

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

www.pennsbury.k12.pa.us

Final Budget

for the

Fiscal Period July 1, 2015 thru June 30, 2016



Mission Statement

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

Pennsbury School District

Board of School Directors

Mr. Gary S. Sanderson, President
Mrs. Jacqueline Redner, Vice President
Mr. John Palmer, Assistant Secretary
Mr. Christopher Cridge
Mr. Howard Goldberg
Dr. Stephan Kosmorsky
Mrs. Alison Smith
Mrs. Debra Wachspress
Mr. Joshua Waldorf

Mr. Daniel C. Rodgers, Secretary
Mrs. Joanne J. Godzieba, Treasurer

Administration

Dr. Kevin J. McHugh, Superintendent
Dr. Donna M. Dunar, Asst. Superintendent of Curriculum & Instruction
Dr. Elliott Lewis, Assistant Superintendent of Administration
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

2015-2016 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: Fran Nitkin</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: Shawn Neely</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
2015-2016 FINAL BUDGET**

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**PENNSBURY SCHOOL DISTRICT
2015-2016 FINAL BUDGET**

INTRODUCTION

The Pennsbury Board of School Directors adopted the 2015-2016 budget on June 11, 2015. The 2015-2016 budget totals \$188,125,000, which requires a 2.89% increase of real estate tax. The total real estate tax rate for 2015-2016 is 157.89 mills.

This year's budget reflects property tax relief from gaming revenues under the Act 1 legislation. The District will receive \$4,157,668 in property tax relief that will be passed on to eligible homeowners by way of a reduction in their 2015-2016 tax bill. The amount of this reduction is \$235.10 per eligible homestead/farmstead property owner.

For taxpayers who own homes assessed at the district average of 31,173, this equates to a \$138.00 property tax increase. The following chart details the 2015-2016 residential tax increases for the average assessment in each municipality.

	Average Residential Tax Increase
Falls Township	\$96
Lower Makefield Township	\$183
Tullytown Borough	\$83
Yardley Borough	\$98
District Average	\$138

Risks

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

- As of June 11, 2015 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
2015-2016 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 22, 2014	Distribution of budget information to budget managers
October 31, 2014	Last day to submit General Fund requests
November 20, 2014	First Administrative Budget Committee meeting
December 11, 2014	First Draft Budget presented to Board Budget Committee
February 12, 2015	Board adopted Act 1 Resolution
May 7, 2015	Proposed Budget presented to Board for approval
June 11, 2015	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 2015-2016 FINAL BUDGET

Act 1 (Cont'd)

The 2015-2016 index for Pennsbury is 1.9%. 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 2015-2016 the District used \$1,321,000 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 2015-2016 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 2015-2016 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 157.89 mills, that means the tax due on a parcel of real estate is .15789 times the assessed value of the parcel. In Pennsbury all property is assessed at 100% of the 1972 fair market value.

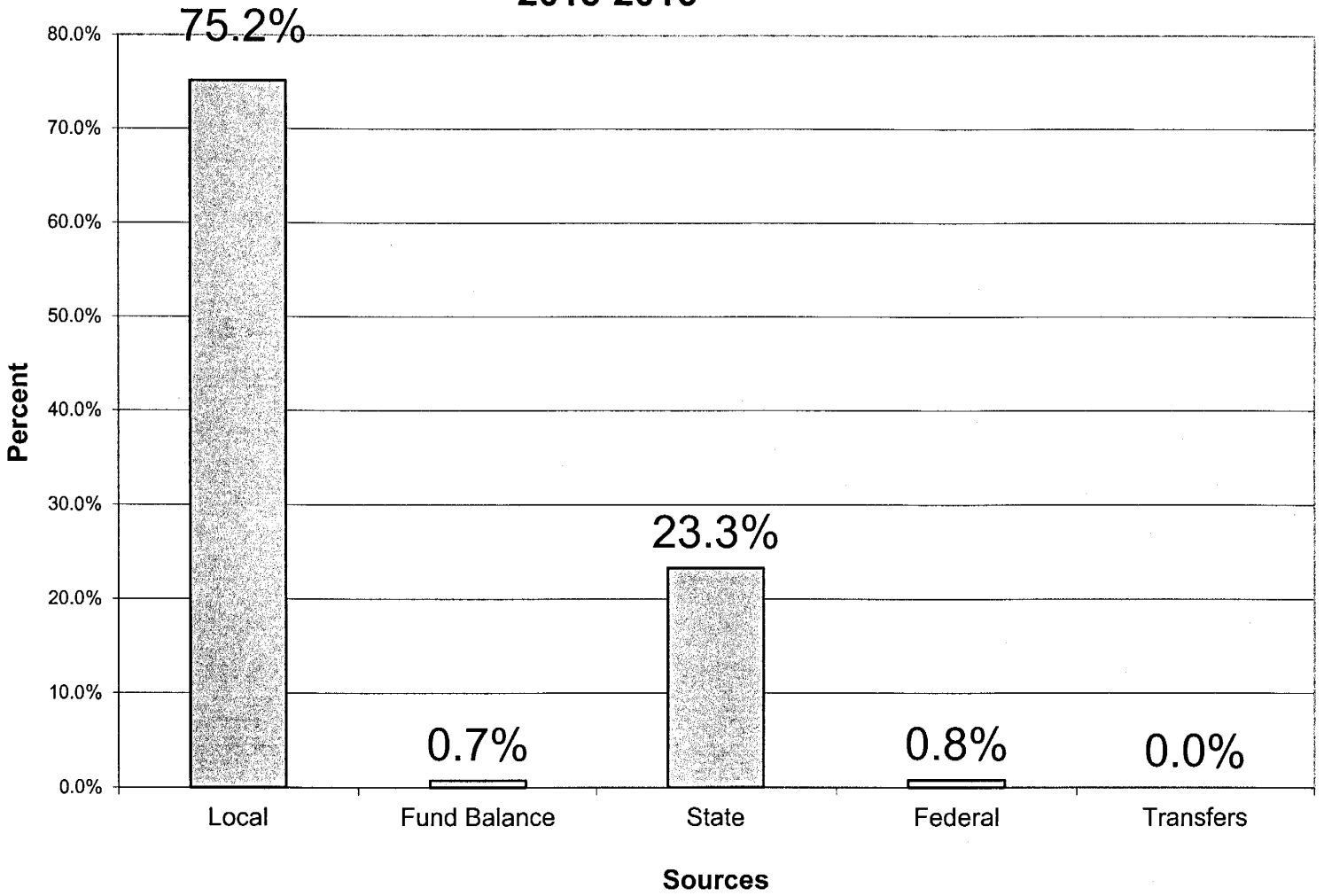
The value of a mill for 2015-2016 is \$862,081 based on assessments of \$895,203,080 from the May 2015 duplicate and a collection rate of 96.3%. The value of a mill represents the amount of tax revenue that is expected to be collected per each mill of the tax rate. The value of a mill depends on the value of assessments in the School District and the collection rate, since not all real estate tax is collected at face value or collected in the current year.

The following points are highlights of the 2015-2016 revenue budget:

- The local real estate tax rate increased 2.89% or 4.44 mills.
- The state revenue line item entitled "State Property Tax Reduction Allocation" reflects the \$4,157,668 the District will receive from the state for property tax relief. This allocation is not additional funding for the District. The property tax relief will be passed on to eligible homeowners by way of a reduction in their tax bill. Therefore, a corresponding reduction of \$4,157,668 is reflected in the real estate tax line item.
- Interest on investments is budgeted the same as last year. This revenue amount reflects the current short-term interest rates.
- 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 2015-2016 final revenue budget, along with comparative data, can be found on the following pages.

Final Revenue Budget 2015-2016



**PENNSBURY SCHOOL DISTRICT
2015-2016 APPROVED BUDGET**

SUMMARY OF GENERAL FUND REVENUES BY SOURCE

	ACTUAL REVENUE 2013-2014	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
6000 Local Sources	\$133,783,990	\$137,157,255	\$141,407,949	3.1%
7000 State Sources	\$38,888,636	\$41,801,745	\$43,830,848	4.9%
8000 Federal Sources	\$1,687,187	\$1,590,000	\$1,486,203	-6.5%
9000 Other Financing Sources	<u>\$171,442</u>	<u>\$0</u>	<u>\$0</u>	<u>n/a</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	\$174,531,255	\$180,549,000	\$186,725,000	3.4%
FUND BALANCE APPROPRIATION	<u>\$0</u>	<u>\$1,150,000</u>	<u>\$1,400,000</u>	<u>21.7%</u>
TOTAL GENERAL FUND REVENUES	<u>\$174,531,255</u>	<u>\$181,699,000</u>	<u>\$188,125,000</u>	<u>3.5%</u>

