



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

[www.pennsburysd.org](http://www.pennsburysd.org)

---

# Proposed Budget

for the

Fiscal Period July 1, 2020 thru June 30, 2021

May 21, 2020



## **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

Mr. Sherwood (Chip) Taylor

Mrs. Christine Toy-Dragoni

Mrs. Debra Wachspres

Mr. Joshua Waldorf

Mr. Christopher Berdnik, Secretary

Mrs. Kimberly Zedalis, Treasurer

## **Administration**

Dr. William Gretzula, Superintendent

Mr. Christopher Berdnik, Chief Financial Officer

Ms. Elizabeth Aldridge, Director of Student Services and Interim

Director of Special Education

Mr. Michael Dumin, Director of Facilities

Mrs. Ann Langtry, Supervisor of Communications Strategies

Mr. Brad McCormick, Director of Technology

Mrs. Bettie Ann Rarrick, Director of Human Resources

Dr. Theresa Ricci, Director of Secondary Education

Mrs. Michele Spack, Director of Elementary Education

Mr. Charlie Williams, Director of Transportation

Mrs. Kimberly Zedalis, Director of Financial Services

# Pennsbury School District

2020-2021 Proposed Budget

[www.pennsburysd.org](http://www.pennsburysd.org)

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

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

## Elementary Schools

<b>Afton</b> 1673 Quarry Road Yardley, PA 19067 <i>Principal: Joseph Masgai</i>	215-321-8540
<b>Edgewood</b> 899 Oxford Valley Road Yardley, PA 19067 <i>Principal: Stephanie Hultquist</i>	215-321-2410
<b>Eleanor Roosevelt</b> 185 Walton Drive Morrisville, PA 19067 <i>Principal: Lisa Follman</i>	215-428-4256
<b>Fallsington</b> 134 Yardley Avenue Fallsington, PA 19058 <i>Principal: Vincent DePaola</i>	215-428-4170
<b>Makefield</b> 1939 Makefield Road Yardley, PA 19067 <i>Principal: Donna McCormick-Miller</i>	215-321-2420
<b>Manor</b> 401 Penn Valley Road Levittown, PA 19054 <i>Principal: Terri Salvucci</i>	215-949-6770

<b>Oxford Valley</b> 430 Trenton Road Fairless Hills, PA 19030 <i>Principal: Donna Minnigh</i>	215-949-6808
<b>Penn Valley</b> 180 North Turn Lane Levittown, PA 19054 <i>Principal: Barbara Hidalgo</i>	215-949-6800
<b>Quarry Hill</b> 1625 Quarry Road Yardley, PA 19067 <i>Principal: Richard Rebh</i>	215-321-2400
<b>Village Park *</b> 75 Unity Drive Fairless Hills, PA 19030	215-939-6740
<b>Walt Disney</b> 200 Lakeside Drive North Levittown, PA 19054 <i>Principal: Laurie Ruffing</i>	215-949-6868

## Middle Schools

<b>Charles H. Boehm</b> 866 Big Oak Road Yardley, PA 19067 <i>Principal: Travis Bloom</i>	215-428-4220
<b>Pennwood</b> 1523 Makefield Road Yardley, PA 19067 <i>Acting Principal: Derek Majikas</i>	215-428-4237
<b>William Penn</b> 1524 Derbyshire Road Yardley, PA 19067 <i>Principal: Christopher Becker</i>	215-428-4280

## Pennsbury High School

<b>West Campus Building</b> 608 South Olds Boulevard Fairless Hills, PA 19030 <i>Acting Principal: Cherissa Gibson</i>	215-949-6780
<b>East Campus Building</b> 705 Hood Boulevard Fairless Hills, PA 19030 <i>Principal: Reginald Meadows</i>	215-949-6700
<b>Village Park Academy</b> 75 Unity Drive Fairless Hills, PA 19030	215-949-6740

**PENNSBURY SCHOOL DISTRICT  
2020-2021 PROPOSED BUDGET  
MAY 21, 2020**

**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 19, 2019	First Administrative Budget Committee meeting
September 30, 2019	Distribution of budget information to budget managers
October 25, 2019	Last day to submit General Fund requests
February 13, 2020	First Draft Budget presented to Board Finance Committee
May 21, 2020	Proposed Budget presented to Board for approval
June 18, 2020	Final Budget presented to Board for approval

In accordance with Act 1, the Taxpayer Relief Act, property tax increases are limited to an inflationary index<sup>1</sup>, 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 exceptions<sup>2</sup>. 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 2020-2021 index for Pennsbury is 2.6%. On December 19, 2019, the School Board adopted an Act 1 resolution that limited the property tax increase to the 2.6% 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 2.6% without voter approval. The 2020-2021 proposed budget reflects a 0.0% increase in the real estate tax rate.

---

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  
2020-2021 PROPOSED BUDGET  
TABLE OF CONTENTS**

	<u>Pages</u>
Introduction .....	1
Budget Process .....	2 – 3
Revenues.....	4 – 7
- Overview .....	4
- Revenue Summary .....	5
- Revenue Detail .....	6 – 7
Expenditures.....	8 – 47
- Overview .....	8
- Expenditure Summary .....	9
- Expenditure Detail .....	10 – 47
Budget Comparison.....	48 – 49
Budget Summary .....	50 – 52

**PENNSBURY SCHOOL DISTRICT**  
**2020-2021 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, Chief Financial Officer, 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**  
**2020-2021 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 Chief Financial Officer 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 Chief Financial Officer 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 2.6%.

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**  
**2020-2021 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 170.076 mills. That means the tax due on a parcel of real estate is .170076 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 2020-2021 is estimated at \$898,890 based on assessments from the May, 2020 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 2020-2021 proposed revenue budget, along with a comparison to the 2019-2020 budget and the 2018-2019 and 2017-2018 actuals, can be found on the following pages.



**PENNSBURY SCHOOL DISTRICT  
2020-2021 PROPOSED BUDGET**

**SUMMARY OF GENERAL FUND REVENUES BY SOURCE**

		ACTUAL REVENUE 2017-2018	ACTUAL REVENUE 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
6000	Local Sources	\$151,148,659	\$155,614,740	\$160,231,610	\$159,065,192	-0.7%
7000	State Sources	\$48,958,082	\$50,295,046	\$52,275,059	\$51,993,059	-0.5%
8000	Federal Sources	\$2,457,692	\$2,214,042	\$2,671,693	\$2,281,346	-14.6%
9000	Other Financing Sources	<u>\$448,027</u>	<u>\$182,914</u>	<u>\$0</u>	<u>\$0</u>	<u>n/a</u>
TOTAL REVENUE & OTHER FINANCING SOURCES		\$203,012,460	\$208,306,741	\$215,178,362	\$213,339,597	-0.9%
FUND BALANCE APPROPRIATION		<u>\$0</u>	<u>\$851,033</u>	<u>\$1,541,000</u>	<u>\$4,586,836</u>	<u>197.7%</u>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$203,012,460</b>	<b>\$209,157,774</b>	<b>\$216,719,362</b>	<b>\$217,926,433</b>	<b>0.6%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 PROPOSED BUDGET  
REVENUES**

REVENUES (BY SOURCE)	ACTUAL REVENUE 2017-2018	ACTUAL REVENUE 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
<b>LOCAL SOURCES:</b>					
6111 Real Estate Taxes	\$ 140,405,282	\$ 143,931,314	\$ 149,059,610	\$ 149,415,499	0.2%
6112 Interim Taxes	1,003,907	705,106	850,000	660,130	-22.3%
6113 Public Utility Tax	142,679	145,622	140,000	135,013	-3.6%
6153 Transfer Taxes	2,494,496	3,162,969	2,600,000	2,183,964	-16.0%
6411 Delinquent Taxes	2,877,349	2,752,297	2,700,000	3,314,946	22.8%
6510 Interest on Investments	1,015,656	1,876,133	1,800,000	265,640	-85.2%
6750 Admission and Activity Fees	305,403	261,017	300,000	275,000	-8.3%
6832 Pass Thru-I.U. Funds	2,137,814	2,116,753	2,100,000	2,100,000	0.0%
6910 Rent of School & Facilities	552,744	362,152	347,000	500,000	44.1%
6940 Tuition Students/Receipts Other LEA's	80,648	91,278	150,000	30,000	-80.0%
6990 Miscellaneous	40,707	62,142	60,000	60,000	0.0%
6990 Refund of Prior Year Expenditures	71,459	103,984	100,000	100,000	0.0%
6992 Energy Efficiency Revenues	20,515	43,974	25,000	25,000	0.0%
<b>TOTAL LOCAL SOURCES</b>	<b>\$151,148,659</b>	<b>\$155,614,740</b>	<b>\$160,231,610</b>	<b>\$159,065,192</b>	<b>-0.7%</b>
<b>STATE SOURCES:</b>					
7110 Basic Education Subsidy	\$15,993,659	\$16,129,555	\$16,463,782	\$15,699,388	-4.6%
7160 Tuition & Court Placed	83,706	101,441	100,000	100,000	0.0%
7270 Special Education	5,405,187	5,469,363	5,613,038	5,645,097	0.6%
7310 Transportation	1,929,893	1,946,049	1,900,000	1,930,114	1.6%
7320 Rentals	1,294,868	1,167,609	1,068,501	1,100,000	2.9%
7330 Medical, Dental and Nursing Services	204,749	203,007	205,000	203,007	-1.0%
7340 State Property Tax Reduction Allocation	4,164,246	4,191,700	4,157,586	4,158,084	0.0%
7501 State Block Grants	783,733	783,733	783,733	783,733	0.0%
7810 State Social Security Payments	3,425,511	3,508,887	3,760,574	3,930,490	4.5%
7820 State Retirement Payments	15,218,995	16,023,572	17,542,695	17,655,646	0.6%
7500 Miscellaneous State Grants	453,535	770,130	680,150	787,500	15.8%
<b>TOTAL STATE SOURCES</b>	<b>\$48,958,082</b>	<b>\$50,295,046</b>	<b>\$52,275,059</b>	<b>\$51,993,059</b>	<b>-0.5%</b>
<b>FEDERAL SOURCES:</b>					
8390 JROTC	\$57,816	\$59,735	\$81,000	\$39,184	-51.6%
8514 Title I	\$720,417	\$726,963	\$716,729	\$840,195	17.2%
8515 Title II	321,183	167,888	210,105	202,196	-3.8%
8516 Title III	17,971	22,491	37,044	41,342	11.6%
8690 Other Federal Grants	0	23,163	52,121	63,486	21.8%
8810 Medical Assistance Reimbursement	1,287,937	1,159,781	1,514,694	983,054	-35.1%
8820 Medical Assistance-Administrative Claiming	52,368	54,021	60,000	111,889	86.5%
<b>TOTAL FEDERAL SOURCES</b>	<b>\$2,457,692</b>	<b>\$2,214,042</b>	<b>\$2,671,693</b>	<b>\$2,281,346</b>	<b>-14.6%</b>
<b>TOTAL REVENUE</b>	<b>\$202,584,433</b>	<b>\$208,123,828</b>	<b>\$215,178,362</b>	<b>\$213,339,597</b>	<b>-0.9%</b>
<b>OTHER FINANCING SOURCES:</b>					
9100 Proceeds From Refunding Bonds	408558	152237.43	0	0	
9300 Interfund Transfers	37500	24860	0	0	
9400 Sale of Assets	1969	5816.14	0	0	n/a
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$448,027</b>	<b>\$182,914</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>	<b>\$203,012,460</b>	<b>\$208,306,741</b>	<b>\$215,178,362</b>	<b>\$213,339,597</b>	<b>-0.9%</b>
FUND BALANCE APPROPRIATION	0	851,033	1,541,000	4,586,836	197.7%
<b>TOTAL REVENUES</b>	<b>\$203,012,460</b>	<b>\$209,157,774</b>	<b>\$216,719,362</b>	<b>\$217,926,433</b>	<b>0.6%</b>

# EXPENDITURES





**PENNSBURY SCHOOL DISTRICT**  
**2020-2021 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 2020-2021 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 75.4%. The remaining 26.6% of the expenditure budget funds all other expenses, i.e., instructional materials, utilities, transportation, professional services, vocational technical education, and debt service. Debt financing of capital needs is planned.

