



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

www.pennsburyisd.org

Final Budget

Fiscal Period July 1, 2020 thru June 30, 2021



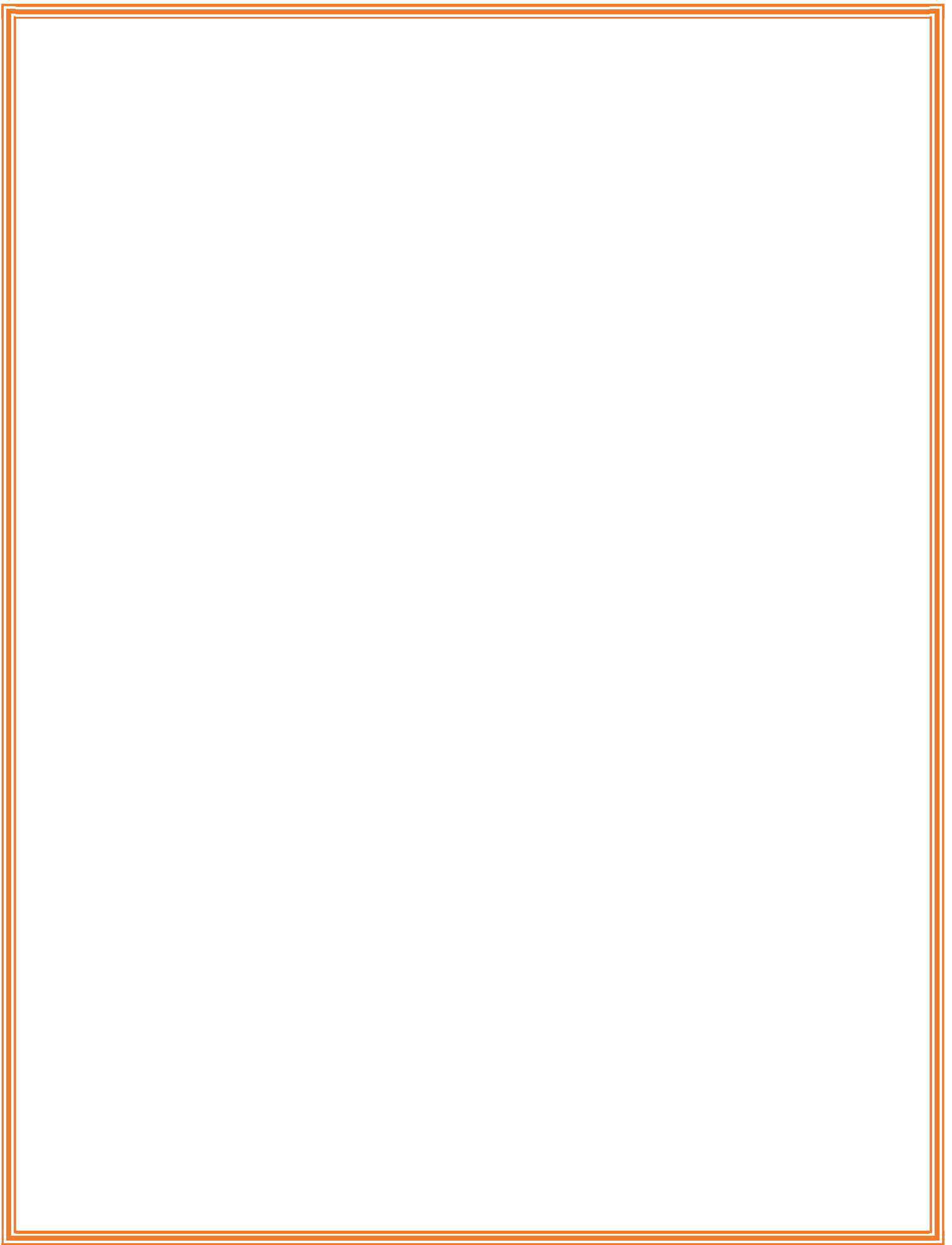
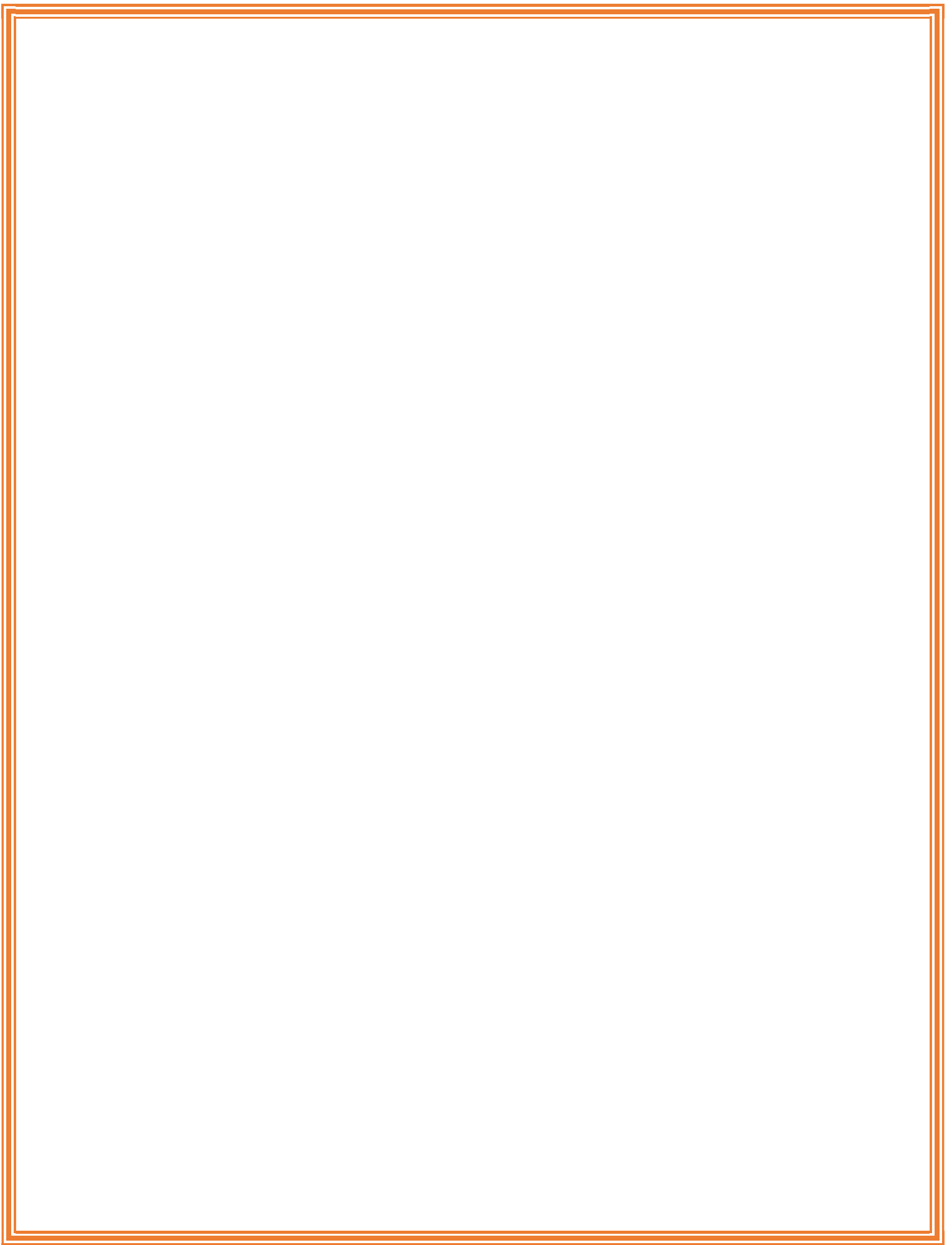
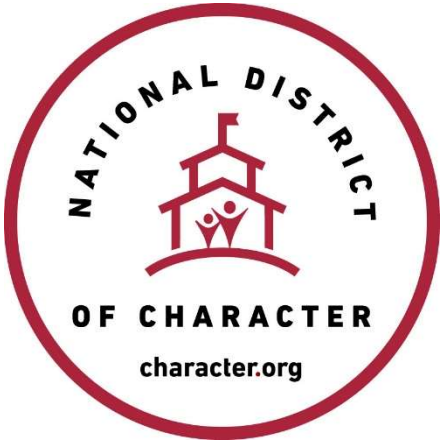


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Pennsbury School District Executive Summary Final Budget 2020-2021



Board of School Directors

Mr. T.R. Kannan, President

Mr. Christian Schwartz, Vice President

Mr. Gary S. Sanderson, Assistant Secretary

Mr. Howard Goldberg

Mr. Michael Pallotta

Mr. Sherwood (Chip) Taylor

Mrs. Christine Toy-Dragoni

Mrs. Debra Wachspress

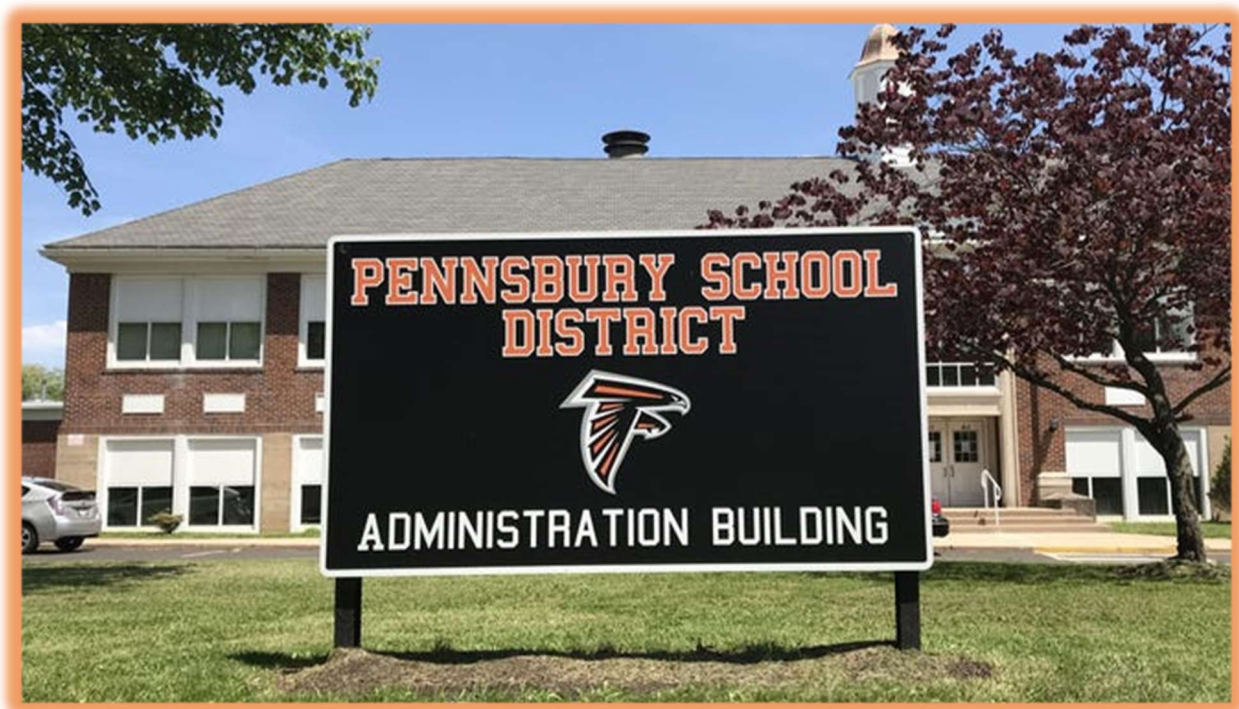
Mr. Joshua Waldorf

Mr. Christopher Berdnik, Secretary (non-voting member)

