



Pennsbury School District
134 Yardley Avenue
Fallsington, Pennsylvania
19058-0338
www.pennsbury.k12.pa.us

Final Budget

for the

Fiscal Period July 1, 2009 thru June 30, 2010



Mission Statement

The Pennsbury School District, a 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. Gregory Lucidi, Jr., President

Mrs. Arlene Gordon, Vice President

Mr. Richard B. Johnson, Assistant Secretary

Mr. Wayne DeBlasio

Mr. Gene Dolnick

Mr. Howard Goldberg

Ms. Adele Governatore

Mrs. Linda Palsky

Mr. Gary Sanderson

Mrs. Isabel M. Miller, Secretary

Mrs. Joanne J. Godzieba, Treasurer

Administration

Paul B. Long, Ed.D., Chief Executive Officer

Mr. Donald Harm, Assistant Superintendent of Administration

Kevin McHugh, Ed.D., Asst. Superintendent of Curriculum & Instruction

Mrs. Isabel M. Miller, Business Administrator

Mr. Daniel DiLorenzo, Director of Informational Technology

Mr. Thomas P. Gillette, Director of Plant Facilities

Mrs. Joanne J. Godzieba, Director of Financial Services

Mrs. Diane Paul, 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

2009-2010 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: Robert Wurst</i>	215-428-4256
Fallsington 134 Yardley Avenue Fallsington, PA 19058 <i>Principal: David Hughes</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: Richard P. Houseknecht</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: Dr. Peggy Schiavone</i>	215-949-6800
Quarry Hill 1625 Quarry Road Yardley, PA 19067 <i>Principal: Karen Laarkamp</i>	215-321-2400
Village Park 75 Unity Drive Fairless Hills, PA 19030 <i>Principal: Helen Stopper</i>	215-939-6740
Walt Disney 200 Lakeside Drive North Levittown, PA 19054 <i>Principal: Fay Manicke</i>	215-949-6868

Middle Schools

Charles H. Bohem 866 Big Oak Road Yardley, PA 19067 <i>Principal: Theresa Ricci</i>	215-428-4220
Pennwood 1523 Makefield Road Yardley, PA 19067 <i>Principal: Patricia Steckroat</i>	215-428-4237
William Penn 1524 Derbyshire Road Yardley, PA 19067 <i>Principal: Larry Ricci</i>	215-428-4280

Pennsbury High School

West Campus Building 608 South Olds Boulevard Fairless Hills, PA 19030 <i>Co-Principal: Shawn Neely</i>	215-949-6780
East Campus Building 705 Hood Boulevard Fairless Hills, PA 19030 <i>Co-Principal: W. David Bowman</i>	215-949-6700

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL BUDGET**

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**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL BUDGET**

INTRODUCTION

The Pennsbury Board of School Directors adopted the 2009-2010 budget on June 18, 2009. The 2009-2010 budget totals \$175,553,000, which reflects a real estate tax increase of 2.6% or 3.8 mills. The total real estate tax rate for 2009-2010 is 148.8 mills.

This year's budget is the second budget that reflects property tax relief from gaming revenues under the Act 1 legislation. The District will receive \$4,157,503 in property tax relief that will be passed on to eligible homeowners by way of a reduction in their 2009-2010 tax bill. The amount of this reduction is \$234.81 per eligible homestead/farmstead property owner.

The 2009-2010 Final Budget reflects a 2.6% increase in the real estate tax rate, which is 1.5% less than the allowable base index. For taxpayers who own homes assessed at the district average of 31,357, this equates to a \$119 property tax increase. The following chart details the 2009-2010 tax increases for the average assessment in each municipality.

	2009-10 Average Tax Increase
Falls Township	\$81
Lower Makefield Township	\$159
Tullytown Borough	\$72
Yardley Borough	\$88
District Average	\$119

Risks

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

- As of June 18, 2009 the Commonwealth Budget proposed by the Governor had not yet been approved by the General Assembly. Additionally, the distribution of the American Recovery and Reinvestment Funds (stimulus) is uncertain until the state budget is approved. If the Commonwealth's final budget reflects decreases in subsidies or stimulus funds, this will negatively impact our revenue budget.
- Receipt of local revenue carries some risks, which depend on many factors, primarily growth of assessments and general economic conditions.

PENNSBURY SCHOOL DISTRICT 2009-2010 FINAL BUDGET

Risks (Cont'd.)

- 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.

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. This is the third year the district has operated under an accelerated budget cycle as a result of Act 1, the Taxpayer Relief Act. Highlights of the budget schedule are listed below:

July 17, 2008	First Administrative Budget Committee meeting
August 19, 2008	Budget kick-off meeting with budget managers
October 31, 2008	Last day to submit General Fund requests
January 15, 2009	First Draft Budget presented to Board Budget Committee
January 23, 2009	Preliminary Budget publicly posted
February 12, 2009	Preliminary Budget Board approved
May 14, 2009	Proposed Budget Board approved
June 18, 2009	Final Budget Board approved

In accordance with Act 1, 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 ten 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 Seven exceptions may be sought from the Pennsylvania Department of Education: School Construction, Special Education Expenditures, School Improvement Plan, Maintenance of Local Revenues or AIE per ADM, Maintenance of Selected Revenue Sources, Health Care-Related Benefits, and Retirement Contributions. Three exceptions may be sought from the Court of Common Pleas: Costs to respond or recover from emergency or disaster, Costs to implement a court or administrative order, and Costs to respond to conditions posing immediate threat.

PENNSBURY SCHOOL DISTRICT

2009-2010 FINAL BUDGET

Act 1 (Cont'd)

The 2009-2010 index for Pennsbury is 4.1%. Although the district may have qualified for allowable exceptions, on February 12, 2009, the School Board voted not to apply for exceptions, which essentially limited the property tax increase to the 4.1% index.

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 July to monitor and coordinate the budget preparation. The committee is made up of the Chief Executive Officer, 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 August. 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 2009-2010 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 Chief Executive Officer, 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 Chief Executive Officer and the Administrative Budget Committee in December. After refinement, the first draft becomes the preliminary budget and is presented to the Board Budget Committee in January and to the full School Board in February for approval.

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

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

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

The budget process is long and involved, but necessarily so for several reasons. First, the process involves many people, including the budget managers, administrators, the Chief Executive Officer 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 2009-2010 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 148.8 mills, that means the tax due on a parcel of real estate is .1488 times the assessed value of the parcel. In Pennsbury all property is assessed at 100% of the 1972 fair market value.

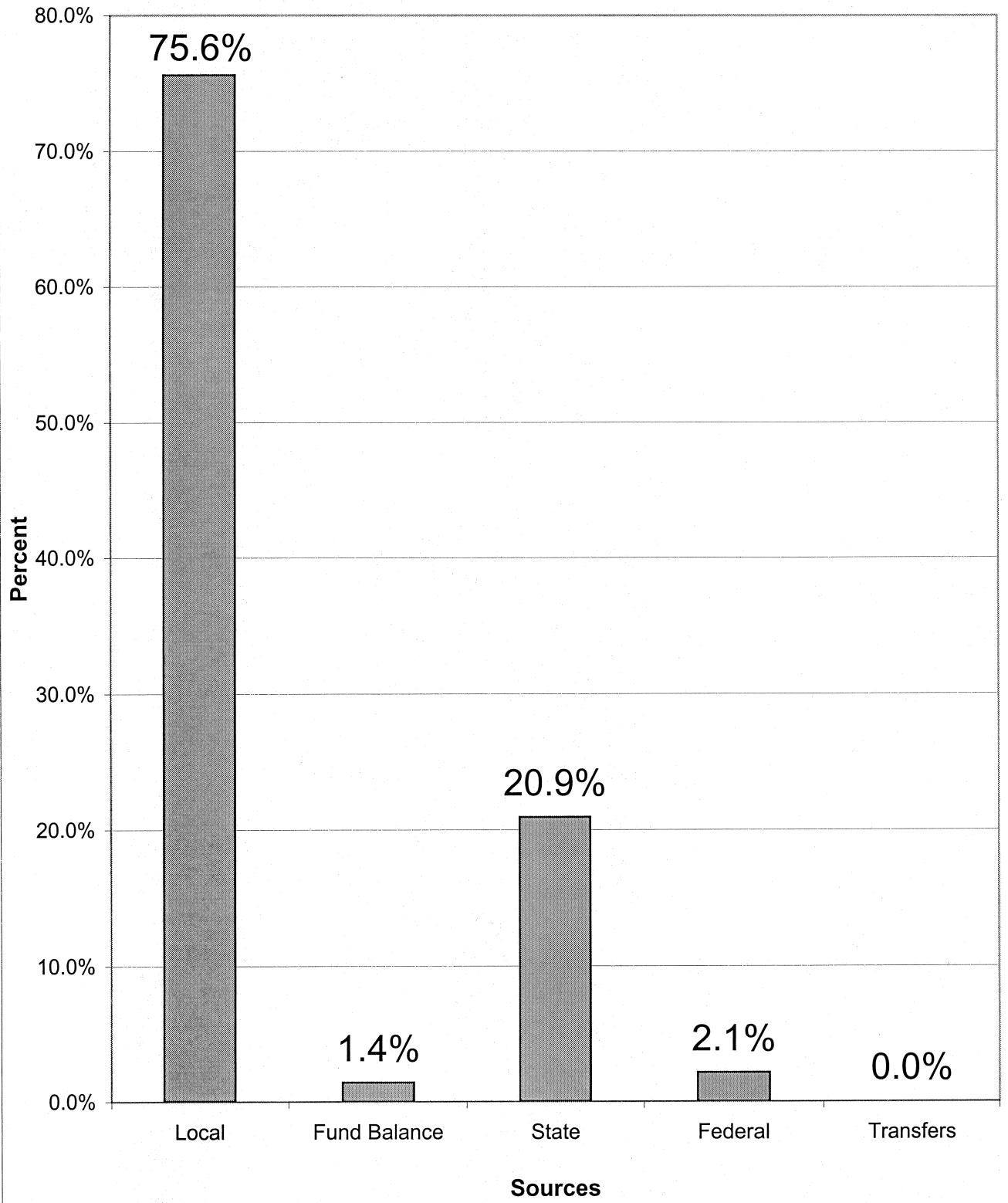
The value of a mill for 2009-2010 is \$862,897 based on assessments from the May 2009 duplicate and a collection rate of 96.3%. The value of a mill represents the amount of tax revenue that is expected to be collected per each mill of the tax rate. The value of a mill depends on the value of assessments 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 2009-2010 revenue budget:

- The local real estate tax rate increased 2.6% or 3.8 mills.
- Interim and transfer tax revenues are budgeted \$888,000 less than last year due to the decline in the housing market and the downturn in the economy.
- The state revenue line item entitled "State Property Tax Reduction Allocation" reflects the \$4,157,503 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 \$4,157,503 is reflected in the real estate tax line item.
- Interest on investments is budgeted at \$600,000 less than last year. This revenue decrease reflects the decline in short-term interest rates in the current economic environment.
- This budget reflects a decrease of \$1 million since the up front payments from the Keystone Opportunity Improvement Zone (KOIZ) have ended.
- An increase of 2% is budgeted for our Basic Education subsidy. State subsidy data is uncertain since the Commonwealth Budget proposed by the Governor has not been approved. If subsidies are less in the Commonwealth's final budget, the District will receive less revenue than budgeted.
- This budget includes \$2.1 million in American Recovery and Reinvestment Act (stimulus) funds. The funds are to be used primarily to supplement special education services as permitted by IDEA. The receipt of funds is contingent upon the approval of the Commonwealth's budget.