Details of the 2020-2021 proposed expenditure budget, along with a comparison to the 2019-2020 budget and the 2018-2019 and 2017-2018 actuals, can be found on the following pages.



**PENNSBURY SCHOOL DISTRICT  
2020-2021 PROPOSED BUDGET**

**SUMMARY OF EXPENDITURES & OTHER FINANCING USES BY OBJECT**

<b>EXPENDITURES (BY OBJECT):</b>	<b>ACTUAL EXPENDITURES 2017-2018</b>	<b>ACTUAL EXPENDITURES 2018-2019</b>	<b>APPROVED BUDGET 2019-2020</b>	<b>PROPOSED BUDGET 2020-2021</b>	<b>BUDGET % INCREASE/ (DECREASE)</b>
Salaries ( a )	\$93,652,794	\$95,751,224	\$101,365,490	102,352,649	1.0%
Benefits ( b )	56,052,715	58,529,859	61,136,969	61,882,349	1.2%
Professional Services ( c )	8,472,943	8,021,907	8,224,261	9,780,465	18.9%
Property Services ( d )	2,429,159	2,803,081	3,119,006	2,955,106	-5.3%
Other Services ( e )	16,771,337	17,528,582	15,481,587	16,889,546	9.1%
Supplies ( f )	6,705,340	7,025,321	7,390,867	7,617,503	3.1%
Property ( g )	981,459	1,491,856	1,713,516	845,122	-50.7%
Other Objects ( h )	6,669,766	6,544,222	9,037,666	6,455,858	-28.6%
Other Uses of Funds ( i )	9,663,716	11,461,722	9,250,000	9,147,835	-1.1%
<b>Total Expenditures by Object</b>	<b>\$201,399,228</b>	<b>\$209,157,774</b>	<b>\$216,719,362</b>	<b>\$217,926,433</b>	<b>0.6%</b>

( 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  
2020-2021 PROPOSED BUDGET**

**SUMMARY OF EXPENDITURES BY PROGRAM**

		ACTUAL EXPENDITURES 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
<b>INSTRUCTIONAL PROGRAMS</b>						
1100	Regular Education	\$82,907,344	\$84,576,548	\$90,660,415	\$90,538,964	-0.1%
1200	Special Education	37,824,493	39,583,623	39,156,050	41,715,433	6.5%
1300	Vocational Education	7,979,348	8,628,492	7,642,255	7,690,144	0.6%
1400	Other Instructional Programs	1,159,656	1,088,301	1,093,072	1,366,206	25.0%
1500	Nonpublic School Programs	6,761	3,336	18,000	18,000	0.0%
1800	Pre-Kindergarten	459,203	780,642	708,018	748,586	n/a
<b>TOTAL INSTRUCTIONAL PROGRAMS</b>		<b>\$130,336,804</b>	<b>\$134,660,941</b>	<b>\$139,277,810</b>	<b>\$142,077,333</b>	<b>2.0%</b>
<b>SUPPORT SERVICES</b>						
2100	Pupil Services	\$7,610,173	\$8,550,598	\$8,671,793	\$9,421,987	8.7%
2200	Instructional Services	4,143,006	4,199,206	4,516,773	4,337,977	-4.0%
2300	Administration	10,213,242	9,784,666	10,485,491	10,512,638	0.3%
2400	Health Services	3,097,255	3,141,470	3,194,271	3,320,711	4.0%
2500	Business Services	2,137,822	2,011,712	2,189,126	2,197,240	0.4%
2600	Plant Operations	14,606,640	14,815,148	15,354,693	15,726,601	2.4%
2700	Transportation	8,525,254	9,212,605	9,849,064	9,481,205	-3.7%
2800	Central Services	3,311,114	3,706,339	3,708,070	4,052,819	9.3%
2900	Other Support Services	120,913	119,736	121,000	121,000	0.0%
<b>TOTAL SUPPORT SERVICES</b>		<b>\$53,765,419</b>	<b>\$55,541,479</b>	<b>\$58,090,281</b>	<b>\$59,172,178</b>	<b>1.9%</b>
<b>NON-INSTRUCTIONAL PROGRAMS</b>						
3200	Student Activities	\$1,203,573	\$1,066,396	\$1,259,631	\$1,262,832	0.3%
3300	Community Services	182,557	177,104	188,348	188,348	0.0%
<b>TOTAL NON-INSTRUCTIONAL PROGRAMS</b>		<b>\$1,386,130</b>	<b>\$1,243,501</b>	<b>\$1,447,979</b>	<b>\$1,451,180</b>	<b>0.2%</b>
<b>FACILITY IMPROVEMENT SERVICES</b>						
4200	Building Improvement Services	\$0	\$90,000	\$0	\$0	n/a
<b>TOTAL FACILITY IMPROVEMENT SERVICES</b>		<b>\$0</b>	<b>\$90,000</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>
<b>OTHER FINANCING</b>						
5100	Debt Services	\$15,385,875	\$15,231,853	\$17,903,292	\$15,225,742	-15.0%
5200	Fund Transfers	525,000	2,390,000	0	0	n/a
<b>TOTAL OTHER FINANCING</b>		<b>\$15,910,875</b>	<b>\$17,621,853</b>	<b>\$17,903,292</b>	<b>\$15,225,742</b>	<b>-15.0%</b>
<b>TOTAL EXPENDITURES</b>		<b>\$201,399,228</b>	<b>\$209,157,774</b>	<b>\$216,719,362</b>	<b>\$217,926,433</b>	<b>0.6%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 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.*

<b>EXPENDITURES (BY FUNCTION AND OBJECT):</b>	<b>ACTUAL EXPENDITURES 2017-2018</b>	<b>ACTUAL EXPENDITURES 2018-2019</b>	<b>APPROVED BUDGET 2019-2020</b>	<b>PROPOSED BUDGET 2020-2021</b>	<b>BUDGET % INCREASE/ DECREASE</b>
<b>SALARIES:</b>					
Professional - Regular Salary - Elementary	\$23,572,152	\$45,795,235	\$25,561,981	\$48,270,185	88.8%
Professional - Regular Salary - Secondary	21,524,752		22,667,503		-100.0%
Professional - Substitutes	107,736	276,960	382,277	310,000	-18.9%
Professional - Other Salary	4,127	9,743	63,300	63,300	0.0%
Professional - Sabbaticals	372,194	717,658	0	0	n/a
Professional - Supplementals	269,473	282,848	271,458	272,941	0.5%
Professional - Tutors	238,602	287,569	373,260	330,178	-11.5%
Professional - Testing & Evaluation	8,651	8,316	8,811	8,811	0.0%
Professional - Classroom Coverage	104,382	118,238	93,000	93,000	0.0%
Aides - Regular Salary	1,067,045	1,106,378	1,158,087	1,175,705	1.5%
Aides - Substitutes & Overtime	5,650	4,347	1,500	1,500	0.0%
Computer Aides - Regular Salary	281,024		0		n/a
<b>TOTAL SALARIES</b>	<b>\$47,555,787</b>	<b>\$48,607,291</b>	<b>\$50,581,179</b>	<b>\$50,525,620</b>	<b>-0.1%</b>
<b>BENEFITS:</b>					
Medical, RX, and Dental Insurance	\$8,610,474	\$7,802,045	\$8,814,212	\$9,015,809	2.3%
Life Insurance	128,227	155,757	99,255	99,255	0.0%
Vision Reimbursement	53,390	47,419	69,000	69,000	0.0%
Social Security	3,546,783	3,626,333	3,824,595	3,867,331	1.1%
Retirement	15,419,306	16,556,476	18,627,694	17,355,656	-6.8%
Tuition Reimbursement	0	0	0	0	n/a
Unemployment Compensation	21,353	11,782	15,400	15,400	0.0%
Workers Compensation	495,033	490,589	527,892	470,579	-10.9%
Other Benefits	43,607	71,753	96,610	96,610	0.0%
<b>TOTAL BENEFITS</b>	<b>\$28,318,174</b>	<b>\$28,762,154</b>	<b>\$32,074,658</b>	<b>\$30,989,640</b>	<b>-3.4%</b>
<b>PROFESSIONAL SERVICES:</b>					
Officials	\$1,970	\$900	\$2,000	\$2,900	45.0%
Professional Services - Educational	911,953	781,875	896,197	1,015,901	13.4%
Professional Services - Other	10,901	7,929	11,875	12,602	6.1%
Police Services	25,000	50,000	50,000	50,000	0.0%
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$949,824</b>	<b>\$840,703</b>	<b>\$960,072</b>	<b>\$1,081,403</b>	<b>12.6%</b>
<b>PROPERTY SERVICES:</b>					
Laundry and Dry Cleaning	\$872	\$1,741	\$3,000	\$3,000	0.0%
Equipment Repairs & Services	15,647	16,082	12,100	13,000	7.4%
Maintenance Contracts	39,521	37,814	37,200	40,300	8.3%
Piano Tuning	2,062	3,834	3,099	3,099	0.0%
Copier Maintenance	0	0	0	0	n/a
Copier Rental	301,157	256,289	312,000	243,000	-22.1%
Equipment Lease	700,551	762,101	566,286	381,000	-32.7%
<b>TOTAL PROPERTY SERVICES</b>	<b>\$1,059,810</b>	<b>\$1,077,861</b>	<b>\$933,685</b>	<b>\$683,399</b>	<b>-26.8%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 PROPOSED BUDGET  
EXPENDITURES**

**REGULAR EDUCATION (Continued)**

**FUNCTION 1100**

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
<b>OTHER SERVICES:</b>					
Tuition	3,036,067	3,146,529	3,195,806	4,286,561	34.1%
Local Travel	4,648	5,271	13,437	9,237	-31.3%
Conference/Overnight Travel	0	0	1,280	6,080	375.0%
Student Related Travel	13,545	17,961	18,360	21,026	14.5%
Federal Indirect Costs	10,000		0	0	n/a
<b>TOTAL OTHER SERVICES</b>	<b>\$3,064,259</b>	<b>\$3,169,761</b>	<b>\$3,228,883</b>	<b>\$4,322,904</b>	<b>33.9%</b>
<b>SUPPLIES:</b>					
General Supplies	\$599,878	\$619,462	\$753,749	\$743,091	-1.4%
Warehouse Supplies	95,122	93,203	191,433	192,683	0.7%
Printing Supplies	0		0	0	n/a
Printer Cartridges	1,725	1,235	650	650	0.0%
Discretionary Funds	1,074	2,249	4,367	1,367	-68.7%
Meals/Refreshments	4,687	4,766	150	150	0.0%
Technology Supplies	541,166	529,925	432,630	527,697	22.0%
Books & Periodicals	675,410	806,279	851,005	881,594	3.6%
<b>TOTAL SUPPLIES</b>	<b>\$1,919,062</b>	<b>\$2,057,118</b>	<b>\$2,233,985</b>	<b>\$2,347,232</b>	<b>5.1%</b>
<b>EQUIPMENT:</b>					
New Equipment	\$22,553	\$19,640	\$73,213	\$63,497	-13.3%
Replacement Equipment	0	25,899	554,580	516,297	-6.9%
<b>TOTAL EQUIPMENT</b>	<b>\$22,553</b>	<b>\$45,539</b>	<b>\$627,793</b>	<b>\$579,794</b>	<b>-7.6%</b>
<b>OTHER OBJECTS:</b>					
Memberships & Dues	\$17,875	\$16,122	\$20,160	\$8,972	-55.5%
<b>TOTAL OTHER OBJECTS</b>	<b>\$17,875</b>	<b>\$16,122</b>	<b>\$20,160</b>	<b>\$8,972</b>	<b>-55.5%</b>
<b>TOTAL REGULAR EDUCATION</b>	<b>\$82,907,344</b>	<b>\$84,576,548</b>	<b>\$90,660,415</b>	<b>\$90,538,964</b>	<b>-0.1%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 PROPOSED BUDGET  
EXPENDITURES**