Miss. Kimberly Zedalis, Treasurer (non-voting member)



Central Office Administration



Dr. William Gretzula, Superintendent

Mr. Christopher Berdnik, Chief Financial Officer

Ms. Elizabeth Aldridge, Director of Student Services

Mr. Milagro Aleman, Director of Transportation

Mrs. Cherrissa Gibson, Director of Equity, Diversity and Education

Mr. Timothy Holman, Director of Facilities

Mrs. Ann Langtry, Supervisor of Communications Strategies

Mr. Timothy McCleary, Director of Technology

Mrs. Bettie Ann Rarrick, Director of Human Resources

Mrs. Regina Rausch, Director of Special Education

Dr. Theresa Ricci, Director of Secondary Education

Mrs. Michele Spack, Director of Elementary Education

Miss. Kimberly Zedalis, Director of Financial Services

Pennsbury School District

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

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

Elementary Schools

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

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

Middle Schools

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

Pennsbury High School

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



PENNSBURY SCHOOL DISTRICT
134 Yardley Avenue • Post Office Box 338
Fallsington, Pennsylvania 19058-0338
Telephone (215) 428-4100
www.pennsbury.k12.pa.us

EXECUTIVE SUMMARY OF THE 2020-2021 BUDGET

Mission Statement

Recognizing our proud traditions and diverse community, the Pennsbury School District prepares all students to become creative, ethical, and critical thinkers for lifelong success in a global society.

Vision Statement

Promoting Academic Success and Resiliency in All Students

- Every student will become his/her best intellectual and ethical self.
- Every student will persevere to reach his/her highest social, emotional, and academic potential.
- Every educator will inspire students to strive for academic excellence and strength of character.
- Every school will develop engaged, professional learning communities to support the Growth Mindset.

Shared Values

Core Beliefs

We believe...

- a culture of caring is essential for learning;
- respect for self and others is fundamental because all individuals possess inherent worth and dignity;
- taking responsibility for one's actions elevates civility;
- a safe educational environment promotes a sense of security and willingness to take risks;
- strong character fosters good citizenship;

- every student deserves the opportunity to develop his/her potential to learn and grow;
- intelligence can be developed through attitude, effort, and perseverance.

Educational Community

The Pennsbury Joint School System was founded in April of 1948. The Pennsbury School District was founded on July 1, 1966 when the Pennsbury Joint School System, consisting of the school districts of Falls Township, Lower Makefield Township and Yardley Borough, combined with the School Districts of the Borough of Tullytown. The School District encompasses a total land area of 42.3 square miles. The School District is located in the southeastern corner of Bucks County, Pennsylvania, on the west bank of the Delaware River, approximately 25 miles northeast of Center City Philadelphia, Pennsylvania and in part directly across the Delaware River from Trenton, New Jersey.

The School District is primarily residential with a growing commercial sector that serves the community and employs many residents. A significant industrial sector exists primarily in the eastern half of the School District in Falls Township and the Borough of Tullytown.

The School District is rich in historical significance, from colonial times to the modern era. The name “Pennsbury” comes from Pennsbury Manor, the 17th century home of William Penn, founder of Bucks County and the Commonwealth of Pennsylvania.

Comprehensive Educational Plan

The District’s Educational Plan has five main goals:

1. The Pennsbury School District will initiate, support and maintain programs and strategies that will support the whole child
2. The Pennsbury School District will further develop and enhance STEM Programming for all students
3. The Pennsbury School District will engage in K-12 curriculum renewal to meet the needs of all students.
4. The Pennsbury School District will emphasize personalization for the benefit of all students.
5. To improve school infrastructure focusing on facilities and transportation to optimize the learning environments and maximize instructional time.

Budget Process/Timeline

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

In accordance with Act 1, the Taxpayer Relief Act, property tax increases are limited to an inflationary 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 increasing costs that are out of the district's control. If the exceptions are approved by the Pennsylvania Department of Education, then the proposed tax rate may increase by the index plus approved exceptions.

The 2020-2021 index for Pennsbury is 2.6%. On December 19, 2019, the School Board adopted an Act 1 resolution that limited the property tax increase to the 2.6% index and rendered the District ineligible to apply for exceptions or a voter referendum.

On June 18, 2020 the Board of School Directors passed a 0.0% tax increase, therefore the 2020-2021 final budget reflects a 0.0% increase in the real estate tax rate.

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

2 Four exceptions may be sought from the Pennsylvania Department of Education: School Construction-Grandfathered Debt, School Construction-Electoral Debt, Special Education Expenditures, and Retirement Contributions.

The budget process at Pennsbury is designed to make the best use of limited financial resources. During the budget process, the following criteria are central to decision making:

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

The Administrative Budget Committee began its regular meetings in September to monitor and coordinate the budget preparation. The committee is made up of the Superintendent, Chief Financial Officer, Director of Elementary Education, Director of Secondary Education, Director of Financial Services, four school principals and several other central office administrators. The Administrative Budget Committee makes important contributions to budget development and takes steps to improve financial management processes. Furthermore, the committee provides valuable coordination and communication with respect to the budget.

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

The budget managers identify needs and prepare budget documents as directed by the Administrative Budget Committee and as prescribed in School Board policy. Budget materials for the general fund are distributed by the Director of Financial Services. Who then processes the budget materials, which are submitted by the budget managers.

Budget managers are required to prepare their budget using allocations established by the Administrative Budget Committee. 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 funds that are allocated.

BUDGET PROCESS (Cont'd.)

The budget managers complete their work on the budget forms for both the general fund and capital plan, which are submitted to and then compiled by the Director of Financial Services. At the same time, the Director of Human Resources receives staffing information to prepare the staffing plan and personnel budget. The Chief Financial Officer reviews all capital plan and requests for over-allocations. Finally, the Director of Financial Services, in conjunction with the Chief Financial Officer and the Superintendent, prepares the detailed revenue budget. These pieces of the budget are then brought together to become the first draft of the budget. The first draft is presented to the Superintendent and the administration in December. Act 1 requires the School Board to adopt either a preliminary budget or a resolution limiting the real estate tax increase to the state index. This year the School Board adopted a resolution limiting the tax increase to the 2.6%.

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

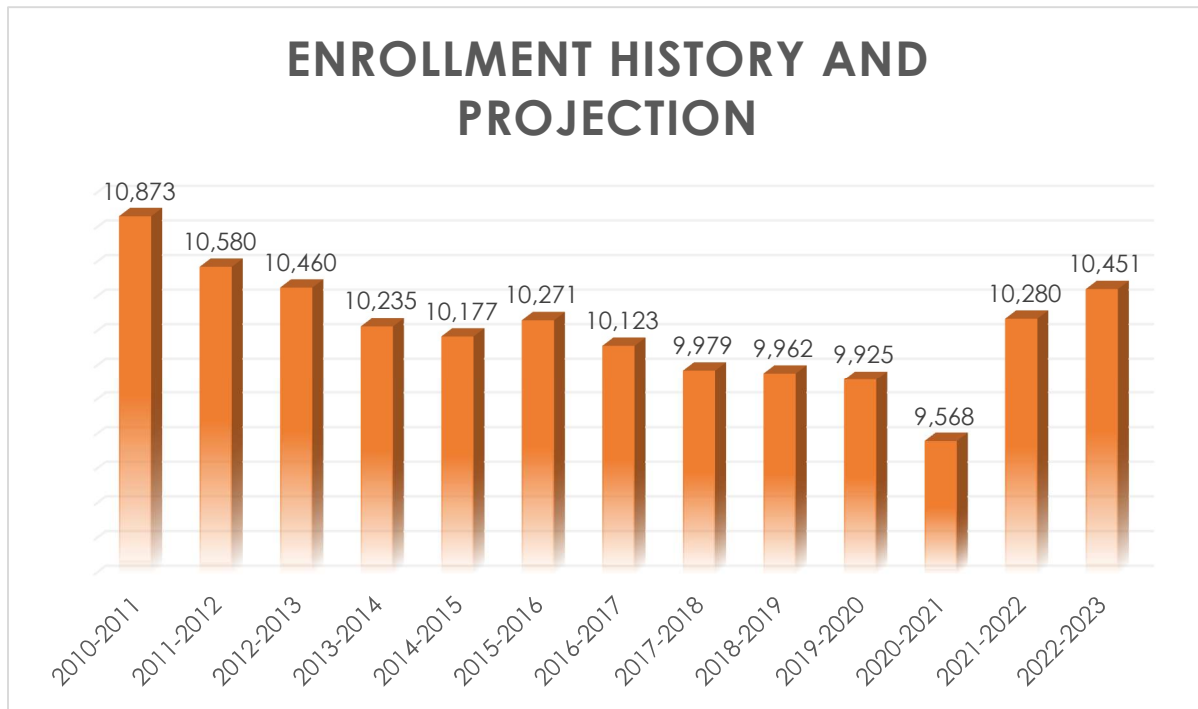
Work continues to update and amend the proposed budget. Once again, revenue and expenditure data are refined. Budget managers get one more look at their budgets and further adjustments are made to meet School Board direction and/or expectations.

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

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

Enrollment

A driving factor in the budget process is student enrollment. Below is a chart highlighting the District's enrollment trend.



For the budget year 2020-2021 the District anticipated an enrollment of 9,904. Pennsbury's September 2020 enrollment was 9,568. This decrease is due to parents seeking online and home school options during the COVID 19-Pandemic. The enrollment projections used in the above graph were provided by Pennsylvania Department of Education.