Details of the 2009-2010 final revenue budget, along with comparative data, can be found on the following pages.

Final Revenue Budget 2009-2010



**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL BUDGET**

SUMMARY OF GENERAL FUND REVENUES BY SOURCE

	ACTUAL REVENUE 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
6000 Local Sources	\$131,778,579	\$131,655,856	\$132,533,496	0.7%
7000 State Sources	\$32,593,919	\$37,289,186	\$36,764,850	-1.4%
8000 Federal Sources	\$1,350,408	\$1,498,958	\$3,771,654	151.6%
9000 Other Financing Sources	<u>\$4,000</u>	<u>\$0</u>	<u>\$0</u>	<u>n/a</u>
TOTAL REVENUE & OTHER FINANCING SOURCES	\$165,726,906	\$170,444,000	\$173,070,000	1.5%
FUND BALANCE APPROPRIATION	<u>\$0</u>	<u>\$3,610,000</u>	<u>\$2,483,000</u>	<u>-31.2%</u>
TOTAL GENERAL FUND REVENUES	\$165,726,906	\$174,054,000	\$175,553,000	0.9%

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**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL BUDGET
REVENUES**

REVENUES (BY SOURCE)	ACTUAL REVENUE 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
LOCAL SOURCES:				
6111 Real Estate Taxes	\$120,134,114	\$120,809,935	\$124,241,561	2.8%
6112 Interim Taxes	531,006	987,774	500,000	-49.4%
6113 Public Utility Tax	171,758	175,000	175,000	0.0%
6153 Transfer Taxes	2,320,980	2,200,000	1,800,000	-18.2%
6411 Delinquent Taxes	2,390,753	2,723,147	2,682,935	-1.5%
6510 Interest on Investments	2,847,473	1,500,000	900,000	-40.0%
6750 Student Activities - Athletics	76,425	80,000	89,000	11.3%
6832 Pass Thru-I.U. Funds	1,664,797	1,700,000	1,700,000	0.0%
6910 Rent of School & Facilities	205,813	200,000	165,000	-17.5%
6940 Tuition Students/Receipts Other LEA's	212,581	140,000	140,000	0.0%
6990 KOIZ Revenue	1,000,000	1,000,000	0	-100.0%
6990 Miscellaneous	67,516	40,000	40,000	0.0%
6991 Refund of Prior Year Receipts	155,363	100,000	100,000	0.0%
TOTAL LOCAL SOURCES	\$131,778,579	\$131,655,856	\$132,533,496	0.7%
STATE SOURCES:				
7110 Basic Subsidy	\$14,189,407	\$14,470,240	\$14,760,000	2.0%
7144 Charter Schools	565,326	576,114	700,000	21.5%
7160 Tuition & Court Placed	168,104	125,000	125,000	0.0%
7210 Homebound Instruction	5,253	7,000	7,000	0.0%
7220 Vocational Education	17,395	25,000	25,000	0.0%
7270 Special Education	5,285,451	5,367,163	5,374,506	0.1%
7310 Transportation	2,192,219	2,279,559	2,206,465	-3.2%
7320 Rentals	1,010,464	1,008,000	1,068,000	6.0%
7330 Medical, Dental and Nursing Services	251,082	260,000	260,000	0.0%
7340 State Property Tax Reduction Allocation	0	4,157,627	4,157,503	0.0%
7501 State Block Grants	887,928	867,522	876,385	1.0%
7810 State Social Security Payments	3,425,637	3,746,002	3,671,428	-2.0%
7820 State Retirement Payments	3,357,237	3,492,120	3,433,563	-1.7%
7500 Miscellaneous State Grants	140,630	110,000	100,000	-9.1%
7500 State Fiscal Stabilization Funds	0	0	0	n/a
7920 Classrooms For The Future	1,097,786	797,839	0	-100.0%
TOTAL STATE SOURCES	\$32,593,919	\$37,289,186	\$36,764,850	-1.4%
FEDERAL SOURCES:				
8514 Title I	\$847,256	\$800,000	\$800,000	0.0%
8515 Title II	334,057	330,000	348,300	5.5%
8516 Title III	29,222	35,000	35,000	0.0%
8517 Drug Free Schools	32,006	38,408	38,408	0.0%
8518 Title V	11,876	0	0	n/a
8701 ARRA - IDEA	0	0	2,174,746	n/a
8810 Medical Assistance Reimbursement	95,991	295,550	375,200	26.9%
TOTAL FEDERAL SOURCES	\$1,350,408	\$1,498,958	\$3,771,654	151.6%
TOTAL REVENUE	\$165,722,906	\$170,444,000	\$173,070,000	1.5%
OTHER FINANCING SOURCES:				
9400 Sale of Assets	4,000	0	0	n/a
TOTAL OTHER FINANCING SOURCES	\$4,000	\$0	\$0	n/a
TOTAL REVENUE & OTHER FINANCING SOURCES	\$165,726,906	\$170,444,000	\$173,070,000	1.5%
FUND BALANCE APPROPRIATION	0	3,610,000	2,483,000	-31.2%
TOTAL REVENUES	\$165,726,906	\$174,054,000	\$175,553,000	0.9%

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EXPENDITURES

**PENNSBURY SCHOOL DISTRICT
2009-2010 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%. The remaining 26% 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.

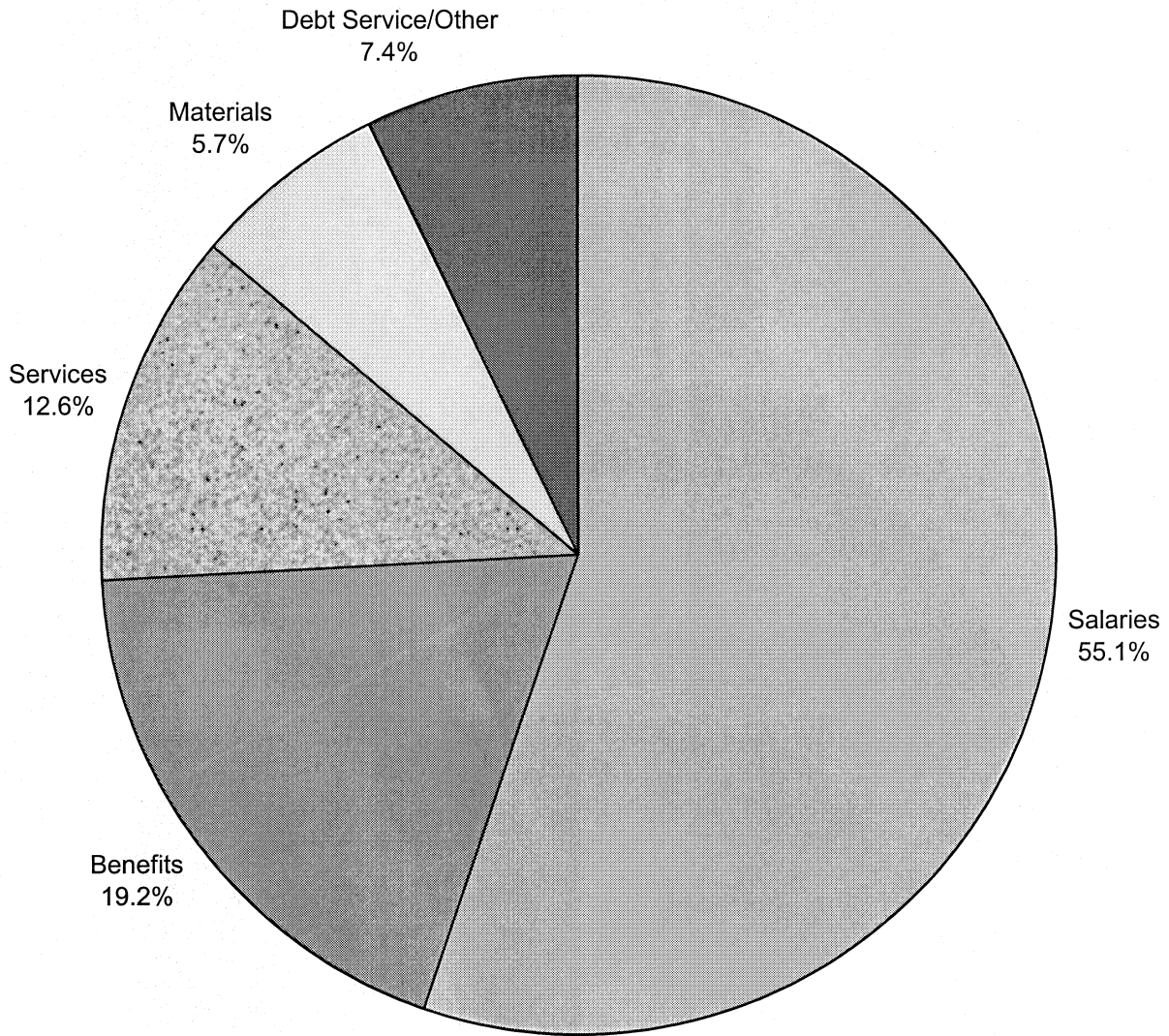
The 2009-2010 expenditure budget increased less than 1%. Staffing, programs, services and supplies were negatively impacted in an effort to offset the significant loss of revenue. In spite of these reductions, the Final Budget maintains current School Board approved curriculum, programs and services with the highest educational value.