**SPECIAL EDUCATION**

**FUNCTION 1200**

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

<b>EXPENDITURES (BY FUNCTION AND OBJECT):</b>	<b>ACTUAL EXPENDITURES 2017-2018</b>	<b>ACTUAL EXPENDITURES 2018-2019</b>	<b>APPROVED BUDGET 2019-2020</b>	<b>PROPOSED BUDGET 2020-2021</b>	<b>BUDGET % INCREASE/ DECREASE</b>
<b>SALARIES:</b>					
Administrative - Regular Salary	\$902,700	\$943,411	\$1,001,797	\$979,852	-2.2%
Professional - Regular Salary - Elementary	5,200,457	11,997,736	6,777,025	12,696,942	87.4%
Professional - Regular Salary - Secondary	6,277,594		6,024,306		-100.0%
Professional - Substitutes	18,000	10,025	85,627	30,000	-65.0%
Professional - Other	222,805	267,756	237,400	237,400	0.0%
Professional - Tutor	23,168	17,144	25,863	25,863	0.0%
Professional - Testing & Evaluation	458	1,348	10,616	10,616	0.0%
Office Staff - Regular Salary	220,788	205,516	216,162	213,437	-1.3%
Office Staff - Substitutes			8,600	8,600	0.0%
Office Staff - Overtime		1,025	2,100	2,100	0.0%
Student Workers	13,395	15,797	30,000	30,000	0.0%
Aides - Regular Salary	4,500,986	4,684,282	4,885,613	5,498,882	12.6%
Aides - Substitutes & Overtime	132	13,815	8,800	8,800	0.0%
Termination/Leave/HRA Pay Out	11,531	0	18,000	0	-100.0%
<b>TOTAL SALARIES</b>	<b>\$17,392,014</b>	<b>\$18,157,856</b>	<b>\$19,331,909</b>	<b>\$19,742,492</b>	<b>2.1%</b>
<b>BENEFITS:</b>					
Medical, RX, and Dental Insurance	\$3,117,529	\$4,070,345	\$3,029,537	\$2,974,313	-1.8%
Life Insurance	38,121	39,001	36,270	36,270	0.0%
Vision Reimbursement	13,092	15,167	18,000	18,000	0.0%
Social Security	1,266,509	1,339,274	1,379,704	1,527,557	10.7%
Retirement	5,641,407	6,054,688	6,054,094	6,841,427	13.0%
Unemployment Compensation	5,420	2,070	4,253	4,300	1.1%
Workers Compensation	184,867	190,763	237,070	211,290	-10.9%
Other Benefits	41,237	89,748	37,530	37,530	0.0%
<b>TOTAL BENEFITS</b>	<b>\$10,308,182</b>	<b>\$11,801,056</b>	<b>\$10,796,458</b>	<b>\$11,650,687</b>	<b>7.9%</b>
<b>PROFESSIONAL SERVICES:</b>					
Professional Services - Educational	\$397,601	\$418,592	\$80,000	\$266,832	233.5%
Professional Services - I.U.	3,973,348	3,832,924	4,113,372	5,623,888	36.7%
Contractual Services	137,132	107,313	408,000	80,000	-80.4%
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$4,508,081</b>	<b>\$4,358,829</b>	<b>\$4,601,372</b>	<b>\$5,970,720</b>	<b>29.8%</b>
<b>PROPERTY SERVICES:</b>					
Copier Rental	3,595	8,631	4,300	6,000	39.5%
<b>TOTAL PROPERTY SERVICES</b>	<b>\$3,595</b>	<b>\$8,631</b>	<b>\$4,300</b>	<b>\$6,000</b>	<b>39.5%</b>
<b>OTHER SERVICES:</b>					
Tuition	\$5,263,972	\$4,916,627	\$3,958,857	\$3,882,434	-1.9%
Local Travel	1,562	1,158	2,250	2,250	0.0%
Conference/Overnight Travel	1,974	872	15,600	15,600	0.0%
I.U. Institutionalized	11,574	11,422	0	0	n/a
<b>TOTAL OTHER SERVICES</b>	<b>\$5,279,082</b>	<b>\$4,930,079</b>	<b>\$3,976,707</b>	<b>\$3,900,284</b>	<b>-1.9%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 PROPOSED BUDGET  
EXPENDITURES**

**SPECIAL EDUCATION (Continued)**

**FUNCTION 1200**

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
<b>SUPPLIES:</b>					
General Supplies	\$61,968	\$150,404	\$161,153	\$160,600	-0.3%
Books & Periodicals	196,035	8,483	252,100	251,650	-0.2%
Technolgy Supplies	69,626	105029.17	20000	20000	0.0%
<b>TOTAL SUPPLIES</b>	<b>\$327,630</b>	<b>\$263,915</b>	<b>\$433,253</b>	<b>\$432,250</b>	<b>-0.2%</b>
<b>EQUIPMENT:</b>					
New Equipment	\$2,658	\$60,085	\$11,000	\$12,000	9.1%
Replacement Equipment	0	0	51	0	-100.0%
<b>TOTAL EQUIPMENT</b>	<b>\$2,658</b>	<b>\$60,085</b>	<b>\$11,051</b>	<b>\$12,000</b>	<b>8.6%</b>
<b>OTHER OBJECTS:</b>					
Memberships & Dues	\$3,251	\$3,172	\$1,000	\$1,000	0.0%
<b>TOTAL OTHER OBJECTS</b>	<b>\$3,251</b>	<b>\$3,172</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0.0%</b>
<b>TOTAL SPECIAL EDUCATION</b>	<b>\$37,824,493</b>	<b>\$39,583,623</b>	<b>\$39,156,050</b>	<b>\$41,715,433</b>	<b>6.5%</b>



**PENNSBURY SCHOOL DISTRICT  
2020-2021 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.*

<b>EXPENDITURES (BY FUNCTION AND OBJECT):</b>	<b>ACTUAL EXPENDITURES 2017-2018</b>	<b>ACTUAL EXPENDITURES 2018-2019</b>	<b>APPROVED BUDGET 2019-2020</b>	<b>PROPOSED BUDGET 2020-2021</b>	<b>BUDGET % INCREASE/ DECREASE</b>
<b>SALARIES:</b>					
Professional - Regular Salary	\$1,312,456	\$1,337,532	\$1,459,299	\$1,484,034	1.7%
Professional - Supplementals	10,536	10,536	10,536	10,536	0.0%
<b>TOTAL SALARIES</b>	<b>\$1,322,992</b>	<b>\$1,348,068</b>	<b>\$1,469,835</b>	<b>\$1,494,570</b>	<b>1.7%</b>
<b>BENEFITS:</b>					
Medical, RX, and Dental Insurance	\$242,627	\$335,440	\$233,091	\$229,135	-1.7%
Life Insurance	3,130	2,965	2,925	2,925	0.0%
Vision Reimbursement	1,850	1,476	3,000	3,000	0.0%
Social Security	100,485	101,081	103,697	117,096	12.9%
Retirement	430,402	453,094	450,023	528,234	17.4%
Unemployment Compensation	0	0	750	750	0.0%
Workers Compensation	20,076	18,368	16,699	14,886	-10.9%
Other Benefits	11,700	5,350	3,450	3,450	0.0%
<b>TOTAL BENEFITS</b>	<b>\$810,270</b>	<b>\$917,774</b>	<b>\$813,635</b>	<b>\$899,476</b>	<b>10.6%</b>
<b>PROFESSIONAL SERVICES:</b>					
Professional Services - Educational	\$15,718	\$6,755	\$18,000	\$2,664	-85.2%
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$15,718</b>	<b>\$6,755</b>	<b>\$18,000</b>	<b>\$2,664</b>	<b>-85.2%</b>
<b>PROPERTY SERVICES:</b>					
Equipment Repairs & Services	\$6,979	\$6,704	\$9,358	\$9,358	0.0%
<b>TOTAL PROPERTY SERVICES</b>	<b>\$6,979</b>	<b>\$6,704</b>	<b>\$9,358</b>	<b>\$9,358</b>	<b>0.0%</b>
<b>OTHER SERVICES:</b>					
Tuition	5,790,111	6,310,435	5,288,958	5,241,617	-0.9%
<b>TOTAL OTHER SERVICES</b>	<b>\$5,790,111</b>	<b>\$6,310,435</b>	<b>\$5,288,958</b>	<b>\$5,241,617</b>	<b>-0.9%</b>
<b>SUPPLIES:</b>					
General Supplies	\$27,856	\$27,432	\$35,319	\$39,309	11.3%
Technology Supplies	1,945	0	0	0	n/a
Books & Periodicals	3,388	289	4,000	0	-100.0%
<b>TOTAL SUPPLIES</b>	<b>\$33,189</b>	<b>\$27,721</b>	<b>\$39,319</b>	<b>\$39,309</b>	<b>0.0%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 PROPOSED BUDGET  
EXPENDITURES**

**VOCATIONAL EDUCATION (Continued)**

**FUNCTION 1300**

<b>EXPENDITURES (BY FUNCTION AND OBJECT):</b>	<b>ACTUAL EXPENDITURES 2017-2018</b>	<b>ACTUAL EXPENDITURES 2018-2019</b>	<b>APPROVED BUDGET 2019-2020</b>	<b>PROPOSED BUDGET 2020-2021</b>	<b>BUDGET % INCREASE/ DECREASE</b>
<b>EQUIPMENT:</b>					
New Equipment	\$0	\$6,199	\$0	\$0	n/a
Replacement Equipment	0	1,800	0	0	n/a
<b>TOTAL EQUIPMENT</b>	<b>\$0</b>	<b>\$7,999</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>
<b>OTHER OBJECTS:</b>					
Memberships & Dues	\$90	\$3,035	\$3,150	\$3,150	0.0%
<b>TOTAL OTHER OBJECTS</b>	<b>\$90</b>	<b>\$3,035</b>	<b>\$3,150</b>	<b>\$3,150</b>	<b>0.0%</b>
<b>TOTAL VOCATIONAL EDUCATION</b>	<b>\$7,979,348</b>	<b>\$8,628,492</b>	<b>\$7,642,255</b>	<b>\$7,690,144</b>	<b>0.6%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 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.*

<b>EXPENDITURES (BY FUNCTION AND OBJECT):</b>	<b>ACTUAL EXPENDITURES 2017-2018</b>	<b>ACTUAL EXPENDITURES 2018-2019</b>	<b>APPROVED BUDGET 2019-2020</b>	<b>PROPOSED BUDGET 2020-2021</b>	<b>BUDGET % INCREASE/ DECREASE</b>
<b>SALARIES:</b>					
Professional - Regular Salary	\$474,093	\$342,406	\$287,578	\$372,496	29.5%
Professional - Other	5,496	4,112	0	0	n/a
Professional - Supplementals	5,268	0	5,268	5,268	0.0%
Professional - Tutors	42,873	33,525	53,850	53,850	0.0%
Office Staff - Regular Salary	32,201	32,525	33,079	15,768	-52.3%
Bus Drivers - Regular Salary	200	0	6,319	6,319	0.0%
Aides - Regular Salary	53,084	51,443	52,561	53,358	1.5%
<b>TOTAL SALARIES</b>	<b>\$613,215</b>	<b>\$464,010</b>	<b>\$438,655</b>	<b>\$507,059</b>	<b>15.6%</b>
<b>BENEFITS:</b>					
Medical, RX, and Dental Insurance	\$111,415	\$142,477	\$109,243	\$107,389	-1.7%
Life Insurance	1,322	1,016	1,365	1,365	0.0%
Vision Reimbursement	0	0	0	0	n/a
Social Security	45,805	34,616	51,112	38,790	-24.1%
Retirement	198,934	157,181	228,394	174,986	-23.4%
Unemployment Compensation	0	0	350	350	0.0%
Workers Compensation	0	0	7,793	6,947	-10.9%
Other Benefits	3,275	1,725	1,610	1,610	0.0%
<b>TOTAL BENEFITS</b>	<b>\$360,750</b>	<b>\$337,016</b>	<b>\$399,867</b>	<b>\$331,437</b>	<b>-17.1%</b>
<b>PROFESSIONAL SERVICES:</b>					
Professional Services - Educational	\$0	\$17,550	\$0	\$186,900	n/a
Psychological Services	69,484	0	0	0	n/a
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$69,484</b>	<b>\$17,550</b>	<b>\$0</b>	<b>\$186,900</b>	<b>#DIV/0!</b>
<b>PROPERTY SERVICES:</b>					
Equipment Repairs & Services	\$0	\$0	\$0	\$0	n/a
Maintenance Contracts	-	-	375	375	0.0%
Rentals	0	0	0	0	n/a
<b>TOTAL PROPERTY SERVICES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$375</b>	<b>\$375</b>	<b>0.0%</b>
<b>OTHER SERVICES:</b>					
Tuition	113,241	256,648	252,550	338,810	34.2%
Travel	1,035	3,572	0	0	n/a
<b>TOTAL OTHER SERVICES</b>	<b>\$114,276</b>	<b>\$260,220</b>	<b>\$252,550</b>	<b>\$338,810</b>	<b>34.2%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 PROPOSED BUDGET  
EXPENDITURES**