Personnel Resources

The 2020-2021 budget includes an additional Technology Coach at a cost of roughly \$75,000. The budget also includes a reduction of two professional staff members and one classified staff member: two secondary educators and one management assistant. There is also a budgeted cost for an additional nineteen temporary paraprofessional positions. The chart on the following page details personnel for the 2018-2019, 2019-2020 and 2020-2021 school years. Please note the chart only contains permanent positions. Positions that are temporary, not appointed beyond one year are not included on the chart. Those positions include, Technology Interns, Administrative interns and some paraprofessional positions. The following page is a breakdown of employees by classification.

	<u>2020-2021</u>		<u>2019-2020</u>		<u>2018-2019</u>	
	FT	PT	FT	PT	FT	PT
Administrative Positions	46.00		46.00		46.00	
First Level Supervisors	11.00		11.00		11.00	
Regular/Special Education	754.77		756.77		749.77	
Specialist Positions						
Librarians	15.00		15.00		15.00	
Reading Specialist	16.00		16.00		16.00	
Speech	10.50		10.50		10.50	
Nurses	13.00		13.00		13.00	
Psychologists	17.00		17.00		16.00	
Guidance Counselors	33.00		33.00		30.00	
Behavior Analyst	3.00		3.00		2.00	
Social Worker	7.00		7.00		7.00	
Total Specialist Positions	114.50		114.50		109.50	
Total Certified Staff Positions	869.27		871.27		859.27	
Support Staff Positions:						
Support Staff Specialists/Clerical	88.00	7.00	88.00	7.00	88.00	7.00
Bus Drivers/Bus Garage	102.00	12.00	102.00	12.00	102.00	12.00
Custodial	73.00	41.00	73.00	41.00	74.00	41.00
Maintenance	31.00		31.00		26.00	
Print Shop/Warehouse	2.00		2.00		2.00	
Management Assistants	6.00		7.00		7.00	
ETA's	-		-		-	
Tech Support Tech	7.00		7.00		7.00	
Security	3.00	5.00	3.00	5.00	3.00	5.00
Nurses	6.00	2.00	6.00	2.00	6.00	2.00
Aides:						
Regular Education	9.00	80.00	9.00	80.00	9.00	80.00
Special Education	176.00	13.00	176.00	13.00	176.00	13.00
Total Support Staff Positions	503.00	160.00	504.00	160.00	500.00	160.00
Total FTE and PT	1,429.27	160.00	1,432.27	160.00	1,416.27	160.00
Total Personnel		1,589.27		1,592.27		1,576.27

General Fund Revenues

The following schedule details the budgeted revenues for the 2020-2021 school year. The General Fund budget is funded through local state and federal sources of revenue. The primary funding source is local revenue which is primarily real estate taxes. State sources include subsidies for Basic and Special Education, PSERS, FICA and Transportation. Federal Sources include funding for Title I, Title II, Title II, Title IV, IDEA and Medical ACCESS.

PENNSBURY SCHOOL DISTRICT 2020-2021 FINAL BUDGET

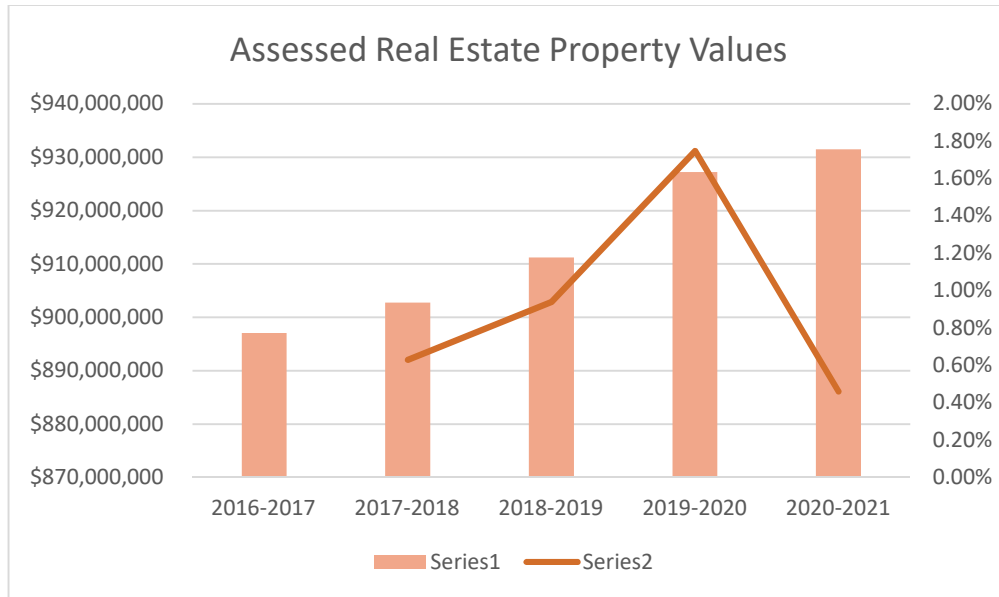
SUMMARY OF GENERAL FUND REVENUES BY SOURCE

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

The budgeted revenue figures do not include grant funds that may or not be available to Pennsbury to assist in COVID-19 pandemic related expenditures. Pennsbury chose to omit these figures from the budget because much uncertain still remains in terms of funding and allowable costs.

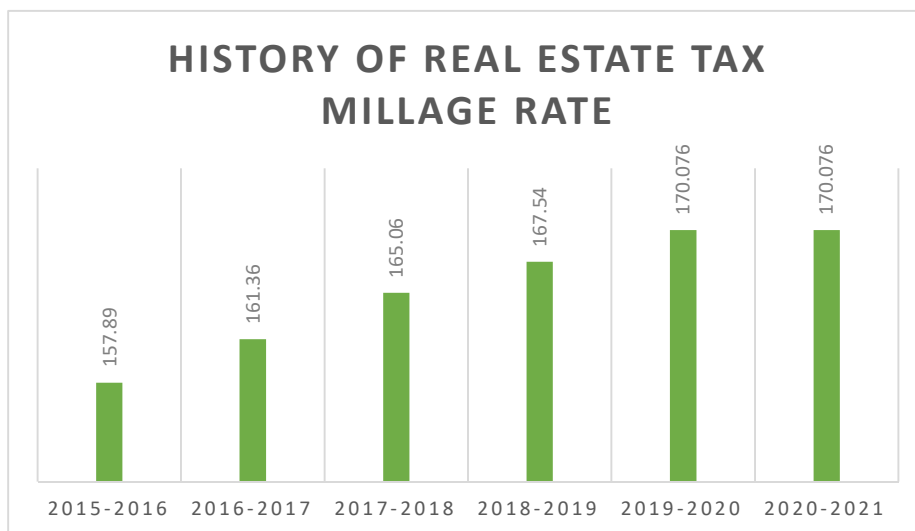
The 2020-2021 budget year reflects a decrease in local sources due to an anticipated decrease in collection rate as well as a decrease in transfer and interim taxes. The largest decrease, 85% is reflected in interest earnings. The district expects to see a decrease of over \$1,500,000 in that area. A slight decrease is also reflected in the area admission and activity fees as the status of extra-curricular activities remains unknown at this point in time.

Real estate taxes make up the largest portion of local revenue sources at 94%. Budgeted real estate tax revenue increases less than a quarter percent despite an increase in assessed value of \$4,269,130. This is due to anticipated drop in the collection rate due to high unemployment figures as a result of the COVID-19 pandemic. A chart detailing the assessment rate changes can be seen on the following page.



As of the May 2020 Tax Duplicate the combined assessed value of Pennsbury School Districts four municipalities is \$931,491,870. Residential properties account for just about 80% of the tax base with commercial, industrial and agriculture accounting for the remaining 20%. The real estate tax base required to fund the District’s programs and services remains unchanged for the 2020-2021 school year at 170.076 mills.

The chart below shows a history of the District’s millage rate.



General Fund Expenses

PENNSBURY SCHOOL DISTRICT 2020-2021 FINAL BUDGET

SUMMARY OF EXPENDITURES & OTHER FINANCING USES BY OBJECT

EXPENDITURES (BY OBJECT):	ACTUAL EXPENDITURES 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	APPROVED BUDGET 2020-2021	BUDGET % INCREASE/ (DECREASE)
Salaries (a)	\$93,652,794	\$95,751,224	\$101,365,490	102,352,649	1.0%
Benefits (b)	56,052,715	58,529,859	61,136,969	61,882,349	1.2%
Professional Services (c)	8,472,943	8,021,907	8,224,261	9,806,465	19.2%
Property Services (d)	2,429,159	2,803,081	3,119,006	2,894,106	-7.2%
Other Services (e)	16,771,337	17,528,582	15,481,587	16,890,546	9.1%
Supplies (f)	6,705,340	7,025,321	7,390,867	7,679,503	3.9%
Property (g)	981,459	1,491,856	1,713,516	840,122	-51.0%
Other Objects (h)	6,669,766	6,544,222	9,037,666	6,432,858	-28.8%
Other Uses of Funds (i)	9,663,716	11,461,722	9,250,000	9,147,835	-1.1%
Total Expenditures by Object	\$201,399,228	\$209,157,774	\$216,719,362	\$217,926,433	0.6%

The 2020-2021 general fund represents a slight increase in salaries due to collective bargaining agreement step and scale movement. The increase in benefits is due to increased costs in both health care as well as district retirement contributions. The increased cost in health care is the result of a decrease in the employee share of benefit costs within the PESPA collective bargaining agreement as well as increase in usage.

The large increase in professional services is attributable to a large increase in Pennsbury's obligation to the Bucks County IU and is reflective of actual costs for the prior two years. The increase in other services is seen because of the increased costs of tuition payments made. The large decrease in property is the result of the district using Capital funds to purchase school busses in the 2020-2021 school year and using General Fund monies in the 2019-2020 school year. The large decrease in the other objects and other use of funds is due the elimination of the "future debt service" placeholder that had been used in prior years.

Summary Budget of All Funds

The following schedule presents a comparison of the total budget revenue and expenditures in the current year and prior year as well as the actual for two years prior. The General Fund and Capital Fund are both Governmental Funds and Proprietary funds are comprised of Food Service, Community School and Aquatics.