The following points are highlights of the 2009-2010 expenditure budget:

- Expenditures for salaries and benefits account for 74.3% of the budget.
- Staffing reductions occurred in the following areas: administration, professional staff, and support staff.
- Funding of numerous programs, services and supplies was eliminated, reduced or suspended.
- Salaries and wages are budgeted at \$96,767,129, an increase of \$595,327 or 0.6%.
- Benefit costs are budgeted at \$33,710,206, an increase of \$1,025,221 or 3.1%. This increase is due to the increase in salaries and increasing costs for medical benefits.
- Regular education costs are budgeted at \$77,345,195, an increase of \$59,285 or 0.1%. Last year the increase was 4.1%.
- Special education costs are budgeted at \$28,679,311, an increase of \$1,603,282 or 5.9%. Last year the increase was 4.9%.
- Vocational education costs are budgeted at \$6,511,806, a decrease of \$305,901 or 4.5%. Last year the increase was 3.9%.
- The total expenditure budget equals \$175,553,000, an increase of \$1,499,000 or 0.9%. Last year the increase was 3.9%.

Details of the 2009-2010 final expenditure budget, along with comparative data, can be found on the following pages.

Final Expenditure Budget 2009-2010



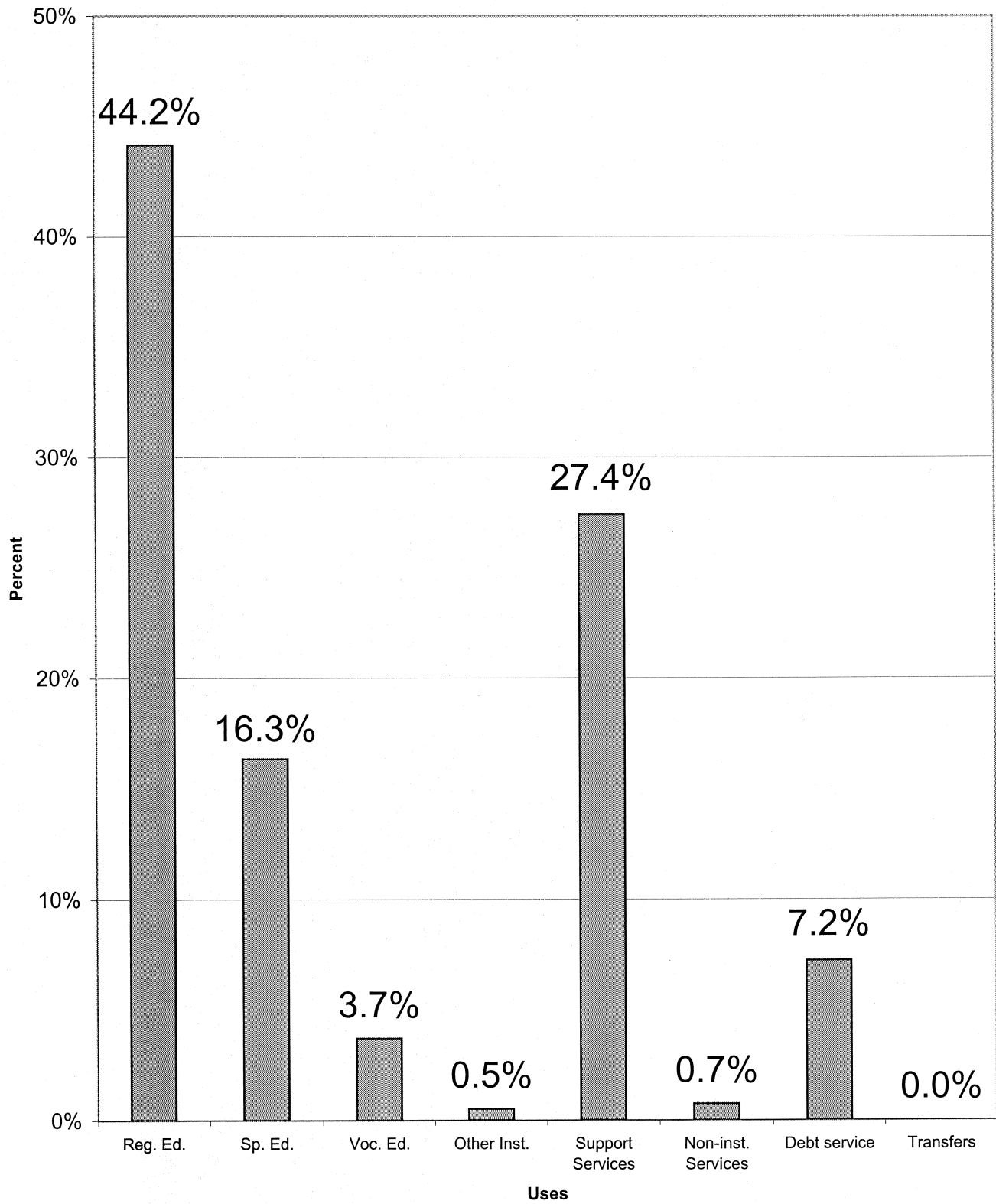
**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL BUDGET**

SUMMARY OF EXPENDITURES & OTHER FINANCING USES BY OBJECT

EXPENDITURES (BY OBJECT):	ACTUAL EXPENDITURES 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ (DECREASE)
Salaries (a)	\$91,584,861	\$96,171,802	\$96,767,129	0.6%
Benefits (b)	30,789,532	32,684,985	33,710,206	3.1%
Professional Services (c)	9,080,737	7,908,555	8,960,314	13.3%
Property Services (d)	1,456,250	1,610,825	1,580,467	-1.9%
Other Services (e)	11,206,054	11,283,821	11,531,314	2.2%
Supplies (f)	9,478,157	10,567,998	9,562,040	-9.5%
Property (g)	1,676,087	1,280,027	536,876	-58.1%
Other Objects (h)	6,149,278	6,388,861	6,256,915	-2.1%
Other Uses of Funds (i)	5,873,409	6,157,126	6,647,739	8.0%
Total Expenditures by Object	\$167,294,365	\$174,054,000	\$175,553,000	0.9%

- (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 2009-2010



**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL BUDGET**

SUMMARY OF EXPENDITURES BY PROGRAM

		ACTUAL EXPENDITURES 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
<u>INSTRUCTIONAL PROGRAMS</u>					
1100	Regular Education	\$74,134,143	\$77,285,910	\$77,345,195	0.1%
1200	Special Education	26,162,585	27,076,029	28,679,311	5.9%
1300	Vocational Education	6,940,743	6,817,707	6,511,806	-4.5%
1400	Other Instructional Programs	684,619	723,448	905,979	25.2%
TOTAL INSTRUCTIONAL PROGRAMS		\$107,922,090	\$111,903,094	\$113,442,291	1.4%
<u>SUPPORT SERVICES</u>					
2100	Pupil Services	\$5,306,407	\$6,013,385	\$5,784,375	-3.8%
2200	Instructional Services	3,430,790	3,412,048	3,298,082	-3.3%
2300	Administration	8,529,880	8,538,458	8,736,627	2.3%
2400	Health Services	2,445,926	2,610,420	2,632,921	0.9%
2500	Business Services	1,611,035	1,709,616	1,698,158	-0.7%
2600	Plant Operations	15,035,815	15,790,349	15,791,766	0.0%
2700	Transportation	7,580,283	8,295,870	7,702,802	-7.1%
2800	Central Services	2,110,610	2,011,453	2,336,834	16.2%
2900	Other Support Services	125,533	131,500	131,500	0.0%
TOTAL SUPPORT SERVICES		\$46,176,279	\$48,513,099	\$48,113,065	-0.8%
<u>NON-INSTRUCTIONAL PROGRAMS</u>					
3200	Student Activities	\$1,130,603	\$1,125,539	\$1,126,385	0.1%
3300	Community Services	282,741	215,525	180,525	-16.2%
TOTAL NON-INSTRUCTIONAL PROGRAMS		\$1,413,344	\$1,341,064	\$1,306,910	-2.5%
<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	\$11,773,035	\$12,292,319	\$12,688,978	3.2%
5200	Fund Transfers	9,617	4,424	1,756	-60.3%
TOTAL OTHER FINANCING		\$11,782,652	\$12,296,743	\$12,690,734	3.2%
TOTAL EXPENDITURES		\$167,294,365	\$174,054,000	\$175,553,000	0.9%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL 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 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary - Elementary	\$21,846,633	\$23,092,850	\$23,106,989	0.1%
Professional - Regular Salary - Secondary	25,167,524	26,837,012	27,131,213	1.1%
Professional - Substitutes	917,746	725,600	868,200	19.7%
Professional - Other Salary	19,106	29,000	20,000	-31.0%
Professional - Sabbaticals	312,755	0	0	n/a
Professional - Supplementals	263,262	274,412	298,128	8.6%
Professional - Tutors	536,705	674,233	447,843	-33.6%
Professional - Testing & Evaluation	20,395	21,198	24,639	16.2%
Professional - Classroom Coverage	14,110	28,278	25,300	-10.5%
Aides - Regular Salary	1,078,197	1,031,577	1,123,158	8.9%
Computer Aides - Regular Salary	391,378	406,463	427,399	5.2%
TOTAL SALARIES	\$50,567,811	\$53,120,623	\$53,472,869	0.7%
BENEFITS:				
Medical, RX, and Dental Insurance	\$8,740,332	\$9,458,705	\$9,807,390	3.7%
Life Insurance	91,984	84,000	98,000	16.7%
Vision Reimbursement	51,064	50,000	50,000	0.0%
Social Security	3,864,595	4,049,510	3,980,884	-1.7%
Retirement	3,565,478	3,756,037	3,713,476	-1.1%
Tuition Reimbursement	225,259	225,000	235,000	4.4%
Unemployment Compensation	52,554	55,800	55,000	-1.4%
Workers Compensation	390,578	402,200	390,000	-3.0%
Other Benefits	125,160	72,875	68,750	-5.7%
TOTAL BENEFITS	\$17,107,004	\$18,154,127	\$18,398,500	1.3%
PROFESSIONAL SERVICES:				
Officials	\$1,620	\$2,300	\$2,500	8.7%
Professional Services - Educational	31,358	26,825	28,766	7.2%
Professional Services - Other	7,821	8,802	7,500	-14.8%
Police Services	0	25,254	25,808	2.2%
TOTAL PROFESSIONAL SERVICES	\$40,799	\$63,181	\$64,574	2.2%
PROPERTY SERVICES:				
Laundry and Dry Cleaning	\$7,662	\$6,000	\$6,000	0.0%
Equipment Repairs & Services	10,832	23,345	21,345	-8.6%
Maintenance Contracts	14,375	10,074	6,500	-35.5%
Piano Tuning	3,270	4,000	4,000	0.0%
Copier Maintenance	25,814	35,163	35,163	0.0%
Copier Rental	167,815	184,140	184,140	0.0%
Equipment Rental	2,262	0	0	n/a
TOTAL PROPERTY SERVICES	\$232,030	\$262,722	\$257,148	-2.1%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL BUDGET
EXPENDITURES**