**OTHER INSTRUCTIONAL PROGRAMS (Continued)**

**FUNCTION 1400**

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
<b>SUPPLIES:</b>					
General Supplies	\$425	\$0	\$1,000	\$1,000	0.0%
Warehouse Supplies	0	0	625	625	0.0%
Printing Supplies	0	0	0	0	n/a
Meals/Refreshments	1,505	1,324	0	0	n/a
Books & Periodicals	0	8,181	0	0	n/a
<b>TOTAL SUPPLIES</b>	<b>\$1,931</b>	<b>\$9,505</b>	<b>\$1,625</b>	<b>\$1,625</b>	<b>0.0%</b>
<b>EQUIPMENT:</b>					
New Equipment	\$0	\$0	\$0	\$0	n/a
Replacement Equipment	0	0	0	0	n/a
<b>TOTAL EQUIPMENT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>
<b>OTHER OBJECTS:</b>					
Memberships & Dues	\$0	\$0	\$0	\$0	n/a
<b>TOTAL OTHER OBJECTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>
<b>TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>\$1,159,656</b>	<b>\$1,088,301</b>	<b>\$1,093,072</b>	<b>\$1,366,206</b>	<b>25.0%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 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 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
<b>PROFESSIONAL SERVICES:</b>					
Professional Services -I.U.'s	\$6,761	\$3,336	\$18,000	\$18,000	0.0%
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$6,761</b>	<b>\$3,336</b>	<b>\$18,000</b>	<b>\$18,000</b>	<b>0.0%</b>
<b>SUPPLIES:</b>					
General Supplies	\$0	\$0	\$0	\$0	n/a
<b>TOTAL SUPPLIES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>
<b>TOTAL NONPUBLIC SCHOOL PROGRAMS</b>	<b>\$6,761</b>	<b>\$3,336</b>	<b>\$18,000</b>	<b>\$18,000</b>	<b>0.0%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 PROPOSED BUDGET  
EXPENDITURES**

**PRE-KINDERGARTEN**

**FUNCTION 1800**

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

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
<b>SALARIES:</b>					
Administrative - Regular Salary	\$21,373	\$14,500	\$0	\$0	n/a
Professional - Regular Salary	104,353	165,764	173,933	182,270	4.8%
Aides - Regular Salary	43,248	89,418	94,132	95,002	0.9%
Aides - Substitutes & Overtime	49	270	0	0	n/a
<b>TOTAL SALARIES</b>	<b>\$169,023</b>	<b>\$269,952</b>	<b>\$268,065</b>	<b>\$277,272</b>	<b>3.4%</b>
<b>BENEFITS:</b>					
Medical, RX, and Dental Insurance	\$20,081	\$37,540	\$49,815	\$48,970	-1.7%
Social Security	12,930	20,651	10,254	21,210	106.8%
Life Insurance	0	355	0	0	
Retirement	55,035	90,245	72,825	95,698	31.4%
<b>TOTAL BENEFITS</b>	<b>\$88,046</b>	<b>\$148,791</b>	<b>\$132,894</b>	<b>\$165,878</b>	<b>24.8%</b>
<b>PROFESSIONAL SERVICES:</b>					
Professional Services	\$5,078	\$9,898	\$10,600	\$8,977	-15.3%
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$5,078</b>	<b>\$9,898</b>	<b>\$10,600</b>	<b>\$8,977</b>	<b>-15.3%</b>
<b>PROPERTY SERVICES:</b>					
Equipment Repairs & Services	\$18,000	\$28,443	\$3,000	\$3,000	0.0%
<b>TOTAL PROPERTY SERVICES</b>	<b>\$18,000</b>	<b>\$28,443</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>0.0%</b>
<b>OTHER SERVICES:</b>					
Advertising	\$0	\$1,950	\$500	\$500	0.0%
Travel	2,448	775	5,503	5,503	0.0%
<b>TOTAL OTHER SERVICES</b>	<b>\$2,448</b>	<b>\$2,725</b>	<b>\$6,003</b>	<b>\$6,003</b>	<b>0.0%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 PROPOSED BUDGET  
EXPENDITURES**

PRE-KINDERGARTEN (Continued)

FUNCTION 1800

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
<b>SUPPLIES:</b>					
Supplies	\$24,599	\$25,748	\$15,456	\$15,456	0.0%
<b>TOTAL SUPPLIES</b>	<b>\$24,599</b>	<b>\$25,748</b>	<b>\$15,456</b>	<b>\$15,456</b>	<b>0.0%</b>
<b>EQUIPMENT:</b>					
New Equipment	\$7,508	\$5,020	\$0	\$0	n/a
Replacement Equipment	0	0	0	0	n/a
<b>TOTAL EQUIPMENT</b>	<b>\$7,508</b>	<b>\$5,020</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>
<b>OTHER OBJECTS:</b>					
Pass-Thru Funds	\$144,500	\$290,064	\$272,000	\$272,000	0.0%
<b>TOTAL OTHER OBJECTS</b>	<b>\$144,500</b>	<b>\$290,064</b>	<b>\$272,000</b>	<b>\$272,000</b>	<b>0.0%</b>
<b>TOTAL PRE-KINDERGARTEN</b>	<b>\$459,203</b>	<b>\$780,642</b>	<b>\$708,018</b>	<b>\$748,586</b>	<b>5.7%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 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 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
<b>SALARIES:</b>					
Administrative - Regular Salary	\$249,813	\$256,289	\$257,089	\$262,659	2.2%
Professional - Regular Salary	3,745,087	4,211,343	4,456,815	4,805,601	7.8%
Professional - Substitutes	0	0	0	0	n/a
Professional - Supplementals	5,416	5,416	11,016	11,016	0.0%
Professional - Testing & Evaluation	46,497	51,238	73,284	73,284	0.0%
Office Staff - Regular Salary	491,433	537,691	552,124	559,371	1.3%
Office Staff - Substitutes	1,195	700	1,000	700	-30.0%
Office Staff - Overtime	1,462	1,608	2,800	2,800	0.0%
Termination/Leave/HRA Pay Out	18,188	0	3,000	0	-100.0%
<b>TOTAL SALARIES</b>	<b>\$4,559,090</b>	<b>\$5,064,284</b>	<b>\$5,357,128</b>	<b>\$5,715,431</b>	<b>6.7%</b>
<b>BENEFITS:</b>					
Medical, RX, and Dental Insurance	\$825,630	\$913,437	\$796,148	\$781,790	-1.8%
Life Insurance	10,123	10,981	9,360	9,360	0.0%
Vision Reimbursement	4,768	2,649	3,000	3,000	0.0%
Social Security	334,278	375,474	387,049	442,197	14.2%
Retirement	1,484,321	1,691,658	1,680,568	1,994,799	18.7%
Unemployment Compensation	0	0	1,400	1,400	0.0%
Workers Compensation	39,376	37,107	53,437	47,635	-10.9%
Other Benefits	30,903	8,497	11,040	11,040	0.0%
<b>TOTAL BENEFITS</b>	<b>\$2,729,400</b>	<b>\$3,039,803</b>	<b>\$2,942,002</b>	<b>\$3,291,221</b>	<b>11.9%</b>
<b>PROFESSIONAL SERVICES:</b>					
Professional Services - Educational Psychologists	\$132,098	\$6,403	\$124,000	\$6,500	-94.8%
	33,356	232,500	53,500	153,500	186.9%
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$165,454</b>	<b>\$238,903</b>	<b>\$177,500</b>	<b>\$160,000</b>	<b>-9.9%</b>
<b>PROPERTY SERVICES:</b>					
Equipment Repairs & Services	\$0	\$0	\$0	\$0	n/a
Maintenance Contracts	0	0	0	0	n/a
Copier Rental	7,729	7,226	7,900	10,000	26.6%
<b>TOTAL PROPERTY SERVICES</b>	<b>\$7,729</b>	<b>\$7,226</b>	<b>\$7,900</b>	<b>\$10,000</b>	<b>26.6%</b>
<b>OTHER SERVICES:</b>					
Local Travel	\$2,997	\$6,781	\$6,000	\$7,400	23.3%
Conference/Overnight Travel	1,109	2,764	4,600	14,600	217.4%
<b>TOTAL OTHER SERVICES</b>	<b>\$4,107</b>	<b>\$9,545</b>	<b>\$10,600</b>	<b>\$22,000</b>	<b>107.5%</b>