Governmental Funds

	<u>Budgeted</u>	<u>Unaudited</u> <u>Actual</u>	<u>Actual</u>
	<u>2020-2021</u>	<u>2019-2020</u>	<u>2018-2019</u>
Revenues			
General Fund	\$ 217,926,433	\$ 213,457,519	\$ 202,564,433
Capital fund	\$ 40,000	\$ 2,629	\$ 177,380
	<hr/>	<hr/>	<hr/>
Total Revenue	\$ 217,966,433	\$ 213,460,148	\$ 202,741,813
Expenditures			
General Fund	\$ 217,926,433	\$ 213,341,215	\$ 200,874,228
Capital Fund	\$ 4,279,238	\$ 287,966	\$ 17,784,744
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 222,205,671	\$ 213,629,181	\$ 218,658,972
Other Financing Sources	\$ -	\$ -	\$ 10,113,280
Net Change in Fund Balance	\$ (4,239,238)	\$ (169,033)	\$ (5,803,879)
Fund Balance July 1	\$ 31,452,385	\$ 30,279,895	\$ 36,083,774
	<hr/>	<hr/>	<hr/>
Fund Balance June 30	\$ 27,213,147	\$ 30,110,862	\$ 30,279,895

Proprietary Funds

	<u>2020-2021</u>	<u>2019-2020</u>	<u>2018-2019</u>
Food Service			
Operating Revenue	\$ 2,131,515	\$ 1,260,032	\$ 2,087,517
Non-Operating Revenue	\$ 1,634,667	\$ 1,516,443	\$ 1,627,554
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 3,766,182	\$ 2,776,475	\$ 3,715,071
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 3,623,395	\$ 2,754,012	\$ 3,614,572
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<u>Operating Profit/(Loss)</u>	<u>\$ 142,787</u>	<u>\$ 22,463</u>	<u>\$ 100,499</u>

	<u>2020-2021</u>	<u>2019-2020</u>	<u>2018-2019</u>
Community School			
Operating Revenues	\$ 48,000.00	\$ 57,660.60	\$ 49,515.50
Operating Expenditures	\$ 46,000.00	\$ 33,271.00	\$ 46,095.19
	<hr/>	<hr/>	<hr/>
Operating Income	\$ 2,000.00	\$ 24,389.60	\$ 3,420.31
Non-Operating Revenues	\$ 500.00	\$ 393.40	\$ 660.00
Income Before Transfer	\$ 2,500.00	\$ 24,783.00	\$ 4,080.31
Transfer Out	\$ (10,000.00)	\$ (16,000.00)	\$ (12,700.00)
	<hr/>	<hr/>	<hr/>
Change in Net Position	<u>\$ (7,500.00)</u>	<u>\$ 8,783.00</u>	<u>\$ (8,619.69)</u>

Pennsbury School District Organizational Section Final Budget 2020-2021

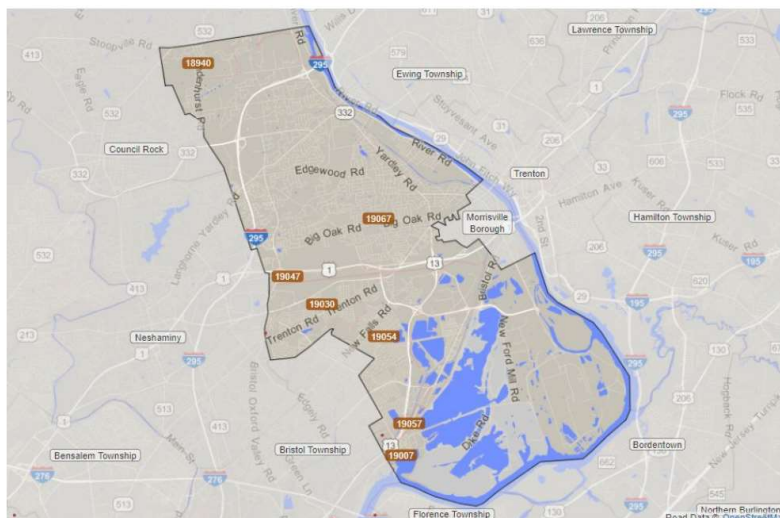
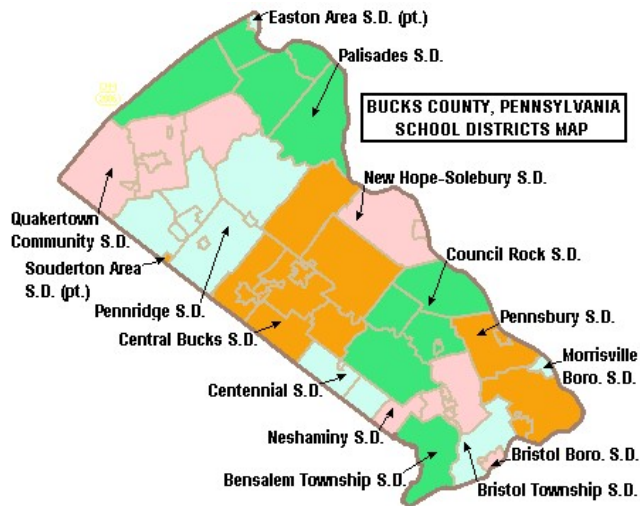


Geographical Area Served

Pennsbury School District encompasses a total land area of 42.3 square miles with a population of approximately 73,000. The School District is located in the southeastern corner of Bucks County, Pennsylvania, on the west bank of the Delaware River, approximately 25 miles northeast of Center City Philadelphia, Pennsylvania and in part directly across the Delaware River from Trenton, New Jersey.

The School District is primarily residential with a growing commercial sector that serves the community and employs many residents. A significant industrial sector exists primarily in the eastern half of the School District in Falls Township and the Borough of Tullytown.

The local municipalities included within the district are Falls Township, Lower Makefield Township, Tullytown Borough and Yardley Borough.



Legal Autonomy and Fiscal Independence

The District is legally autonomous and fiscally independent entity under the laws of Pennsylvania. The laws of Pennsylvania give the District corporate powers that distinguish it as a legally separate entity from the Commonwealth of Pennsylvania and any of its political subdivisions. The District has the power to determine its budget; to approve and modify that budget; to levy taxes, set rates and establish charges; and to issue bonded debt. The powers may be exercised without substantive approval by another government.

The District is a political subdivision of the Commonwealth created to assist in the administration of the General Assembly's duties under the Constitution of Pennsylvania to "provide for the maintenance and support of a through and efficient system of public education to serve the needs of the Commonwealth"

The District is governed by a board of nine school directors, who are residents of the School District and who are elected every two years, on a staggered basis for a four-year term. Each director represents a region of the District. The Directors serve on the Board without compensation. The School Board has the power and duty to establish, equip, furnish and maintain a sufficient number of elementary, secondary and other schools necessary to educate every person residing in the District, between the ages of six and twenty-one years, who may attend.

Level of Education Provided

The District presently provides K-12 educational services for approximately 10,300 students enrolled from Kindergarten through Grade 12. Enrollment in a Pre-K program is offered to a minimal number of students through grant funding. The District also provides vocational education for students in grades 9-12 at the Bucks County Technical High School.



Number of Schools

Pennsbury School District consists of 10 elementary schools, three middle schools, two high schools and a learning academy serving grades K-12. The District enrollment at the beginning of the 2020-2021 school year is 9,568.

Building	Year Constructed	Last Renovation	Square Footage	Enrollment 2020-21
Elementary Schools				
Afton	1997		86,500	501
Edgewood	1966	1969	77,988	501
Eleanor Roosevelt	1963	2012	83,254	567
Fallsington	1916	1996	61,329	267
Makefield	1934	2011	71,844	363
Manor	1954	2004	66,293	435
Oxford Valley	1953	2008	65,882	392
Penn Valley	1954	2004	65,088	408
Quarry Hill	1958	2004	70,751	446
Walt Disney	1955	2006	62,335	339
Middle Schools				
Pennwood	1951	2018	219,806	756
William Penn	1992	1998	155,280	962
Charles Boehm	1957		129,450	713
High Schools				
PHS East	1965	1969	190,384	See Below
PHS West	1960/1965	2005	533,433	2,881
Village Park	1957	2005	75,200	37
Other				
Administration	1916	1996	76,064	
Central Bus Garage				
Maintenance Garage	1965		17,830	
MBSC (Pool)	1965		21,000	
Stadium	1965		201,000	
Warehouse	1968		8,330	

Governance Structure

The current school board members are:

Mr. T.R. Kannan, President
Mr. Christian Schwartz, Vice President
Mr. Gary S. Sanderson, Assistant Secretary
Mr. Howard Goldberg
Mr. Michael Pallotta
Mr. Sherwood (Chip) Taylor
Mrs. Christine Toy-Dragoni
Mrs. Debra Wachspress
Mr. Joshua Waldorf
Christopher Berdnik – Secretary (non-voting)
Kimberly Zedalis – Treasurer (non-voting)

The Board is comprised of nine residents, each elected for a four-year term. Two student members (nonvoting) are appointed according to state guidelines. Anyone who is 18 years old, a citizen of the United States for three months, and a resident of the School District for 30 days, is eligible to vote in School Board elections. Any qualified voter who is 21 years old may stand for election to the Board.

Board Duties and Responsibilities

The Board has complete and final control over local school matters within the framework set by the Pennsylvania State Legislature and Pennsylvania State Board of Education. The Board acts as a legislative body, determining general policies for the programs, care, management, and finance of the District's public schools. The Superintendent or Chief Executive Officer and his administrative staff are responsible for the execution of these policies.

General Responsibilities

- Define the general purpose of the School District. Set goals toward the achievement of District purposes. Approve programs and organization for pursuing the District goals and purposes. Secure resources for school operating needs and programs. Decide how resources will be used. Review all phases of the School District operation. Evaluate general achievements of goals and performance. Express and represent the views of the community in matters affecting education. Interpret educational programs and needs of the community.
- Communicate with the community, other educational governing boards, municipal bodies, and legislators.

Participants at Board Meetings

A quorum of five Board members is needed to conduct any official School District business. However, a majority of the full Board is necessary for most financial and legal actions. In addition to the Board, the Superintendent or Chief Executive Officer and members of his administrative team will be on hand to provide reports and explanations on matters of concern to the Board. of the service. Such issues as goals, evaluation, growth, budget, instructional methods, and programs are addressed.

How You Can Be Involved

Citizen participation is one key to successful school programs. Community members have served on district advisory councils in areas such as vocational education, community school services, technology and special education; advisory committees for school finance, safe schools, transportation; and PTO study committees for annual reviews of curriculum areas and many others. If you are interested, call the Supervisor of Communications at 215-428-4178. The community is an important resource. If you would like to be involved at your school, call or stop by and find out what you can do to help. Volunteers are valuable in schools in tutoring students, serving on PTO boards or community councils, assisting teachers, supervising activities, etc.

How You Can Be Informed

The complete minutes from each School Board meeting may be found in this section of the Pennsbury Web site under "Meeting Minutes." For a summary of the latest District-wide activities each month, see "What's New" on the homepage and click on "This Month in Pennsbury." Copies of policies established by the Board are available through school principals or at the District's Central Administration offices, 134 Yardley Avenue, Fallsington. To visit the section of the Pennsbury Web site devoted to Board policies. For general information, please call the Supervisor of Communications at 215-428-4178.

