0	0	640	560	-12.5%
Workers Compensation	5,044	91	7,280	7,238	-0.6%
Other Benefits	0	13,525	1,920	1,610	-16.1%
TOTAL BENEFITS	\$233,643	\$255,428	\$336,148	\$359,425	6.9%
PROFESSIONAL SERVICES:					
Professional Services - Educational	\$0	\$850	\$13,758	\$11,758	-14.5%
Psychological Services	62,827	65,500	60,000	60,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$62,827	\$66,350	\$73,758	\$71,758	-2.7%
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	\$553	\$387	\$0	\$0	n/a
Tuition	115,668	155,739	94,000	107,000	13.8%
Travel	80	472	0	0	n/a
TOTAL OTHER SERVICES	\$116,301	\$156,598	\$94,000	\$107,000	13.8%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED BUDGET
EXPENDITURES**

OTHER INSTRUCTIONAL PROGRAMS (Continued)

FUNCTION 1400

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
SUPPLIES:					
General Supplies	\$49	\$581	\$1,600	\$1,032	-35.5%
Warehouse Supplies	0	0	625	625	0.0%
Printing Supplies	30	38	0	0	n/a
Meals/Refreshments	0	491	0	0	n/a
Books & Periodicals	0	0	0	0	n/a
TOTAL SUPPLIES	\$79	\$1,110	\$2,225	\$1,657	-25.5%
EQUIPMENT:					
New Equipment	\$0	\$6,485	\$0	\$0	n/a
Replacement Equipment	0	0	0	0	n/a
TOTAL EQUIPMENT	\$0	\$6,485	\$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	\$923,449	\$1,024,571	\$1,107,958	\$1,158,704	4.6%

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**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED 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 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
PROFESSIONAL SERVICES:					
Professional Services -I.U.'s	\$2,726	\$2,299	\$5,075	\$5,075	0.0%
TOTAL PROFESSIONAL SERVICES	\$2,726	\$2,299	\$5,075	\$5,075	0.0%
SUPPLIES:					
General Supplies	\$0	\$0	\$0	\$0	n/a
TOTAL SUPPLIES	\$0	\$0	\$0	\$0	n/a
TOTAL NONPUBLIC SCHOOL PROGRAMS	\$2,726	\$2,299	\$5,075	\$5,075	0.0%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED BUDGET
EXPENDITURES**

PRE-KINDERGARTEN

FUNCTION 1800

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

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
SALARIES:					
Administrative - Regular Salary	\$10,000	\$10,000	\$10,000	\$10,000	0.0%
Professional - Regular Salary	97,007	101,150	101,762	98,405	-3.3%
Professional -Substitutes	2,200	4,325	0	0	n/a
Aides - Regular Salary	35,538	36,179	40,517	41,930	3.5%
Aides - Substitutes & Overtime	1,946	1,943	0	0	n/a
TOTAL SALARIES	\$146,691	\$153,597	\$152,279	\$150,335	-1.3%
BENEFITS:					
Medical, RX, and Dental Insurance	\$38,837	\$36,512	\$13,417	\$40,000	198.1%
Social Security	10,457	11,750	10,437	11,500	10.2%
Retirement	11,680	31,528	29,193	23,000	-21.2%
TOTAL BENEFITS	\$60,974	\$79,790	\$53,047	\$74,500	40.4%
PROFESSIONAL SERVICES:					
Professional Services	\$1,048	\$5,199	\$11,496	\$11,496	0.0%
TOTAL PROFESSIONAL SERVICES	\$1,048	\$5,199	\$11,496	\$11,496	0.0%
PROPERTY SERVICES:					
Equipment Repairs & Services	\$13,650	\$9,920	\$19,920	\$19,920	0.0%
TOTAL PROPERTY SERVICES	\$13,650	\$9,920	\$19,920	\$19,920	0.0%
OTHER SERVICES:					
Advertising	\$811	\$648	\$700	\$700	0.0%
Travel	5,727	4,977	4,036	4,036	0.0%
TOTAL OTHER SERVICES	\$6,538	\$5,625	\$4,736	\$4,736	0.0%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED BUDGET
EXPENDITURES**

PRE-KINDERGARTEN (Continued)

FUNCTION 1800

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
SUPPLIES:					
Supplies	\$36,921	\$32,279	\$28,682	\$40,867	42.5%
TOTAL SUPPLIES	\$36,921	\$32,279	\$28,682	\$40,867	42.5%
EQUIPMENT:					
New Equipment	\$1,497	\$5,845	\$3,000	\$3,000	0.0%
Replacement Equipment	0	0	0	0	n/a
TOTAL EQUIPMENT	\$1,497	\$5,845	\$3,000	\$3,000	0.0%
OTHER OBJECTS:					
Pass-Thru Funds	\$133,622	\$128,646	\$128,646	\$128,646	0.0%
TOTAL OTHER OBJECTS	\$133,622	\$128,646	\$128,646	\$128,646	0.0%
TOTAL PRE-KINDERGARTEN	\$400,941	\$420,901	\$401,806	\$433,500	7.9%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED 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 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
SALARIES:					
Administrative - Regular Salary	\$227,831	\$239,673	\$250,734	\$255,748	2.0%
Professional - Regular Salary	3,545,551	3,712,597	3,679,254	3,623,472	-1.5%
Professional -Substitutes	0	0	0	0	n/a
Professional - Supplementals	5,416	5,416	11,016	11,016	0.0%
Professional - Testing & Evaluation	41,341	40,002	49,744	49,744	0.0%
Office Staff - Regular Salary	437,706	450,778	479,964	497,348	3.6%
Office Staff - Substitutes	715	2,740	2,000	0	-100.0%
Office Staff - Overtime	1,155	1,287	1,500	1,500	0.0%
Termination/Leave/HRA Pay Out	13,618	6,000	4,000	6,000	50.0%
TOTAL SALARIES	\$4,273,333	\$4,458,493	\$4,478,212	\$4,444,828	-0.7%
BENEFITS:					
Medical, RX, and Dental Insurance	\$829,766	\$752,481	\$788,636	\$748,825	-5.0%
Life Insurance	15,403	11,409	11,475	8,575	-25.3%
Vision Reimbursement	5,992	7,177	3,000	3,000	0.0%
Social Security	298,879	330,065	342,425	336,538	-1.7%
Retirement	721,705	954,117	1,155,872	1,347,632	16.6%
Unemployment Compensation	1,386	3,243	4,080	3,920	-3.9%
Workers Compensation	39,171	32,017	54,410	50,666	-6.9%
Other Benefits	18,992	16,491	12,240	11,270	-7.9%
TOTAL BENEFITS	\$1,931,294	\$2,107,000	\$2,372,138	\$2,510,426	5.8%
PROFESSIONAL SERVICES:					
Professional Services - Educational Psychologists	\$560	\$708	\$3,250	\$5,250	61.5%
	17,408	185,966	53,500	53,500	0.0%
TOTAL PROFESSIONAL SERVICES	\$17,968	\$186,674	\$56,750	\$58,750	3.5%
PROPERTY SERVICES:					
Equipment Repairs & Services	\$0	\$0	\$0	\$0	n/a
Maintenance Contracts	0	0	0	0	n/a
Copier Rental	7,614	8,602	11,200	8,500	-24.1%
TOTAL PROPERTY SERVICES	\$7,614	\$8,602	\$11,200	\$8,500	-24.1%
OTHER SERVICES:					
Local Travel	\$6,101	\$6,743	\$6,250	\$6,250	0.0%
Conference/Overnight Travel	0	490	6,000	4,000	-33.3%
TOTAL OTHER SERVICES	\$6,101	\$7,233	\$12,250	\$10,250	-16.3%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED BUDGET
EXPENDITURES**