**PENNSBURY SCHOOL DISTRICT  
2020-2021 PROPOSED BUDGET  
EXPENDITURES**

**PUPIL SERVICES (Continued)**

**FUNCTION 2100**

<b>EXPENDITURES (BY FUNCTION AND OBJECT):</b>	<b>ACTUAL EXPENDITURES 2017-2018</b>	<b>ACTUAL EXPENDITURES 2018-2019</b>	<b>APPROVED BUDGET 2019-2020</b>	<b>PROPOSED BUDGET 2020-2021</b>	<b>BUDGET % INCREASE/ DECREASE</b>
<b>SUPPLIES:</b>					
General Supplies	\$95,664	\$91,551	\$127,373	\$123,485	-3.1%
Warehouse Supplies	259	235	1,350	1,400	3.7%
Technology Supplies	47,749	93,090	45,000	91,200	102.7%
Meals & Refreshments	0	334	0	0	n/a
Books & Periodicals	507	329	2,500	2,000	-20.0%
<b>TOTAL SUPPLIES</b>	<b>\$144,179</b>	<b>\$185,538</b>	<b>\$176,223</b>	<b>\$218,085</b>	<b>23.8%</b>
<b>EQUIPMENT:</b>					
New Equipment	\$0	\$4,734	\$0	\$5,000	n/a
Replacement Equipment	0	0	0	0	n/a
<b>TOTAL EQUIPMENT</b>	<b>\$0</b>	<b>\$4,734</b>	<b>\$0</b>	<b>\$5,000</b>	<b>n/a</b>
<b>OTHER OBJECTS:</b>					
Memberships & Dues	\$215	\$564	\$440	\$250	-43.2%
<b>TOTAL OTHER OBJECTS</b>	<b>\$215</b>	<b>\$564</b>	<b>\$440</b>	<b>\$250</b>	<b>-43.2%</b>
<b>TOTAL PUPIL SERVICES</b>	<b>\$7,610,173</b>	<b>\$8,550,598</b>	<b>\$8,671,793</b>	<b>\$9,421,987</b>	<b>8.7%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 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 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
<b>SALARIES:</b>					
Administrative - Regular Salary	\$521,193	\$517,514	\$552,758	\$439,741	-20.4%
Professional - Regular Salary	1,331,478	1,386,929	1,478,696	1,453,820	-1.7%
Professional - Substitutes	0	0	0	0	n/a
Professional - Other Salary	33,610	32,986	105,771	105,771	0.0%
Office Staff - Regular Salary	348,130	350,135	357,835	366,593	2.4%
Office Staff - Substitutes	0	0	0	0	n/a
Audio Visual - Overtime	11,335	8,594	12,500	12,500	0.0%
Aides - Regular Salary	0	0	0	0	n/a
Termination/Leave/HRA Pay Out	23,945	0	3,000	0	-100.0%
<b>TOTAL SALARIES</b>	<b>\$2,269,692</b>	<b>\$2,296,158</b>	<b>\$2,510,560</b>	<b>\$2,378,425</b>	<b>-5.3%</b>
<b>BENEFITS:</b>					
Medical, RX, and Dental Insurance	\$413,929	\$368,862	\$389,151	\$382,548	-1.7%
Life Insurance	4,782	4,756	4,875	4,875	0.0%
Vision Reimbursement	2,694	458	3,000	3,000	0.0%
Social Security	161,778	166,994	189,790	181,950	-4.1%
Retirement	738,450	753,244	823,650	820,794	-0.3%
Tuition Reimbursement	257,735	338,959	250,000	250,000	0.0%
Unemployment Compensation	0	0	750	750	0.0%
Workers Compensation	18,262	16,579	27,832	24,810	-10.9%
Other Benefits	795	16,739	11,750	11,750	0.0%
<b>TOTAL BENEFITS</b>	<b>\$1,598,426</b>	<b>\$1,666,591</b>	<b>\$1,700,798</b>	<b>\$1,680,477</b>	<b>-1.2%</b>
<b>PROFESSIONAL SERVICES:</b>					
Professional Services	\$95,401	\$60,667	\$91,404	\$86,741	-5.1%
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$95,401</b>	<b>\$60,667</b>	<b>\$91,404</b>	<b>\$86,741</b>	<b>-5.1%</b>
<b>PROPERTY SERVICES:</b>					
Equipment Repairs & Services	\$124	\$1,297	\$13,832	\$1,932	-86.0%
Maintenance Contracts	0	0	0	0	n/a
Copier Rental	13,145	11,986	0	12,500	n/a
Equipment Rental	0	0	0	0	n/a
Equipment Lease	0	0	0	0	n/a
<b>TOTAL PROPERTY SERVICES</b>	<b>\$13,270</b>	<b>\$13,284</b>	<b>\$13,832</b>	<b>\$14,432</b>	<b>4.3%</b>
<b>OTHER SERVICES:</b>					
Internet Service	\$0	\$0	\$0	\$0	n/a
Printing and Binding	1,500	2,970	4,000	4,000	0.0%
Local Travel	18,482	16,092	23,302	19,677	-15.6%
Conference/Overnight Travel	14,372	23,031	20,202	12,670	-37.3%
Student Related Travel	0	0	0	0	n/a
I U Direct Payments	0	0	0	0	n/a
<b>TOTAL OTHER SERVICES</b>	<b>\$34,353</b>	<b>\$42,093</b>	<b>\$47,504</b>	<b>\$36,347</b>	<b>-23.5%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 PROPOSED BUDGET  
EXPENDITURES**

**INSTRUCTIONAL SERVICES (Continued)**

**FUNCTION 2200**

<b>EXPENDITURES (BY FUNCTION AND OBJECT):</b>	<b>ACTUAL EXPENDITURES 2017-2018</b>	<b>ACTUAL EXPENDITURES 2018-2019</b>	<b>APPROVED BUDGET 2019-2020</b>	<b>PROPOSED BUDGET 2020-2021</b>	<b>BUDGET % INCREASE/ DECREASE</b>
<b>SUPPLIES:</b>					
General Supplies	\$48,064	\$34,552	\$70,897	\$63,019	-11.1%
Warehouse Supplies	874	1,288	1,300	300	-76.9%
Techonology Supplies	79	150	150	150	0.0%
Meals & Refreshments	3,577	6,021	4,100	4,100	0.0%
Books & Periodicals	63,462	64,860	58,990	59,028	0.1%
<b>TOTAL SUPPLIES</b>	<b>\$116,056</b>	<b>\$106,871</b>	<b>\$135,437</b>	<b>\$126,597</b>	<b>-6.5%</b>
<b>EQUIPMENT:</b>					
New Equipment	\$12,963	\$11,951	\$12,280	\$12,000	-2.3%
Replacement Equipment	0	0	2,000	0	-100.0%
<b>TOTAL EQUIPMENT</b>	<b>\$12,963</b>	<b>\$11,951</b>	<b>\$14,280</b>	<b>\$12,000</b>	<b>-16.0%</b>
<b>OTHER OBJECTS:</b>					
Memberships & Dues	\$2,844	\$1,592	\$2,958	\$2,958	0.0%
<b>TOTAL OTHER OBJECTS</b>	<b>\$2,844</b>	<b>\$1,592</b>	<b>\$2,958</b>	<b>\$2,958</b>	<b>0.0%</b>
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<b>\$4,143,006</b>	<b>\$4,199,206</b>	<b>\$4,516,773</b>	<b>\$4,337,977</b>	<b>-4.0%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 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 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
<b>SALARIES:</b>					
Administrative - Regular Salary	\$3,669,674	\$3,684,265	\$3,990,573	\$4,052,208	1.5%
Professional - Regular Salary	0	16,001	54,284	0	-100.0%
Professional - Other	8,156	7,502	9,800	57,200	483.7%
Office Staff - Regular Salary	1,347,947	1,341,637	1,399,730	1,382,835	-1.2%
Office Staff - Substitutes	0	0	0	0	n/a
Office Staff - Overtime	8,640	9,860	4,600	4,400	-4.3%
Management Assistants	263,161	291,395	302,618	262,315	-13.3%
Termination/Leave/HRA Pay Out	90,604	21,157	145,000	50,000	-65.5%
<b>TOTAL SALARIES</b>	<b>\$5,388,182</b>	<b>\$5,371,817</b>	<b>\$5,906,605</b>	<b>\$5,808,958</b>	<b>-1.7%</b>
<b>BENEFITS:</b>					
Medical, RX, and Dental Insurance	\$988,153	\$950,858	\$953,396	\$936,617	-1.8%
Life Insurance	9,848	9,388	11,700	11,700	0.0%
Vision	652	0	1,000	1,000	0.0%
Social Security	386,803	382,265	432,044	447,921	3.7%
Retirement	1,754,930	1,746,312	1,874,094	2,020,621	7.8%
Unemployment Compensation	49	0	2,000	2,000	0.0%
Workers Compensation	56,615	53,109	66,797	59,545	-10.9%
Other Benefits	52,802	173,008	158,770	158,770	0.0%
<b>TOTAL BENEFITS</b>	<b>\$3,249,852</b>	<b>\$3,314,941</b>	<b>\$3,499,801</b>	<b>\$3,638,174</b>	<b>4.0%</b>
<b>PROFESSIONAL SERVICES:</b>					
Professional Services - Educational	\$11,740	\$38,672	\$8,900	\$59,533	568.9%
Legal Services	453,009	446,090	485,000	442,600	-8.7%
Contractual Services	42,804	17,050	74,000	26,000	-64.9%
Tax Collections	272,137	284,734	270,600	278,000	2.7%
Closing Fees - Bond Issue Refinancing	408,558	152,237	0	0	n/a
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$1,188,248</b>	<b>\$938,782</b>	<b>\$838,500</b>	<b>\$806,133</b>	<b>-3.9%</b>
<b>PROPERTY SERVICES:</b>					
Equipment Repairs & Services	\$0	\$0	\$0	\$0	n/a
Maintenance Contracts	21,082	19,043	23,500	26,200	11.5%
Copier Maintenance	0	0	0	0	n/a
Copier Rental	42,265	6,571	6,800	5,500	-19.1%
Equipment Rental	0	0	0	0	n/a
<b>TOTAL PROPERTY SERVICES</b>	<b>\$63,346</b>	<b>\$25,614</b>	<b>\$30,300</b>	<b>\$31,700</b>	<b>4.6%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 PROPOSED BUDGET  
EXPENDITURES**

**ADMINISTRATION (Continued)**

**FUNCTION 2300**

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
<b>OTHER SERVICES:</b>					
Bonding Insurance	\$15,985	\$15,946	\$16,192	\$15,966	-1.4%
Communications	4,741	7,194	3,000	7,500	150.0%
Printing and Binding	1,935	1,981	5,600	5,600	0.0%
Local Travel	4,455	3,440	12,527	12,527	0.0%
Conference/Overnight Travel	2,227	3,152	5,400	7,400	37.0%
<b>TOTAL OTHER SERVICES</b>	<b>\$29,345</b>	<b>\$31,714</b>	<b>\$42,719</b>	<b>\$48,993</b>	<b>14.7%</b>
<b>SUPPLIES:</b>					
General Supplies	\$55,915	\$42,705	\$68,231	\$70,290	3.0%
Warehouse Supplies	25	26	450	450	0.0%
Printing Supplies	0	0	50	50	0.0%
Meals & Refreshments	5,722	4,533	7,800	7,700	-1.3%
Technology Supplies	0	0	31,993	35,243	10.2%
Books & Periodicals	5,172	3,042	5,562	6,512	17.1%
<b>TOTAL SUPPLIES</b>	<b>\$66,834</b>	<b>\$50,306</b>	<b>\$114,086</b>	<b>\$120,245</b>	<b>5.4%</b>
<b>EQUIPMENT:</b>					
New Equipment	\$1,015	\$13,572	\$3,785	\$3,785	0.0%
Replacement Equipment	3,408	0	2,885	2,885	0.0%
<b>TOTAL EQUIPMENT</b>	<b>\$4,423</b>	<b>\$13,572</b>	<b>\$6,670</b>	<b>\$6,670</b>	<b>0.0%</b>
<b>OTHER OBJECTS:</b>					
Memberships & Dues	\$22,933	\$29,170	\$33,810	\$44,560	31.8%
Trustee Fees	194,924	8,750	13,000	7,205	-44.6%
Miscellaneous	5,156	0	0	0	n/a
<b>TOTAL OTHER OBJECTS</b>	<b>\$223,012</b>	<b>\$37,920</b>	<b>\$46,810</b>	<b>\$51,765</b>	<b>10.8%</b>
<b>TOTAL ADMINISTRATION</b>	<b>\$10,213,242</b>	<b>\$9,784,666</b>	<b>\$10,485,491</b>	<b>\$10,512,638</b>	<b>0.3%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 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 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
<b>SALARIES:</b>					
Professional - Regular Salary	\$1,079,695	\$1,039,294	\$1,097,322	\$1,073,761	-2.1%
Professional - Substitutes	3,177	13,350	38,000	30,000	-21.1%
Professional - Other	5,101	6,623	6,357	19,534	207.3%
Professional - Supplementals	5,268	5,268	5,268	5,268	0.0%
Professional - Testing & Evaluation	29,226	26,245	5,776	5,776	0.0%
Registered Nurses	197,662	201,409	233,264	317,832	36.3%
Health Room Aides	177,594	177,076	187,893	184,982	-1.5%
<b>TOTAL SALARIES</b>	<b>\$1,497,723</b>	<b>\$1,469,265</b>	<b>\$1,573,880</b>	<b>\$1,637,153</b>	<b>4.0%</b>
<b>BENEFITS:</b>					
Medical, RX, and Dental Insurance	\$274,671	\$335,459	\$248,797	\$244,575	-1.7%
Life Insurance	3,059	2,798	3,120	3,120	0.0%
Vision	758	1,742	3,000	3,000	0.0%
Social Security	110,185	108,341	114,582	125,602	9.6%
Retirement	487,513	491,203	497,263	566,603	13.9%
Unemployment Compensation	0	0	800	800	0.0%
Workers Compensation	16,004	14,744	17,812	15,878	-10.9%
Other Benefits	5,040	269	3,680	3,680	0.0%
<b>TOTAL BENEFITS</b>	<b>\$897,231</b>	<b>\$954,556</b>	<b>\$889,054</b>	<b>\$963,258</b>	<b>8.3%</b>
<b>PROFESSIONAL SERVICES:</b>					
Professional Services - Educational	\$670,001	\$683,119	\$687,063	\$687,000	0.0%
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$670,001</b>	<b>\$683,119</b>	<b>\$687,063</b>	<b>\$687,000</b>	<b>0.0%</b>
<b>PROPERTY SERVICES:</b>					
Equipment Repairs & Services	\$72	\$0	\$0	\$100	n/a
Maintenance Contracts	0	0	500	0	-100.0%
Copier Maintenance	0	0	0	0	n/a
Copier Rental	795	797	1,000	1,000	0.0%
Equipment Rental	0	0	0	0	n/a
<b>TOTAL PROPERTY SERVICES</b>	<b>\$867</b>	<b>\$797</b>	<b>\$1,500</b>	<b>\$1,100</b>	<b>-26.7%</b>
<b>OTHER SERVICES:</b>					
Local Travel	\$132	\$64	\$788	\$300	-61.9%
Conference/Overnight Travel	0	0	0	0	n/a
<b>TOTAL OTHER SERVICES</b>	<b>\$132</b>	<b>\$64</b>	<b>\$788</b>	<b>\$300</b>	<b>-61.9%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 PROPOSED BUDGET  
EXPENDITURES**