REGULAR EDUCATION (Continued)

FUNCTION 1100

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
OTHER SERVICES:				
Classroom Extension	\$1,307	\$700	\$700	0.0%
Printing and Binding	390	8,045	9,920	23.3%
Tuition	2,718,592	2,437,775	2,769,926	13.6%
Local Travel	6,379	12,083	16,000	32.4%
Conference/Overnight Travel	2,495	13,184	14,184	7.6%
Student Related Travel	31,630	37,975	35,920	-5.4%
Federal Indirect Costs	8,000	3,000	3,000	0.0%
TOTAL OTHER SERVICES	\$2,768,793	\$2,512,762	\$2,849,650	13.4%
SUPPLIES:				
General Supplies	\$736,411	\$784,129	\$800,434	2.1%
Warehouse Supplies	334,509	340,812	338,959	-0.5%
Printing Supplies	30,838	82,901	84,108	1.5%
Printer Cartridges	86,258	57,558	56,672	-1.5%
Discretionary Funds	7,845	9,558	9,558	0.0%
Books & Periodicals	916,606	915,163	758,309	-17.1%
TOTAL SUPPLIES	\$2,112,467	\$2,190,121	\$2,048,040	-6.5%
EQUIPMENT:				
New Equipment	\$1,254,748	\$961,317	\$225,107	-76.6%
Replacement Equipment	45,241	11,987	14,212	18.6%
TOTAL EQUIPMENT	\$1,299,989	\$973,304	\$239,319	-75.4%
OTHER OBJECTS:				
Memberships & Dues	\$5,250	\$9,070	\$15,095	66.4%
TOTAL OTHER OBJECTS	\$5,250	\$9,070	\$15,095	66.4%
TOTAL REGULAR EDUCATION	\$74,134,143	\$77,285,910	\$77,345,195	0.1%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL 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 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$518,957	\$454,181	\$480,034	5.7%
Professional - Regular Salary - Elementary	4,226,402	4,334,291	4,584,342	5.8%
Professional - Regular Salary - Secondary	5,634,226	6,163,714	5,876,026	-4.7%
Professional - Substitutes	118,202	118,000	125,000	5.9%
Professional - Tutors	0	10,000	0	-100.0%
Professional - Learning Specialist Salary	36,227	67,727	69,079	2.0%
Professional - Testing & Evaluation	2,494	7,000	7,000	0.0%
Office Staff - Regular Salary	165,561	179,974	189,435	5.3%
Office Staff - Substitutes	5,476	9,000	9,000	0.0%
Office Staff - Overtime	60	1,000	1,000	0.0%
Student Workers	30,389	43,875	43,875	0.0%
Aides - Regular Salary	2,582,332	2,745,510	2,934,003	6.9%
Aides - Substitutes	125,874	133,488	140,000	4.9%
Termination/Leave/HRA Pay Out	24,215	12,000	4,410	-63.3%
TOTAL SALARIES	\$13,470,415	\$14,279,760	\$14,463,204	1.3%
BENEFITS:				
Medical, RX, and Dental Insurance	\$2,339,825	\$2,576,745	\$2,767,600	7.4%
Life Insurance	19,714	22,050	24,480	11.0%
Vision Reimbursement	8,812	19,000	19,000	0.0%
Social Security	972,297	1,086,313	1,131,809	4.2%
Retirement	937,472	1,012,121	1,056,081	4.3%
Unemployment Compensation	12	14,700	15,300	4.1%
Workers Compensation	90,408	112,300	122,400	9.0%
Other Benefits	22,550	18,375	22,625	23.1%
TOTAL BENEFITS	\$4,391,090	\$4,861,604	\$5,159,295	6.1%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$292,030	\$206,250	\$318,750	54.5%
Professional Services - I.U.	6,244,774	5,525,045	6,305,635	14.1%
Contractual Services	42,883	18,000	18,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$6,579,687	\$5,749,295	\$6,642,385	15.5%
PROPERTY SERVICES:				
Maintenance Contracts	\$80	\$455	\$455	0.0%
Copier Rental	4,677	3,596	3,596	0.0%
TOTAL PROPERTY SERVICES	\$4,757	\$4,051	\$4,051	0.0%
OTHER SERVICES:				
Tuition	\$1,598,794	\$1,905,472	\$2,192,848	15.1%
Local Travel	6,379	9,175	6,500	-29.2%
Conference/Overnight Travel	0	1,600	1,600	0.0%
TOTAL OTHER SERVICES	\$1,605,173	\$1,916,247	\$2,200,948	14.9%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL BUDGET
EXPENDITURES**

SPECIAL EDUCATION (Continued)

FUNCTION 1200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$39,902	\$69,751	\$51,358	-26.4%
Warehouse Supplies	3,386	6,000	5,000	-16.7%
Printing Supplies	514	3,000	2,500	-16.7%
Books & Periodicals	65,165	178,324	147,755	-17.1%
TOTAL SUPPLIES	\$108,967	\$257,075	\$206,613	-19.6%
EQUIPMENT:				
New Equipment	\$2,309	\$7,447	\$2,264	-69.6%
Replacement Equipment	0	0	0	n/a
TOTAL EQUIPMENT	\$2,309	\$7,447	\$2,264	-69.6%
OTHER OBJECTS:				
Memberships & Dues	\$187	\$550	\$551	0.2%
TOTAL OTHER OBJECTS	\$187	\$550	\$551	0.2%
TOTAL SPECIAL EDUCATION	\$26,162,585	\$27,076,029	\$28,679,311	5.9%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL 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 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary	\$1,906,705	\$2,014,489	\$2,003,469	-0.5%
Professional - Substitutes	11,950	44,000	37,000	-15.9%
Professional - Supplementals	10,380	10,536	10,696	1.5%
Professional - Testing & Evaluation	3,048	3,230	110	-96.6%
TOTAL SALARIES	\$1,932,083	\$2,072,255	\$2,051,275	-1.0%
BENEFITS:				
Medical, RX, and Dental Insurance	\$383,417	\$372,614	\$382,200	2.6%
Life Insurance	3,053	3,300	3,360	1.8%
Vision Reimbursement	2,105	1,500	1,500	0.0%
Social Security	158,209	157,753	159,203	0.9%
Retirement	142,891	146,982	148,761	1.2%
Unemployment Compensation	0	2,200	2,100	-4.5%
Workers Compensation	12,858	19,800	16,800	-15.2%
Other Benefits	0	2,750	2,625	-4.5%
TOTAL BENEFITS	\$702,533	\$706,899	\$716,549	1.4%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$0	\$0	\$0	n/a
TOTAL PROFESSIONAL SERVICES	\$0	\$0	\$0	n/a
PROPERTY SERVICES:				
Equipment Repairs & Services	\$6,039	\$6,458	\$7,113	10.1%
Maintenance Contracts	771	7,830	7,830	0.0%
TOTAL PROPERTY SERVICES	\$6,810	\$14,288	\$14,943	4.6%
OTHER SERVICES:				
Printing and Binding	\$0	\$0	\$0	n/a
Tuition	4,244,373	3,950,799	3,643,532	-7.8%
Local Travel	80	300	300	0.0%
TOTAL OTHER SERVICES	\$4,244,453	\$3,951,099	\$3,643,832	-7.8%
SUPPLIES:				
General Supplies	\$45,434	\$38,541	\$46,977	21.9%
Warehouse Supplies	0	0	0	n/a
Printing Supplies	665	1,158	1,738	50.1%
Books & Periodicals	5,306	31,700	34,700	9.5%
TOTAL SUPPLIES	\$51,405	\$71,399	\$83,415	16.8%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL BUDGET
EXPENDITURES**

VOCATIONAL EDUCATION (Continued)

FUNCTION 1300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
EQUIPMENT:				
New Equipment	\$3,269	\$938	\$0	-100.0%
Replacement Equipment	0	0	1,232	n/a
TOTAL EQUIPMENT	\$3,269	\$938	\$1,232	31.3%
OTHER OBJECTS:				
Memberships & Dues	\$190	\$829	\$560	-32.4%
TOTAL OTHER OBJECTS	\$190	\$829	\$560	-32.4%
TOTAL VOCATIONAL EDUCATION	\$6,940,743	\$6,817,707	\$6,511,806	-4.5%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL 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 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary	\$126,309	\$189,072	\$315,868	67.1%
Professional - Other	3,324	0	0	n/a
Professional - Tutors	253,594	208,847	208,847	0.0%
Office Staff - Regular Salary	25,509	26,521	27,594	4.0%
Bus Drivers - Regular Salary	6,970	2,500	6,319	152.8%
Aides - Regular Salary	54,343	61,970	45,196	-27.1%
TOTAL SALARIES	\$470,049	\$488,910	\$603,824	23.5%
BENEFITS:				
Medical, RX, and Dental Insurance	\$0	\$0	\$0	n/a
Life Insurance	0	750	960	28.0%
Vision Reimbursement	155	0	0	n/a
Social Security	34,849	37,219	44,709	20.1%
Retirement	32,826	34,678	41,670	20.2%
Unemployment Compensation	0	500	600	20.0%
Workers Compensation	0	4,500	4,800	6.7%
Other Benefits	0	625	750	20.0%
TOTAL BENEFITS	\$67,830	\$78,272	\$93,489	19.4%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$48,319	\$35,758	\$35,758	0.0%
Psychological Services	26,325	0	53,000	n/a
Police Services	55,667	66,898	66,898	0.0%
TOTAL PROFESSIONAL SERVICES	\$130,311	\$102,656	\$155,656	51.6%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$0	\$0	n/a
Maintenance Contracts	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$0	\$0	\$0	n/a
OTHER SERVICES:				
Classroom Extension	\$346	\$0	\$0	n/a
Tuition	14,527	50,547	50,547	0.0%
Local Travel	0	0	0	n/a
TOTAL OTHER SERVICES	\$14,873	\$50,547	\$50,547	0.0%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL BUDGET
EXPENDITURES**