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**PENNSBURY SCHOOL DISTRICT
2015-2016 APPROVED BUDGET
REVENUES**

REVENUES (BY SOURCE)	ACTUAL REVENUE 2013-2014	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
LOCAL SOURCES:				
6111 Real Estate Taxes	\$125,041,085	\$127,957,703	\$ 132,089,869	3.2%
6112 Interim Taxes	403,342	715,167	600,000	-16.1%
6113 Public Utility Tax	165,627	180,000	180,000	0.0%
6153 Transfer Taxes	1,972,130	1,900,000	1,900,000	0.0%
6411 Delinquent Taxes	3,236,205	3,153,676	3,108,019	-1.4%
6510 Interest on Investments	70,127	100,000	100,000	0.0%
6750 Student Activities - Athletics	87,655	60,000	60,000	0.0%
6832 Pass Thru-I.U. Funds	1,894,653	1,850,000	2,040,061	10.3%
6910 Rent of School & Facilities	369,168	410,709	500,000	21.7%
6940 Tuition Students/Receipts Other LEA's	230,917	520,000	520,000	0.0%
6990 Miscellaneous	33,848	60,000	60,000	0.0%
6990 Refund of Prior Year Expenditures	143,172	100,000	100,000	0.0%
6992 Energy Efficiency Revenues	136,061	150,000	150,000	0.0%
TOTAL LOCAL SOURCES	\$133,783,990	\$137,157,255	\$141,407,949	3.1%
STATE SOURCES:				
7110 Basic Education Subsidy	\$14,933,211	\$14,933,040	\$14,933,211	0.0%
7160 Tuition & Court Placed	119,984	140,000	140,000	0.0%
7270 Special Education	5,139,550	5,170,000	5,114,000	-1.1%
7310 Transportation	1,993,011	2,206,455	2,100,000	-4.8%
7320 Rentals	703,301	750,000	859,000	14.5%
7330 Medical, Dental and Nursing Services	214,177	225,000	225,000	0.0%
7340 State Property Tax Reduction Allocation	4,149,836	4,157,975	4,157,668	0.0%
7501 State Block Grants	322,883	322,000	322,000	0.0%
7810 State Social Security Payments	3,326,015	3,555,428	3,546,249	-0.3%
7820 State Retirement Payments	7,619,139	9,945,905	12,031,915	21.0%
7500 Miscellaneous State Grants	367,529	395,942	401,805	1.5%
TOTAL STATE SOURCES	\$38,888,636	\$41,801,745	\$43,830,848	4.9%
FEDERAL SOURCES:				
8514 Title I	\$536,731	\$635,000	\$627,753	-1.1%
8515 Title II	303,976	260,000	259,955	0.0%
8516 Title III	54,645	35,000	38,495	10.0%
8810 Medical Assistance Reimbursement	691,050	600,000	500,000	-16.7%
8820 Medical Assistance-Administrative Claiming	100,785	60,000	60,000	0.0%
TOTAL FEDERAL SOURCES	\$1,687,187	\$1,590,000	\$1,486,203	-6.5%
TOTAL REVENUE	\$174,359,813	\$180,549,000	\$186,725,000	3.4%
OTHER FINANCING SOURCES:				
9100 Proceeds From Refunding Bonds	\$122,080	0	0	
9300 Interfund Transfers	47,811	0	0	
9400 Sale of Assets	1,551	0	0	n/a
TOTAL OTHER FINANCING SOURCES	\$171,442	\$0	\$0	n/a
TOTAL REVENUE & OTHER FINANCING SOURCES	\$174,531,255	\$180,549,000	\$186,725,000	3.4%
FUND BALANCE APPROPRIATION	0	1,150,000	1,400,000	21.7%
TOTAL REVENUES	\$174,531,255	\$181,699,000	\$188,125,000	3.5%

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EXPENDITURES

**PENNSBURY SCHOOL DISTRICT
2015-2016 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 74.6%. The remaining 25.4% 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.

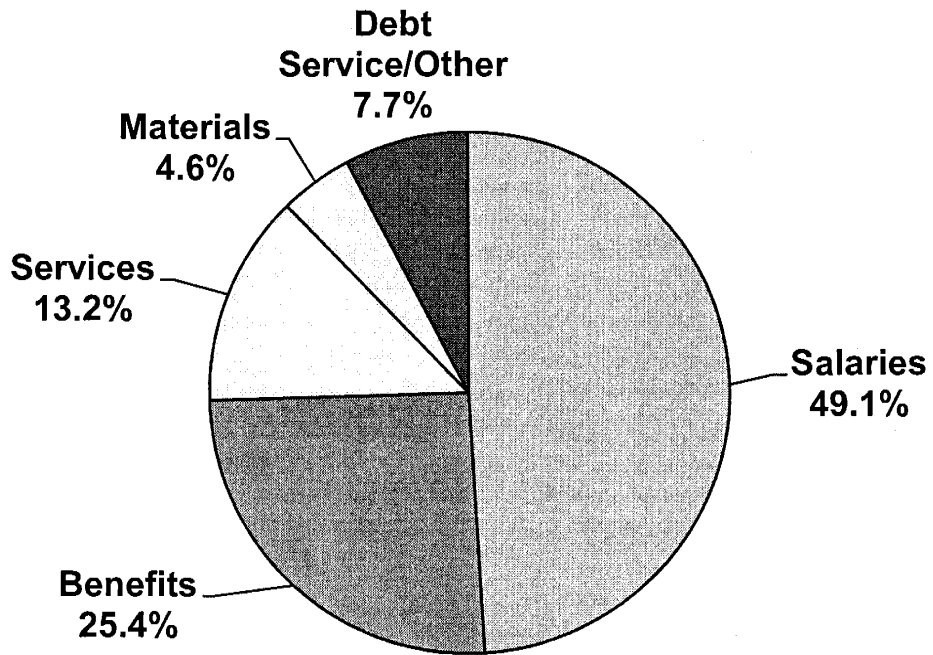
The 2015-2016 final expenditure budget increased 3.5% and maintains current School Board approved curriculum, programs and services with the highest educational value.

The following points are highlights of the 2015-2016 expenditure budget:

- Expenditures for salaries and benefits account for 74.6% of the budget.
- Salaries and wages are budgeted at \$92,300,236, a decrease of \$1,076,326 or 1.2%.
- Benefit costs are budgeted at \$48,004,483, an increase of \$3,999,745 or 9.1%.
- Regular education costs are budgeted at \$77,732,023, an increase of \$2,191,155 or 2.9%.
- Special education costs are budgeted at \$34,011,765, an increase of \$1,949,260 or 6.1%.
- Vocational education costs are budgeted at \$7,209,486, an increase of \$6,537,000 or .1%.
- The total expenditure budget equals \$188,125,000, an increase of \$6,426,000 or 3.5%.

Details of the 2015-2016 final expenditure budget, along with comparative data, can be found on the following pages.

**FINAL EXPENDITURE BUDGET
2015-2016**



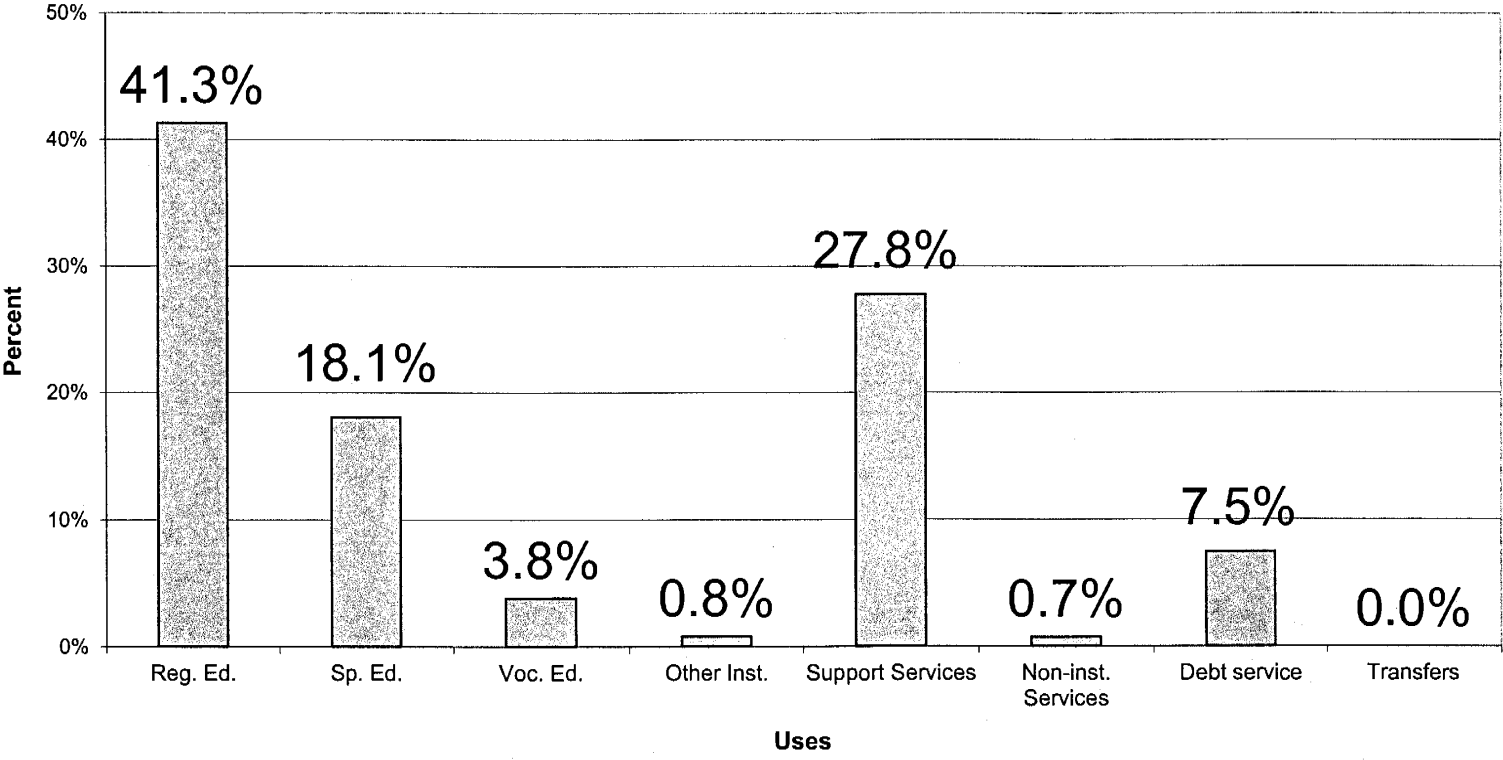
**PENNSBURY SCHOOL DISTRICT
2015-2016 APPROVED BUDGET**

SUMMARY OF EXPENDITURES & OTHER FINANCING USES BY OBJECT

EXPENDITURES (BY OBJECT):	ACTUAL EXPENDITURES 2013-2014	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ (DECREASE)
Salaries (a)	\$90,458,557	\$93,376,562	\$92,300,236	-1.2%
Benefits (b)	41,784,539	44,004,738	48,004,483	9.1%
Professional Services (c)	8,090,971	6,423,994	8,411,979	30.9%
Property Services (d)	1,453,799	1,587,106	2,041,952	28.7%
Other Services (e)	13,274,930	13,765,345	14,293,695	3.8%
Supplies (f)	7,330,343	7,886,903	8,228,209	4.3%
Property (g)	572,083	308,616	371,869	20.5%
Other Objects (h)	5,904,358	7,020,849	7,715,342	9.9%
Other Uses of Funds (i)	6,122,397	7,324,887	6,757,235	-7.7%
Total Expenditures by Object	\$174,991,977	\$181,699,000	\$188,125,000	3.5%