PUPIL SERVICES (Continued)

FUNCTION 2100

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
SUPPLIES:					
General Supplies	\$122,103	\$151,805	\$167,822	\$187,067	11.5%
Warehouse Supplies	110	866	500	500	0.0%
Printing Supplies	3,313	3,716	0	0	n/a
Meals & Refreshments	0	0	0	0	n/a
Books & Periodicals	686	956	2,500	2,500	0.0%
TOTAL SUPPLIES	\$126,212	\$157,343	\$170,822	\$190,067	11.3%
EQUIPMENT:					
New Equipment	\$4,512	\$0	\$0	\$0	n/a
Replacement Equipment	0	3,104	0	0	n/a
TOTAL EQUIPMENT	\$4,512	\$3,104	\$0	\$0	n/a
OTHER OBJECTS:					
Memberships & Dues	\$248	\$248	\$575	\$575	0.0%
TOTAL OTHER OBJECTS	\$248	\$248	\$575	\$575	0.0%
TOTAL PUPIL SERVICES	\$6,367,282	\$6,928,697	\$7,101,947	\$7,223,396	1.7%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED 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 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
SALARIES:					
Administrative - Regular Salary	\$140,000	\$146,652	\$150,960	\$265,615	76.0%
Professional - Regular Salary	1,329,532	1,350,799	1,310,356	1,321,060	0.8%
Professional - Substitutes	11,600	8,000	0	0	n/a
Professional - Other Salary	44,287	43,426	79,361	65,806	-17.1%
Office Staff - Regular Salary	215,402	284,858	246,179	295,595	20.1%
Office Staff - Substitutes	708	504	0	0	n/a
Audio Visual - Overtime	11,087	10,869	12,500	12,500	0.0%
Aides - Regular Salary	0	0	0	0	n/a
Termination/Leave/HRA Pay Out	3,910	0	5,000	6,000	20.0%
TOTAL SALARIES	\$1,756,526	\$1,845,108	\$1,804,356	\$1,966,576	9.0%
BENEFITS:					
Medical, RX, and Dental Insurance	\$354,191	\$315,219	\$309,269	\$336,207	8.7%
Life Insurance	6,863	4,583	4,500	3,850	-14.4%
Vision Reimbursement	2,990	3,352	3,000	3,000	0.0%
Social Security	129,361	131,560	136,230	151,498	11.2%
Retirement	295,650	394,853	454,359	605,519	33.3%
Unemployment Compensation	0	0	1,600	1,760	10.0%
Workers Compensation	15,938	14,734	18,200	22,748	25.0%
Other Benefits	1,320	990	11,260	11,520	2.3%
TOTAL BENEFITS	\$806,313	\$865,291	\$938,418	\$1,136,102	21.1%
PROFESSIONAL SERVICES:					
Professional Services	\$13,769	\$14,665	\$95,470	\$80,820	-15.3%
TOTAL PROFESSIONAL SERVICES	\$13,769	\$14,665	\$95,470	\$80,820	-15.3%
PROPERTY SERVICES:					
Equipment Repairs & Services	\$4,187	\$2,132	\$12,932	\$21,932	69.6%
Maintenance Contracts	86,061	88,327	87,335	101,335	16.0%
Copier Rental	18,218	10,921	13,000	15,500	19.2%
Equipment Rental	75,215	76,264	71,211	75,216	5.6%
Equipment Lease	0	290,250	290,251	535,516	84.5%
TOTAL PROPERTY SERVICES	\$183,681	\$467,894	\$474,729	\$749,499	57.9%
OTHER SERVICES:					
Internet Service	\$31,533	\$31,481	\$39,552	\$40,000	1.1%
Printing and Binding	2,467	2,891	2,500	2,000	-20.0%
Local Travel	28,794	23,347	41,379	42,799	3.4%
Conference/Overnight Travel	6,114	1,699	6,078	12,848	111.4%
Student Related Travel	363	0	400	0	-100.0%
I U Direct Payments	0	0	0	0	n/a
TOTAL OTHER SERVICES	\$69,271	\$59,418	\$89,909	\$97,647	8.6%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED BUDGET
EXPENDITURES**

INSTRUCTIONAL SERVICES (Continued)