OTHER INSTRUCTIONAL PROGRAMS (Continued)

FUNCTION 1400

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$252	\$2,008	\$1,408	-29.9%
Warehouse Supplies	363	555	555	0.0%
Printing Supplies	179	500	500	0.0%
Books & Periodicals	762	0	0	n/a
TOTAL SUPPLIES	\$1,556	\$3,063	\$2,463	-19.6%
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	\$684,619	\$723,448	\$905,979	25.2%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL 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 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$109,726	\$113,027	\$116,418	3.0%
Professional - Regular Salary	3,106,488	3,489,668	3,444,391	-1.3%
Professional - Supplementals	6,319	9,208	8,300	-9.9%
Professional - Testing & Evaluation	68,522	75,095	69,461	-7.5%
Office Staff - Regular Salary	402,405	428,671	440,368	2.7%
Office Staff - Substitutes	6,851	9,000	9,000	0.0%
Termination/Leave/HRA Pay Out	3,390	3,000	390	-87.0%
TOTAL SALARIES	\$3,703,701	\$4,127,669	\$4,088,328	-1.0%
BENEFITS:				
Medical, RX, and Dental Insurance	\$683,727	\$739,806	\$754,600	2.0%
Life Insurance	5,814	6,600	6,560	-0.6%
Vision Reimbursement	2,946	1,500	1,500	0.0%
Social Security	285,043	314,246	315,328	0.3%
Retirement	270,545	292,079	293,506	0.5%
Unemployment Compensation	7,821	4,400	4,100	-6.8%
Workers Compensation	26,328	34,600	32,800	-5.2%
Other Benefits	15,852	5,500	5,125	-6.8%
TOTAL BENEFITS	\$1,298,076	\$1,398,731	\$1,413,519	1.1%
PROFESSIONAL SERVICES:				
Professional Services - Educational Psychologists	\$39,448	\$225,000	\$81,379	-63.8%
	49,866	43,793	43,793	0.0%
TOTAL PROFESSIONAL SERVICES	\$89,314	\$268,793	\$125,172	-53.4%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$500	\$500	0.0%
Maintenance Contracts	180	250	250	0.0%
Copier Rental	19,094	16,965	16,965	0.0%
TOTAL PROPERTY SERVICES	\$19,274	\$17,715	\$17,715	0.0%
OTHER SERVICES:				
Local Travel	\$3,767	\$4,940	\$3,409	-31.0%
Conference/Overnight Travel	1,057	1,350	1,550	14.8%
TOTAL OTHER SERVICES	\$4,824	\$6,290	\$4,959	-21.2%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL BUDGET
EXPENDITURES**

PUPIL SERVICES (Continued)

FUNCTION 2100

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$181,119	\$175,294	\$110,794	-36.8%
Warehouse Supplies	246	700	700	0.0%
Printing Supplies	2,710	14,165	14,665	3.5%
Books & Periodicals	3,922	1,433	2,944	105.4%
TOTAL SUPPLIES	\$187,997	\$191,592	\$129,103	-32.6%
EQUIPMENT:				
New Equipment	\$2,816	\$2,315	\$2,694	16.4%
Replacement Equipment	0	0	1,300	n/a
TOTAL EQUIPMENT	\$2,816	\$2,315	\$3,994	72.5%
OTHER OBJECTS:				
Memberships & Dues	\$405	\$280	\$1,585	466.1%
TOTAL OTHER OBJECTS	\$405	\$280	\$1,585	466.1%
TOTAL PUPIL SERVICES	\$5,306,407	\$6,013,385	\$5,784,375	-3.8%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL 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 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$141,000	\$146,640	\$145,000	-1.1%
Professional - Regular Salary	1,578,303	1,346,498	1,347,668	0.1%
Professional - Substitutes	12,470	13,500	14,500	7.4%
Professional - Other Salary	116,417	213,691	138,478	-35.2%
Office Staff - Regular Salary	166,790	175,850	186,575	6.1%
Office Staff - Substitutes	1,639	0	0	n/a
Audio Visual - Overtime	9,695	8,500	8,500	0.0%
Aides - Regular Salary	9,893	11,002	11,506	4.6%
Termination/Leave/HRA Pay Out	0	3,000	3,390	13.0%
TOTAL SALARIES	\$2,036,207	\$1,918,681	\$1,855,617	-3.3%
BENEFITS:				
Medical, RX, and Dental Insurance	\$334,514	\$344,268	\$345,800	0.4%
Life Insurance	3,634	3,000	3,040	1.3%
Vision Reimbursement	1,659	1,500	1,500	0.0%
Social Security	139,251	145,796	142,670	-2.1%
Retirement	129,164	135,807	133,083	-2.0%
Unemployment Compensation	0	2,000	1,900	-5.0%
Workers Compensation	12,693	15,000	15,200	1.3%
Other Benefits	20,528	6,750	7,135	5.7%
TOTAL BENEFITS	\$641,443	\$654,121	\$650,328	-0.6%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$48,738	\$58,993	\$30,104	-49.0%
TOTAL PROFESSIONAL SERVICES	\$48,738	\$58,993	\$30,104	-49.0%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$1,695	\$13,780	\$13,780	0.0%
Maintenance Contracts	1,409	88,360	84,964	-3.8%
Copier Maintenance	0	3,747	3,747	0.0%
Copier Rental	13,246	13,247	13,247	0.0%
Equipment Rental	68,558	70,000	71,211	1.7%
Technology Rental/Lease	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$84,908	\$189,134	\$186,949	-1.2%
OTHER SERVICES:				
Printing and Binding	\$6,245	\$5,935	\$6,935	16.8%
Local Travel	45,192	35,226	36,463	3.5%
Conference/Overnight Travel	171	1,400	1,400	0.0%
TOTAL OTHER SERVICES	\$51,608	\$42,561	\$44,798	5.3%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL BUDGET
EXPENDITURES**

INSTRUCTIONAL SERVICES (Continued)

FUNCTION 2200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$224,524	\$196,970	\$184,398	-6.4%
Warehouse Supplies	838	2,270	2,270	0.0%
Printing Supplies	5,642	24,612	49,640	101.7%
Books & Periodicals	122,690	104,621	110,672	5.8%
TOTAL SUPPLIES	\$353,694	\$328,473	\$346,980	5.6%
EQUIPMENT:				
New Equipment	\$181,206	\$136,250	\$87,829	-35.5%
Replacement Equipment	31,668	80,813	92,055	13.9%
TOTAL EQUIPMENT	\$212,874	\$217,063	\$179,884	-17.1%
OTHER OBJECTS:				
Memberships & Dues	\$1,318	\$3,022	\$3,422	13.2%
TOTAL OTHER OBJECTS	\$1,318	\$3,022	\$3,422	13.2%
TOTAL INSTRUCTIONAL SERVICES	\$3,430,790	\$3,412,048	\$3,298,082	-3.3%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL 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 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$3,346,075	\$3,442,327	\$3,620,397	5.2%
Professional - Regular Salary	57,459	95,427	0	-100.0%
Office Staff - Regular Salary	1,341,685	1,396,539	1,279,532	-8.4%
Office Staff - Substitutes	41,913	55,900	55,500	-0.7%
Office Staff - Overtime	3,232	0	7,108	n/a
Termination/Leave/HRA Pay Out	88,044	101,604	91,373	-10.1%
Management Assistants	252,089	253,250	268,740	6.1%
TOTAL SALARIES	\$5,130,497	\$5,345,047	\$5,322,650	-0.4%
BENEFITS:				
Medical, RX, and Dental Insurance	\$934,914	\$961,098	\$1,103,400	14.8%
Life Insurance	8,721	8,400	9,920	18.1%
Social Security	381,474	406,898	461,559	13.4%
Retirement	358,200	379,116	430,652	13.6%
Unemployment Compensation	29	5,600	6,200	10.7%
Workers Compensation	35,547	40,400	49,600	22.8%
Other Benefits	119,273	102,375	114,570	11.9%
TOTAL BENEFITS	\$1,838,158	\$1,903,887	\$2,175,901	14.3%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$22,795	\$22,166	\$21,956	-0.9%
Professional Services - Other	0	0	15,000	n/a
Legal Services	847,271	430,000	430,000	0.0%
Tax Collections	244,497	286,100	268,100	-6.3%
Closing Fees - Bond Issue Refinancing	0	0	0	n/a
TOTAL PROFESSIONAL SERVICES	\$1,114,563	\$738,266	\$735,056	-0.4%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$1,000	\$1,000	0.0%
Maintenance Contracts	22,542	36,900	36,900	0.0%
Copier Maintenance	13,396	16,918	16,918	0.0%
Copier Rental	98,698	97,691	97,691	0.0%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$134,636	\$152,509	\$152,509	0.0%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL BUDGET
EXPENDITURES**

ADMINISTRATION (Continued)