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

Final Expenditure Budget 2015-2016



**PENNSBURY SCHOOL DISTRICT
2015-2016 APPROVED BUDGET**

SUMMARY OF EXPENDITURES BY PROGRAM

		ACTUAL EXPENDITURES 2013-2014	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
<u>INSTRUCTIONAL PROGRAMS</u>					
1100	Regular Education	\$73,883,138	\$75,540,868	\$77,732,023	2.9%
1200	Special Education	32,012,511	32,062,505	34,011,765	6.1%
1300	Vocational Education	6,766,259	7,202,949	7,209,486	0.1%
1400	Other Instructional Programs	923,449	1,193,596	1,107,958	-7.2%
1500	Nonpublic School Programs	2,726	5,075	5,075	0.0%
1800	Pre-Kindergarten	400,941	395,942	401,806	n/a
TOTAL INSTRUCTIONAL PROGRAMS		\$113,989,024	\$116,400,935	\$120,468,113	3.5%
<u>SUPPORT SERVICES</u>					
2100	Pupil Services	\$6,367,282	\$7,022,771	\$7,101,947	1.1%
2200	Instructional Services	3,439,840	3,267,792	4,070,309	24.6%
2300	Administration	9,200,830	9,464,447	9,937,245	5.0%
2400	Health Services	2,609,700	2,580,687	2,920,875	13.2%
2500	Business Services	1,914,403	1,998,301	2,219,156	11.1%
2600	Plant Operations	14,536,794	14,743,023	15,236,271	3.3%
2700	Transportation	7,505,665	8,250,395	7,988,131	-3.2%
2800	Central Services	2,435,812	2,519,985	2,630,721	4.4%
2900	Other Support Services	121,848	123,000	123,000	0.0%
TOTAL SUPPORT SERVICES		\$48,132,174	\$49,970,401	\$52,227,655	4.5%
<u>NON-INSTRUCTIONAL PROGRAMS</u>					
3200	Student Activities	\$1,063,208	\$1,125,412	\$1,198,296	6.5%
3300	Community Services	196,517	196,348	176,348	-10.2%
TOTAL NON-INSTRUCTIONAL PROGRAMS		\$1,259,725	\$1,321,760	\$1,374,644	4.0%
<u>FACILITY IMPROVEMENT SERVICES</u>					
4200	Building Improvement Services	\$0	\$0	\$0	n/a
TOTAL FACILITY IMPROVEMENT SERVICES		\$0	\$0	\$0	n/a
<u>OTHER FINANCING</u>					
5100	Debt Services	\$11,611,054	\$13,605,904	\$14,054,588	3.3%
5200	Fund Transfers	0	400,000	0	-100.0%
TOTAL OTHER FINANCING		\$11,611,054	\$14,005,904	\$14,054,588	0.3%
TOTAL EXPENDITURES		\$174,991,977	\$181,699,000	\$188,125,000	3.5%

**PENNSBURY SCHOOL DISTRICT
2015-2016 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	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary - Elementary	\$19,985,430	\$19,658,471	\$20,575,841	4.7%
Professional - Regular Salary - Secondary	24,363,313	25,073,673	24,701,764	-1.5%
Professional - Substitutes	611,048	732,500	0	-100.0%
Professional - Other Salary	26,949	40,800	51,700	26.7%
Professional - Sabbaticals	240,466	0	0	n/a
Professional - Supplementals	262,465	305,000	260,617	-14.6%
Professional - Tutors	260,116	315,171	282,497	-10.4%
Professional - Testing & Evaluation	8,184	9,022	9,022	0.0%
Professional - Classroom Coverage	35,957	15,500	15,500	0.0%
Aides - Regular Salary	1,036,741	1,245,495	1,027,517	-17.5%
Aides - Substitutes & Overtime	3,061	2,550	2,550	0.0%
Computer Aides - Regular Salary	326,334	354,518	354,024	-0.1%
TOTAL SALARIES	\$47,160,064	\$47,752,700	\$47,281,032	-1.0%
BENEFITS:				
Medical, RX, and Dental Insurance	\$9,012,931	\$7,794,030	\$7,898,009	1.3%
Life Insurance	312,092	118,125	118,800	0.6%
Vision Reimbursement	84,819	34,500	70,500	104.3%
Social Security	3,559,715	3,619,035	3,572,323	-1.3%
Retirement	7,986,978	10,161,761	12,148,938	19.6%
Tuition Reimbursement	246,535	145,250	180,000	23.9%
Unemployment Compensation	34,037	71,525	42,080	-41.2%
Workers Compensation	486,879	475,930	522,480	9.8%
Other Benefits	100,770	170,700	126,720	-25.8%
TOTAL BENEFITS	\$21,824,756	\$22,590,856	\$24,679,850	9.2%
PROFESSIONAL SERVICES:				
Officials	\$1,985	\$2,000	\$2,000	0.0%
Professional Services - Educational	29,362	24,800	1,022,770	4024.1%
Professional Services - Other	9,900	12,850	12,375	-3.7%
Police Services	25,000	25,000	25,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$66,247	\$64,650	\$1,062,145	1542.9%
PROPERTY SERVICES:				
Laundry and Dry Cleaning	\$8,388	\$4,000	\$4,000	0.0%
Equipment Repairs & Services	0	12,000	12,000	0.0%
Maintenance Contracts	4,382	4,800	4,800	0.0%
Piano Tuning	1,817	3,500	3,500	0.0%
Copier Maintenance	0	0	0	n/a
Copier Rental	252,615	285,857	235,257	-17.7%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$267,202	\$310,157	\$259,557	-16.3%

**PENNSBURY SCHOOL DISTRICT
2015-2016 APPROVED BUDGET
EXPENDITURES**

REGULAR EDUCATION (Continued)

FUNCTION 1100

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
OTHER SERVICES:				
Classroom Extension	\$0	\$0	\$0	n/a
Printing and Binding	0	0	0	n/a
Tuition	2,732,772	2,957,155	2,722,359	-7.9%
Local Travel	1,729	7,485	19,690	163.1%
Conference/Overnight Travel	518	1,280	1,280	0.0%
Student Related Travel	22,654	18,110	18,110	0.0%
Federal Indirect Costs	15,994	13,967	13,967	0.0%
TOTAL OTHER SERVICES	\$2,773,667	\$2,997,997	\$2,775,406	-7.4%
SUPPLIES:				
General Supplies	\$482,924	\$734,738	\$806,549	9.8%
Warehouse Supplies	452,065	286,239	194,278	-32.1%
Printing Supplies	55,768	76,375	13,500	-82.3%
Printer Cartridges	29,379	12,997	5,906	-54.6%
Discretionary Funds	1,528	7,058	6,880	-2.5%
Meals/Refreshments	1,192	1,203	1,203	0.0%
Books & Periodicals	550,723	467,936	534,124	14.1%
TOTAL SUPPLIES	\$1,573,579	\$1,586,546	\$1,562,440	-1.5%
EQUIPMENT:				
New Equipment	\$197,964	\$216,183	\$89,419	-58.6%
Replacement Equipment	13,771	11,732	11,700	-0.3%
TOTAL EQUIPMENT	\$211,735	\$227,915	\$101,119	-55.6%
OTHER OBJECTS:				
Memberships & Dues	\$5,888	\$10,047	\$10,474	4.3%
TOTAL OTHER OBJECTS	\$5,888	\$10,047	\$10,474	4.3%
TOTAL REGULAR EDUCATION	\$73,883,138	\$75,540,868	\$77,732,023	2.9%

**PENNSBURY SCHOOL DISTRICT
2015-2016 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	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$635,841	\$651,937	\$661,021	1.4%
Professional - Regular Salary - Elementary	4,285,463	5,812,640	5,378,959	-7.5%
Professional - Regular Salary - Secondary	6,273,143	5,834,014	5,728,353	-1.8%
Professional - Substitutes	162,025	158,000	0	-100.0%
Professional - Other	29,320	0	187,000	n/a
Professional - Tutor	11,081	0	0	n/a
Professional - Testing & Evaluation	2,531	7,000	7,000	0.0%
Office Staff - Regular Salary	226,200	238,387	202,349	-15.1%
Office Staff - Substitutes	907	4,500	0	-100.0%
Office Staff - Overtime	1,695	1,000	0	-100.0%
Student Workers	29,018	29,708	30,000	1.0%
Aides - Regular Salary	3,759,010	3,805,804	4,223,284	11.0%
Aides - Substitutes & Overtime	97,047	125,500	8,500	-93.2%
Termination/Leave/HRA Pay Out	16,767	17,000	17,000	0.0%
TOTAL SALARIES	\$15,530,048	\$16,685,490	\$16,443,466	-1.5%
BENEFITS:				
Medical, RX, and Dental Insurance	\$3,024,978	\$2,662,696	\$2,549,583	-4.2%
Life Insurance	53,708	37,575	36,450	-3.0%
Vision Reimbursement	16,726	9,000	18,000	100.0%
Social Security	1,091,147	1,313,590	1,256,459	-4.3%
Retirement	2,615,592	3,602,315	4,248,303	17.9%
Unemployment Compensation	5,386	29,225	12,960	-55.7%
Workers Compensation	135,717	151,970	173,420	14.1%
Other Benefits	42,781	26,950	43,630	61.9%
TOTAL BENEFITS	\$6,986,035	\$7,833,321	\$8,338,805	6.5%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$0	\$0	\$379,220	n/a
Professional Services - I.U.	5,896,672	4,271,874	4,547,445	6.5%
Contractual Services	30,113	10,000	133,000	1230.0%
TOTAL PROFESSIONAL SERVICES	\$5,926,785	\$4,281,874	\$5,059,665	18.2%
PROPERTY SERVICES:				
Maintenance Contracts	\$0	\$0	\$0	n/a
Copier Rental	3,849	5,000	5,000	0.0%
TOTAL PROPERTY SERVICES	\$3,849	\$5,000	\$5,000	0.0%
OTHER SERVICES:				
Tuition	\$3,474,644	\$3,101,299	\$3,685,807	18.8%
Local Travel	1,519	4,000	10,250	156.3%
Conference/Overnight Travel	0	1,600	14,600	812.5%
I.U. Institutionalized	4,542	0	0	n/a
TOTAL OTHER SERVICES	\$3,480,705	\$3,106,899	\$3,710,657	19.4%