FUNCTION 2200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
SUPPLIES:					
General Supplies	\$186,296	\$201,170	\$324,857	\$274,144	-15.6%
Warehouse Supplies	850	2,114	3,270	2,800	-14.4%
Printing Supplies	10,284	3,933	1,300	0	-100.0%
Meals & Refreshments	2,889	4,782	2,900	5,400	86.2%
Books & Periodicals	100,969	105,246	116,092	112,353	-3.2%
TOTAL SUPPLIES	\$301,288	\$317,245	\$448,419	\$394,697	-12.0%
EQUIPMENT:					
New Equipment	\$13,626	\$7,456	\$212,500	\$279,489	31.5%
Replacement Equipment	292,577	64,589	2,000	2,000	0.0%
TOTAL EQUIPMENT	\$306,203	\$72,045	\$214,500	\$281,489	31.2%
OTHER OBJECTS:					
Memberships & Dues	\$2,789	\$3,435	\$4,508	\$5,508	22.2%
TOTAL OTHER OBJECTS	\$2,789	\$3,435	\$4,508	\$5,508	22.2%
TOTAL INSTRUCTIONAL SERVICES	\$3,439,840	\$3,645,101	\$4,070,309	\$4,712,338	15.8%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED 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 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
SALARIES:					
Administrative - Regular Salary	\$3,580,320	\$3,727,412	\$3,820,911	\$3,860,747	1.0%
Professional - Regular Salary	98,222	65,892	66,972	74,842	11.8%
Professional - Other	2,614	3,792	9,400	2,200	-76.6%
Office Staff - Regular Salary	1,296,318	1,273,461	1,372,877	1,463,022	6.6%
Office Staff - Substitutes	23,143	29,863	48,500	0	-100.0%
Office Staff - Overtime	16,666	17,671	6,250	5,783	-7.5%
Management Assistants	281,569	246,483	253,579	261,139	3.0%
Termination/Leave/HRA Pay Out	149,808	107,737	150,000	152,000	1.3%
TOTAL SALARIES	\$5,448,660	\$5,472,311	\$5,728,489	\$5,819,733	1.6%
BENEFITS:					
Medical, RX, and Dental Insurance	\$1,099,036	\$935,399	\$974,197	\$978,057	0.4%
Life Insurance	20,027	12,146	14,175	11,200	-21.0%
Vision	0	431	1,000	1,000	0.0%
Social Security	397,990	403,783	432,684	445,668	3.0%
Retirement	921,879	1,171,074	1,470,476	1,784,156	21.3%
Unemployment Compensation	0	2,724	5,040	5,120	1.6%
Workers Compensation	46,485	42,917	65,330	66,176	1.3%
Other Benefits	132,894	137,050	145,090	159,690	10.1%
TOTAL BENEFITS	\$2,618,311	\$2,705,524	\$3,107,992	\$3,451,067	11.0%
PROFESSIONAL SERVICES:					
Professional Services - Educational	\$5,649	\$6,469	\$6,200	\$57,959	834.8%
Legal Services	332,953	478,261	345,000	445,000	29.0%
Contractual Services	5,475	20,975	25,050	25,050	0.0%
Tax Collections	280,674	263,024	275,100	275,100	0.0%
Closing Fees - Bond Issue Refinancing	122,081	146,498	0	0	n/a
TOTAL PROFESSIONAL SERVICES	\$746,832	\$915,227	\$651,350	\$803,109	23.3%
PROPERTY SERVICES:					
Equipment Repairs & Services	\$0	\$0	\$0	\$0	n/a
Maintenance Contracts	17,734	18,122	24,700	26,600	7.7%
Copier Maintenance	0	0	0	0	n/a
Copier Rental	33,001	42,070	45,000	44,000	-2.2%
Equipment Rental	0	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$50,735	\$60,192	\$69,700	\$70,600	1.3%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED BUDGET
EXPENDITURES**

ADMINISTRATION (Continued)

FUNCTION 2300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
OTHER SERVICES:					
Bonding Insurance	\$14,750	\$14,575	\$14,882	\$14,882	0.0%
Communications	7,034	8,617	17,000	17,000	0.0%
Printing and Binding	1,571	1,628	7,091	7,091	0.0%
Local Travel	4,792	4,053	10,707	10,707	0.0%
Conference/Overnight Travel	2,989	378	1,900	1,900	0.0%
TOTAL OTHER SERVICES	\$31,136	\$29,251	\$51,580	\$51,580	0.0%
SUPPLIES:					
General Supplies	\$39,473	\$42,016	\$57,325	\$57,963	1.1%
Warehouse Supplies	811	82	3,174	810	-74.5%
Printing Supplies	5,209	4,269	135	135	0.0%
Meals & Refreshments	5,249	7,251	5,400	6,350	17.6%
Books & Periodicals	4,183	8,567	7,100	5,763	-18.8%
TOTAL SUPPLIES	\$54,925	\$62,185	\$73,134	\$71,021	-2.9%
EQUIPMENT:					
New Equipment	\$6,786	\$2,152	\$5,885	\$5,310	-9.8%
Replacement Equipment	1,993	2,600	2,885	2,885	0.0%
TOTAL EQUIPMENT	\$8,779	\$4,752	\$8,770	\$8,195	-6.6%
OTHER OBJECTS:					
Memberships & Dues	\$32,015	\$16,760	\$23,980	\$27,337	14.0%
Trustee Fees	209,437	209,691	222,250	217,250	-2.2%
Miscellaneous	0	3,035	0	0	n/a
TOTAL OTHER OBJECTS	\$241,452	\$229,486	\$246,230	\$244,587	-0.7%
TOTAL ADMINISTRATION	\$9,200,830	\$9,478,928	\$9,937,245	\$10,519,892	5.9%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED 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 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
SALARIES:					
Professional - Regular Salary	\$1,087,383	\$1,112,749	\$1,122,545	\$1,093,060	-2.6%
Professional - Substitutes	25,183	23,999	30,000	30,000	0.0%
Professional - Supplementals	5,268	5,268	5,268	5,268	0.0%
Registered Nurses	159,558	185,398	197,858	205,409	3.8%
Health Room Aides	164,971	164,883	181,418	181,659	0.1%
TOTAL SALARIES	\$1,442,363	\$1,492,297	\$1,537,089	\$1,515,396	-1.4%
BENEFITS:					
Medical, RX, and Dental Insurance	\$290,771	\$255,083	\$262,879	\$244,514	-7.0%
Life Insurance	5,952	3,625	3,825	2,800	-26.8%
Vision	1,047	1,428	1,500	3,000	100.0%
Social Security	110,123	93,230	116,387	112,177	-3.6%
Retirement	244,931	319,351	394,536	449,019	13.8%
Unemployment Compensation	0	0	1,360	1,280	-5.9%
Workers Compensation	13,716	13,013	15,470	16,544	6.9%
Other Benefits	1,809	6,020	4,080	3,680	-9.8%
TOTAL BENEFITS	\$668,349	\$691,750	\$800,037	\$833,014	4.1%
PROFESSIONAL SERVICES:					
Professional Services - Educational	\$469,454	\$554,604	\$541,513	\$638,513	17.9%
TOTAL PROFESSIONAL SERVICES	\$469,454	\$554,604	\$541,513	\$638,513	17.9%
PROPERTY SERVICES:					
Equipment Repairs & Services	\$0	\$0	\$550	\$550	0.0%
Maintenance Contracts	0	0	0	0	n/a
Copier Maintenance	0	0	0	0	n/a
Copier Rental	1,495	943	1,000	1,000	0.0%
Equipment Rental	0	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$1,495	\$943	\$1,550	\$1,550	0.0%
OTHER SERVICES:					
Local Travel	\$550	\$81	\$1,200	\$788	-34.3%
Conference/Overnight Travel	0	0	0	0	n/a
TOTAL OTHER SERVICES	\$550	\$81	\$1,200	\$788	-34.3%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED BUDGET
EXPENDITURES**