FUNCTION 2300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
OTHER SERVICES:				
Bonding Insurance	\$13,910	\$14,479	\$14,504	0.2%
Communications	9,040	11,000	11,000	0.0%
Printing and Binding	507	6,455	6,455	0.0%
Local Travel	6,584	14,307	15,257	6.6%
Conference/Overnight Travel	6,759	19,911	16,911	-15.1%
TOTAL OTHER SERVICES	\$36,800	\$66,152	\$64,127	-3.1%
SUPPLIES:				
General Supplies	\$46,907	\$73,945	\$69,683	-5.8%
Warehouse Supplies	2,885	6,400	6,850	7.0%
Printing Supplies	6,838	20,800	20,000	-3.8%
Books & Periodicals	9,547	11,648	13,261	13.8%
TOTAL SUPPLIES	\$66,177	\$112,793	\$109,794	-2.7%
EQUIPMENT:				
New Equipment	\$3,859	\$2,000	\$5,400	170.0%
Replacement Equipment	2,700	5,300	5,000	-5.7%
TOTAL EQUIPMENT	\$6,559	\$7,300	\$10,400	42.5%
OTHER OBJECTS:				
Memberships & Dues	\$27,210	\$31,104	\$28,790	-7.4%
Trustee Fees	171,757	181,400	137,400	-24.3%
Judgments Against LEA	3,523	0	0	n/a
TOTAL OTHER OBJECTS	\$202,490	\$212,504	\$166,190	-21.8%
TOTAL ADMINISTRATION	\$8,529,880	\$8,538,458	\$8,736,627	2.3%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL 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 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary	\$1,151,588	\$1,215,373	\$1,224,835	0.8%
Professional - Substitutes	44,180	41,700	46,700	12.0%
Professional - Supplementals	5,190	5,268	5,348	1.5%
Registered Nurses	124,031	129,725	133,537	2.9%
Health Room Aides	205,759	213,198	224,834	5.5%
TOTAL SALARIES	\$1,530,748	\$1,605,264	\$1,635,254	1.9%
BENEFITS:				
Medical, RX, and Dental Insurance	\$266,705	\$288,374	\$291,200	1.0%
Life Insurance	2,180	2,550	2,560	0.4%
Vision	1,348	1,500	1,500	0.0%
Social Security	111,369	122,088	122,364	0.2%
Retirement	106,272	113,753	114,485	0.6%
Unemployment Compensation	0	1,700	1,600	-5.9%
Workers Compensation	6,116	13,300	12,800	-3.8%
Other Benefits	8,095	2,125	2,000	-5.9%
TOTAL BENEFITS	\$502,085	\$545,390	\$548,509	0.6%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$367,725	\$382,000	\$370,000	-3.1%
Professional Services - Other	13,666	19,513	19,513	0.0%
TOTAL PROFESSIONAL SERVICES	\$381,391	\$401,513	\$389,513	-3.0%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$661	\$550	\$550	0.0%
Maintenance Contracts	0	0	0	n/a
Copier Maintenance	0	0	0	n/a
Copier Rental	657	657	657	0.0%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$1,318	\$1,207	\$1,207	0.0%
OTHER SERVICES:				
Local Travel	\$1,267	\$1,580	\$2,080	31.6%
Conference/Overnight Travel	0	0	0	n/a
TOTAL OTHER SERVICES	\$1,267	\$1,580	\$2,080	31.6%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL BUDGET
EXPENDITURES**

HEALTH SERVICES (Continued)

FUNCTION 2400

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$28,485	\$38,606	\$40,534	5.0%
Warehouse Supplies	25	500	500	0.0%
Printing Supplies	0	0	0	n/a
Books & Periodicals	79	1,341	1,341	0.0%
TOTAL SUPPLIES	\$28,589	\$40,447	\$42,375	4.8%
EQUIPMENT:				
New Equipment	\$528	\$15,019	\$13,983	-6.9%
Replacement Equipment	0	0	0	n/a
TOTAL EQUIPMENT	\$528	\$15,019	\$13,983	-6.9%
OTHER OBJECTS:				
Memberships & Dues	\$0	\$0	\$0	n/a
TOTAL OTHER OBJECTS	\$0	\$0	\$0	n/a
TOTAL HEALTH SERVICES	\$2,445,926	\$2,610,420	\$2,632,921	0.9%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL 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 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$225,052	\$233,044	\$243,167	4.3%
Office Staff - Regular Salary	572,644	609,649	559,014	-8.3%
Office Staff - Substitutes	7,728	13,000	13,000	0.0%
Office Staff - Overtime	7,929	11,000	9,000	-18.2%
Termination/Leave/HRA Pay Out	1,725	8,000	7,920	-1.0%
Printing - Regular Salary	63,546	70,000	73,904	5.6%
Printing - Substitutes	0	0	0	n/a
Printing - Overtime	7,687	7,000	7,000	0.0%
Warehouse - Regular Salary	80,534	84,919	88,301	4.0%
Warehouse - Substitutes	0	0	0	n/a
Warehouse -Overtime	2,805	1,000	1,000	0.0%
TOTAL SALARIES	\$969,650	\$1,037,612	\$1,002,306	-3.4%
BENEFITS:				
Medical, RX, and Dental Insurance	\$183,514	\$186,574	\$200,200	7.3%
Life Insurance	1,599	1,650	1,760	6.7%
Social Security	76,041	78,989	82,804	4.8%
Retirement	70,310	73,596	77,293	5.0%
Tuition Reimbursement	1,558	5,000	5,000	0.0%
Unemployment Compensation	0	1,100	1,100	0.0%
Workers Compensation	7,720	9,900	8,800	-11.1%
Other Benefits	9,796	10,500	11,595	10.4%
TOTAL BENEFITS	\$350,538	\$367,309	\$388,552	5.8%
PROFESSIONAL SERVICES:				
Auditors/Financial Advisors	\$29,500	\$26,800	\$27,800	3.7%
Contractual Services	9,058	2,000	1,000	-50.0%
Technical Services	0	1,047	1,047	0.0%
TOTAL PROFESSIONAL SERVICES	\$38,558	\$29,847	\$29,847	0.0%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$2,469	\$6,000	\$6,000	0.0%
Maintenance Contracts	19,870	23,653	23,653	0.0%
Copier Maintenance	240	240	240	0.0%
Copier Rental	57,473	64,578	64,578	0.0%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$80,052	\$94,471	\$94,471	0.0%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL BUDGET
EXPENDITURES**

BUSINESS SERVICES (Continued)

FUNCTION 2500

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
OTHER SERVICES:				
Communications	\$98,295	\$128,733	\$128,733	0.0%
Local Travel	2,394	3,280	3,590	9.5%
Conference/Overnight Travel	1,876	1,500	1,254	-16.4%
Cooperative Purchasing	6,608	6,938	6,938	0.0%
TOTAL OTHER SERVICES	\$109,173	\$140,451	\$140,515	0.0%
SUPPLIES:				
General Supplies	\$51,843	\$19,567	\$20,960	7.1%
Warehouse Supplies	0	2,231	2,231	0.0%
Printing Supplies	3,433	9,994	9,994	0.0%
Books & Periodicals	2,911	2,628	2,606	-0.8%
TOTAL SUPPLIES	\$58,187	\$34,420	\$35,791	4.0%
EQUIPMENT:				
New Equipment	\$1,121	\$3,728	\$4,765	27.8%
Replacement Equipment	2,386	450	450	0.0%
TOTAL EQUIPMENT	\$3,507	\$4,178	\$5,215	24.8%
OTHER OBJECTS:				
Memberships & Dues	\$1,370	\$1,328	\$1,461	10.0%
TOTAL OTHER OBJECTS	\$1,370	\$1,328	\$1,461	10.0%
TOTAL BUSINESS SERVICES	\$1,611,035	\$1,709,616	\$1,698,158	-0.7%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL 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 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$101,052	\$104,084	\$107,207	3.0%
Office Staff - Regular Salary	133,767	141,705	147,801	4.3%
Office Staff - Substitutes	10,424	5,000	2,000	-60.0%
Office Staff - Overtime	269	1,000	1,000	0.0%
Termination/Leave/HRA Pay Out	25,131	10,000	7,580	-24.2%
Maintenance - Regular Salary	1,534,328	1,606,377	1,671,781	4.1%
Maintenance - Overtime	66,473	105,500	65,500	-37.9%
Security Guards	167,701	174,303	182,793	4.9%
Custodial - Regular Salaries	3,787,237	4,016,238	4,109,510	2.3%
Custodial - Substitutes	280,112	250,000	225,000	-10.0%
Custodial - Overtime	219,914	220,126	200,126	-9.1%
Custodial - Shift Differential	12,612	13,000	13,000	0.0%
TOTAL SALARIES	\$6,339,020	\$6,647,333	\$6,733,298	1.3%
BENEFITS:				
Medical, RX, and Dental Insurance	\$1,167,968	\$1,195,083	\$1,231,600	3.1%
Life Insurance	10,320	10,350	10,880	5.1%
Social Security	478,105	506,060	521,666	3.1%
Retirement	446,850	471,414	488,186	3.6%
Unemployment Compensation	2,290	6,900	6,800	-1.4%
Workers Compensation	76,908	52,100	54,400	4.4%
Other Benefits	19,685	17,500	18,440	5.4%
TOTAL BENEFITS	\$2,202,126	\$2,259,407	\$2,331,972	3.2%
PROFESSIONAL SERVICES:				
Professional Services - Other	\$66,680	\$41,500	\$301,500	626.5%
Appraisals	0	1,000	1,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$66,680	\$42,500	\$302,500	611.8%
PROPERTY SERVICES:				
Disposal Services	\$7,161	\$2,500	\$2,500	0.0%
Lawn Care Services	31,943	30,000	30,000	0.0%
Building Repairs	529,868	575,388	518,288	-9.9%
Equipment Repairs & Services	27,067	12,798	19,600	53.1%
Vehicle Repairs	16,081	18,000	18,000	0.0%
Maintenance Contracts	9,729	11,500	11,500	0.0%
Vandalism	250	5,000	5,000	0.0%
Equipment Rental	28,233	16,000	16,000	0.0%
Vehicle Rentals & Leases	0	0	0	n/a
Extermination Services	6,602	9,280	9,280	0.0%
TOTAL PROPERTY SERVICES	\$656,934	\$680,466	\$630,168	-7.4%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL BUDGET
EXPENDITURES**

PLANT OPERATIONS (Continued)