**PENNSBURY SCHOOL DISTRICT
2015-2016 APPROVED BUDGET
EXPENDITURES**

SPECIAL EDUCATION (Continued)

FUNCTION 1200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$65,597	\$129,850	\$422,367	225.3%
Warehouse Supplies	778	5,000	0	-100.0%
Printing Supplies	0	2,900	0	-100.0%
Printer Cartridges	2,352	958	0	-100.0%
Books & Periodicals	1,659	3,238	30,537	843.2%
TOTAL SUPPLIES	\$70,386	\$141,946	\$452,904	219.1%
EQUIPMENT:				
New Equipment	\$14,703	\$7,775	\$1,268	-83.7%
Replacement Equipment	0	0	0	n/a
TOTAL EQUIPMENT	\$14,703	\$7,775	\$1,268	-83.7%
OTHER OBJECTS:				
Memberships & Dues	\$0	\$200	\$0	-100.0%
TOTAL OTHER OBJECTS	\$0	\$200	\$0	-100.0%
TOTAL SPECIAL EDUCATION	\$32,012,511	\$32,062,505	\$34,011,765	6.1%

**PENNSBURY SCHOOL DISTRICT
2015-2016 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	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary	\$1,448,973	\$1,433,540	\$1,281,829	-10.6%
Professional - Substitutes	14,750	20,000	0	-100.0%
Professional - Supplementals	10,536	10,696	10,536	-1.5%
Professional - Testing & Evaluation	0	0	0	n/a
TOTAL SALARIES	\$1,474,259	\$1,464,236	\$1,292,365	-11.7%
BENEFITS:				
Medical, RX, and Dental Insurance	\$297,034	\$238,533	\$216,488	-9.2%
Life Insurance	6,513	3,600	3,150	-12.5%
Vision Reimbursement	3,787	1,500	3,000	100.0%
Social Security	112,781	108,352	95,938	-11.5%
Retirement	250,164	307,932	336,854	9.4%
Unemployment Compensation	11,930	2,800	1,120	-60.0%
Workers Compensation	17,841	14,560	12,740	-12.5%
Other Benefits	14,375	2,400	3,360	40.0%
TOTAL BENEFITS	\$714,425	\$679,677	\$672,650	-1.0%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$0	\$0	\$26,800	n/a
TOTAL PROFESSIONAL SERVICES	\$0	\$0	\$26,800	n/a
PROPERTY SERVICES:				
Equipment Repairs & Services	\$6,922	\$10,958	\$11,058	0.9%
Maintenance Contracts	0	2,000	2,000	0.0%
TOTAL PROPERTY SERVICES	\$6,922	\$12,958	\$13,058	0.8%
OTHER SERVICES:				
Printing and Binding	\$0	\$0	\$0	n/a
Tuition	4,531,785	5,003,810	5,163,992	3.2%
Local Travel	0	0	0	n/a
Conference/Overnight Travel	196	0	0	n/a
TOTAL OTHER SERVICES	\$4,531,981	\$5,003,810	\$5,163,992	3.2%
SUPPLIES:				
General Supplies	\$29,465	\$33,756	\$36,884	9.3%
Warehouse Supplies	0	0	0	n/a
Printing Supplies	494	1,429	0	-100.0%
Printer Cartridges	1,047	400	0	-100.0%
Books & Periodicals	4,464	5,570	2,724	-51.1%
TOTAL SUPPLIES	\$35,470	\$41,155	\$39,608	-3.8%

**PENNSBURY SCHOOL DISTRICT
2015-2016 APPROVED BUDGET
EXPENDITURES**

VOCATIONAL EDUCATION (Continued)

FUNCTION 1300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
EQUIPMENT:				
New Equipment	\$2,637	\$0	\$0	n/a
Replacement Equipment	450	863	863	0.0%
TOTAL EQUIPMENT	\$3,087	\$863	\$863	0.0%
OTHER OBJECTS:				
Memberships & Dues	\$115	\$250	\$150	-40.0%
TOTAL OTHER OBJECTS	\$115	\$250	\$150	-40.0%
TOTAL VOCATIONAL EDUCATION	\$6,766,259	\$7,202,949	\$7,209,486	0.1%

**PENNSBURY SCHOOL DISTRICT
2015-2016 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	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary	\$355,642	\$416,044	\$428,672	3.0%
Professional - Other	5,923	0	0	n/a
Professional - Supplementals	5,268	5,348	5,268	-1.5%
Professional - Tutors	64,470	169,495	78,847	-53.5%
Office Staff - Regular Salary	28,698	29,559	30,829	4.3%
Bus Drivers - Regular Salary	5,352	6,319	6,319	0.0%
Aides - Regular Salary	45,246	50,122	51,517	2.8%
TOTAL SALARIES	\$510,599	\$676,887	\$601,452	-11.1%
BENEFITS:				
Medical, RX, and Dental Insurance	\$102,353	\$119,267	\$123,708	3.7%
Life Insurance	1,962	1,800	1,800	0.0%
Vision Reimbursement	560	0	0	n/a
Social Security	37,699	53,287	45,887	-13.9%
Retirement	86,025	152,530	154,913	1.6%
Unemployment Compensation	0	1,400	640	-54.3%
Workers Compensation	5,044	7,280	7,280	0.0%
Other Benefits	0	1,200	1,920	60.0%
TOTAL BENEFITS	\$233,643	\$336,764	\$336,148	-0.2%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$0	\$13,758	\$13,758	0.0%
Psychological Services	62,827	60,000	60,000	0.0%
Police Services	0	0	0	n/a
TOTAL PROFESSIONAL SERVICES	\$62,827	\$73,758	\$73,758	0.0%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$3,000	\$0	-100.0%
Maintenance Contracts	0	0	375	n/a
Rentals	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$0	\$3,000	\$375	-87.5%
OTHER SERVICES:				
Classroom Extension	\$553	\$0	\$0	n/a
Tuition	115,668	99,000	94,000	-5.1%
Travel	80	0	0	n/a
TOTAL OTHER SERVICES	\$116,301	\$99,000	\$94,000	-5.1%

**PENNSBURY SCHOOL DISTRICT
2015-2016 APPROVED BUDGET
EXPENDITURES**

OTHER INSTRUCTIONAL PROGRAMS (Continued)

FUNCTION 1400

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$49	\$1,600	\$1,600	0.0%
Warehouse Supplies	0	1,000	625	-37.5%
Printing Supplies	30	495	0	-100.0%
Books & Periodicals	0	1,092	0	-100.0%
TOTAL SUPPLIES	\$79	\$4,187	\$2,225	-46.9%
EQUIPMENT:				
New Equipment	\$0	\$0	\$0	n/a
Replacement Equipment	0	0	0	n/a
TOTAL EQUIPMENT	\$0	\$0	\$0	n/a
OTHER OBJECTS:				
Memberships & Dues	\$0	\$0	\$0	n/a
TOTAL OTHER OBJECTS	\$0	\$0	\$0	n/a
TOTAL OTHER INSTRUCTIONAL PROGRAMS	\$923,449	\$1,193,596	\$1,107,958	-7.2%

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

**PENNSBURY SCHOOL DISTRICT
2015-2016 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	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$10,000	\$10,000	\$10,000	0.0%
Professional - Regular Salary	97,007	98,591	101,762	3.2%
Professional -Substitutes	2,200	2,000	0	-100.0%
Aides - Regular Salary	35,538	37,824	40,517	7.1%
Aides - Substitutes & Overtime	1,946	1,680	0	-100.0%
TOTAL SALARIES	\$146,691	\$150,095	\$152,279	1.5%
BENEFITS:				
Medical, RX, and Dental Insurance	\$38,837	\$13,417	\$13,417	0.0%
Social Security	10,457	10,437	10,437	0.0%
Retirement	11,680	29,193	29,193	0.0%
TOTAL BENEFITS	\$60,974	\$53,047	\$53,047	0.0%
PROFESSIONAL SERVICES:				
Professional Services	\$1,048	\$7,816	\$11,496	47.1%
TOTAL PROFESSIONAL SERVICES	\$1,048	\$7,816	\$11,496	47.1%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$13,650	\$19,920	\$19,920	0.0%
TOTAL PROPERTY SERVICES	\$13,650	\$19,920	\$19,920	0.0%
OTHER SERVICES:				
Advertising	\$811	\$700	\$700	0.0%
Travel	5,727	4,036	4,036	0.0%
TOTAL OTHER SERVICES	\$6,538	\$4,736	\$4,736	0.0%

**PENNSBURY SCHOOL DISTRICT
2015-2016 APPROVED BUDGET
EXPENDITURES**

PRE-KINDERGARTEN (Continued)

FUNCTION 1800

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
SUPPLIES:				
Supplies	\$36,921	\$28,682	\$28,682	0.0%
TOTAL SUPPLIES	\$36,921	\$28,682	\$28,682	0.0%
EQUIPMENT:				
New Equipment	\$1,497	\$3,000	\$3,000	0.0%
Replacement Equipment	0	0	0	n/a
TOTAL EQUIPMENT	\$1,497	\$3,000	\$3,000	0.0%
OTHER OBJECTS:				
Pass-Thru Funds	\$133,622	\$128,646	\$128,646	0.0%
TOTAL OTHER OBJECTS	\$133,622	\$128,646	\$128,646	0.0%
TOTAL PRE-KINDERGARTEN	\$400,941	\$395,942	\$401,806	1.5%