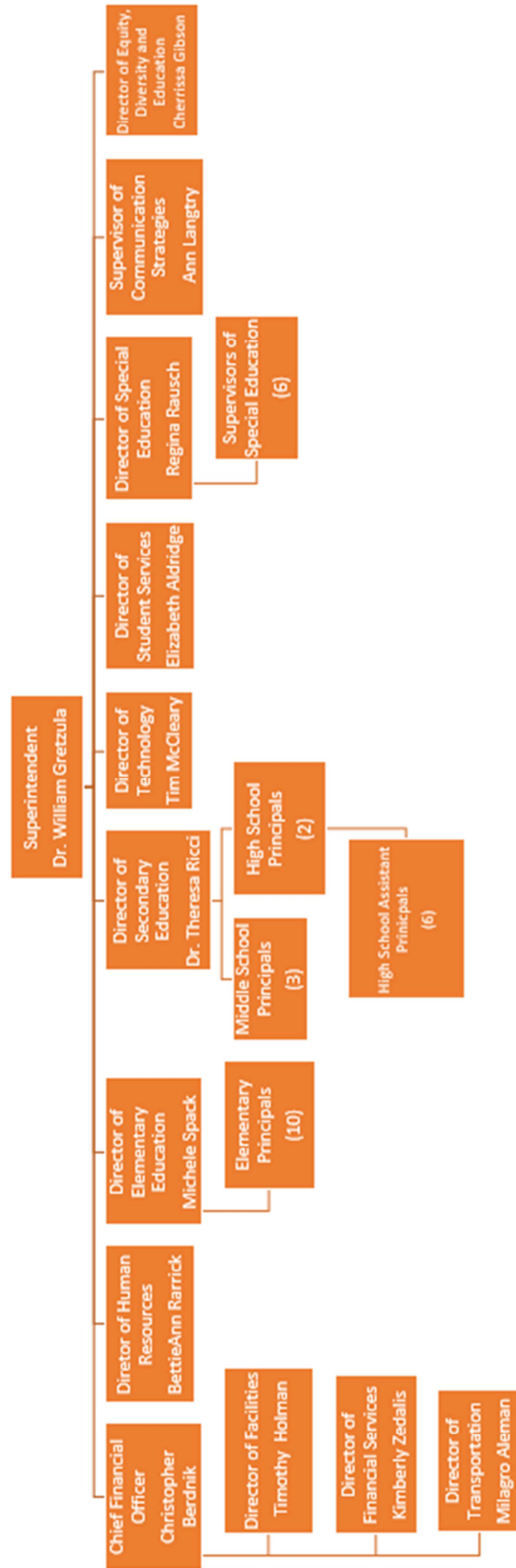
Addressing Your Concerns

Citizens with questions about the operation of individual schools are encouraged to first contact the teacher or staff member closest to the situation. The next step is to contact the school principal. Then, if necessary, concerns may be brought to the attention of the appropriate central administrator. Unresolved matters would then be brought to the Superintendent or Chief Executive Officer.

PENNSBURY SCHOOL DISTRICT ADMINISTRATIVE ORGANIZATIONAL CHART



PENNSBURY SCHOOL DISTRICT



Mission Statement

Recognizing our proud traditions and diverse community, the Pennsbury School District prepares all students to become creative, ethical, and critical thinkers for lifelong success in a global society.

Vision Statement

Promoting Academic Success and Resiliency in All Students

- Every student will become his/her best intellectual and ethical self.
- Every student will persevere to reach his/her highest social, emotional, and academic potential.
- Every educator will inspire students to strive for academic excellence and strength of character.
- Every school will develop engaged, professional learning communities to support the Growth Mindset.

Shared Values

Core Beliefs

We believe...

- a culture of caring is essential for learning;
- respect for self and others is fundamental because all individuals possess inherent worth and dignity;
- taking responsibility for one's actions elevates civility;
- a safe educational environment promotes a sense of security and willingness to take risks;
- strong character fosters good citizenship;
- every student deserves the opportunity to develop his/her potential to learn and grow;
- intelligence can be developed through attitude, effort, and perseverance.

Comprehensive Educational Plan

The District's Educational Plan has six main goals:

1. The Pennsbury School District will initiate, support and maintain programs and strategies that will support the whole child
2. The Pennsbury School District will further develop and enhances STEM Programming for all students
3. The Pennsbury School District will engage in K-12 curriculum renewal to meet the needs of all students.

4. The Pennsbury School
5. District will emphasize personalization for the benefit of all students.
6. To improve school infrastructure focusing on facilities and transportation to optimize the learning environments and maximize instructional time.

Fiduciary/Budgetary Goals

The following pages contain the twenty year projected capital budget, twenty year projected debt schedule, including new debt to be issued as a result of the attached capital plan projects. A ten year operating budget is also included. The figures are only projections and are subject to annual review and approval by the Board of School Directors.



Building	2026-27	2027-28	2028-29	2029-30	2030-31	10 Year Total	2031-32	2032-33
Elementary Schools						-		
Afton						-		
						255,000		
						-		4,325,000
Edgewood						-		
						280,000		
			2,599,600	2,599,600	2,599,600	7,798,800		
Eleanor Roosevelt						-		
						-		
Fallsington						-		
						1,870,000		
			2,044,300	2,044,300	2,044,300	6,132,900		
Makefield						-		
						1,345,000		
						-		
Manor						-		
						-		
Oxford Valley						-		
						2,755,000		
						-		
Penn Valley						-		
						280,000		
						-		
Quarry Hill						-		
						711,875		
						-		
Walt Disney						-		
						445,000		
						780,000		
						-		
Middle Schools						-		
Pennwood						-		
						-		
William Penn						-		
						675,000		
						1,240,000		
						-		
Charles Boehm						-		
						4,900,000		
						12,945,000		
High Schools						-		
PHS East						-		
						5,460,000		
						300,000		
	6,346,133					19,038,400		
PHS West						-		
						3,300,000		
	17,781,100					53,343,300		
Village Park						-		
						2,100,000		
						800,000		
						-		
Other						-		
Administration						-		
						1,000,000		
						220,000		
						-	7,606,400	
Central Bus Garage								6,120,000
Maintenance Garage						-		
						715,000		
						-	1,783,000	
MBSC (Pool)						-		
						145,000		
						205,000		
		2,100,000				2,100,000		
Stadium						-		
						2,125,000		
						-	5,000,000	5,000,000
Warehouse						-		
						1,115,000		
						-	833,000	
						-		
Allowance for buildi	250,000	250,000	250,000	250,000	250,000	2,250,000	500,000	500,000
Allowance for safety	250,000	250,000	250,000	250,000	250,000	2,250,000	500,000	500,000
Allowance for projec	750,000	750,000	750,000	750,000	750,000	6,750,000	1,500,000	1,500,000
						-		
Total	25,377,233	3,350,000	5,893,900	5,893,900	5,893,900	145,630,275	17,722,400	17,945,000
						-		
Bond issue size	25,380,000	3,350,000	5,890,000	5,890,000	5,890,000	140,390,000	17,720,000	17,950,000

Building	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39	2039-40	2040-41	Total	Grand Total
Elementary Schools									-	-
Afton									-	-
									-	255,000
	4,325,000	4,325,000							12,975,000	12,975,000
Edgewood									-	-
									-	280,000
									-	7,798,800
Eleanor Roosevelt									-	-
								4,162,700	4,162,700	4,162,700
Fallsington									-	-
									-	1,870,000
									-	6,132,900
Makefield									-	-
									-	1,345,000
							3,592,200	3,592,200	7,184,400	7,184,400
Manor									-	-
		3,314,650	3,314,650	3,314,650					9,943,950	9,943,950
Oxford Valley						3,294,100	3,294,100	3,294,100	9,882,300	9,882,300
									-	2,755,000
									-	-
Penn Valley									-	-
									-	280,000
		3,254,400	3,254,400	3,254,400					9,763,200	9,763,200
Quarry Hill									-	-
									-	711,875
			3,537,550	3,537,550	3,537,550				10,612,650	10,612,650
Walt Disney									-	-
									-	445,000
									-	780,000
				3,116,750	3,116,750	3,116,750			9,350,250	9,350,250
Middle Schools									-	-
Pennwood								10,990,300	10,990,300	10,990,300
William Penn									-	-
									-	675,000
									-	1,240,000
	7,764,000	7,764,000	7,764,000						23,292,000	23,292,000
Charles Boehm									-	-
									-	4,900,000
									-	12,945,000
High Schools									-	-
PHS East									-	-
									-	5,460,000
									-	19,038,400
PHS West									-	-
									-	3,300,000
									-	53,343,300
Village Park									-	-
									-	2,100,000
									-	800,000
					3,760,000	3,760,000	3,760,000		11,280,000	11,280,000
Other									-	-
Administration									-	-
									-	1,000,000
									-	220,000
									7,606,400	7,606,400
Central Bus Garage									-	-
Maintenance Garage									-	-
									-	715,000
									1,783,000	1,783,000
MBSC (Pool)									-	-
									-	145,000
									-	205,000
									-	2,100,000
Stadium									-	-
									-	2,125,000
									10,000,000	10,000,000
Warehouse									-	-
									-	1,115,000
									833,000	833,000
									-	-
Allowance for buildi	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	5,000,000	7,250,000
Allowance for safety	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	5,000,000	7,250,000
Allowance for projec	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	15,000,000	21,750,000
									-	-
Total	14,589,000	21,158,050	20,370,600	15,723,350	12,914,300	12,670,850	13,146,300	24,539,300	170,779,150	316,409,425
									-	-
Bond issue size	14,590,000	21,160,000	20,370,000	15,720,000	12,910,000	12,670,000	13,150,000	24,540,000	170,780,000	311,170,000