**HEALTH SERVICES (Continued)**

**FUNCTION 2400**

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
<b>SUPPLIES:</b>					
General Supplies	\$31,301	\$31,094	\$31,860	\$31,900	0.1%
Warehouse Supplies	0	0	0	0	n/a
Meals & Refreshments	0	0	0	0	n/a
Books & Periodicals	0	0	0	0	n/a
<b>TOTAL SUPPLIES</b>	<b>\$31,301</b>	<b>\$31,094</b>	<b>\$31,860</b>	<b>\$31,900</b>	<b>0.1%</b>
<b>EQUIPMENT:</b>					
New Equipment	\$0	\$2,575	\$10,126	\$0	-100.0%
Replacement Equipment	0	0	0	0	n/a
<b>TOTAL EQUIPMENT</b>	<b>\$0</b>	<b>\$2,575</b>	<b>\$10,126</b>	<b>\$0</b>	<b>-100.0%</b>
<b>OTHER OBJECTS:</b>					
Memberships & Dues	\$0	\$0	\$0	\$0	n/a
<b>TOTAL OTHER OBJECTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>
<b>TOTAL HEALTH SERVICES</b>	<b>\$3,097,255</b>	<b>\$3,141,470</b>	<b>\$3,194,271</b>	<b>\$3,320,711</b>	<b>4.0%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 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 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
<b>SALARIES:</b>					
Administrative - Regular Salary	\$272,503	\$141,821	\$288,132	\$296,324	2.8%
Office Staff - Regular Salary	717,084	718,815	742,748	751,774	1.2%
Office Staff - Substitutes	807	0	0	0	n/a
Office Staff - Overtime	(396)	0	4,000	4,000	0.0%
Printing - Regular Salary	89,776	92,369	96,269	96,863	0.6%
Printing - Substitutes	0	0	0	0	n/a
Printing - Overtime	5,463	3,985	5,000	5,000	0.0%
Warehouse - Regular Salary	59,030	18,572	0	0	n/a
Warehouse - Substitutes	0	0	0	0	n/a
Warehouse - Overtime	0	0	0	0	n/a
Termination/Leave/HRA Pay Out	6,400	36,664	9,000	0	-100.0%
<b>TOTAL SALARIES</b>	<b>\$1,150,668</b>	<b>\$1,012,227</b>	<b>\$1,145,150</b>	<b>\$1,153,960</b>	<b>0.8%</b>
<b>BENEFITS:</b>					
Medical, RX, and Dental Insurance	\$211,024	\$164,244	\$186,673	\$183,504	-1.7%
Life Insurance	2,428	2,137	2,340	2,340	0.0%
Social Security	84,737	75,296	87,604	88,278	0.8%
Retirement	374,184	325,127	389,582	387,622	-0.5%
Unemployment Compensation	0	0	600	600	0.0%
Workers Compensation	9,810	10,014	13,359	11,909	-10.9%
Other Benefits	8,099	32,074	16,860	16,860	0.0%
<b>TOTAL BENEFITS</b>	<b>\$690,281</b>	<b>\$608,893</b>	<b>\$697,018</b>	<b>\$691,113</b>	<b>-0.8%</b>
<b>PROFESSIONAL SERVICES:</b>					
Auditors/Financial Advisors	\$25,000	\$46,663	\$26,900	\$26,900	0.0%
Contractual Services	(140)	66,237	7,358	17,967	144.2%
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$24,860</b>	<b>\$112,899</b>	<b>\$34,258</b>	<b>\$44,867</b>	<b>31.0%</b>
<b>PROPERTY SERVICES:</b>					
Equipment Repairs & Services	\$990	\$850	\$7,900	\$4,500	-43.0%
Maintenance Contracts	46,670	47,179	51,200	48,200	-5.9%
Copier Rental	87,382	87,477	88,000	89,000	1.1%
<b>TOTAL PROPERTY SERVICES</b>	<b>\$135,041</b>	<b>\$135,508</b>	<b>\$147,100</b>	<b>\$141,700</b>	<b>-3.7%</b>



**PENNSBURY SCHOOL DISTRICT  
2020-2021 PROPOSED BUDGET  
EXPENDITURES**

**BUSINESS SERVICES (Continued)**

**FUNCTION 2500**

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
<b>OTHER SERVICES:</b>					
Communications	\$37,677	\$40,214	\$40,000	\$35,300	-11.8%
Local Travel	229	237	2,050	4,050	97.6%
Conference/Overnight Travel	0	0	0	2,500	n/a
Cooperative Purchasing	6,940	7,714	7,100	7,300	2.8%
<b>TOTAL OTHER SERVICES</b>	<b>\$44,846</b>	<b>\$48,165</b>	<b>\$49,150</b>	<b>\$49,150</b>	<b>0.0%</b>
<b>SUPPLIES:</b>					
General Supplies	\$88,649	\$91,684	\$112,546	\$112,546	0.0%
Books & Periodicals	2,364	1,646	2,434	2,434	0.0%
<b>TOTAL SUPPLIES</b>	<b>\$91,013</b>	<b>\$93,330</b>	<b>\$114,980</b>	<b>\$114,980</b>	<b>0.0%</b>
<b>EQUIPMENT:</b>					
New Equipment	\$0	\$0	\$0	\$0	n/a
Replacement Equipment	0	0	0	0	n/a
<b>TOTAL EQUIPMENT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>
<b>OTHER OBJECTS:</b>					
Memberships & Dues	\$1,113	\$693	\$1,470	\$1,470	0.0%
<b>TOTAL OTHER OBJECTS</b>	<b>\$1,113</b>	<b>\$693</b>	<b>\$1,470</b>	<b>\$1,470</b>	<b>0.0%</b>
<b>TOTAL BUSINESS SERVICES</b>	<b>\$2,137,822</b>	<b>\$2,011,712</b>	<b>\$2,189,126</b>	<b>\$2,197,240</b>	<b>0.4%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 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 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
<b>SALARIES:</b>					
Administrative - Regular Salary	\$94,968	\$135,132	\$131,069	\$138,380	5.6%
Office Staff - Regular Salary	149,241	170,650	175,603	178,580	1.7%
Office Staff - Substitutes	150	0	0	0	n/a
Office Staff - Overtime	1,650	3,004	1,000	1,000	0.0%
Maintenance - Regular Salary	1,410,171	1,415,220	1,539,874	1,742,379	13.2%
Maintenance - Overtime	92,231	58,449	58,000	58,000	0.0%
Security Guards	214,558	214,367	225,929	160,569	-28.9%
Custodial - Regular Salaries	3,722,100	3,825,929	4,102,471	4,177,564	1.8%
Custodial - Substitutes	213,110	181,493	200,000	200,000	0.0%
Custodial - Overtime	193,974	108,980	122,736	122,736	0.0%
Custodial - Shift Differential	12,871	13,818	14,500	14,500	0.0%
Student Workers	49,741	52,407	54,000	54,000	0.0%
Termination/Leave/HRA Pay Out	77,419	16,025	26,000	20,000	-23.1%
<b>TOTAL SALARIES</b>	<b>\$6,232,183</b>	<b>\$6,195,473</b>	<b>\$6,651,182</b>	<b>\$6,867,708</b>	<b>3.3%</b>
<b>BENEFITS:</b>					
Medical, RX, and Dental Insurance	\$1,142,937	\$1,029,612	\$1,026,251	\$1,008,834	-1.7%
Life Insurance	11,100	11,223	12,870	12,870	0.0%
Social Security	474,969	469,174	497,732	525,380	5.6%
Retirement	2,027,586	2,070,767	2,160,061	2,370,046	9.7%
Unemployment Compensation	239	0	2,300	2,300	0.0%
Workers Compensation	120,056	107,757	73,476	65,499	-10.9%
Other Benefits	53,992	7,083	29,590	29,590	0.0%
<b>TOTAL BENEFITS</b>	<b>\$3,830,878</b>	<b>\$3,695,616</b>	<b>\$3,802,280</b>	<b>\$4,014,519</b>	<b>5.6%</b>
<b>PROFESSIONAL SERVICES:</b>					
Professional Services - Other	\$45,576	\$70,310	\$71,800	\$71,900	0.1%
Appraisals	0	0	1,000	1,000	0.0%
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$45,576</b>	<b>\$70,310</b>	<b>\$72,800</b>	<b>\$72,900</b>	<b>0.1%</b>
<b>PROPERTY SERVICES:</b>					
Disposal Services	\$0	\$3,965	\$2,000	\$2,000	0.0%
Snow Plowing Services	6,249	0	10,000	10,000	0.0%
Lawn Care Services	26,494	20,005	60,000	60,000	0.0%
Building Repairs	205,803	216,591	723,000	723,000	0.0%
Equipment Repairs & Services	21,405	52,731	26,222	26,100	-0.5%
Vehicle Repairs	53,297	57,704	33,000	33,000	0.0%
Maintenance Contracts	350,270	412,649	406,700	408,500	0.4%
Vandalism	753	355	3,000	3,000	0.0%
Equipment Rental	55,361	42,285	20,000	20,000	0.0%
Extermination Services	10,872	2,652	10,000	10,000	0.0%
<b>TOTAL PROPERTY SERVICES</b>	<b>\$730,505</b>	<b>\$808,936</b>	<b>\$1,293,922</b>	<b>\$1,295,600</b>	<b>0.1%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 PROPOSED BUDGET  
EXPENDITURES**