**PENNSBURY SCHOOL DISTRICT
2015-2016 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	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$227,831	\$234,667	\$250,734	6.8%
Professional - Regular Salary	3,545,551	3,738,292	3,679,254	-1.6%
Professional -Substitutes	0	0	0	n/a
Professional - Supplementals	5,416	8,400	11,016	31.1%
Professional - Testing & Evaluation	41,341	49,744	49,744	0.0%
Office Staff - Regular Salary	437,706	490,370	479,964	-2.1%
Office Staff - Substitutes	715	2,000	2,000	0.0%
Office Staff - Overtime	1,155	0	1,500	n/a
Termination/Leave/HRA Pay Out	13,618	4,000	4,000	0.0%
TOTAL SALARIES	\$4,273,333	\$4,527,473	\$4,478,212	-1.1%
BENEFITS:				
Medical, RX, and Dental Insurance	\$829,766	\$780,325	\$788,636	1.1%
Life Insurance	15,403	11,475	11,475	0.0%
Vision Reimbursement	5,992	1,500	3,000	100.0%
Social Security	298,879	352,004	342,425	-2.7%
Retirement	721,705	1,008,291	1,155,872	14.6%
Unemployment Compensation	1,386	8,925	4,080	-54.3%
Workers Compensation	39,171	46,410	54,410	17.2%
Other Benefits	18,992	7,050	12,240	73.6%
TOTAL BENEFITS	\$1,931,294	\$2,215,980	\$2,372,138	7.0%
PROFESSIONAL SERVICES:				
Professional Services - Educational Psychologists	\$560	\$25,500	\$3,250	-87.3%
	17,408	50,000	53,500	7.0%
TOTAL PROFESSIONAL SERVICES	\$17,968	\$75,500	\$56,750	-24.8%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$0	\$0	n/a
Maintenance Contracts	0	0	0	n/a
Copier Rental	7,614	11,000	11,200	1.8%
TOTAL PROPERTY SERVICES	\$7,614	\$11,000	\$11,200	1.8%
OTHER SERVICES:				
Local Travel	\$6,101	\$3,050	\$6,250	104.9%
Conference/Overnight Travel	0	5,000	6,000	20.0%
TOTAL OTHER SERVICES	\$6,101	\$8,050	\$12,250	52.2%

**PENNSBURY SCHOOL DISTRICT
2015-2016 APPROVED BUDGET
EXPENDITURES**

PUPIL SERVICES (Continued)

FUNCTION 2100

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$122,103	\$164,879	\$167,822	1.8%
Warehouse Supplies	110	500	500	0.0%
Printing Supplies	3,313	11,614	0	-100.0%
Meals & Refreshments	0	0	0	n/a
Books & Periodicals	686	5,000	2,500	-50.0%
TOTAL SUPPLIES	\$126,212	\$181,993	\$170,822	-6.1%
EQUIPMENT:				
New Equipment	\$4,512	\$2,000	\$0	-100.0%
Replacement Equipment	0	0	0	n/a
TOTAL EQUIPMENT	\$4,512	\$2,000	\$0	-100.0%
OTHER OBJECTS:				
Memberships & Dues	\$248	\$775	\$575	-25.8%
TOTAL OTHER OBJECTS	\$248	\$775	\$575	-25.8%
TOTAL PUPIL SERVICES	\$6,367,282	\$7,022,771	\$7,101,947	1.1%

**PENNSBURY SCHOOL DISTRICT
2015-2016 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	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$140,000	\$144,200	\$150,960	4.7%
Professional - Regular Salary	1,329,532	1,240,751	1,310,356	5.6%
Professional - Substitutes	11,600	19,000	0	-100.0%
Professional - Other Salary	44,287	85,261	79,361	-6.9%
Office Staff - Regular Salary	215,402	226,724	246,179	8.6%
Office Staff - Substitutes	708	0	0	n/a
Audio Visual - Overtime	11,087	9,200	12,500	35.9%
Aides - Regular Salary	0	12,734	0	-100.0%
Termination/Leave/HRA Pay Out	3,910	5,000	5,000	0.0%
TOTAL SALARIES	\$1,756,526	\$1,742,869	\$1,804,356	3.5%
BENEFITS:				
Medical, RX, and Dental Insurance	\$354,191	\$283,258	\$309,269	9.2%
Life Insurance	6,863	4,275	4,500	5.3%
Vision Reimbursement	2,990	1,500	3,000	100.0%
Social Security	129,361	128,751	136,230	5.8%
Retirement	295,650	365,967	454,359	24.2%
Unemployment Compensation	0	3,325	1,600	-51.9%
Workers Compensation	15,938	17,290	18,200	5.3%
Other Benefits	1,320	9,460	11,260	19.0%
TOTAL BENEFITS	\$806,313	\$813,826	\$938,418	15.3%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$13,769	\$18,510	\$95,470	415.8%
TOTAL PROFESSIONAL SERVICES	\$13,769	\$18,510	\$95,470	415.8%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$4,187	\$12,932	\$12,932	0.0%
Maintenance Contracts	86,061	87,635	87,335	-0.3%
Copier Rental	18,218	18,000	13,000	-27.8%
Equipment Rental	75,215	71,211	71,211	0.0%
Equipment Lease	0	0	290,251	n/a
TOTAL PROPERTY SERVICES	\$183,681	\$189,778	\$474,729	150.1%
OTHER SERVICES:				
Internet Service	\$31,533	\$39,552	\$39,552	0.0%
Printing and Binding	2,467	3,000	2,500	-16.7%
Local Travel	28,794	36,719	41,379	12.7%
Conference/Overnight Travel	6,114	2,848	6,078	113.4%
Student Related Travel	363	400	400	0.0%
I U Direct Payments	0	0	0	n/a
TOTAL OTHER SERVICES	\$69,271	\$82,519	\$89,909	9.0%

**PENNSBURY SCHOOL DISTRICT
2015-2016 APPROVED BUDGET
EXPENDITURES**

INSTRUCTIONAL SERVICES (Continued)

FUNCTION 2200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$186,296	\$249,341	\$324,857	30.3%
Warehouse Supplies	850	3,770	3,270	-13.3%
Printing Supplies	10,284	23,140	1,300	-94.4%
Meals & Refreshments	2,889	2,900	2,900	0.0%
Books & Periodicals	100,969	122,881	116,092	-5.5%
TOTAL SUPPLIES	\$301,288	\$402,032	\$448,419	11.5%
EQUIPMENT:				
New Equipment	\$13,626	\$13,200	\$212,500	1509.8%
Replacement Equipment	292,577	2,000	2,000	0.0%
TOTAL EQUIPMENT	\$306,203	\$15,200	\$214,500	1311.2%
OTHER OBJECTS:				
Memberships & Dues	\$2,789	\$3,058	\$4,508	47.4%
TOTAL OTHER OBJECTS	\$2,789	\$3,058	\$4,508	47.4%
TOTAL INSTRUCTIONAL SERVICES	\$3,439,840	\$3,267,792	\$4,070,309	24.6%

**PENNSBURY SCHOOL DISTRICT
2015-2016 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	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$3,580,320	\$3,740,168	\$3,820,911	2.2%
Professional - Regular Salary	98,222	99,204	66,972	-32.5%
Professional - Other	2,614	14,100	9,400	-33.3%
Office Staff - Regular Salary	1,296,318	1,293,966	1,372,877	6.1%
Office Staff - Substitutes	23,143	50,322	48,500	-3.6%
Office Staff - Overtime	16,666	6,900	6,250	-9.4%
Management Assistants	281,569	284,980	253,579	-11.0%
Termination/Leave/HRA Pay Out	149,808	150,000	150,000	0.0%
TOTAL SALARIES	\$5,448,660	\$5,639,641	\$5,728,489	1.6%
BENEFITS:				
Medical, RX, and Dental Insurance	\$1,099,036	\$924,317	\$974,197	5.4%
Life Insurance	20,027	13,950	14,175	1.6%
Vision	0	500	1,000	100.0%
Social Security	397,990	421,596	432,684	2.6%
Retirement	921,879	1,196,041	1,470,476	22.9%
Unemployment Compensation	0	10,850	5,040	-53.5%
Workers Compensation	46,485	56,420	65,330	15.8%
Other Benefits	132,894	154,570	145,090	-6.1%
TOTAL BENEFITS	\$2,618,311	\$2,778,244	\$3,107,992	11.9%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$5,649	\$17,000	\$6,200	-63.5%
Legal Services	332,953	345,000	345,000	0.0%
Contractual Services	5,475	25,050	25,050	0.0%
Tax Collections	280,674	270,100	275,100	1.9%
Closing Fees - Bond Issue Refinancing	122,081	0	0	n/a
TOTAL PROFESSIONAL SERVICES	\$746,832	\$657,150	\$651,350	-0.9%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$0	\$0	n/a
Maintenance Contracts	17,734	25,100	24,700	-1.6%
Copier Maintenance	0	0	0	n/a
Copier Rental	33,001	39,500	45,000	13.9%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$50,735	\$64,600	\$69,700	7.9%

**PENNSBURY SCHOOL DISTRICT
2015-2016 APPROVED BUDGET
EXPENDITURES**

ADMINISTRATION (Continued)

FUNCTION 2300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
OTHER SERVICES:				
Bonding Insurance	\$14,750	\$14,732	\$14,882	1.0%
Communications	7,034	17,000	17,000	0.0%
Printing and Binding	1,571	6,891	7,091	2.9%
Local Travel	4,792	11,207	10,707	-4.5%
Conference/Overnight Travel	2,989	1,900	1,900	0.0%
TOTAL OTHER SERVICES	\$31,136	\$51,730	\$51,580	-0.3%
SUPPLIES:				
General Supplies	\$39,473	\$66,095	\$57,325	-13.3%
Warehouse Supplies	811	2,210	3,174	43.6%
Printing Supplies	5,209	15,497	135	-99.1%
Meals & Refreshments	5,249	1,900	5,400	184.2%
Books & Periodicals	4,183	8,430	7,100	-15.8%
TOTAL SUPPLIES	\$54,925	\$94,132	\$73,134	-22.3%
EQUIPMENT:				
New Equipment	\$6,786	\$6,285	\$5,885	-6.4%
Replacement Equipment	1,993	2,885	2,885	0.0%
TOTAL EQUIPMENT	\$8,779	\$9,170	\$8,770	-4.4%
OTHER OBJECTS:				
Memberships & Dues	\$32,015	\$25,780	\$23,980	-7.0%
Trustee Fees	209,437	144,000	222,250	54.3%
Judgments Against LEA	0	0	0	n/a
TOTAL OTHER OBJECTS	\$241,452	\$169,780	\$246,230	45.0%
TOTAL ADMINISTRATION	\$9,200,830	\$9,464,447	\$9,937,245	5.0%