Pennsbury School District Multiyear Financial Projection Scenario: 10 year capital plan of \$144.6 million, requiring new money bond funding of \$140.39 million												
Line	Revenues	19/20 Projected	20/21 Proj.	21/22 Proj.	22/23 Proj.	23/24 Proj.	24/25 Proj.	25/26 Proj.	26/27 Proj.	27/28 Proj.	28/29 Proj.	29/30 Proj.
1	Real Estate Base (adj. for 170v 171)	148,758,138	148,758,138	149,315,982	154,372,195	157,972,637	162,261,002	166,665,780	171,190,131	175,837,301	180,610,625	185,513,526
2	Assessed Value Growth		557,844	559,935	578,896	1,184,795	1,216,958	1,249,993	1,283,926	1,318,780	1,354,580	1,391,351
3				36 Months Flatter								
4	Millage Increase \$		-	4,496,278	3,021,546	3,103,570	3,187,820	3,274,358	3,363,244	3,454,544	3,548,321	3,644,645
5	Millage Increase (%)	170.06	0.00%	3.00%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%	1.95%
6	Other Local Sources	10,270,576	10,999,693	11,112,100	11,187,639	11,265,228	11,344,924	11,426,783	11,510,864	11,597,228	11,685,936	11,777,052
7	Other drag COVID		(800,000)	(400,000)								
8	Interest rate drag COVID		(950,000)	(950,000)								
9	State (except PSERS and FICA)	31,122,408	30,293,797	30,293,797	29,917,849	30,534,157	31,163,161	31,805,122	32,460,308	33,128,990	33,811,447	34,507,963
10	One-time COVID-19 Grant		829,460									
11	State budget drag COVID											
12	PSERS and FICA	20,445,012	21,586,136	22,160,863	22,044,422	22,186,249	22,334,497	23,587,607	24,214,209	24,759,136	25,213,687	25,679,447
13	New PlanCon, 2 year lag				Warm, safe, dry scenario not assumed to generate PlanCon reimbursement							
14	Federal/Other	2,810,579	2,281,346	2,281,346	2,281,346	2,281,346	2,281,346	2,281,346	2,281,346	2,281,346	2,281,346	2,281,346
15	One-time CARES Grant		685,077									
16	Total Sources	213,406,713	214,241,491	217,870,301	223,403,893	228,527,982	233,789,708	240,290,989	246,304,028	252,377,325	258,505,942	264,795,330
17												
18												
19	Expenditures	19/20 Projected	20/21 Proj.	21/22 Proj.	22/23 Proj.	23/24 Proj.	24/25 Proj.	25/26 Proj.	26/27 Proj.	27/28 Proj.	28/29 Proj.	29/30 Proj.
21	Wages and Benefits	157,742,094	164,234,998	165,008,394	166,032,106	168,736,794	171,528,619	176,606,947	180,511,604	184,334,922	188,062,247	191,899,609
22				EXTREMELY modest CBA i increases								
25	Benefits (except PSERS)	25,811,167	26,571,058	27,639,215	28,750,311	29,906,074	31,108,298	32,358,852	33,659,678	35,012,797	36,420,311	37,884,408
26	PSERS	33,785,332	35,311,291	36,613,952	36,369,016	36,547,860	36,737,238	39,133,984	40,275,305	41,250,818	42,043,060	42,855,150
27	Placeholder PSERS COVID Tail			1,400,000	1,100,000	800,000	500,000					
28	IU Reconciliation 18/19		1,119,737	1,147,730	1,176,423	1,205,834	1,235,980	1,266,880	1,298,552	1,331,016	1,364,291	1,398,398
29	Everything Except Debt Service	37,432,678	38,365,848	39,324,995	40,308,120	41,315,823	41,989,969	43,039,718	44,115,711	45,218,604	46,349,069	47,507,796
30	Short term cost/savings placeholder		2,000,000									
31	Reduce/restore to meet 5% test				(350,000)							
32	Debt Service	15,613,249	15,313,091	15,601,802	16,238,940	16,947,821	17,603,990	18,950,345	18,343,506	18,873,597	19,081,505	19,353,512
33				Pennsbury only approves "warm, safe, dry" level rehabilitation of Boehm, stadium, Edgewood, and Pennsbury High School								
34	Refunding Series 2022 (2012 Bonds)			(453,097)	(242,001)	(590,638)	(586,684)					
35	Refunding Series 2020 (15,15A,15B)		(734,892)	(267,096)	(3,460)	(1,462)	(278,887)	(423,159)	(1,659)	(6,078)	(3,904)	(9,901)
36	Fund 20/21 buses w/Fund 31		(950,000)									
37	Contingency						350,000	700,000	1,050,000	1,400,000	1,750,000	2,100,000
38	Placeholder future BCTHS bond				320,000	320,000	320,000	320,000	320,000	320,000	320,000	320,000
39				Pennsbury only approves "warm, safe, dry" level rehabilitation of Bucks County Technical High School								
40	Transfer to Debt Service Fund	2,500,000		(2,500,000)			750,000	750,000	750,000	1,000,000	2,000,000	2,750,000
41	Transfer to Capital Reserve Fund											
42	Total Uses	213,288,021	217,595,368	220,035,825	224,719,032	228,732,809	233,409,033	240,624,047	246,387,714	252,472,061	258,923,208	265,319,414
43												
44	Assume 50% Returned						175,000	350,000	525,000	700,000	875,000	1,050,000
45	Surplus/(Gap)	118,692	(3,353,877)	(2,165,524)	(1,315,139)	(204,827)	555,675	16,942	441,314	605,264	457,734	525,916
46	Fund Balance	18,489,992	15,136,115	12,970,591	11,655,452	11,450,625	12,006,300	12,023,242	12,464,556	13,069,820	13,527,554	14,053,470
47	FB % Expenditures	8.67%	6.96%	5.89%	5.19%	5.01%	5.14%	5.00%	5.06%	5.18%	5.22%	5.30%

Changes in Debt

There are no significant changes in debt for the 2020-2021 school year. The following pages contain Pennsbury School District's current 20 year Debt Service Schedule.

GROSS												
1 Fiscal Year Ended	2 G.O. Bonds Series of 2012			3 G.O. Bonds Series of 2015			4 G.O. Bonds Series A of 2015			5 G.O. Bonds Series B of 2015		
	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service
6/30/2021	1,600,000	1,025,831	2,625,831	5,000	258,993	263,993	5,000	251,100	256,100	550,000	280,400	830,400
6/30/2022	80,000	991,781	1,071,781	5,000	258,899	263,899	5,000	251,005	256,005	560,000	269,400	829,400
6/30/2023	55,000	990,397	1,045,397	5,000	258,786	263,786	5,000	250,890	255,890	580,000	247,000	827,000
6/30/2024	25,000	989,531	1,014,531	5,000	258,674	263,674	5,000	250,775	255,775	605,000	223,800	828,800
6/30/2025	9,645,000	748,125	10,393,125	5,000	258,561	263,561	15,000	250,545	265,545	630,000	199,600	829,600
6/30/2026	10,140,000	253,500	10,393,500	105,000	257,324	362,324	100,000	249,223	349,223	655,000	174,400	829,400
6/30/2027				2,355,000	229,060	2,584,060	2,130,000	222,513	2,352,513	685,000	148,200	833,200
6/30/2028				2,420,000	172,333	2,592,333	2,180,000	169,158	2,349,158	710,000	120,800	830,800
6/30/2029				2,510,000	109,744	2,619,744	2,215,000	108,138	2,323,138	740,000	92,400	832,400
6/30/2030				2,560,000	38,400	2,598,400	2,305,000	37,456	2,342,456	770,000	62,800	832,800
6/30/2031										800,000	32,000	832,000
6/30/2032												
6/30/2033												
6/30/2034												
6/30/2035												
6/30/2036												
6/30/2037												
6/30/2038												
6/30/2039												
6/30/2040												
6/30/2041												
TOTAL	21,545,000	4,999,166	26,544,166	9,975,000	2,100,773	12,075,773	8,965,000	2,040,801	11,005,801	7,285,000	1,850,800	9,135,800

LOCAL												
1 Fiscal Year Ended	2 G.O. Bonds Series of 2012			3 G.O. Bonds Series of 2015			4 G.O. Bonds Series A of 2015			5 G.O. Bonds Series B of 2015		
	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service
6/30/2021	1,497,121	959,871	2,456,992	4,718	244,407	249,125	4,719	236,980	241,698	550,000	280,400	830,400
6/30/2022	74,856	928,010	1,002,866	4,718	244,318	249,037	4,719	236,890	241,609	560,000	269,400	829,400
6/30/2023	51,464	926,715	978,179	4,718	244,212	248,931	4,719	236,781	241,500	580,000	247,000	827,000
6/30/2024	23,393	925,905	949,298	4,718	244,106	248,824	4,719	236,673	241,392	605,000	223,800	828,800
6/30/2025	9,024,833	700,021	9,724,854	4,718	244,000	248,718	14,156	236,456	250,612	630,000	199,600	829,600
6/30/2026	9,488,004	237,200	9,725,205	99,087	242,832	341,919	94,377	235,208	329,584	655,000	174,400	829,400
6/30/2027				2,222,373	216,160	2,438,533	2,010,221	210,000	2,220,221	685,000	148,200	833,200
6/30/2028				2,283,712	162,627	2,446,340	2,057,409	159,645	2,217,054	710,000	120,800	830,800
6/30/2029				2,368,644	103,563	2,472,207	2,090,441	102,056	2,192,497	740,000	92,400	832,400
6/30/2030				2,415,828	36,237	2,452,065	2,175,380	35,350	2,210,730	770,000	62,800	832,800
6/30/2031										800,000	32,000	832,000
6/30/2032												
6/30/2033												
6/30/2034												
6/30/2035												
6/30/2036												
6/30/2037												
6/30/2038												
6/30/2039												
6/30/2040												
6/30/2041												
TOTAL	20,159,670	4,677,722	24,837,393	9,413,236	1,982,463	11,395,699	8,460,859	1,926,038	10,386,898	7,285,000	1,850,800	9,135,800

GROSS												
1 Fiscal Year Ended	6 G.O. Bonds Series of 2016			7 G.O. Bonds Series A of 2016			8 G.O. Bonds Series of 2017			9 G.O. Bonds Series A of 2017		
	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service
6/30/2021	5,785,000	521,200	6,306,200	110,000	1,369,375	1,479,375	120,000	308,838	428,838	280,000	244,575	524,575
6/30/2022	6,040,000	276,950	6,316,950	110,000	1,367,725	1,477,725	125,000	306,388	431,388	295,000	240,263	535,263
6/30/2023				115,000	1,365,750	1,480,750	130,000	303,513	433,513	5,000	238,009	243,009
6/30/2024				115,000	1,363,450	1,478,450	130,000	300,263	430,263	5,000	237,918	242,918
6/30/2025				120,000	1,361,100	1,481,100	135,000	296,613	431,613	5,000	237,818	242,818
6/30/2026				120,000	1,358,700	1,478,700	545,000	286,413	831,413	5,000	237,718	242,718
6/30/2027				2,175,000	1,303,125	3,478,125	835,000	264,669	1,099,669	235,000	235,318	470,318
6/30/2028				2,000,000	1,198,750	3,198,750	865,000	237,044	1,102,044	245,000	230,334	475,334
6/30/2029				2,105,000	1,096,125	3,201,125	895,000	208,444	1,103,444	250,000	223,950	473,950
6/30/2030				2,215,000	988,125	3,203,125	925,000	177,713	1,102,713	260,000	216,300	476,300
6/30/2031				1,805,000	887,625	2,692,625	2,270,000	121,800	2,391,800	650,000	202,650	852,650
6/30/2032				2,870,000	770,750	3,640,750	2,345,000	41,038	2,386,038	675,000	182,775	857,775
6/30/2033				3,265,000	617,375	3,882,375				830,000	160,200	990,200
6/30/2034				2,465,000	474,125	2,939,125				870,000	134,700	1,004,700
6/30/2035				3,460,000	326,000	3,786,000				960,000	107,250	1,067,250
6/30/2036				2,835,000	168,625	3,003,625				1,725,000	66,975	1,791,975
6/30/2037				1,955,000	48,875	2,003,875				1,370,000	20,550	1,390,550
6/30/2038												
6/30/2039												
6/30/2040												
6/30/2041												
TOTAL	11,825,000	798,150	12,623,150	27,840,000	16,065,600	43,905,600	9,320,000	2,852,731	12,172,731	8,665,000	3,217,300	11,882,300