**PLANT OPERATIONS (Continued)**

**FUNCTION 2600**

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
<b>OTHER SERVICES:</b>					
Automobile Insurance	59,973	51,794	47,014	50,570	7.6%
General Liability & Flood Insurance	694,404	687,374	617,395	471,573	-23.6%
Internet/Cable	304	329	0	0	n/a
Local Travel	701	4,922	1,200	2,400	100.0%
Conference/Overnight Travel	574	0	0	0	n/a
Other Services	13,333	14,221	19,100	19,100	0.0%
<b>TOTAL OTHER SERVICES</b>	<b>\$769,288</b>	<b>\$758,640</b>	<b>\$684,709</b>	<b>\$543,643</b>	<b>-20.6%</b>
<b>SUPPLIES:</b>					
General Supplies	\$663,643	\$671,189	\$710,573	\$710,000	-0.1%
Warehouse Supplies	54	15	800	800	0.0%
Telephone	177,563	185,406	170,777	170,777	0.0%
Water & Sewer	337,122	372,009	300,000	300,000	0.0%
Natural Gas	433,245	506,190	510,000	404,557	-20.7%
Electricity	1,117,636	1,167,083	958,600	1,149,973	20.0%
Bottled Gas	4,456	3,542	9,500	4,016	-57.7%
Fuel Oil	56,968	64,710	40,400	64,710	60.2%
Gasoline	70,959	91,848	138,000	91,848	-33.4%
Books & Periodicals	0	0	150	150	0.0%
Technology Supplies	0	0	0	24,400	n/a
<b>TOTAL SUPPLIES</b>	<b>\$2,861,645</b>	<b>\$3,061,992</b>	<b>\$2,838,800</b>	<b>\$2,921,231</b>	<b>2.9%</b>
<b>EQUIPMENT:</b>					
New Equipment	\$75,569	\$10,600	\$0	\$0	n/a
Replacement Equipment	60,531	213,354	10,000	10,000	0.0%
<b>TOTAL EQUIPMENT</b>	<b>\$136,101</b>	<b>\$223,954</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>0.0%</b>
<b>OTHER OBJECTS:</b>					
Memberships & Dues	\$465	\$227	\$1,000	\$1,000	0.0%
<b>TOTAL OTHER OBJECTS</b>	<b>\$465</b>	<b>\$227</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>0.0%</b>
<b>TOTAL PLANT OPERATIONS</b>	<b>\$14,606,640</b>	<b>\$14,815,148</b>	<b>\$15,354,693</b>	<b>\$15,726,601</b>	<b>2.4%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 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 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
<b>SALARIES:</b>					
Administrative - Regular Salary	\$92,526	\$98,377	\$95,792	\$100,750	5.2%
Office Staff - Regular Salary	130,044	166,904	199,502	202,440	1.5%
Office Staff - Substitutes	0	605	0	0	n/a
Office Staff - Overtime	14,082	12,445	13,000	13,000	0.0%
Maintenance - Regular Salary	324,432	355,004	368,432	379,161	2.9%
Maintenance - Overtime	38,982	17,049	28,000	28,000	0.0%
Bus Drivers - Regular	2,397,425	2,408,923	2,688,612	2,685,790	-0.1%
Bus Drivers - Substitutes	148,182	114,334	176,000	176,000	0.0%
Bus Drivers - Overtime	147,594	137,684	205,000	210,228	2.6%
Aides - Regular Salary	154,179	129,797	162,529	143,336	-11.8%
Termination/Leave/HRA Pay Out	12,202	0	4,000	0	-100.0%
<b>TOTAL SALARIES</b>	<b>\$3,459,647</b>	<b>\$3,441,122</b>	<b>\$3,940,866</b>	<b>\$3,938,705</b>	<b>-0.1%</b>
<b>BENEFITS:</b>					
Medical, RX, and Dental Insurance	\$634,474	\$809,464	\$606,588	\$596,293	-1.7%
Life Insurance	5,955	6,076	7,605	7,605	0.0%
Social Security	261,808	262,441	291,020	301,311	3.5%
Retirement	1,126,596	1,159,163	1,262,967	1,359,247	7.6%
Unemployment Compensation	(112)	613	750	750	0.0%
Workers Compensation	39,677	47,195	43,418	38,704	-10.9%
Other Benefits	2,295	6,280	8,970	8,970	0.0%
<b>TOTAL BENEFITS</b>	<b>\$2,070,693</b>	<b>\$2,291,230</b>	<b>\$2,221,318</b>	<b>\$2,312,880</b>	<b>4.1%</b>
<b>PROFESSIONAL SERVICES:</b>					
Professional Services - I.U.	\$122,382	\$561	\$60,000	\$0	-100.0%
Professional Services - Other	5,815	42,561	63,532	63,000	-0.8%
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$128,197</b>	<b>\$43,122</b>	<b>\$123,532</b>	<b>\$63,000</b>	<b>-49.0%</b>
<b>PROPERTY SERVICES:</b>					
Cleaning Services	\$1,480	\$1,480	\$2,000	\$2,000	0.0%
Building & Equipment Repairs & Services	17,386	3,129	9,490	4,000	-57.9%
Vehicle Repairs	130,583	118,837	155,000	135,000	-12.9%
Maintenance Contracts	1,513	1,753	1,700	2,200	29.4%
Equipment Rental/Leases	83,919	83,835	83,892	83,892	0.0%
<b>TOTAL PROPERTY SERVICES</b>	<b>\$234,881</b>	<b>\$209,034</b>	<b>\$252,082</b>	<b>\$227,092</b>	<b>-9.9%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 PROPOSED BUDGET  
EXPENDITURES**

**TRANSPORTATION (Continued)**

**FUNCTION 2700**

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
<b>OTHER SERVICES:</b>					
Transportation - I. U.	\$1,315,145	\$1,633,839	\$1,425,000	\$1,909,193	34.0%
Transportation - Private Contracts	11,949	14,385	94,765	94,765	0.0%
Automobile Insurance	122,668	115,556	138,802	152,184	9.6%
Travel	9,936	8,636	7,000	10,000	42.9%
<b>TOTAL OTHER SERVICES</b>	<b>\$1,459,698</b>	<b>\$1,772,416</b>	<b>\$1,665,567</b>	<b>\$2,166,142</b>	<b>30.1%</b>
<b>SUPPLIES:</b>					
General Supplies	\$297,143	\$290,438	\$340,561	\$332,950	-2.2%
Warehouse Supplies	9,366	0	0	0	n/a
Fuel Oil	0	9,971	10,000	37,500	275.0%
Diesel Fuel	378,671	397,196	494,702	394,500	-20.3%
Technolgy Supplies	0	1,406	0	8,200	n/a
Books & Periodicals	0	0	200	0	-100.0%
<b>TOTAL SUPPLIES</b>	<b>\$685,180</b>	<b>\$699,010</b>	<b>\$845,463</b>	<b>\$773,150</b>	<b>-8.6%</b>
<b>EQUIPMENT:</b>					
New Equipment	\$0	\$0	\$0	\$0	n/a
Replacement Equipment	486,622	756,650	800,000	0	-100.0%
<b>TOTAL EQUIPMENT</b>	<b>\$486,622</b>	<b>\$756,650</b>	<b>\$800,000</b>	<b>\$0</b>	<b>-100.0%</b>
<b>OTHER OBJECTS:</b>					
Memberships & Dues	\$336	\$20	\$236	\$236	0.0%
<b>TOTAL OTHER OBJECTS</b>	<b>\$336</b>	<b>\$20</b>	<b>\$236</b>	<b>\$236</b>	<b>0.0%</b>
<b>TOTAL TRANSPORTATION</b>	<b>\$8,525,254</b>	<b>\$9,212,605</b>	<b>\$9,848,064</b>	<b>\$9,481,205</b>	<b>-3.7%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 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 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
<b>SALARIES:</b>					
Administrative - Regular Salary	\$274,944	\$268,127	\$278,793	\$393,604	41.2%
Title I Salaries	54,348	54,525	26,742	26,742	0.0%
Office Staff - Regular Salary	1,055,135	1,070,497	1,194,203	1,212,276	1.5%
Office Staff - Substitutes	0	0	0	0	n/a
Office Staff - Overtime	1,669	1,026	8,025	8,025	0.0%
Student Workers	6,206	4,643	22,015	22,015	0.0%
Termination/Leave/HRA Pay Out	14,765	21,346	13,000	0	-100.0%
<b>TOTAL SALARIES</b>	<b>\$1,407,066</b>	<b>\$1,420,164</b>	<b>\$1,542,778</b>	<b>\$1,662,662</b>	<b>7.8%</b>
<b>BENEFITS:</b>					
Medical, RX, and Dental Insurance	\$270,573	\$262,811	\$244,341	\$239,727	-1.9%
Life Insurance	2,899	2,824	114,362	2,925	-97.4%
Social Security	103,994	104,887	4,000	127,194	3079.9%
Retirement	456,952	454,468	500,976	573,785	14.5%
Unemployment Compensation	0	456	500	500	0.0%
Workers Compensation	13,576	12,125	16,699	14,886	-10.9%
Other Benefits	15,766	22,252	10,140	10,140	0.0%
<b>TOTAL BENEFITS</b>	<b>\$863,759</b>	<b>\$859,821</b>	<b>\$891,018</b>	<b>\$969,157</b>	<b>8.8%</b>
<b>PROFESSIONAL SERVICES:</b>					
Professional Services - Other	\$356,968	\$397,384	\$340,163	\$340,163	0.0%
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$356,968</b>	<b>\$397,384</b>	<b>\$340,163</b>	<b>\$340,163</b>	<b>0.0%</b>
<b>PROPERTY SERVICES:</b>					
Equipment Repairs & Services	\$0	\$0	\$0	\$0	n/a
Maintenance Contracts	105,280	88,012	105,280	215,000	104.2%
Copier Rental	10,476	10,523	13,522	13,500	-0.2%
Equipment Rental	0	261,235	261,236	261,236	0.0%
<b>TOTAL PROPERTY SERVICES</b>	<b>\$115,756</b>	<b>\$359,770</b>	<b>\$380,038</b>	<b>\$489,736</b>	<b>28.9%</b>
<b>OTHER SERVICES:</b>					
Internet Service	\$27,097	\$42,819	\$66,447	\$53,000	-20.2%
Local Travel	10,052	8,301	9,032	9,156	1.4%
Conference/Overnight Travel	1,958	1,055	3,673	2,900	-21.0%
<b>TOTAL OTHER SERVICES</b>	<b>\$39,106</b>	<b>\$52,175</b>	<b>\$79,152</b>	<b>\$65,056</b>	<b>-17.8%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 PROPOSED BUDGET  
EXPENDITURES**

**CENTRAL SERVICES (Continued)**

**FUNCTION 2800**

<b>EXPENDITURES (BY FUNCTION AND OBJECT):</b>	<b>ACTUAL EXPENDITURES 2017-2018</b>	<b>ACTUAL EXPENDITURES 2018-2019</b>	<b>APPROVED BUDGET 2019-2020</b>	<b>PROPOSED BUDGET 2020-2021</b>	<b>BUDGET % INCREASE/ DECREASE</b>
<b>SUPPLIES:</b>					
General Supplies	\$25,191	\$24,723	\$25,879	\$32,289	24.8%
Warehouse Supplies	587	431	985	985	0.0%
Meals & Refreshments	552	387	535	535	0.0%
Technology Supplies	206,303	265,302	221,348	280,000	26.5%
Books & Periodicals	0	0	2,086	2,086	0.0%
<b>TOTAL SUPPLIES</b>	<b>\$232,633</b>	<b>\$290,843</b>	<b>\$250,833</b>	<b>\$315,895</b>	<b>25.9%</b>
<b>EQUIPMENT:</b>					
New Equipment	\$63,706	\$63,227	\$63,938	\$110,000	72.0%
Replacement Equipment	232,120	262,953	160,000	100,000	-37.5%
<b>TOTAL EQUIPMENT</b>	<b>\$295,825</b>	<b>\$326,180</b>	<b>\$223,938</b>	<b>\$210,000</b>	<b>-6.2%</b>
<b>OTHER OBJECTS:</b>					
Memberships & Dues	\$0	\$0	\$150	\$150	0.0%
<b>TOTAL OTHER OBJECTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150</b>	<b>\$150</b>	<b>0.0%</b>
<b>TOTAL CENTRAL SERVICES</b>	<b>\$ 3,311,114</b>	<b>\$ 3,706,339</b>	<b>\$ 3,708,070</b>	<b>\$ 4,052,819</b>	<b>9.3%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 PROPOSED BUDGET  
EXPENDITURES**

**OTHER SUPPORT SERVICES**

**FUNCTION 2900**

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

<b>EXPENDITURES (BY FUNCTION AND OBJECT):</b>	<b>ACTUAL EXPENDITURES 2017-2018</b>	<b>ACTUAL EXPENDITURES 2018-2019</b>	<b>APPROVED BUDGET 2019-2020</b>	<b>PROPOSED BUDGET 2020-2021</b>	<b>BUDGET % INCREASE/ DECREASE</b>
<b>OTHER SERVICES</b>					
I.U. Payments Withheld	\$70,418	\$69,969	\$71,000	\$71,000	0.0%
I.U. Instructional Materials	50,495	49,767	50,000	50,000	0.0%
<b>TOTAL OTHER SERVICES</b>	<b>\$120,913</b>	<b>\$119,736</b>	<b>\$121,000</b>	<b>\$121,000</b>	<b>0.0%</b>
<b>TOTAL OTHER SUPPORT SERVICES</b>	<b>\$120,913</b>	<b>\$119,736</b>	<b>\$121,000</b>	<b>\$121,000</b>	<b>0.0%</b>