HEALTH SERVICES (Continued)

FUNCTION 2400

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
SUPPLIES:					
General Supplies	\$22,429	\$22,784	\$32,580	\$32,080	-1.5%
Warehouse Supplies	0	0	500	500	0.0%
Meals & Refreshments	0	39	0	0	n/a
Books & Periodicals	0	0	0	0	n/a
TOTAL SUPPLIES	\$22,429	\$22,823	\$33,080	\$32,580	-1.5%
EQUIPMENT:					
New Equipment	\$5,060	\$2,785	\$6,406	\$6,406	0.0%
Replacement Equipment	0	615	0	0	n/a
TOTAL EQUIPMENT	\$5,060	\$3,400	\$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	\$2,609,700	\$2,765,898	\$2,920,875	\$3,028,247	3.7%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED 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 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
SALARIES:					
Administrative - Regular Salary	\$245,414	\$253,184	\$258,247	\$263,412	2.0%
Office Staff - Regular Salary	620,588	647,182	670,077	709,926	5.9%
Office Staff - Substitutes	6,824	4,366	8,600	0	-100.0%
Office Staff - Overtime	22,914	6,673	17,654	13,026	-26.2%
Printing - Regular Salary	73,570	79,977	86,214	90,222	4.6%
Printing - Substitutes	0	0	0	0	n/a
Printing - Overtime	9,243	5,293	6,130	6,130	0.0%
Warehouse - Regular Salary	91,961	94,598	55,777	56,961	2.1%
Warehouse - Substitutes	0	0	0	0	n/a
Warehouse -Overtime	0	0	1,000	1,000	0.0%
Termination/Leave/HRA Pay Out	14,082	10,106	11,000	7,000	-36.4%
TOTAL SALARIES	\$1,084,596	\$1,101,379	\$1,114,699	\$1,147,677	3.0%
BENEFITS:					
Medical, RX, and Dental Insurance	\$218,807	\$188,276	\$185,561	\$198,668	7.1%
Life Insurance	4,022	2,767	2,700	2,275	-15.7%
Social Security	79,088	72,166	81,793	89,482	9.4%
Retirement	175,373	235,712	286,118	358,309	25.2%
Tuition Reimbursement	0	0	5,000	5,000	0.0%
Unemployment Compensation	4,790	2,129	960	1,040	8.3%
Workers Compensation	8,666	7,977	10,920	13,442	23.1%
Other Benefits	20,856	16,211	16,750	16,860	0.7%
TOTAL BENEFITS	\$511,602	\$525,238	\$589,802	\$685,076	16.2%
PROFESSIONAL SERVICES:					
Auditors/Financial Advisors	\$24,000	\$26,750	\$28,470	\$28,470	0.0%
Contractual Services	0	6,776	4,420	11,778	166.5%
TOTAL PROFESSIONAL SERVICES	\$24,000	\$33,526	\$32,890	\$40,248	22.4%
PROPERTY SERVICES:					
Equipment Repairs & Services	\$1,410	\$1,006	\$10,000	\$11,000	10.0%
Maintenance Contracts	10,373	10,673	12,000	10,000	-16.7%
Copier Maintenance	0	0	0	0	n/a
Copier Rental	175,415	151,073	190,500	121,157	-36.4%
Equipment Rental	0	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$187,198	\$162,752	\$212,500	\$142,157	-33.1%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED BUDGET
EXPENDITURES**

BUSINESS SERVICES (Continued)

FUNCTION 2500

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
OTHER SERVICES:					
Communications	\$68,027	\$61,215	\$82,671	\$82,671	0.0%
Local Travel	459	785	2,242	2,300	2.6%
Conference/Overnight Travel	0	0	0	0	n/a
Cooperative Purchasing	6,360	6,518	7,000	7,000	0.0%
TOTAL OTHER SERVICES	\$74,846	\$68,518	\$91,913	\$91,971	0.1%
SUPPLIES:					
General Supplies	\$29,105	\$5,363	\$171,298	\$169,575	-1.0%
Books & Periodicals	1,774	1,602	2,334	2,434	4.3%
TOTAL SUPPLIES	\$30,879	\$6,965	\$173,632	\$172,009	-0.9%
EQUIPMENT:					
New Equipment	\$0	\$600	\$1,200	\$1,200	0.0%
Replacement Equipment	0	0	1,000	1,000	0.0%
TOTAL EQUIPMENT	\$0	\$600	\$2,200	\$2,200	0.0%
OTHER OBJECTS:					
Memberships & Dues	\$1,282	\$1,292	\$1,520	\$1,520	0.0%
TOTAL OTHER OBJECTS	\$1,282	\$1,292	\$1,520	\$1,520	0.0%
TOTAL BUSINESS SERVICES	\$1,914,403	\$1,900,270	\$2,219,156	\$2,282,858	2.9%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED 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 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
SALARIES:					
Administrative - Regular Salary	\$110,423	\$113,184	\$115,447	\$117,756	2.0%
Office Staff - Regular Salary	155,706	160,933	165,525	171,818	3.8%
Office Staff - Substitutes	2,134	2,662	5,000	0	-100.0%
Office Staff - Overtime	120	271	1,000	1,000	0.0%
Maintenance - Regular Salary	1,425,084	1,569,112	1,658,465	1,612,112	-2.8%
Maintenance - Overtime	95,965	82,016	65,000	65,000	0.0%
Security Guards	176,385	189,583	249,704	221,762	-11.2%
Custodial - Regular Salaries	3,811,943	3,963,955	3,926,318	3,964,722	1.0%
Custodial - Substitutes	362,152	230,595	155,000	155,000	0.0%
Custodial - Overtime	146,324	121,060	74,077	76,313	3.0%
Custodial - Shift Differential	10,775	11,049	0	11,000	n/a
Student Workers	14,112	37,221	0	30,000	n/a
Termination/Leave/HRA Pay Out	50,908	29,471	9,000	5,000	-44.4%
TOTAL SALARIES	\$6,362,031	\$6,511,112	\$6,424,536	\$6,431,483	0.1%
BENEFITS:					
Medical, RX, and Dental Insurance	\$1,294,192	\$1,113,734	\$1,128,831	\$1,069,750	-5.2%
Life Insurance	23,404	13,678	16,425	12,250	-25.4%
Social Security	481,953	487,306	491,297	487,164	-0.8%
Retirement	1,082,561	1,394,341	1,660,052	1,950,003	17.5%
Unemployment Compensation	5,271	6,745	5,840	5,600	-4.1%
Workers Compensation	137,583	77,020	76,430	72,380	-5.3%
Other Benefits	32,479	31,338	26,010	29,590	13.8%
TOTAL BENEFITS	\$3,057,443	\$3,124,162	\$3,404,885	\$3,626,737	6.5%
PROFESSIONAL SERVICES:					
Professional Services - Other	\$71,086	\$28,533	\$105,800	\$85,300	-19.4%
Appraisals	0	0	1,000	1,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$71,086	\$28,533	\$106,800	\$86,300	-19.2%
PROPERTY SERVICES:					
Disposal Services	\$35	\$115	\$2,500	\$2,500	0.0%
Snow Plowing Services	4,725	0	0	0	n/a
Lawn Care Services	21,912	26,501	30,000	28,000	-6.7%
Building Repairs	102,092	273,373	386,614	390,899	1.1%
Equipment Repairs & Services	46,758	34,497	19,200	21,200	10.4%
Vehicle Repairs	22,659	25,229	18,000	18,000	0.0%
Maintenance Contracts	322,913	249,604	316,258	317,258	0.3%
Vandalism	655	715	3,000	3,000	0.0%
Equipment Rental	39,035	7,557	16,000	16,000	0.0%
Vehicle Rentals & Leases	0	0	0	0	n/a
Extermination Services	5,814	7,462	9,280	9,280	0.0%
TOTAL PROPERTY SERVICES	\$566,598	\$625,053	\$800,852	\$806,137	0.7%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED BUDGET
EXPENDITURES**