LOCAL												
1 Fiscal Year Ended	6 G.O. Bonds Series of 2016			7 G.O. Bonds Series A of 2016			8 G.O. Bonds Series of 2017			9 G.O. Bonds Series A of 2017		
	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service
6/30/2021	5,222,249	470,499	5,692,748	103,814	1,292,369	1,396,183	112,993	290,805	403,798	264,254	230,821	495,076
6/30/2022	5,452,443	250,009	5,702,452	103,814	1,290,812	1,394,626	117,701	288,498	406,199	278,411	226,752	505,162
6/30/2023				108,533	1,288,948	1,397,481	122,409	285,791	408,200	4,719	224,624	229,343
6/30/2024				108,533	1,286,777	1,395,310	122,409	282,731	405,140	4,719	224,538	229,257
6/30/2025				113,252	1,284,559	1,397,811	127,118	279,294	406,411	4,719	224,444	229,163
6/30/2026				113,252	1,282,294	1,395,546	513,178	269,689	782,867	4,719	224,350	229,068
6/30/2027				2,052,690	1,229,845	3,282,535	786,245	249,215	1,035,461	221,785	222,085	443,870
6/30/2028				1,887,531	1,131,339	3,018,870	814,494	223,203	1,037,697	231,223	217,381	448,604
6/30/2029				1,986,627	1,034,485	3,021,112	842,742	196,273	1,039,015	235,941	211,356	447,298
6/30/2030				2,090,441	932,558	3,022,999	870,990	167,336	1,038,327	245,379	204,137	449,516
6/30/2031				1,703,497	837,710	2,541,207	2,137,458	114,688	2,252,146	613,448	191,254	804,702
6/30/2032				2,708,608	727,407	3,436,015	2,208,079	38,641	2,246,720	637,042	172,497	809,539
6/30/2033				3,081,395	582,657	3,664,052				783,326	151,191	934,517
6/30/2034				2,326,382	447,463	2,773,845				821,076	127,125	948,201
6/30/2035				3,265,429	307,668	3,573,097				906,015	101,219	1,007,234
6/30/2036				2,675,576	159,142	2,834,718				1,627,996	63,209	1,691,205
6/30/2037				1,845,062	46,127	1,891,188				1,292,959	19,394	1,312,353
6/30/2038												
6/30/2039												
6/30/2040												
6/30/2041												
TOTAL	10,674,692	720,508	11,395,200	26,274,437	15,162,162	41,436,598	8,775,818	2,686,164	11,461,982	8,177,730	3,036,377	11,214,107

GROSS													
1 Fiscal Year Ended	10 G.O. Bonds Series of 2018			11 G.O. Bonds Series A of 2018			12 G.O. Bonds Series of 2019			13 G.O. Bonds Series A of 2019			
	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service	
6/30/2021	130,000	261,230	391,230	15,000	670,356	685,356	160,000	273,888	433,888	510,000	552,122	1,062,122	
6/30/2022	150,000	258,430	408,430	1,705,000	645,906	2,350,906	170,000	270,588	440,588	630,000	449,200	1,079,200	
6/30/2023	155,000	255,264	410,264	8,595,000	467,413	9,062,413	170,000	267,188	437,188	385,000	824,750	1,209,750	
6/30/2024	55,000	252,979	307,979	9,065,000	156,609	9,221,609	200,000	263,488	463,488	420,000	800,700	1,220,700	
6/30/2025	55,000	251,673	306,673				200,000	259,488	459,488	260,000	385,900	645,900	
6/30/2026	55,000	250,298	305,298				25,000	257,238	282,238	5,000	383,250	388,250	
6/30/2027	60,000	248,823	308,823				25,000	256,675	281,675	2,050,000	342,200	2,392,200	
6/30/2028	60,000	247,210	307,210				25,000	256,050	281,050	2,415,000	252,900	2,667,900	
6/30/2029	60,000	245,485	305,485				25,000	255,425	280,425	2,505,000	154,500	2,659,500	
6/30/2030	65,000	243,610	308,610				30,000	254,738	284,738	2,610,000	52,200	2,662,200	
6/30/2031	1,950,000	213,385	2,163,385				1,020,000	239,063	1,259,063				
6/30/2032	1,935,000	154,143	2,089,143				1,005,000	209,944	1,214,944				
6/30/2033	1,915,000	93,031	2,008,031				1,890,000	170,138	2,060,138				
6/30/2034	1,905,000	30,956	1,935,956				1,965,000	114,675	2,079,675				
6/30/2035							2,130,000	42,600	2,172,600				
6/30/2036													
6/30/2037													
6/30/2038													
6/30/2039													
6/30/2040													
6/30/2041													
TOTAL	8,550,000	3,006,515	11,556,515	19,380,000	1,940,284	21,320,284	9,040,000	3,391,181	12,431,181	11,790,000	4,197,722	15,987,722	

LOCAL													
1 Fiscal Year Ended	10 G.O. Bonds Series of 2018			11 G.O. Bonds Series A of 2018			12 G.O. Bonds Series of 2019			13 G.O. Bonds Series A of 2019			
	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service	Principal	Interest	Debt Service	
6/30/2021	130,000	261,230	391,230	12,451	556,432	568,883	157,627	269,825	427,452	482,152	521,974	1,004,125	
6/30/2022	150,000	258,430	408,430	1,415,242	536,137	1,951,379	167,479	266,574	434,053	595,599	424,672	1,020,271	
6/30/2023	155,000	255,264	410,264	7,134,315	387,978	7,522,293	167,479	263,225	430,703	363,977	779,715	1,143,692	
6/30/2024	55,000	252,979	307,979	7,524,441	129,994	7,654,435	197,034	259,579	456,613	397,066	756,978	1,154,044	
6/30/2025	55,000	251,673	306,673				197,034	255,639	452,672	245,803	364,828	610,631	
6/30/2026	55,000	250,298	305,298				24,629	253,422	278,051	4,727	362,323	367,050	
6/30/2027	60,000	248,823	308,823				24,629	252,868	277,497	1,938,060	323,514	2,261,575	
6/30/2028	60,000	247,210	307,210				24,629	252,252	276,881	2,283,130	239,090	2,522,220	
6/30/2029	60,000	245,485	305,485				24,629	251,637	276,266	2,368,215	146,064	2,514,279	
6/30/2030	65,000	243,610	308,610				29,555	250,959	280,514	2,467,482	49,350	2,516,831	
6/30/2031	1,950,000	213,385	2,163,385				1,004,871	235,517	1,240,388				
6/30/2032	1,935,000	154,143	2,089,143				990,094	206,830	1,196,924				
6/30/2033	1,915,000	93,031	2,008,031				1,861,968	167,614	2,029,582				
6/30/2034	1,905,000	30,956	1,935,956				1,935,855	112,974	2,048,829				
6/30/2035							2,098,408	41,968	2,140,376				
6/30/2036													
6/30/2037													
6/30/2038													
6/30/2039													
6/30/2040													
6/30/2041													
TOTAL	8,550,000	3,006,515	11,556,515	16,086,449	1,610,541	17,696,990	8,905,919	3,340,883	12,246,803	11,146,210	3,968,507	15,114,717	

Budget Process

The budget process and timeline as discussed in the executive summary is as follows:

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

In accordance with Act 1¹, the Taxpayer Relief Act, property tax increases are limited to an inflationary index which is calculated by the Pennsylvania Department of Education. If the proposed tax rate increase is expected to be greater than the index, school districts are required to seek voter approval at the primary election. School districts may, however, also apply for up to four exceptions². Exceptions were designed to allow for the increasing costs that are out of the district's control. If the exceptions are approved by the Pennsylvania Department of Education, then the proposed tax rate may increase by the index plus approved exceptions.

The 2020-2021 index for Pennsbury is 2.6%. On December 19, 2019, the School Board adopted an Act 1 resolution that limited the property tax increase to the 2.6% index and rendered the District ineligible to apply for exceptions or a voter referendum.

On June 18, 2020 the Board of School Directors passed a 0.0% tax increase, therefore the 2020-2021 final budget reflects a 0.0% increase in the real estate tax rate.

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

2 Four exceptions may be sought from the Pennsylvania Department of Education: School Construction-Grandfathered Debt, School Construction-Electoral Debt, Special Education Expenditures, and Retirement Contributions.

The budget process at Pennsbury is designed to make the best use of limited financial resources. During the budget process, the following criteria are central to decision making:

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

The Administrative Budget Committee began its regular meetings in September to monitor and coordinate the budget preparation. The committee is made up of the Superintendent, Chief Financial Officer, Director of Elementary Education, Director of Secondary Education, Director of Financial Services, four school principals and several other central office administrators. The Administrative Budget Committee makes important contributions to budget development and takes steps to improve financial management processes. Furthermore, the committee provides valuable coordination and communication with respect to the budget.

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

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

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

BUDGET PROCESS (Cont'd.)

The budget managers complete their work on the budget inputs in the form of general fund and capital plan documents, which are submitted and compiled by the Director of Financial Services and the Purchasing Agent. At the same time, the Director of Human Resources receives staffing information to prepare the staffing plan and personnel budget. The Chief Financial Officer processes all capital plan items and requests for over-allocation expenditures in direct consultation with budget managers and the Administrative Budget Committee. Finally, the Director of Financial Services, in conjunction with the Chief Financial Officer and the Superintendent, prepares the detailed revenue budget. These pieces of the budget are then brought together to become the first draft of the budget. The first draft is presented to the Superintendent and the administration in December. Act 1 requires the School Board to adopt either a preliminary budget or a resolution limiting the real estate tax increase to the state index. This year the School Board adopted a resolution limiting the tax increase to the 2.6%.

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

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

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

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

Policies

Pennsbury School District has adopted the following policies in regards to budget development and implementation. All polices can be found via Board Docs on the Pennsbury School District website using the following link - <https://go.boarddocs.com/pa/psbr/Board.nsf/Public>

Policy 602 – Budget Planning

Authority

The budget shall be designed to reflect the Board's goals and objectives concerning the education of district students. Therefore, the budget shall be organized and planned to ensure adequate understanding of the financial needs associated with program support and development. The financial requirements of district programs shall be reviewed on a continual basis.