**PENNSBURY SCHOOL DISTRICT
2015-2016 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	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary	\$1,087,383	\$1,080,530	\$1,122,545	3.9%
Professional - Substitutes	25,183	30,000	30,000	0.0%
Professional - Supplementals	5,268	5,348	5,268	-1.5%
Registered Nurses	159,558	137,133	197,858	44.3%
Health Room Aides	164,971	176,635	181,418	2.7%
TOTAL SALARIES	\$1,442,363	\$1,429,646	\$1,537,089	7.5%
BENEFITS:				
Medical, RX, and Dental Insurance	\$290,771	\$238,533	\$262,879	10.2%
Life Insurance	5,952	3,600	3,825	6.3%
Vision	1,047	1,500	1,500	0.0%
Social Security	110,123	108,708	116,387	7.1%
Retirement	244,931	308,507	394,536	27.9%
Unemployment Compensation	0	2,800	1,360	-51.4%
Workers Compensation	13,716	14,560	15,470	6.3%
Other Benefits	1,809	2,400	4,080	70.0%
TOTAL BENEFITS	\$668,349	\$680,608	\$800,037	17.5%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$452,000	\$405,684	\$541,513	33.5%
Professional Services - Other	17,454	21,513	0	-100.0%
TOTAL PROFESSIONAL SERVICES	\$469,454	\$427,197	\$541,513	26.8%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$550	\$550	0.0%
Maintenance Contracts	0	0	0	n/a
Copier Maintenance	0	0	0	n/a
Copier Rental	1,495	2,000	1,000	-50.0%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$1,495	\$2,550	\$1,550	-39.2%
OTHER SERVICES:				
Local Travel	\$550	\$1,200	\$1,200	0.0%
Conference/Overnight Travel	0	0	0	n/a
TOTAL OTHER SERVICES	\$550	\$1,200	\$1,200	0.0%

**PENNSBURY SCHOOL DISTRICT
2015-2016 APPROVED BUDGET
EXPENDITURES**

HEALTH SERVICES (Continued)

FUNCTION 2400

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$22,429	\$32,580	\$32,580	0.0%
Warehouse Supplies	0	500	500	0.0%
Printing Supplies	0	0	0	n/a
Books & Periodicals	0	0	0	n/a
TOTAL SUPPLIES	\$22,429	\$33,080	\$33,080	0.0%
EQUIPMENT:				
New Equipment	\$5,060	\$6,406	\$6,406	0.0%
Replacement Equipment	0	0	0	n/a
TOTAL EQUIPMENT	\$5,060	\$6,406	\$6,406	0.0%
OTHER OBJECTS:				
Memberships & Dues	\$0	\$0	\$0	n/a
TOTAL OTHER OBJECTS	\$0	\$0	\$0	n/a
TOTAL HEALTH SERVICES	\$2,609,700	\$2,580,687	\$2,920,875	13.2%

**PENNSBURY SCHOOL DISTRICT
2015-2016 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	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$245,414	\$252,787	\$258,247	2.2%
Office Staff - Regular Salary	620,588	652,808	670,077	2.6%
Office Staff - Substitutes	6,824	8,600	8,600	0.0%
Office Staff - Overtime	22,914	17,654	17,654	0.0%
Printing - Regular Salary	73,570	76,396	86,214	12.9%
Printing - Substitutes	0	0	0	n/a
Printing - Overtime	9,243	6,129	6,130	0.0%
Warehouse - Regular Salary	91,961	94,607	55,777	-41.0%
Warehouse - Substitutes	0	0	0	n/a
Warehouse -Overtime	0	1,000	1,000	0.0%
Termination/Leave/HRA Pay Out	14,082	11,000	11,000	0.0%
TOTAL SALARIES	\$1,084,596	\$1,120,980	\$1,114,699	-0.6%
BENEFITS:				
Medical, RX, and Dental Insurance	\$218,807	\$178,900	\$185,561	3.7%
Life Insurance	4,022	2,700	2,700	0.0%
Social Security	79,088	80,819	81,793	1.2%
Retirement	175,373	230,232	286,118	24.3%
Tuition Reimbursement	0	4,750	5,000	5.3%
Unemployment Compensation	4,790	2,100	960	-54.3%
Workers Compensation	8,666	10,920	10,920	0.0%
Other Benefits	20,856	15,670	16,750	6.9%
TOTAL BENEFITS	\$511,602	\$526,091	\$589,802	12.1%
PROFESSIONAL SERVICES:				
Auditors/Financial Advisors	\$24,000	\$28,470	\$28,470	0.0%
Contractual Services	0	5,467	4,420	-19.2%
TOTAL PROFESSIONAL SERVICES	\$24,000	\$33,937	\$32,890	-3.1%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$1,410	\$10,000	\$10,000	0.0%
Maintenance Contracts	10,373	12,000	12,000	0.0%
Copier Maintenance	0	0	0	n/a
Copier Rental	175,415	130,000	190,500	46.5%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$187,198	\$152,000	\$212,500	39.8%

**PENNSBURY SCHOOL DISTRICT
2015-2016 APPROVED BUDGET
EXPENDITURES**

BUSINESS SERVICES (Continued)

FUNCTION 2500

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
OTHER SERVICES:				
Communications	\$68,027	\$122,671	\$82,671	-32.6%
Local Travel	459	2,289	2,242	-2.1%
Conference/Overnight Travel	0	0	0	n/a
Cooperative Purchasing	6,360	7,000	7,000	0.0%
TOTAL OTHER SERVICES	\$74,846	\$131,960	\$91,913	-30.3%
SUPPLIES:				
General Supplies	\$29,044	\$15,659	\$107,198	584.6%
Warehouse Supplies	0	2,850	62,350	2087.7%
Printing Supplies	61	8,676	1,750	-79.8%
Books & Periodicals	1,774	2,134	2,334	9.4%
TOTAL SUPPLIES	\$30,879	\$29,319	\$173,632	492.2%
EQUIPMENT:				
New Equipment	\$0	\$1,200	\$1,200	0.0%
Replacement Equipment	0	1,344	1,000	-25.6%
TOTAL EQUIPMENT	\$0	\$2,544	\$2,200	-13.5%
OTHER OBJECTS:				
Memberships & Dues	\$1,282	\$1,470	\$1,520	3.4%
TOTAL OTHER OBJECTS	\$1,282	\$1,470	\$1,520	3.4%
TOTAL BUSINESS SERVICES	\$1,914,403	\$1,998,301	\$2,219,156	11.1%

**PENNSBURY SCHOOL DISTRICT
2015-2016 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	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$110,423	\$113,736	\$115,447	1.5%
Office Staff - Regular Salary	155,706	160,270	165,525	3.3%
Office Staff - Substitutes	2,134	5,000	5,000	0.0%
Office Staff - Overtime	120	1,000	1,000	0.0%
Maintenance - Regular Salary	1,425,084	1,495,250	1,658,465	10.9%
Maintenance - Overtime	95,965	65,000	65,000	0.0%
Security Guards	176,385	234,463	249,704	6.5%
Custodial - Regular Salaries	3,811,943	4,092,536	3,926,318	-4.1%
Custodial - Substitutes	362,152	223,000	155,000	-30.5%
Custodial - Overtime	146,324	90,077	74,077	-17.8%
Custodial - Shift Differential	10,775	0	0	n/a
Student Workers	14,112	0	0	n/a
Termination/Leave/HRA Pay Out	50,908	9,000	9,000	0.0%
TOTAL SALARIES	\$6,362,031	\$6,489,332	\$6,424,536	-1.0%
BENEFITS:				
Medical, RX, and Dental Insurance	\$1,294,192	\$1,043,584	\$1,128,831	8.2%
Life Insurance	23,404	15,750	16,425	4.3%
Social Security	481,953	481,283	491,297	2.1%
Retirement	1,082,561	1,358,911	1,660,052	22.2%
Unemployment Compensation	5,271	12,250	5,840	-52.3%
Workers Compensation	137,583	63,700	76,430	20.0%
Other Benefits	32,479	24,440	26,010	6.4%
TOTAL BENEFITS	\$3,057,443	\$2,999,918	\$3,404,885	13.5%
PROFESSIONAL SERVICES:				
Professional Services - Other	\$71,086	\$69,260	\$105,800	52.8%
Appraisals	0	1,000	1,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$71,086	\$70,260	\$106,800	52.0%
PROPERTY SERVICES:				
Disposal Services	\$35	\$2,500	\$2,500	0.0%
Snow Plowing Services	4,725	0	0	n/a
Lawn Care Services	21,912	30,000	30,000	0.0%
Building Repairs	102,092	277,680	386,614	39.2%
Equipment Repairs & Services	46,758	19,200	19,200	0.0%
Vehicle Repairs	22,659	18,000	18,000	0.0%
Maintenance Contracts	322,913	260,172	316,258	21.6%
Vandalism	655	3,000	3,000	0.0%
Equipment Rental	39,035	16,800	16,000	-4.8%
Vehicle Rentals & Leases	0	0	0	n/a
Extermination Services	5,814	9,280	9,280	0.0%
TOTAL PROPERTY SERVICES	\$566,598	\$636,632	\$800,852	25.8%

**PENNSBURY SCHOOL DISTRICT
2015-2016 APPROVED BUDGET
EXPENDITURES**

PLANT OPERATIONS (Continued)

FUNCTION 2600

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
OTHER SERVICES:				
Fire Insurance	\$197,000	\$241,742	\$256,570	6.1%
Automobile Insurance	91,852	100,000	102,500	2.5%
General & Flood Insurance	219,535	196,017	217,430	10.9%
General Liability Insurance	130,213	158,604	171,000	7.8%
Internet/Cable	109	0	0	n/a
Local Travel	235	2,022	2,022	0.0%
Conference/Overnight Travel	0	0	0	n/a
Other Services	17,464	19,100	19,100	0.0%
TOTAL OTHER SERVICES	\$656,408	\$717,485	\$768,622	7.1%
SUPPLIES:				
General Supplies	\$404,754	\$464,170	\$698,270	50.4%
Warehouse Supplies	299,815	226,200	5,000	-97.8%
Printing Supplies	19	1,300	0	-100.0%
Telephone	364,908	275,777	215,777	-21.8%
Water & Sewer	287,104	250,000	250,000	0.0%
Locks & Lockers	0	0	0	n/a
Natural Gas	548,479	758,929	708,929	-6.6%
Electricity	1,564,099	1,611,501	1,611,501	0.0%
Bottled Gas	6,592	9,500	9,500	0.0%
Fuel Oil	212,797	90,000	90,000	0.0%
Gasoline	122,692	134,534	133,834	-0.5%
Diesel Fuel	2,423	0	0	n/a
Books & Periodicals	0	180	180	0.0%
TOTAL SUPPLIES	\$3,813,682	\$3,822,091	\$3,722,991	-2.6%
EQUIPMENT:				
New Equipment	\$1,637	\$0	\$0	n/a
Replacement Equipment	7,679	7,085	7,085	0.0%
TOTAL EQUIPMENT	\$9,316	\$7,085	\$7,085	0.0%
OTHER OBJECTS:				
Memberships & Dues	\$230	\$220	\$500	127.3%
TOTAL OTHER OBJECTS	\$230	\$220	\$500	127.3%
TOTAL PLANT OPERATIONS	\$14,536,794	\$14,743,023	\$15,236,271	3.3%