PLANT OPERATIONS (Continued)

FUNCTION 2600

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
OTHER SERVICES:					
Fire Insurance	\$197,000	\$241,742	\$256,570	\$254,779	-0.7%
Automobile Insurance	91,852	100,000	102,500	58,000	-43.4%
General & Flood Insurance	219,535	194,845	217,430	272,000	25.1%
General Liability Insurance	130,213	165,764	171,000	180,000	5.3%
Internet/Cable	109	118	0	0	n/a
Local Travel	235	1,028	2,022	1,522	-24.7%
Conference/Overnight Travel	0	0	0	0	n/a
Other Services	17,464	14,553	19,100	19,100	0.0%
TOTAL OTHER SERVICES	\$656,408	\$718,050	\$768,622	\$785,401	2.2%
SUPPLIES:					
General Supplies	\$404,754	\$678,118	\$698,270	\$697,954	0.0%
Warehouse Supplies	299,815	158,452	5,000	5,000	0.0%
Printing Supplies	19	7	0	0	n/a
Telephone	364,908	354,454	215,777	165,777	-23.2%
Water & Sewer	287,104	314,396	250,000	275,500	10.2%
Natural Gas	548,479	606,210	708,929	598,929	-15.5%
Electricity	1,564,099	1,645,251	1,611,501	1,271,501	-21.1%
Bottled Gas	6,592	7,432	9,500	9,500	0.0%
Fuel Oil	212,797	153,310	90,000	85,000	-5.6%
Gasoline	122,692	139,430	133,834	138,834	3.7%
Diesel Fuel	2,423	0	0	0	n/a
Books & Periodicals	0	0	180	180	0.0%
TOTAL SUPPLIES	\$3,813,682	\$4,057,060	\$3,722,991	\$3,248,175	-12.8%
EQUIPMENT:					
New Equipment	\$1,637	\$0	\$0	\$0	n/a
Replacement Equipment	7,679	12,912	7,085	7,085	0.0%
TOTAL EQUIPMENT	\$9,316	\$12,912	\$7,085	\$7,085	0.0%
OTHER OBJECTS:					
Memberships & Dues	\$230	\$260	\$500	\$400	-20.0%
TOTAL OTHER OBJECTS	\$230	\$260	\$500	\$400	-20.0%
TOTAL PLANT OPERATIONS	\$14,536,794	\$15,077,142	\$15,236,271	\$14,991,718	-1.6%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED 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 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
SALARIES:					
Administrative - Regular Salary	\$85,905	\$88,053	\$89,814	\$91,610	2.0%
Office Staff - Regular Salary	196,114	162,684	185,982	192,285	3.4%
Office Staff - Substitutes	432	1,160	2,000	0	-100.0%
Office Staff - Overtime	13,651	12,711	13,000	13,000	0.0%
Maintenance - Regular Salary	313,448	305,987	306,969	363,587	18.4%
Maintenance - Overtime	18,847	25,723	28,000	28,000	0.0%
Bus Drivers - Regular	2,261,166	2,169,837	2,321,458	2,486,423	7.1%
Bus Drivers - Substitutes	125,764	173,604	176,000	176,000	0.0%
Bus Drivers - Overtime	208,753	186,389	169,000	204,000	20.7%
Aides - Regular Salary	124,573	115,342	127,440	121,510	-4.7%
Termination/Leave/HRA Pay Out	7,469	5,243	4,000	3,000	-25.0%
TOTAL SALARIES	\$3,356,122	\$3,246,733	\$3,423,663	\$3,679,415	7.5%
BENEFITS:					
Medical, RX, and Dental Insurance	\$676,880	\$554,694	\$572,147	\$596,004	4.2%
Life Insurance	12,983	6,508	8,325	6,825	-18.0%
Social Security	256,825	241,634	260,304	280,486	7.8%
Retirement	569,193	694,449	884,610	1,122,187	26.9%
Unemployment Compensation	(270)	1,363	2,960	3,120	5.4%
Workers Compensation	64,648	46,600	33,670	40,326	19.8%
Other Benefits	15,062	30,629	8,880	8,970	1.0%
TOTAL BENEFITS	\$1,595,321	\$1,575,877	\$1,770,896	\$2,057,918	16.2%
PROFESSIONAL SERVICES:					
Professional Services - I.U.	\$65,132	\$69,586	\$60,000	\$60,000	0.0%
Professional Services - Other	4,725	5,054	16,000	13,000	-18.8%
TOTAL PROFESSIONAL SERVICES	\$69,857	\$74,640	\$76,000	\$73,000	-3.9%
PROPERTY SERVICES:					
Cleaning Services	\$1,219	\$1,612	\$3,000	\$2,000	-33.3%
Equipment Repairs & Services	17,046	9,245	8,490	9,490	11.8%
Vehicle Repairs	70,355	102,424	54,651	81,151	48.5%
Maintenance Contracts	1,498	1,413	0	2,100	n/a
Equipment Rental/Leases	1,857	2,088	2,100	180,000	8471.4%
TOTAL PROPERTY SERVICES	\$91,975	\$116,782	\$68,241	\$274,741	302.6%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED BUDGET
EXPENDITURES**

TRANSPORTATION (Continued)