**PENNSBURY SCHOOL DISTRICT  
2020-2021 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 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
<b>SALARIES:</b>					
Game Attendants/Officials	\$37,127	\$36,144	\$31,346	\$31,346	0.0%
Professional - Supplementals	445,098	443,238	454,195	447,094	-1.6%
Office Staff - Regular Salary	90,512	92,915	95,692	97,731	2.1%
Bus Drivers - Overtime	50,274	51,020	53,463	53,463	0.0%
Custodial - Overtime	12,500	10,219	13,000	13,000	0.0%
<b>TOTAL SALARIES</b>	<b>\$635,512</b>	<b>\$633,536</b>	<b>\$647,696</b>	<b>\$642,634</b>	<b>-0.8%</b>
<b>BENEFITS:</b>					
Medical, RX, and Dental Insurance	\$457	\$9,983	\$11,212	\$11,022	-1.7%
Life Insurance	220	219	390	390	0.0%
Social Security	41,317	23,312	49,069	49,162	0.2%
Retirement	194,728	97,010	213,171	221,773	4.0%
Unemployment Compensation	\$50	\$156	\$100	\$100	0.0%
Workers Compensation	0	939	2,227	1,985	-10.9%
Other Benefits	0	0	0	0	n/a
<b>TOTAL BENEFITS</b>	<b>\$236,773</b>	<b>\$131,619</b>	<b>\$276,169</b>	<b>\$284,432</b>	<b>3.0%</b>
<b>PROFESSIONAL SERVICES:</b>					
Officials	\$50,850	\$50,793	\$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	16,797	16,663	16,575	16,575	0.0%
Game Guarantee	0	0	0	0	n/a
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$67,647</b>	<b>\$67,456</b>	<b>\$68,997</b>	<b>\$68,997</b>	<b>0.0%</b>
<b>PROPERTY SERVICES:</b>					
Laundry/Dry Cleaning	\$5,108	\$5,397	\$0	\$0	n/a
Equipment Repairs & Services	\$28,220	\$21,877	\$40,114	\$40,114	0.0%
Maintenance Contracts	0	0	0	0	n/a
Copier Rental	0	0	0	0	n/a
Equipment Rental	6,052	4,001	1,500	1,500	0.0%
<b>TOTAL PROPERTY SERVICES</b>	<b>\$39,380</b>	<b>\$31,275</b>	<b>\$41,614</b>	<b>\$41,614</b>	<b>0.0%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 PROPOSED BUDGET  
EXPENDITURES**

**STUDENT ACTIVITIES (Continued)**

**FUNCTION 3200**

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
<b>OTHER SERVICES:</b>					
Contracted Carriers	\$0	\$0	\$5,000	\$5,000	0.0%
General Insurance	9,071	9,797	9,797	9,797	0.0%
Local Travel	352	543	2,500	2,500	0.0%
Conference/Overnight Travel	0	0	0	0	n/a
Student Related Travel	9,950	10,475	10,000	10,000	0.0%
<b>TOTAL OTHER SERVICES</b>	<b>\$19,373</b>	<b>\$20,816</b>	<b>\$27,297</b>	<b>\$27,297</b>	<b>0.0%</b>
<b>SUPPLIES:</b>					
General Supplies	\$158,684	\$112,908	\$152,700	\$152,700	0.0%
Software	3,874	3,874	0	0	n/a
Meals/Refreshments	0	0	0	0	n/a
Books & Periodicals	619	635	500	500	0.0%
<b>TOTAL SUPPLIES</b>	<b>\$163,177</b>	<b>\$117,417</b>	<b>\$153,200</b>	<b>\$153,200</b>	<b>0.0%</b>
<b>EQUIPMENT:</b>					
New Equipment	\$0	\$6,240	\$9,658	\$9,658	0.0%
Replacement Equipment	12,806	27,358	0	0	n/a
<b>TOTAL EQUIPMENT</b>	<b>\$12,806</b>	<b>\$33,597</b>	<b>\$9,658</b>	<b>\$9,658</b>	<b>0.0%</b>
<b>OTHER OBJECTS:</b>					
Memberships & Dues	\$28,905	\$30,682	\$35,000	\$35,000	0.0%
<b>TOTAL OTHER OBJECTS</b>	<b>\$28,905</b>	<b>\$30,682</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>0.0%</b>
<b>TOTAL STUDENT ACTIVITIES</b>	<b>\$1,203,573</b>	<b>\$1,066,396</b>	<b>\$1,259,631</b>	<b>\$1,262,832</b>	<b>0.3%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 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.*

<b>EXPENDITURES (BY FUNCTION AND OBJECT):</b>	<b>ACTUAL EXPENDITURES 2017-2018</b>	<b>ACTUAL EXPENDITURES 2018-2019</b>	<b>APPROVED BUDGET 2019-2020</b>	<b>PROPOSED BUDGET 2020-2021</b>	<b>BUDGET % INCREASE/ DECREASE</b>
<b>SALARIES:</b>					
Professional Salary - Other	\$0	\$0	\$0	\$0	n/a
<b>TOTAL SALARIES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>
<b>BENEFITS:</b>					
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
<b>TOTAL BENEFITS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>
<b>PROFESSIONAL SERVICES:</b>					
Professional Services - Educational	\$559	\$181	\$0	\$0	n/a
Crossing Guards	175,087	172,013	182,000	182,000	0.0%
<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$175,645</b>	<b>\$172,194</b>	<b>\$182,000</b>	<b>\$182,000</b>	<b>0.0%</b>
<b>PROPERTY SERVICES:</b>					
Maintenance Contracts	\$0	\$0	\$0	\$0	n/a
<b>TOTAL PROPERTY SERVICES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>
<b>OTHER SERVICES:</b>					
Local Travel	\$0	\$0	\$0	\$0	n/a
<b>TOTAL OTHER SERVICES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>
<b>SUPPLIES:</b>					
General Supplies	\$2,511	\$2,627	\$6,348	\$6,348	0.0%
Meals/Refreshments	1,157	1,496	0	0	n/a
Books & Periodicals	3,244	788	0	0	n/a
<b>TOTAL SUPPLIES</b>	<b>\$6,912</b>	<b>\$4,910</b>	<b>\$6,348</b>	<b>\$6,348</b>	<b>0.0%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 PROPOSED BUDGET  
EXPENDITURES**

**COMMUNITY SERVICES (Continued)**

**FUNCTION 3300**

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
<b>EQUIPMENT:</b>					
New Equipment	\$0	\$0	\$0	\$0	n/a
Replacement Equipment	0	0	0	0	n/a
<b>TOTAL EQUIPMENT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>
<b>OTHER OBJECTS:</b>					
Memberships & Dues	\$0	\$0	\$0	\$0	n/a
<b>TOTAL OTHER OBJECTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$182,557</b>	<b>\$177,104</b>	<b>\$188,348</b>	<b>\$188,348</b>	<b>0.0%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 PROPOSED BUDGET  
EXPENDITURES**

**BUILDING IMPROVEMENT SERVICES**

**FUNCTION 4600**

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

<b>EXPENDITURES (BY FUNCTION AND OBJECT):</b>	<b>ACTUAL EXPENDITURES 2017-2018</b>	<b>ACTUAL EXPENDITURES 2018-2019</b>	<b>APPROVED BUDGET 2019-2020</b>	<b>APPROVED BUDGET 2020-2021</b>	<b>BUDGET % INCREASE/ DECREASE</b>
<b>PROPERTY SERVICES:</b>					
Building Repairs	\$0	\$90,000	\$0	\$0	n/a
<b>TOTAL PROPERTY SERVICES</b>	<b>\$0</b>	<b>\$90,000</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>
<b>TOTAL BUILDING IMPROVEMENT SERVICES</b>	<b>\$0</b>	<b>\$90,000</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 PROPOSED BUDGET  
EXPENDITURES**

**DEBT SERVICES**

**FUNCTION 5100**

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

<b>EXPENDITURES (BY FUNCTION AND OBJECT):</b>	<b>ACTUAL EXPENDITURES 2017-2018</b>	<b>ACTUAL EXPENDITURES 2018-2019</b>	<b>APPROVED BUDGET 2019-2020</b>	<b>PROPOSED BUDGET 2020-2021</b>	<b>BUDGET % INCREASE/ DECREASE</b>
<b>OTHER OBJECTS</b>					
Interest	\$6,101,916	\$6,155,016	\$8,593,292	\$6,017,907	-30.0%
Refund of Prior Year Receipts	145,242	5,115	60,000	60,000	0.0%
<b>TOTAL OTHER OBJECTS</b>	<b>\$6,247,159</b>	<b>\$6,160,132</b>	<b>\$8,653,292</b>	<b>\$6,077,907</b>	<b>-29.8%</b>
<b>OTHER USES OF FUNDS</b>					
Principal Payments	\$9,138,716	\$9,071,722	\$9,250,000	\$9,147,835	-1.1%
<b>TOTAL OTHER USES OF FUNDS</b>	<b>\$9,138,716</b>	<b>\$9,071,722</b>	<b>\$9,250,000</b>	<b>\$9,147,835</b>	<b>-1.1%</b>
<b>TOTAL DEBT SERVICES</b>	<b>\$15,385,875</b>	<b>\$15,231,853</b>	<b>\$17,903,292</b>	<b>\$15,225,742</b>	<b>-15.0%</b>

**PENNSBURY SCHOOL DISTRICT  
2020-2021 PROPOSED BUDGET  
EXPENDITURES**

**FUND TRANSFERS**

**FUNCTION 5200**

*Includes money moved from one fund to another.*

<b>EXPENDITURES (BY FUNCTION AND OBJECT):</b>	<b>ACTUAL EXPENDITURES 2017-2018</b>	<b>ACTUAL EXPENDITURES 2018-2019</b>	<b>APPROVED BUDGET 2019-2020</b>	<b>PROPOSED BUDGET 2020-2021</b>	<b>BUDGET % INCREASE/ DECREASE</b>
<b>OTHER USES OF FUNDS</b>					
Fund Transfer	\$525,000	\$2,390,000	\$0	\$0	n/a
<b>TOTAL OTHER OBJECTS</b>	<b>\$525,000</b>	<b>\$2,390,000</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>
<b>TOTAL FUND TRANSFERS</b>	<b>\$525,000</b>	<b>\$2,390,000</b>	<b>\$0</b>	<b>\$0</b>	<b>n/a</b>
<b>TOTAL EXPENDITURES</b>	<b>\$201,399,228</b>	<b>\$209,157,774</b>	<b>\$216,719,360</b>	<b>\$217,926,433</b>	<b>0.6%</b>





# SUMMARY



# **PENNSBURY SCHOOL DISTRICT 2020-2021 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.

- Both revenue and expenditure implications due to the COVID 19 pandemic remain uncertain at this time.
- 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  
2020-2021 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 2020-2021 Proposed Budget in the amount of \$217,96,433.
2. Recommend that an appropriation from unassigned fund balance of \$4,586,836 be budgeted.

**UPCOMING EVENTS**

The 2020-2021 proposed budget is scheduled for adoption at the regular meeting of the School Board on May 21, 2020. 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 18, 2020. A delayed approval date is possible, but the budget must be approved by June 30<sup>th</sup>.

The approved 2020-2021 General Fund Budget will be implemented on July 1, 2020.

**WORK CONTINUES**

As the proposed budget is adopted, work continues in preparation for approval of the 2020-2021 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**  
**2020-2021 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 18<sup>th</sup> at 7:30 p.m. Correspondence may be sent to the School Board or administration care of:

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