FUNCTION 2600

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
OTHER SERVICES:				
Fire Insurance	\$164,256	\$195,500	\$179,800	-8.0%
Automobile Insurance	159,840	159,600	159,600	0.0%
General & Flood Insurance	214,746	203,572	203,572	0.0%
General Liability Insurance	54,665	53,000	53,000	0.0%
Local Travel	1,372	2,022	2,022	0.0%
Conference/Overnight Travel	0	0	0	n/a
Other Services	16,581	19,100	19,100	0.0%
TOTAL OTHER SERVICES	\$611,460	\$632,794	\$617,094	-2.5%
SUPPLIES:				
General Supplies	\$480,142	\$491,416	\$491,352	0.0%
Warehouse Supplies	110,281	224,081	224,081	0.0%
Printing Supplies	140	1,300	1,300	0.0%
Telephone	481,265	461,777	419,777	-9.1%
Water & Sewer	277,176	250,000	250,000	0.0%
Locks & Lockers	(623)	0	0	n/a
Natural Gas	1,031,161	1,185,629	981,578	-17.2%
Electricity	2,574,137	2,770,661	2,665,661	-3.8%
Bottled Gas	11,590	9,500	9,500	0.0%
Fuel Oil	40,448	90,000	90,000	0.0%
Gasoline	106,911	36,000	36,000	0.0%
Diesel Fuel	0	0	0	n/a
Books & Periodicals	18	180	180	0.0%
TOTAL SUPPLIES	\$5,112,646	\$5,520,544	\$5,169,429	-6.4%
EQUIPMENT:				
New Equipment	\$43,315	\$0	\$0	n/a
Replacement Equipment	3,414	7,085	7,085	0.0%
TOTAL EQUIPMENT	\$46,729	\$7,085	\$7,085	0.0%
OTHER OBJECTS:				
Memberships & Dues	\$220	\$220	\$220	0.0%
TOTAL OTHER OBJECTS	\$220	\$220	\$220	0.0%
TOTAL PLANT OPERATIONS	\$15,035,815	\$15,790,349	\$15,791,766	0.0%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL 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 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$0	\$0	\$83,403	n/a
Office Staff - Regular Salary	\$227,751	\$249,350	\$204,610	-17.9%
Office Staff - Substitutes	821	2,000	2,000	0.0%
Office Staff - Overtime	39,331	16,000	16,000	0.0%
Termination/Leave/HRA Pay Out	10,031	2,000	390	-80.5%
Maintenance - Regular Salary	249,808	279,417	309,865	10.9%
Maintenance - Overtime	29,226	17,000	17,000	0.0%
Bus Drivers - Regular	2,261,158	2,461,009	2,291,375	-6.9%
Bus Drivers - Substitutes	234,177	189,000	189,000	0.0%
Bus Drivers - Overtime	287,372	278,522	180,900	-35.1%
Aides - Regular Salary	132,407	123,724	134,428	8.7%
TOTAL SALARIES	\$3,472,082	\$3,618,022	\$3,428,971	-5.2%
BENEFITS:				
Medical, RX, and Dental Insurance	\$616,862	\$649,661	\$650,400	0.1%
Life Insurance	5,087	5,550	5,920	6.7%
Social Security	257,178	275,045	287,218	4.4%
Retirement	241,883	256,266	269,301	5.1%
Unemployment Compensation	3,094	3,700	3,700	0.0%
Workers Compensation	26,988	33,300	29,600	-11.1%
Other Benefits	2,408	4,625	4,625	0.0%
TOTAL BENEFITS	\$1,153,500	\$1,228,147	\$1,250,764	1.8%
PROFESSIONAL SERVICES:				
Professional Services - I.U.	\$111,216	\$60,000	\$60,000	0.0%
Professional Services - Other	7,978	11,524	16,000	38.8%
TOTAL PROFESSIONAL SERVICES	\$119,194	\$71,524	\$76,000	6.3%
PROPERTY SERVICES:				
Cleaning Services	\$1,624	\$3,000	\$4,000	33.3%
Equipment Repairs & Services	0	4,000	4,000	0.0%
Vehicle Repairs	50,493	84,341	79,341	-5.9%
Maintenance Contracts	40	100	100	0.0%
Vehicle Rentals & Leases	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$52,157	\$91,441	\$87,441	-4.4%
OTHER SERVICES:				
Transportation - I. U.	\$1,297,728	\$1,450,000	\$1,413,700	-2.5%
Transportation - Private Contracts	48,017	85,000	66,784	-21.4%
Automobile Insurance	242,741	249,400	259,400	4.0%
Local Travel	5,763	5,000	5,000	0.0%
Conference/Overnight Travel	997	0	0	n/a
TOTAL OTHER SERVICES	\$1,595,246	\$1,789,400	\$1,744,884	-2.5%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL BUDGET
EXPENDITURES**

TRANSPORTATION (Continued)

FUNCTION 2700

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$334,743	\$250,752	\$339,169	35.3%
Warehouse Supplies	70	500	1,500	200.0%
Printing Supplies	775	2,380	2,000	-16.0%
Fuel Oil	9,526	9,000	9,800	8.9%
Diesel Fuel	842,810	1,234,003	734,572	-40.5%
Books & Periodicals	0	515	515	0.0%
TOTAL SUPPLIES	\$1,187,924	\$1,497,150	\$1,087,556	-27.4%
EQUIPMENT:				
New Equipment	\$0	\$0	\$27,000	n/a
Replacement Equipment	0	0	0	n/a
TOTAL EQUIPMENT	\$0	\$0	\$27,000	n/a
OTHER OBJECTS:				
Memberships & Dues	\$180	\$186	\$186	0.0%
TOTAL OTHER OBJECTS	\$180	\$186	\$186	0.0%
TOTAL TRANSPORTATION	\$7,580,283	\$8,295,870	\$7,702,802	-7.1%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL 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 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$247,480	\$208,990	\$210,110	0.5%
Administrative - Title I Salary	70,606	56,000	72,000	28.6%
Office Staff - Regular Salary	914,836	913,554	1,103,128	20.8%
Office Staff - Substitutes	5,067	9,000	9,000	0.0%
Office Staff - Overtime	32,575	20,600	21,100	2.4%
Termination/Leave/HRA Pay Out	2,943	8,000	7,800	-2.5%
TOTAL SALARIES	\$1,273,507	\$1,216,144	\$1,423,138	17.0%
BENEFITS:				
Medical, RX, and Dental Insurance	\$217,263	\$223,607	\$251,600	12.5%
Life Insurance	2,180	1,800	2,080	15.6%
Social Security	113,352	92,817	106,184	14.4%
Retirement	82,776	86,787	99,944	15.2%
Unemployment Compensation	1,196	1,200	1,300	8.3%
Workers Compensation	8,776	10,800	10,400	-3.7%
Other Benefits	6,104	5,750	6,385	11.0%
TOTAL BENEFITS	\$431,647	\$422,761	\$477,893	13.0%
PROFESSIONAL SERVICES:				
Professional Services - Other	\$131,210	\$107,930	\$164,298	52.2%
TOTAL PROFESSIONAL SERVICES	\$131,210	\$107,930	\$164,298	52.2%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$0	\$5,000	n/a
Maintenance Contracts	115,970	31,753	37,211	17.2%
Copier Maintenance	0	2,500	2,500	0.0%
Copier Rental	29,548	32,890	32,890	0.0%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$145,518	\$67,143	\$77,601	15.6%
OTHER SERVICES:				
Printing and Binding	\$126	\$3,500	\$3,500	0.0%
Local Travel	98	1,588	1,880	18.4%
Conference/Overnight Travel	1,799	2,500	2,500	0.0%
TOTAL OTHER SERVICES	\$2,023	\$7,588	\$7,880	3.8%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL BUDGET
EXPENDITURES**

CENTRAL SERVICES (Continued)

FUNCTION 2800

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$ 28,876	\$ 143,308	\$ 149,270	4.2%
Warehouse Supplies	469	775	775	0.0%
Printing Supplies	786	3,854	4,029	4.5%
Books & Periodicals	1,164	300	300	0.0%
TOTAL SUPPLIES	\$ 31,295	\$ 148,237	\$ 154,374	4.1%
EQUIPMENT:				
New Equipment	\$ 1,826	\$ 16,500	\$ 11,500	-30.3%
Replacement Equipment	93,227	25,000	20,000	-20.0%
TOTAL EQUIPMENT	\$ 95,053	\$ 41,500	\$ 31,500	-24.1%
OTHER OBJECTS:				
Memberships & Dues	\$ 357	\$ 150	\$ 150	0.0%
TOTAL OTHER OBJECTS	\$ 357	\$ 150	\$ 150	0.0%
TOTAL CENTRAL SERVICES	\$ 2,110,610	\$ 2,011,453	\$ 2,336,834	16.2%

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**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL 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 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
OTHER SERVICES				
I.U. Payments Withheld	\$62,181	\$66,300	\$66,300	0.0%
I.U. Instructional Materials	63,352	65,200	65,200	0.0%
TOTAL OTHER SERVICES	\$125,533	\$131,500	\$131,500	0.0%
TOTAL OTHER SUPPORT SERVICES	\$125,533	\$131,500	\$131,500	0.0%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL 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 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
SALARIES:				
Game Attendants/Officials	\$45,152	\$27,400	\$30,140	10.0%
Professional - Supplementals	467,395	481,085	464,585	-3.4%
Office Staff - Regular Salary	81,552	104,997	110,670	5.4%
Bus Drivers - Overtime	62,099	55,000	55,000	0.0%
Custodial - Overtime	31,518	25,000	25,000	0.0%
TOTAL SALARIES	\$687,716	\$693,482	\$685,395	-1.2%
BENEFITS:				
Medical, RX, and Dental Insurance	\$0	\$0	\$0	n/a
Life Insurance	0	0	0	n/a
Social Security	54,809	52,792	50,876	-3.6%
Retirement	48,545	49,188	50,884	3.4%
Unemployment Compensation	0	200	300	50.0%
Workers Compensation	0	1,800	2,400	33.3%
Other Benefits	0	250	375	50.0%
TOTAL BENEFITS	\$103,354	\$104,230	\$104,835	0.6%
PROFESSIONAL SERVICES:				
Officials	\$54,480	\$47,632	\$52,184	9.6%
Coaching Clinics	240	0	650	n/a
Security/ambulance	20,856	16,100	17,050	5.9%
Game Guarantee	0	0	0	n/a
TOTAL PROFESSIONAL SERVICES	\$75,576	\$63,732	\$69,884	9.7%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$34,302	\$32,100	\$52,186	62.6%
Maintenance Contracts	40	150	150	0.0%
Copier Rental	2,328	2,328	2,328	0.0%
Equipment Rental	1,185	1,000	1,500	50.0%
TOTAL PROPERTY SERVICES	\$37,855	\$35,578	\$56,164	57.9%
OTHER SERVICES:				
Contracted Carriers	\$5,711	\$5,000	\$5,000	0.0%
General Insurance	9,741	15,850	8,000	-49.5%
Local Travel	3,249	3,500	3,500	0.0%
Conference/Overnight Travel	0	0	0	n/a
Student Related Travel	16,128	10,500	12,000	14.3%
TOTAL OTHER SERVICES	\$34,829	\$34,850	\$28,500	-18.2%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL BUDGET
EXPENDITURES**