FUNCTION 2700

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
OTHER SERVICES:					
Transportation - I. U.	\$1,036,998	\$1,301,513	\$1,013,700	\$1,488,700	46.9%
Transportation - Private Contracts	12,963	34,512	64,765	94,765	46.3%
Automobile Insurance	326,155	318,058	292,975	122,475	-58.2%
Travel	6,176	8,314	6,000	6,000	0.0%
TOTAL OTHER SERVICES	\$1,382,292	\$1,662,397	\$1,377,440	\$1,711,940	24.3%
SUPPLIES:					
General Supplies	\$296,861	\$317,625	\$350,380	\$323,880	-7.6%
Warehouse Supplies	501	2,869	2,200	2,200	0.0%
Printing Supplies	319	1,471	0	0	n/a
Fuel Oil	11,437	10,735	17,000	11,000	-35.3%
Diesel Fuel	700,736	487,728	901,875	606,524	-32.7%
Books & Periodicals	0	0	200	200	0.0%
TOTAL SUPPLIES	\$1,009,854	\$820,428	\$1,271,655	\$943,804	-25.8%
EQUIPMENT:					
New Equipment	\$0	\$0	\$0	\$0	n/a
Replacement Equipment	0	12,469	0	0	n/a
TOTAL EQUIPMENT	\$0	\$12,469	\$0	\$0	n/a
OTHER OBJECTS:					
Memberships & Dues	\$244	\$209	\$236	\$236	0.0%
TOTAL OTHER OBJECTS	\$244	\$209	\$236	\$236	0.0%
TOTAL TRANSPORTATION	\$7,505,665	\$7,509,535	\$7,988,131	\$8,741,054	9.4%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED 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 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
SALARIES:					
Administrative - Regular Salary	\$237,742	\$243,954	\$255,432	\$267,271	4.6%
Title I Salaries	23,506	24,306	28,607	28,607	0.0%
Office Staff - Regular Salary	978,624	1,034,270	1,060,246	1,081,889	2.0%
Office Staff - Substitutes	211	1,571	3,000	0	-100.0%
Office Staff - Overtime	6,863	4,749	9,725	9,514	-2.2%
Termination/Leave/HRA Pay Out	37,759	15,952	20,000	9,000	-55.0%
TOTAL SALARIES	\$1,284,705	\$1,324,802	\$1,377,010	\$1,396,281	1.4%
BENEFITS:					
Medical, RX, and Dental Insurance	\$275,632	\$222,298	\$240,220	\$237,500	-1.1%
Life Insurance	5,007	3,464	3,375	2,625	-22.2%
Social Security	95,444	86,261	104,240	105,465	1.2%
Retirement	216,921	283,508	353,447	417,964	18.3%
Unemployment Compensation	0	11,232	1,200	1,200	0.0%
Workers Compensation	11,286	10,752	13,650	15,510	13.6%
Other Benefits	40,149	32,982	10,060	9,910	-1.5%
TOTAL BENEFITS	\$644,439	\$650,497	\$726,192	\$790,174	8.8%
PROFESSIONAL SERVICES:					
Professional Services - Other	\$357,509	\$305,141	\$373,270	\$407,183	9.1%
TOTAL PROFESSIONAL SERVICES	\$357,509	\$305,141	\$373,270	\$407,183	9.1%
PROPERTY SERVICES:					
Equipment Repairs & Services	\$0	\$0	\$0	\$0	n/a
Maintenance Contracts	25,138	32,266	40,587	31,000	-23.6%
Copier Maintenance	0	0	524	524	0.0%
Copier Rental	6,244	9,469	4,500	5,500	22.2%
Equipment Rental	0	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$31,382	\$41,735	\$45,611	\$37,024	-18.8%
OTHER SERVICES:					
Printing and Binding	\$0	\$0	\$0	\$0	n/a
Local Travel	371	276	519	504	-2.9%
Conference/Overnight Travel	0	360	1,900	1,900	0.0%
TOTAL OTHER SERVICES	\$371	\$636	\$2,419	\$2,404	-0.6%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED BUDGET
EXPENDITURES**

CENTRAL SERVICES (Continued)

FUNCTION 2800

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
SUPPLIES:					
General Supplies	\$ 114,841	\$ 23,374	\$ 85,308	\$ 19,800	-76.8%
Warehouse Supplies	605	81	675	575	-14.8%
Printing Supplies	812	0	1,000	0	-100.0%
Books & Periodicals	-	68	2,086	2,086	0.0%
TOTAL SUPPLIES	\$ 116,258	\$ 23,523	\$ 89,069	\$ 22,461	-74.8%
EQUIPMENT:					
New Equipment	\$0	\$10,072	\$ 5,000	\$ -	-100.0%
Replacement Equipment	1,048	7,385	12,000	38,210	218.4%
TOTAL EQUIPMENT	\$ 1,048	\$ 17,457	\$ 17,000	\$ 38,210	124.8%
OTHER OBJECTS:					
Memberships & Dues	\$ 100	\$ 100	\$ 150	\$ 150	0.0%
TOTAL OTHER OBJECTS	\$ 100	\$ 100	\$ 150	\$ 150	0.0%
TOTAL CENTRAL SERVICES	\$ 2,435,812	\$ 2,363,891	\$ 2,630,721	\$ 2,693,887	2.4%

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**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED 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 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
OTHER SERVICES					
I.U. Payments Withheld	\$70,280	\$69,970	\$71,000	\$70,000	-1.4%
I.U. Instructional Materials	51,568	50,572	52,000	51,000	-1.9%
TOTAL OTHER SERVICES	\$121,848	\$120,542	\$123,000	\$121,000	-1.6%
TOTAL OTHER SUPPORT SERVICES	\$121,848	\$120,542	\$123,000	\$121,000	-1.6%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED 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 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
SALARIES:					
Game Attendants/Officials	\$37,636	\$35,766	\$31,346	\$31,346	0.0%
Professional - Supplementals	460,825	441,866	464,074	460,399	-0.8%
Office Staff - Regular Salary	73,974	76,191	79,705	87,359	9.6%
Bus Drivers - Overtime	47,422	50,600	53,463	53,463	0.0%
Custodial - Overtime	8,704	7,614	13,000	13,000	0.0%
TOTAL SALARIES	\$628,561	\$612,037	\$641,588	\$645,567	0.6%
BENEFITS:					
Medical, RX, and Dental Insurance	\$0	\$0	\$0	\$10,564	n/a
Life Insurance	110	0	0	350	n/a
Social Security	28,354	46,821	48,782	\$49,452	1.4%
Retirement	102,076	119,590	164,681	\$196,135	19.1%
Unemployment Compensation	1,095	683	160	\$160	0.0%
Workers Compensation	-	-	0	2,068	n/a
Other Benefits	-	198	0	0	n/a
TOTAL BENEFITS	\$131,635	\$167,292	\$213,623	\$258,729	21.1%
PROFESSIONAL SERVICES:					
Officials	\$46,687	\$47,068	\$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	23,072	24,409	16,575	16,575	0.0%
Game Guarantee	0	0	0	0	n/a
TOTAL PROFESSIONAL SERVICES	\$69,759	\$71,477	\$68,997	\$68,997	0.0%
PROPERTY SERVICES:					
Laundry/Dry Cleaning	\$8,394	\$5,483	\$0	\$0	n/a
Equipment Repairs & Services	\$30,930	\$21,968	\$58,159	\$50,114	-13.8%
Maintenance Contracts	0	0	0	0	n/a
Copier Rental	1,080	0	0	0	n/a
Equipment Rental	1,092	2,339	1,500	1,500	0.0%
TOTAL PROPERTY SERVICES	\$41,496	\$29,790	\$59,659	\$51,614	-13.5%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED BUDGET
EXPENDITURES**