**PENNSBURY SCHOOL DISTRICT
2015-2016 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	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$85,905	\$88,483	\$89,814	1.5%
Office Staff - Regular Salary	196,114	214,160	185,982	-13.2%
Office Staff - Substitutes	432	2,000	2,000	0.0%
Office Staff - Overtime	13,651	13,000	13,000	0.0%
Maintenance - Regular Salary	313,448	243,753	306,969	25.9%
Maintenance - Overtime	18,847	17,000	28,000	64.7%
Bus Drivers - Regular	2,261,166	2,594,769	2,321,458	-10.5%
Bus Drivers - Substitutes	125,764	189,000	176,000	-6.9%
Bus Drivers - Overtime	208,753	194,000	169,000	-12.9%
Aides - Regular Salary	124,573	147,777	127,440	-13.8%
Termination/Leave/HRA Pay Out	7,469	4,000	4,000	0.0%
TOTAL SALARIES	\$3,356,122	\$3,707,942	\$3,423,663	-7.7%
BENEFITS:				
Medical, RX, and Dental Insurance	\$676,880	\$596,334	\$572,147	-4.1%
Life Insurance	12,983	9,000	8,325	-7.5%
Social Security	256,825	279,591	260,304	-6.9%
Retirement	569,193	783,906	884,610	12.8%
Unemployment Compensation	(270)	7,000	2,960	-57.7%
Workers Compensation	64,648	36,400	33,670	-7.5%
Other Benefits	15,062	6,150	8,880	44.4%
TOTAL BENEFITS	\$1,595,321	\$1,718,381	\$1,770,896	3.1%
PROFESSIONAL SERVICES:				
Professional Services - I.U.	\$65,132	\$60,000	\$60,000	0.0%
Professional Services - Other	4,725	16,000	16,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$69,857	\$76,000	\$76,000	0.0%
PROPERTY SERVICES:				
Cleaning Services	\$1,219	\$3,000	\$3,000	0.0%
Equipment Repairs & Services	17,046	8,490	8,490	0.0%
Vehicle Repairs	70,355	54,651	54,651	0.0%
Maintenance Contracts	1,498	0	0	n/a
Equipment Rental	1,857	2,100	2,100	0.0%
TOTAL PROPERTY SERVICES	\$91,975	\$68,241	\$68,241	0.0%

**PENNSBURY SCHOOL DISTRICT
2015-2016 APPROVED BUDGET
EXPENDITURES**

TRANSPORTATION (Continued)

FUNCTION 2700

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
OTHER SERVICES:				
Transportation - I. U.	\$1,036,998	\$1,013,700	\$1,013,700	0.0%
Transportation - Private Contracts	12,963	64,765	64,765	0.0%
Automobile Insurance	326,155	323,475	292,975	-9.4%
Local Travel	6,176	6,000	6,000	0.0%
TOTAL OTHER SERVICES	\$1,382,292	\$1,407,940	\$1,377,440	-2.2%
SUPPLIES:				
General Supplies	\$296,861	\$348,380	\$350,380	0.6%
Warehouse Supplies	501	2,200	2,200	0.0%
Printing Supplies	319	2,000	0	-100.0%
Fuel Oil	11,437	17,000	17,000	0.0%
Diesel Fuel	700,736	901,875	901,875	0.0%
Books & Periodicals	0	200	200	0.0%
TOTAL SUPPLIES	\$1,009,854	\$1,271,655	\$1,271,655	0.0%
EQUIPMENT:				
New Equipment	\$0	\$0	\$0	n/a
Replacement Equipment	0	0	0	n/a
TOTAL EQUIPMENT	\$0	\$0	\$0	n/a
OTHER OBJECTS:				
Memberships & Dues	\$244	\$236	\$236	0.0%
TOTAL OTHER OBJECTS	\$244	\$236	\$236	0.0%
TOTAL TRANSPORTATION	\$7,505,665	\$8,250,395	\$7,988,131	-3.2%

**PENNSBURY SCHOOL DISTRICT
2015-2016 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	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$237,742	\$258,774	\$255,432	-1.3%
Title I Salaries	23,506	51,181	28,607	-44.1%
Office Staff - Regular Salary	978,624	1,009,481	1,060,246	5.0%
Office Staff - Substitutes	211	3,000	3,000	0.0%
Office Staff - Overtime	6,863	12,357	9,725	-21.3%
Termination/Leave/HRA Pay Out	37,759	20,000	20,000	0.0%
TOTAL SALARIES	\$1,284,705	\$1,354,793	\$1,377,010	1.6%
BENEFITS:				
Medical, RX, and Dental Insurance	\$275,632	\$216,985	\$240,220	10.7%
Life Insurance	5,007	3,150	3,375	7.1%
Social Security	95,444	102,294	104,240	1.9%
Retirement	216,921	285,847	353,447	23.6%
Unemployment Compensation	0	2,450	1,200	-51.0%
Workers Compensation	11,286	12,740	13,650	7.1%
Other Benefits	40,149	8,710	10,060	15.5%
TOTAL BENEFITS	\$644,439	\$632,176	\$726,192	14.9%
PROFESSIONAL SERVICES:				
Professional Services - Other	\$357,509	\$373,270	\$373,270	0.0%
TOTAL PROFESSIONAL SERVICES	\$357,509	\$373,270	\$373,270	0.0%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$0	\$0	n/a
Maintenance Contracts	25,138	40,587	40,587	0.0%
Copier Maintenance	0	524	524	0.0%
Copier Rental	6,244	8,500	4,500	-47.1%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$31,382	\$49,611	\$45,611	-8.1%
OTHER SERVICES:				
Printing and Binding	\$0	\$0	\$0	n/a
Local Travel	371	548	519	-5.3%
Conference/Overnight Travel	0	1,900	1,900	0.0%
TOTAL OTHER SERVICES	\$371	\$2,448	\$2,419	-1.2%

**PENNSBURY SCHOOL DISTRICT
2015-2016 APPROVED BUDGET
EXPENDITURES**

CENTRAL SERVICES (Continued)

FUNCTION 2800

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$ 114,841	\$ 83,647	\$ 85,308	2.0%
Warehouse Supplies	605	675	675	0.0%
Printing Supplies	812	4,129	1,000	-75.8%
Books & Periodicals	0	2,086	2,086	0.0%
TOTAL SUPPLIES	\$ 116,258	\$ 90,537	\$ 89,069	-1.6%
EQUIPMENT:				
New Equipment	\$0	\$ 5,000	\$ 5,000	0.0%
Replacement Equipment	1,048	12,000	12,000	0.0%
TOTAL EQUIPMENT	\$ 1,048	\$ 17,000	\$ 17,000	0.0%
OTHER OBJECTS:				
Memberships & Dues	\$ 100	\$ 150	\$ 150	0.0%
TOTAL OTHER OBJECTS	\$ 100	\$ 150	\$ 150	0.0%
TOTAL CENTRAL SERVICES	\$ 2,435,812	\$ 2,519,985	\$ 2,630,721	4.4%

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**PENNSBURY SCHOOL DISTRICT
2015-2016 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	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
OTHER SERVICES				
I.U. Payments Withheld	\$70,280	\$71,000	\$71,000	0.0%
I.U. Instructional Materials	51,568	52,000	52,000	0.0%
TOTAL OTHER SERVICES	\$121,848	\$123,000	\$123,000	0.0%
TOTAL OTHER SUPPORT SERVICES	\$121,848	\$123,000	\$123,000	0.0%

**PENNSBURY SCHOOL DISTRICT
2015-2016 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	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
SALARIES:				
Game Attendants/Officials	\$37,636	\$31,346	\$31,346	0.0%
Professional - Supplementals	460,825	462,694	464,074	0.3%
Office Staff - Regular Salary	73,974	73,975	79,705	7.7%
Bus Drivers - Overtime	47,422	53,463	53,463	0.0%
Custodial - Overtime	8,704	13,000	13,000	0.0%
TOTAL SALARIES	\$628,561	\$634,478	\$641,588	1.1%
BENEFITS:				
Medical, RX, and Dental Insurance	\$0	\$0		n/a
Life Insurance	110	0		n/a
Social Security	28,354	48,680	48,782	0.2%
Retirement	102,076	94,699	164,681	73.9%
Unemployment Compensation	1,095	350	160	-54.3%
Workers Compensation	0	1,820	0	-100.0%
Other Benefits	0	300	0	-100.0%
TOTAL BENEFITS	\$131,635	\$145,849	\$213,623	46.5%
PROFESSIONAL SERVICES:				
Officials	\$46,687	\$52,422	\$52,422	0.0%
Other Professional Services	0	0	0	n/a
Coaching Clinics	0	0	0	n/a
Security/ambulance	23,072	16,575	16,575	0.0%
Game Guarantee	0	0	0	n/a
TOTAL PROFESSIONAL SERVICES	\$69,759	\$68,997	\$68,997	0.0%
PROPERTY SERVICES:				
Laundry/Dry Cleaning	\$8,394	\$0	\$0	n/a
Equipment Repairs & Services	\$30,930	\$58,159	\$58,159	0.0%
Maintenance Contracts	0	0	0	n/a
Copier Rental	1,080	2,000	0	-100.0%
Equipment Rental	1,092	1,500	1,500	0.0%
TOTAL PROPERTY SERVICES	\$41,496	\$61,659	\$59,659	-3.2%

**PENNSBURY SCHOOL DISTRICT
2015-2016 APPROVED BUDGET
EXPENDITURES**

STUDENT ACTIVITIES (Continued)