STUDENT ACTIVITIES (Continued)

FUNCTION 3200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2007-2008	APPROVED BUDGET 2009-2010	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$159,992	\$166,684	\$141,107	-15.3%
Warehouse Supplies	9	0	0	n/a
Printing Supplies	667	2,000	1,000	-50.0%
Books & Periodicals	83	0	0	n/a
TOTAL SUPPLIES	\$160,751	\$168,684	\$142,107	-15.8%
EQUIPMENT:				
New Equipment	\$0	\$3,878	\$15,000	286.8%
Replacement Equipment	2,455	0	0	n/a
TOTAL EQUIPMENT	\$2,455	\$3,878	\$15,000	286.8%
OTHER OBJECTS:				
Memberships & Dues	\$28,067	\$21,105	\$24,500	16.1%
TOTAL OTHER OBJECTS	\$28,067	\$21,105	\$24,500	16.1%
TOTAL STUDENT ACTIVITIES	\$1,130,603	\$1,125,539	\$1,126,385	0.1%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL 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 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
SALARIES:				
Professional Salary - Other	\$1,375	\$1,000	\$1,000	0.0%
TOTAL SALARIES	\$1,375	\$1,000	\$1,000	0.0%
BENEFITS:				
Medical, RX, and Dental Insurance	\$0	\$0	\$0	n/a
Life Insurance	0	0	0	n/a
Social Security	105	100	100	0.0%
Retirement	42	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	\$147	\$100	\$100	0.0%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$0	\$1,325	\$1,325	0.0%
Crossing Guards	264,715	209,000	174,000	-16.7%
TOTAL PROFESSIONAL SERVICES	\$264,715	\$210,325	\$175,325	-16.6%
PROPERTY SERVICES:				
Maintenance Contracts	\$0	\$100	\$100	0.0%
TOTAL PROPERTY SERVICES	\$0	\$100	\$100	0.0%
OTHER SERVICES:				
Local Travel	\$0	\$0	\$0	n/a
TOTAL OTHER SERVICES	\$0	\$0	\$0	n/a
SUPPLIES:				
General Supplies	\$2,793	\$1,000	\$1,000	0.0%
Books & Periodicals	13,711	3,000	3,000	0.0%
TOTAL SUPPLIES	\$16,504	\$4,000	\$4,000	0.0%
EQUIPMENT:				
New Equipment	\$0	\$0	\$0	n/a
Replacement Equipment	0	0	0	n/a
TOTAL EQUIPMENT	\$0	\$0	\$0	n/a

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL BUDGET
EXPENDITURES**

COMMUNITY SERVICES (Continued)

FUNCTION 3300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
OTHER OBJECTS:				
Memberships & Dues	\$0	\$0	\$0	n/a
TOTAL OTHER OBJECTS	\$0	\$0	\$0	n/a
TOTAL COMMUNITY SERVICES	\$282,741	\$215,525	\$180,525	-16.2%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL BUDGET
EXPENDITURES**

BUILDING IMPROVEMENT SERVICES

FUNCTION 4200

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

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
PROPERTY SERVICES:				
Construction Services	\$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
2009-2010 FINAL 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 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
OTHER OBJECTS				
Interest	\$5,823,762	\$6,079,617	\$5,982,995	-1.6%
Refund of Prior Year Receipts	85,481	60,000	60,000	0.0%
TOTAL OTHER OBJECTS	\$5,909,243	\$6,139,617	\$6,042,995	-1.6%
OTHER USES OF FUNDS				
Principal Payments	\$5,863,792	\$6,152,702	\$6,645,983	8.0%
TOTAL OTHER USES OF FUNDS	\$5,863,792	\$6,152,702	\$6,645,983	8.0%
TOTAL DEBT SERVICES	\$11,773,035	\$12,292,319	\$12,688,978	3.2%

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL BUDGET
EXPENDITURES**

FUND TRANSFERS

FUNCTION 5200

Includes money moved from one fund to another.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2007-2008	APPROVED BUDGET 2008-2009	FINAL BUDGET 2009-2010	% INCREASE/ DECREASE
OTHER USES OF FUNDS				
Fund Transfer	\$9,617	\$4,424	\$1,756	-60.3%
TOTAL OTHER OBJECTS	\$9,617	\$4,424	\$1,756	-60.3%
TOTAL FUND TRANSFERS	\$9,617	\$4,424	\$1,756	-60.3%
TOTAL EXPENDITURES	\$167,294,365	\$174,054,000	\$175,553,000	0.9%

ADDITIONAL INFORMATION

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL BUDGET**

**Enrollment Five-Year Comparison
2005-2006 Through 2009-2010**

School	Actual for 2005-2006	Actual for 2006-2007	Actual for 2007-2008	Actual for 2008-2009	Budget for 2009-2010
Afton Elementary School	640	600	609	615	591
Edgewood Elementary School	770	771	674	630	608
Eleanor Roosevelt Elementary School	517	518	501	499	505
Fallsington Elementary School	181	140	219	252	266
Makefield Elementary School	480	497	505	497	506
Manor Elementary School	446	413	422	404	392
Oxford Valley Elementary School	486	483	415	431	423
Penn Valley Elementary School	326	320	319	287	291
Quarry Hill Elementary School	665	649	636	630	605
Village Park Elementary School	290	278	316	338	346
Walt Disney Elementary School	366	358	350	333	334
Pennwood Middle School	997	1,002	969	932	951
William Penn Middle School	973	961	994	1,016	1,013
Charles Boehm Middle School	751	771	772	769	758
Pennsbury High School	3,427	3,527	3,591	3,401	3,346
Bucks County Technical High School	<u>299</u>	<u>293</u>	<u>275</u>	<u>250</u>	<u>260</u>
TOTAL ENROLLMENT	<u><u>11,614</u></u>	<u><u>11,581</u></u>	<u><u>11,567</u></u>	<u><u>11,284</u></u>	<u><u>11,195</u></u>

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL BUDGET
PERSONNEL COMPARISON**

CATEGORY	Actual 2007-2008		Actual 2008-2009		Budget 2009-2010	
	FTE	Part Time	FTE	Part Time	FTE	Part Time
Administrative Positions	39.00		40.00		40.00	
Regular Ed Positions	608.70		608.70		593.24	
Special Ed Positions	129.60		135.50		125.68	
Specialist Positions:						
Librarians	15.00		15.00		15.00	
Reading Specialists	19.00		19.00		19.00	
Speech	2.00		2.00		2.00	
Nurses	14.00		14.00		14.00	
Psychologists	8.00		9.00		9.00	
Guidance Counselors	31.00		31.00		31.00	
Total Specialist Positions	89.00		90.00		90.00	
Total Certified Staff Positions	827.30	0.00	834.20	0.00	808.92	0.00

Support Staff Positions:						
Support Staff Specialists	24.00		24.00		22.00	
Secretarial	87.00	9.00	87.00	9.00	85.00	8.00
Bus Drivers/Mechanics	110.00	13.00	110.00	14.00	109.00	16.00
Custodial	82.00	59.00	82.00	59.00	82.00	59.00
Maintenance	34.00		34.00		34.00	
Operational	8.00		8.00		8.00	
Management Assistants	8.00		8.00		8.00	
Aides:						
Regular Ed Aides	34.00	103.00	33.00	98.00	29.00	99.00
Special Ed Aides	130.00	17.00	124.00	17.00	128.00	13.00
Total Support Staff Positions	517.00	201.00	510.00	197.00	505.00	195.00

TOTAL FTE AND P/T	1,383.30	201.00	1,384.20	197.00	1,353.92	195.00
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TOTAL PERSONNEL	1,584.30	1,581.20	1,548.92
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**PENNSBURY SCHOOL DISTRICT
2009-2010 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/ Additons	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	---	32	13	56,830	20
Fallsington*	1916	1952/1996	13	4	69,563	15
Makefield	1934	1965/1996	24		68,382	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	206,200	17
PHS West	1954	1960/ 1972/2005	117		533,433	27
			638	29	2,003,276	346

* Includes Central Administration

** 6 Modulares, 5,184 square feet, leased until August 31, 2009

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL BUDGET
TEN LARGEST TAXPAYERS
2009 ROLLS
(UNAUDITED)**

Taxpayer	# of Parcels	Description	Assessment	% of Total
W M I Prop Inc, Wheelabrator, Warner Co. & Waste Management Disposal Svc.	28	Industrial	\$ 10,253,500	1.14%
Oxford Vly Rd Assoc	8	Commercial	6,314,040	0.70%
Stony Hill Office Development LP	3	Commercial	5,464,540	0.61%
Healey, Robert T & William J	8	Apartments	4,974,720	0.56%
Pennwood Managemt LLC	7	Mobile Home Park	4,594,640	0.51%
National Prop Invest 4	2	Apartments	4,323,960	0.48%
Bucks County Industrial/Economic Development Authority	11	Industrial	4,087,860	0.46%
Newtown Office Development	5	Commercial	3,583,020	0.40%
Wharton Rty LTD	2	Shopping Center	3,158,680	0.35%
T G M Polo Run LLC	1	Apartments	3,125,160	0.35%
TOTAL TEN LARGEST TAXPAYERS	75		\$ 49,880,120	5.57%
TOTAL 2009 TAX DUPLICATE			\$ 896,050,810	

Source: County Board of Assessment -- May 2009 Tax Roll

**PENNSBURY SCHOOL DISTRICT
2009-2010 FINAL BUDGET
PROPERTY TAX RATES & TAX LEVIES - ALL OVERLAPPING GOVERNMENTS**

<u>YEAR</u>	<u>PENNSBURY SCHOOL DISTRICT</u>	<u>COUNTY OF BUCKS</u>	<u>FALLS TOWNSHIP</u>	<u>LOWER MAKEFIELD TOWNSHIP</u>	<u>TULLYTOWN BOROUGH</u>	<u>YARDLEY BOROUGH</u>
1999	386.10	57.00	39.25	36.63	46.00	46.50
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

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