STUDENT ACTIVITIES (Continued)

FUNCTION 3200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
OTHER SERVICES:					
Contracted Carriers	\$0	\$0	\$5,000	\$5,000	0.0%
General Insurance	8,988	9,071	9,071	9,071	0.0%
Local Travel	1,810	1,017	2,500	2,500	0.0%
Conference/Overnight Travel	846	0	0	0	n/a
Student Related Travel	11,273	11,388	10,000	10,000	0.0%
TOTAL OTHER SERVICES	\$22,917	\$21,476	\$26,571	\$26,571	0.0%
SUPPLIES:					
General Supplies	\$130,233	\$145,107	\$153,200	\$153,200	0.0%
Warehouse Supplies	0	0	0	0	n/a
Printing Supplies	716	754	0	0	n/a
Meals/Refreshments	1,687	288	0	0	n/a
Books & Periodicals	330	0	0	0	n/a
TOTAL SUPPLIES	\$132,966	\$146,149	\$153,200	\$153,200	0.0%
EQUIPMENT:					
New Equipment	\$0	\$2,896	\$9,658	\$9,658	0.0%
Replacement Equipment	6,144	7,333	0	0	n/a
TOTAL EQUIPMENT	\$6,144	\$10,229	\$9,658	\$9,658	0.0%
OTHER OBJECTS:					
Memberships & Dues	\$29,730	\$33,737	\$25,000	\$25,000	0.0%
TOTAL OTHER OBJECTS	\$29,730	\$33,737	\$25,000	\$25,000	0.0%
TOTAL STUDENT ACTIVITIES	\$1,063,208	\$1,092,187	\$1,198,296	\$1,239,336	3.4%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED 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 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% 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	\$221	\$1,023	\$0	\$0	n/a
Crossing Guards	190,883	173,063	170,000	176,000	3.5%
TOTAL PROFESSIONAL SERVICES	\$191,104	\$174,086	\$170,000	\$176,000	3.5%
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	\$2,429	\$1,142	\$6,348	\$6,348	0.0%
Meals/Refreshments	-	1,161	\$0	\$0	n/a
Books & Periodicals	2,984	2,446	0	0	n/a
TOTAL SUPPLIES	\$5,413	\$4,749	\$6,348	\$6,348	0.0%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED BUDGET
EXPENDITURES**

COMMUNITY SERVICES (Continued)

FUNCTION 3300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% 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	\$196,517	\$178,835	\$176,348	\$182,348	3.4%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED 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 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% 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
2016-2017 APPROVED 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 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% INCREASE/ DECREASE
OTHER OBJECTS					
Interest	\$5,433,658	\$5,235,955	\$7,237,353	\$6,502,257	-10.2%
Refund of Prior Year Receipts	54,999	151,637	60,000	60,000	0.0%
TOTAL OTHER OBJECTS	\$5,488,657	\$5,387,592	\$7,297,353	\$6,562,257	-10.1%
OTHER USES OF FUNDS					
Principal Payments	\$6,122,397	\$6,379,076	\$6,757,235	\$8,665,448	28.2%
TOTAL OTHER USES OF FUNDS	\$6,122,397	\$6,379,076	\$6,757,235	\$8,665,448	28.2%
TOTAL DEBT SERVICES	\$11,611,054	\$11,766,668	\$14,054,588	\$15,227,705	8.3%

**PENNSBURY SCHOOL DISTRICT
2016-2017 APPROVED BUDGET
EXPENDITURES**

FUND TRANSFERS

Includes money moved from one fund to another.

FUNCTION 5200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	APPROVED BUDGET 2016-2017	% 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	\$174,991,977	\$179,728,856	\$188,125,000	\$195,215,810	3.8%

ADDITIONAL INFORMATION

**PENNSBURY SCHOOL DISTRICT
2016-2017 FINAL BUDGET**

**Enrollment Five-Year Comparison
2012-2013 Through 2016-2017**

School	Actual for 2012-2013	Actual for 2013-2014	Actual for 2014-2015	Actual for 2015-2016	Budget for 2016-2017
Afton Elementary School	527	525	529	554	548
Edgewood Elementary School	532	546	543	527	513
Eleanor Roosevelt Elementary School	454	539	554	531	521
Fallsington Elementary School	234	241	253	272	282
Makefield Elementary School	464	473	459	439	418
Manor Elementary School	414	451	437	475	477
Oxford Valley Elementary School	440	417	414	424	429
Penn Valley Elementary School	256	356	349	374	368
Quarry Hill Elementary School	545	489	471	470	481
Village Park Elementary School	335	0	0	0	0
Walt Disney Elementary School	325	368	377	405	437
Pennwood Middle School	941	909	851	853	825
William Penn Middle School	991	1,010	998	1,021	975
Charles Boehm Middle School	771	724	745	724	722
Pennsbury High School	3,231	3,187	3,197	3,202	3,190
Bucks County Technical High School	<u>279</u>	<u>289</u>	<u>274</u>	<u>308</u>	<u>308</u>
TOTAL ENROLLMENT	<u><u>10,739</u></u>	<u><u>10,524</u></u>	<u><u>10,451</u></u>	<u><u>10,579</u></u>	<u><u>10,494</u></u>