FUNCTION 3200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
OTHER SERVICES:				
Contracted Carriers	\$0	\$5,000	\$5,000	0.0%
General Insurance	8,988	9,071	9,071	0.0%
Local Travel	1,810	2,500	2,500	0.0%
Conference/Overnight Travel	846	0	0	n/a
Student Related Travel	11,273	10,000	10,000	0.0%
TOTAL OTHER SERVICES	\$22,917	\$26,571	\$26,571	0.0%
SUPPLIES:				
General Supplies	\$130,233	\$151,700	\$153,200	1.0%
Warehouse Supplies	0	0	0	n/a
Printing Supplies	716	1,000	0	-100.0%
Meals/Refreshments	1,687	0	0	n/a
Books & Periodicals	330	500	0	-100.0%
TOTAL SUPPLIES	\$132,966	\$153,200	\$153,200	0.0%
EQUIPMENT:				
New Equipment	\$0	\$9,658	\$9,658	0.0%
Replacement Equipment	6,144	0	0	n/a
TOTAL EQUIPMENT	\$6,144	\$9,658	\$9,658	0.0%
OTHER OBJECTS:				
Memberships & Dues	\$29,730	\$25,000	\$25,000	0.0%
TOTAL OTHER OBJECTS	\$29,730	\$25,000	\$25,000	0.0%
TOTAL STUDENT ACTIVITIES	\$1,063,208	\$1,125,412	\$1,198,296	6.5%

**PENNSBURY SCHOOL DISTRICT
2015-2016 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	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
SALARIES:				
Professional Salary - Other	\$0	\$0	\$0	n/a
TOTAL SALARIES	\$0	\$0	\$0	n/a
BENEFITS:				
Medical, RX, and Dental Insurance	\$0	\$0	\$0	n/a
Life Insurance	0	0	0	n/a
Social Security	0	0	0	n/a
Retirement	0	0	0	n/a
Unemployment Compensation	0	0	0	n/a
Workers Compensation	0	0	0	n/a
Other Benefits	0	0	0	n/a
TOTAL BENEFITS	\$0	\$0	\$0	n/a
PROFESSIONAL SERVICES:				
Professional Services - Educational	221	0	0	n/a
Crossing Guards	190,883	190,000	170,000	-10.5%
TOTAL PROFESSIONAL SERVICES	\$191,104	\$190,000	\$170,000	-10.5%
PROPERTY SERVICES:				
Maintenance Contracts	\$0	\$0	\$0	n/a
TOTAL PROPERTY SERVICES	\$0	\$0	\$0	n/a
OTHER SERVICES:				
Local Travel	\$0	\$0	\$0	n/a
TOTAL OTHER SERVICES	\$0	\$0	\$0	n/a
SUPPLIES:				
General Supplies	\$2,429	\$6,348	\$6,348	0.0%
Books & Periodicals	2,984	0	0	n/a
TOTAL SUPPLIES	\$5,413	\$6,348	\$6,348	0.0%

**PENNSBURY SCHOOL DISTRICT
2015-2016 APPROVED BUDGET
EXPENDITURES**

COMMUNITY SERVICES (Continued)

FUNCTION 3300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
EQUIPMENT:				
New Equipment	\$0	\$0	\$0	n/a
Replacement Equipment	0	0	0	n/a
TOTAL EQUIPMENT	\$0	\$0	\$0	n/a
OTHER OBJECTS:				
Memberships & Dues	\$0	\$0	\$0	n/a
TOTAL OTHER OBJECTS	\$0	\$0	\$0	n/a
TOTAL COMMUNITY SERVICES	\$196,517	\$196,348	\$176,348	-10.2%

**PENNSBURY SCHOOL DISTRICT
2015-2016 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	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
PROPERTY SERVICES:				
Building Repairs	\$0	\$0	\$0	n/a
TOTAL PROPERTY SERVICES	\$0	\$0	\$0	n/a
TOTAL BUILDING IMPROVEMENT SERVICES	\$0	\$0	\$0	n/a

**PENNSBURY SCHOOL DISTRICT
2015-2016 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	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
OTHER OBJECTS				
Interest	\$5,433,658	\$6,621,017	\$7,237,353	9.3%
Refund of Prior Year Receipts	54,999	60,000	60,000	0.0%
TOTAL OTHER OBJECTS	\$5,488,657	\$6,681,017	\$7,297,353	9.2%
OTHER USES OF FUNDS				
Principal Payments	\$6,122,397	\$6,924,887	\$6,757,235	-2.4%
TOTAL OTHER USES OF FUNDS	\$6,122,397	\$6,924,887	\$6,757,235	-2.4%
TOTAL DEBT SERVICES	\$11,611,054	\$13,605,904	\$14,054,588	3.3%

**PENNSBURY SCHOOL DISTRICT
2015-2016 APPROVED BUDGET
EXPENDITURES**

FUND TRANSFERS

FUNCTION 5200

Includes money moved from one fund to another.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2013-2014	APPROVED BUDGET 2014-2015	APPROVED BUDGET 2015-2016	% INCREASE/ DECREASE
OTHER USES OF FUNDS				
Fund Transfer	\$0	\$400,000	\$0	-100.0%
TOTAL OTHER OBJECTS	\$0	\$400,000	\$0	-100.0%
TOTAL FUND TRANSFERS	\$0	\$400,000	\$0	-100.0%
TOTAL EXPENDITURES	\$174,991,977	\$181,699,000	\$188,125,000	3.5%

ADDITIONAL INFORMATION

**PENNSBURY SCHOOL DISTRICT
2015-2016 FINAL BUDGET**

**Enrollment Five-Year Comparison
2011-2012 Through 2015-2016**

School	Actual for 2011-2012	Actual for 2012-2013	Actual for 2013-2014	Actual for 2014-2015	Budget for 2015-2016
Afton Elementary School	542	527	525	529	538
Edgewood Elementary School	571	532	546	543	523
Eleanor Roosevelt Elementary School	438	454	539	554	522
Fallsington Elementary School	242	234	241	253	262
Makefield Elementary School	485	464	473	459	427
Manor Elementary School	403	414	451	437	465
Oxford Valley Elementary School	440	440	417	414	400
Penn Valley Elementary School	255	256	356	349	341
Quarry Hill Elementary School	571	545	489	471	452
Village Park Elementary School	323	335	0	0	0
Walt Disney Elementary School	295	325	368	377	407
Pennwood Middle School	1,002	941	909	851	843
William Penn Middle School	1,028	991	1,010	998	1,031
Charles Boehm Middle School	778	771	724	745	701
Pennsbury High School	3,207	3,231	3,187	3,197	3,202
Bucks County Technical High School	<u>244</u>	<u>279</u>	<u>289</u>	<u>274</u>	<u>311</u>
TOTAL ENROLLMENT	<u><u>10,824</u></u>	<u><u>10,739</u></u>	<u><u>10,524</u></u>	<u><u>10,451</u></u>	<u><u>10,425</u></u>

**PENNSBURY SCHOOL DISTRICT
2015-2016 FINAL BUDGET
PERSONNEL COMPARISON**

CATEGORY	Actual 2013-2014		Actual 2014-2015		Budget 2015-2016	
	FTE	Part Time	FTE	Part Time	FTE	Part Time
Administrative Positions	41.00		41.00		42.00	
First Level Supervisors	12.00		12.00		12.00	
Regular Ed Positions	597.90		614.62		606.07	
Special Ed Positions	127.00		139.00		143.00	
Specialist Positions:						
Librarians	15.00		15.00		15.00	
Reading Specialists	18.00		18.00		17.00	
Speech	2.00		6.00		8.00	
Nurses	13.00		13.00		13.00	
Psychologists	10.50		12.00		12.00	
Guidance Counselors	30.00		30.00		28.50	
Behavior Analyst	1.00		2.00		1.00	
Social Worker	4.00		5.00		5.00	
Total Specialist Positions	93.50		101.00		99.50	
Total Certified Staff Positions	818.40	0.00	854.62	0.00	848.57	0.00
Support Staff Positions:						
Support Staff Specialists/Clerical/ Secretarial	91.00	8.00	92.00	5.00	90.00	6.00
Bus Drivers/Bus Garage	109.00	13.00	103.00	12.00	103.00	12.00
Custodial	77.00	60.00	76.00	59.00	76.00	45.00
Maintenance	25.00	1.00	25.00		25.00	
Print Shop/Warehouse	6.00		6.00		3.00	
Management Assistants	7.00		7.00		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		6.00	2.00	6.00	2.00
Aides:						
Regular Ed Aides	11.00	86.00	11.00	82.00	11.00	82.00
Special Ed Aides	144.00	12.00	173.00	16.00	173.00	16.00
Total Support Staff Positions	497.00	185.00	520.00	181.00	514.00	168.00
TOTAL FTE AND P/T	1,368.40	185.00	1,427.62	181.00	1,416.57	168.00
TOTAL PERSONNEL		1,553.40		1,608.62		1,584.57

**PENNSBURY SCHOOL DISTRICT
2015-2016 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
2015-2016 FINAL BUDGET
TEN LARGEST TAXPAYERS
2015 ROLLS
(UNAUDITED)**

Taxpayer	# of Parcels	Description	Assessment	% of Total
W M I Prop Inc, Wheelabrator, Warner Co. & Waste Management Disposal Svc.	30	Industrial	\$ 9,871,730	1.103%
Lower Makefield Investor LLC	8	Commercial	7,660,240	0.856%
Oxford Vly Rd Assoc	8	Commercial	6,314,040	0.705%
Healey, Robert T & William J	7	Apartments	4,935,880	0.551%
Pennwood Managemt LLC	6	Mobile Home Park	4,579,320	0.512%
Bucks County Industrial/Economic Development Authority	16	Industrial	4,565,720	0.510%
National Prop Invest 4	2	Apartments	4,323,960	0.483%
Levittown LP	4	Commercial	3,415,760	0.382%
T G M Polo Run LLC	1	Apartments	3,125,160	0.349%
Farisan Co LLC	1	Industrial	3,108,000	0.347%
TOTAL TEN LARGEST TAXPAYERS	83		\$ 51,899,810	5.798%
TOTAL 2015 TAX DUPLICATE			\$ 895,203,080	

Source: County Board of Assessment -- May 2015 Tax Roll

**PENNSBURY SCHOOL DISTRICT
2015-2016 PROPOSED 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

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