**PENNSBURY SCHOOL DISTRICT
2016-2017 FINAL BUDGET
PERSONNEL COMPARISON**

CATEGORY	Actual 2014-2015		Actual 2015-2016		Budget 2016-2017	
	FTE	Part Time	FTE	Part Time	FTE	Part Time
Administrative Positions	41.00		42.00		44.00	
First Level Supervisors	12.00		12.00		12.00	
Regular Ed Positions	614.62		606.07		604.61	
Special Ed Positions	139.00		143.00		142.20	
Specialist Positions:						
Librarians	15.00		15.00		15.00	
Reading Specialists	18.00		17.00		16.00	
Speech	6.00		8.00		8.00	
Nurses	13.00		13.00		13.00	
Psychologists	12.00		12.00		14.00	
Guidance Counselors	30.00		28.50		29.00	
Behavior Analyst	2.00		1.00		1.00	
Social Worker	5.00		5.00		5.00	
Total Specialist Positions	101.00		99.50		101.00	
Total Certified Staff Positions	854.62	0.00	848.57	0.00	847.81	0.00
Support Staff Positions:						
Support Staff Specialists/Clerical/ Secretarial	92.00	5.00	90.00	6.00	89.00	7.00
Bus Drivers/Bus Garage	103.00	12.00	103.00	12.00	103.00	12.00
Custodial	76.00	59.00	76.00	45.00	76.00	45.00
Maintenance	25.00		25.00		25.00	
Print Shop/Warehouse	6.00		3.00		3.00	
Management Assistants	7.00		6.00		6.00	
ETA's	12.00		12.00		12.00	
Tech Support Tech	6.00		6.00		6.00	
Security	3.00	5.00	3.00	5.00	3.00	5.00
Nurses	6.00	2.00	6.00	2.00	6.00	2.00
Aides:						
Regular Ed Aides	11.00	82.00	11.00	82.00	9.00	80.00
Special Ed Aides	173.00	16.00	173.00	16.00	174.00	13.00
Total Support Staff Positions	520.00	181.00	514.00	168.00	512.00	164.00
TOTAL FTE AND P/T	1,427.62	181.00	1,416.57	168.00	1,415.81	164.00
TOTAL PERSONNEL		1,608.62		1,584.57		1,579.81

**PENNSBURY SCHOOL DISTRICT
2016-2017 FINAL BUDGET**

FACILITIES

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

Schools	Year Built	Renovations/ Additions	Number of Classrooms	Modular Classrooms	Square Footage	Acreage
<u>Elementary Schools</u>						
Afton	1997	---	35		86,500	37
Edgewood #	1966	1969	27	6	77,988	24
Eleanor Roosevelt	1963	2012	37		83,254	20
Fallsington*	1916	1952/1996	13	4	87,393	15
Makefield	1934	1965/1996/2011	24		71,844	10
Manor	1954	1958/2004	29		66,293	18
Oxford Valley	1953	2008	23		65,882	20
Penn Valley	1954	1958/2004	26		65,088	18
Quarry Hill	1958	1960/1964/2004	37		70,751	33
Village Park ****	1957	1969	25		75,200	31
Walt Disney	1955	1964/1969/2006	25		62,335	17
<u>Middle Schools</u>						
Charles Boehm	1957	---	43		129,450	20
Pennwood	1951	1952/1972	54		214,101	30
William Penn	1992	1998	60		155,280	9
<u>High Schools</u>						
PHS East**	1965	1969	68	6	211,384	17
PHS West	1954	1960/ 1972/2005	117		336,549	27
<u>Other</u>						
Maintenance Bldg.	1965				17,830	***
Warehouse	1968				8,330	1/2
Totals			643	16	1,885,452	346.5

* Includes Central Administration (62,064)

** Includes Medill Bair Sports Complex (21,000)

*** Included in Fallsington (also, modular – 3,456)

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

Included in Edgewood (modular – 5,184)

**PENNSBURY SCHOOL DISTRICT
2016-2017 FINAL BUDGET
TEN LARGEST TAXPAYERS
2016 ROLLS
(UNAUDITED)**

Taxpayer	# of Parcels	Description	Assessment	% of Total
W M I Prop Inc, Wheelabrator, Warner Co. & Waste Management Disposal Svc.	30	Industrial	\$ 9,841,730	1.095%
Lower Makefield Investor LLC	8	Commercial	6,819,120	0.759%
Oxford Vly Rd Assoc	8	Commercial	6,314,040	0.702%
Healey, Robert T & William J	7	Apartments	4,935,880	0.549%
Pennwood Managemt LLC	6	Mobile Home Park	4,579,320	0.509%
Bucks County Industrial/Economic Development Authority	15	Industrial	4,423,030	0.492%
National Prop Invest 4	2	Apartments	4,323,960	0.481%
Levittown LP	4	Commercial	3,415,760	0.380%
RP Polo Run LLC	1	Apartments	3,125,160	0.348%
Farisan Co LLC	1	Industrial	3,108,000	0.346%
TOTAL TEN LARGEST TAXPAYERS	82		\$ 50,886,000	5.661%
TOTAL 2016 TAX DUPLICATE			\$ 898,931,540	

Source: County Board of Assessment -- May 2016 Tax Roll

**PENNSBURY SCHOOL DISTRICT
2016-2017 FINAL BUDGET
PROPERTY TAX RATES & TAX LEVIES - ALL OVERLAPPING GOVERNMENTS**

<u>YEAR</u>	<u>PENNSBURY SCHOOL DISTRICT</u>	<u>COUNTY OF BUCKS</u>	<u>FALLS TOWNSHIP</u>	<u>LOWER MAKEFIELD TOWNSHIP</u>	<u>TULLYTOWN BOROUGH</u>	<u>YARDLEY BOROUGH</u>
2000	406.00	57.00	34.25	36.63	46.00	45.25
2001	426.80	59.00	32.90	38.51	46.00	45.25
2002	452.00	62.00	31.90	39.51	46.00	47.25
2003	464.00	65.00	31.40	40.27	46.00	61.75
2004	481.00	74.50	30.90	40.27	46.00	55.50
* 2005	128.60	20.49	7.72	11.07	11.50	15.60
2006	134.70	21.94211	7.72	12.87	11.50	16.73
2007	139.40	21.94211	7.72	12.87	11.50	16.73
2008	145.00	21.94211	7.22	14.87	11.50	16.73
2009	148.80	21.94211	7.22	15.12	11.50	16.73
2010	150.30	21.94211	7.22	15.12	11.50	16.73
2011	150.30	21.94211	7.22	15.12	11.50	16.73
2012	150.30	23.20000	7.22	15.12	11.50	16.73
2013	150.30	23.20000	7.22	15.12	11.50	16.73
2014	153.45	23.20000	7.22	15.12	11.50	16.73
2015	157.89	23.20000	7.22	15.12	11.50	16.73
2016	161.36	23.20000	7.22	15.16	11.50	16.73

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