Delegation of Responsibility

To meet the objectives of this policy, the Board directs the Chief Financial Officer to:

1. Prepare an estimated annual cost for implementation of the district's educational program.
2. Establish a projected budget of expenditures and income for the current year and ensuing year.
3. Prepare an annual estimate of anticipated school enrollments.
4. Maintain a plan of anticipated revenues based on changes in local, state and federal funding sources.
5. Prepare a long-range plan for annual maintenance and replacement of facilities.
6. Prepare a plan for current and future technology needs.
7. Maintain an inventory and replacement schedule of all district equipment.
8. Report to the Board any serious financial implications arising from the budget plan.

Policy 603 – Budget Preparation

Purpose

The Board considers preparation of an annual budget to be one of its most important responsibilities because the budget is the financial reflection of the district's educational plan. The budget shall be designed to support the educational plan in a comprehensive and efficient manner, to maintain district facilities, and to honor district obligations.

Authority

The Board recognizes its obligation to the taxpayers to approve only those expenses reasonably required to provide an educational program suitable to the needs and goals of this district and its students

Delegation of Responsibility

In order to ensure adequate time for preparation and review of the proposed/preliminary budget, the Board directs the Superintendent and Chief Financial Officer to present to the Board all available information associated with the budget at least twenty (20) days prior to the primary election.

In preparing the budget, the responsible administrator shall set general priorities for expenditures for:

1. Staff necessary to maintain current programs.
2. Technology, equipment and supplies necessary to maintain current programs.
3. Additional staff necessary to improve or expand current programs.
4. New technology, equipment and supplies necessary to improve or expand current programs.

As a component of budget preparation, the Superintendent and Chief Financial Officer shall notify the Board of the appropriate Index to be used in limiting tax increases for the budget year.

When presented for Board review, the proposed/preliminary budget shall contain:

1. Estimated revenue and expenditures in each financial category for the previous fiscal year.
2. Estimated revenue and expenditures in each financial category for the upcoming fiscal year.
3. Student enrollment for the upcoming school year.
4. Amount of surplus anticipated at the end of the current fiscal year.
5. Explanation of each item of expense proposed, upon request.
6. Listing of all exceptions for which the district may be eligible.
7. Relation of the estimated tax increase to the Index limitation for the district.
8. Programs, services or expenditures to be eliminated if referendum is rejected.
9. Increase, if any, of tax rate in relation to the Index.

The Commonwealth of Pennsylvania mandates that no school district with a budget greater than or equal to \$19,000,000 shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated unassigned fund balance less than or equal to 8% of budgeted expenditures. School Board Policy adopts this maximum fund balance limitation.

Policy 620 – Fund Balance

Pennsbury's Fund Balance Policy, 620, board approved May 21, 2020 sets forth the following guidelines:

The school district will strive to maintain an unassigned general fund balance of not less than five percent (5%) and not more than eight percent (8%) of the budgeted expenditures for that fiscal year.

The total fund balance, consisting of several portions including restricted, committed, assigned and unassigned, may exceed eight percent (8%).

If the unassigned portion of the fund balance falls below the threshold of five percent (5%) of budgeted expenditures, the Board will pursue options for increasing revenues and decreasing expenditures, or a combination of both until five percent (5%) is attained. If the unassigned portion of the fund balance exceeds eight percent (8%) of budgeted expenditures, the Board may utilize a portion of the fund balance by appropriating excess funds for expenditures. The goal shall be to use any excess fund balance for nonrecurring expenditures; not for normal operating costs.

Use of Fund Balance

The restricted fund balance shall be reduced to the extent that the underlying reason for the restriction has been eliminated.

If the district experiences an excess of expenditures over revenues for a given fiscal year, the fund balance shall be consumed in the following order:

1. Restricted fund balance to the extent that expenditures related to the restriction contributed to the excess of expenditures over revenues.
2. Committed fund balance to the extent that expenditures related to the commitment contributed to the excess of expenditures over revenues. If a plan for periodic use of committed fund balance is reviewed and approved by the Board, the committed fund balance will not be reduced by more than the amount designated in the plan.
3. Assigned fund balance to the extent that expenditures related to the assignment contributed to the excess of expenditures over revenues.
4. Unassigned fund balance for any remaining excess of expenditures over revenues.

Financial Reporting

Pennsbury School District's Financial Statements are prepared in accordance with GASB Statement No. 34 and present both government wide and fund-level financial statements using both accrual and modified accrual basis of accounting.

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private sector companies. The statement of net position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid. These statements are reported using the full accrual method of accounting. Both statements report the District's net position (the difference between assets and liabilities) and how it has changed.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds and not on the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending in particular programs. The fund financial statements

are reported using the modified accrual method of accounting. The District has three kinds of funds:

- Governmental Funds – Most of the District’s basic services are included here and generally focus on how cash and other assets can be converted to cash and the balances left at the end of the year that are available. Governmental Funds utilized by the Pennsbury School District include the following:

- General Fund (10)
- Capital Projects Fund (31)
- Debt Service (30)
- Bond Funds (49)

- Proprietary Funds – Services for which the District charges a fee are reported here. These include the following:

- Community education (57)
- School nutrition service programs (51)

- Fiduciary Funds – The District is the trustee, or fiduciary, for assets that belong to others such as the Scholarship and Student Activities Funds. These activities are excluded from the Districtwide financial statements because they cannot be used as assets to finance the District’s operations. These include the following:

- Scholarship Fund (Fund 72)
- Student Activity (81 & 82)



FUND STRUCTURE – FUND LEVEL PERSPECTIVE

	Types of Funds		
	Governmental Funds	Proprietary Funds	Fiduciary Funds
<i>Scope</i>	The activities of the District that are not proprietary or fiduciary, such as special education and building maintenance.	Activities the District operates similar to private businesses, such as food services.	Instances in which the District administers resources on behalf of someone else, such as scholarship programs and student activities monies.
<i>Required financial statements</i>	Balance Sheet	Statement of Net Position	Statement of Fiduciary Assets and Liabilities
	Statement of revenues, expenditures and changes in fund balance	Statement of revenues, expenses and changes in net position	Statement of changes in fiduciary net position
		Statement of cash flows	
<i>Accounting basis and measurement focus</i>	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
<i>Type of asset/liability information.</i>	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included.	All assets and liabilities both financial and capital, and short-term and long-term.	All assets and liabilities, both short-term and long-term.
<i>Type of inflow/outflow information.</i>	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter.	All revenues and expenses during the year, regardless of when cash is received or paid.	All revenues and expenses during the year, regardless of when cash is received or paid.

REVENUES

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

Local real estate tax revenue is the largest source of revenue and is the most important item of the entire revenue budget. The real estate tax rate is levied by the School District in mills. A mill represents one thousandth (.001) of the assessed value of a parcel of real estate. The current real estate tax rate is 170.076 mills. That means the tax due on a parcel of real estate is .170076 times the assessed value of the parcel. In Pennsbury all property is assessed at 100% of the 1972 fair market value.

The value of a mill for 2020-2021 is estimated at \$898,890 based on assessments from the May, 2020 duplicate and a collection rate of 96.5%. The value of a mill represents the amount of tax

revenue that is expected to be collected per each mill of the tax rate. The value of a mill depends on the value of assessments in the School District and the collection rate, since not all real estate tax is collected at face value or collected in the current year.

Details of the 2020-2021 proposed revenue budget, along with a comparison to the 2019-2020 budget and the 2018-2019 and 2017-2018 actuals, can be found in the financial section of this document.

Revenue Sources

This primary classification differentiates between local, state and Federal revenues. Revenue codes can be found in the Pennsylvania Chart of Accounts, which is updated annually.

6100 TAXES LEVIED / ASSESSED BY THE LEA Compulsory charges levied by the LEA for the purpose of financing services performed for the common benefit. For state level reporting, only the net taxes are to be reported in the accounts of the 6100 series. Net taxes mean the face amount of the individual tax less discounts plus interest and penalties. If an LEA desires to detail the discounts, penalties, and interest, accounts are provided in the 6200 and 6300 series for this purpose, but the use of these accounts is not required.

6200 DISCOUNTS TAKEN ON TAXES LEVIED / ASSESSED BY THE LEA Discounts taken by the taxpayer on compulsory charges levied by the LEA for the purpose of financing services performed for the common benefit. The use of these accounts is optional for the LEA; reporting on the state level does not require the information to be broken out in the 6200 series of accounts. The taxes levied are recorded in the 6100 series of accounts, net of any discounts, interest or penalties. However, these 6200 accounts are provided if an LEA desires to detail its discounts. (The 6200 series of accounts are debit balance accounts, e.g., contra accounts to the Local Current Tax Accounts.)

6300 PENALTIES AND INTEREST COLLECTED ON TAXES LEVIED / ASSESSED BY THE LEA Penalties and interest collected on taxes levied and recognized as revenue in the current fiscal year by the LEA for the purpose of financing services performed for the common benefit. The use of these accounts is optional for the LEA; reporting on the state level does not require the information to be broken out in the 6300 series of accounts. The taxes levied are recorded in the 6100 series of accounts, net of any discounts, interest or penalties. However, these 6300 accounts are provided if an LEA desires to detail its penalties. (Penalties and interest collected on taxes accounted for as delinquent are recorded in the delinquent tax revenue accounts.)

6400 DELINQUENCIES ON TAXES LEVIED / ASSESSED BY THE LEA Compulsory charges levied by the LEA for the purpose of financing services performed for the common benefit that have become delinquent. (Delinquent, for accounting purposes only, shall mean taxes recognized as

revenue in a fiscal year subsequent to the fiscal year of levy.) Also, record to these accounts the applicable interest and penalties on tax revenue classified as delinquent.

6500 EARNINGS ON INVESTMENTS Revenue from holdings invested for earning purposes.

6700 REVENUES FROM LEA ACTIVITIES Revenues resulting from school sponsored co-curricular and extra-curricular activities controlled and administered by the LEA as well as those from student sponsored activities. Revenues from student sponsored activities should be accounted for in either a custodial fund or special revenue fund and are not to be commingled with revenue from school sponsored activities.

6800 REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH FUNDS

6900 OTHER REVENUE FROM LOCAL SOURCES Revenue from local sources not classified above.

7100 BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES Revenue received from Commonwealth of PA appropriations for basic instruction and operations.

7200 REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS Revenue received from Commonwealth of PA appropriations for specific educational programs.

7300 REVENUES FOR NON-EDUCATIONAL PROGRAMS Revenues received from Commonwealth of PA appropriations for non-educational programs.

7500 STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES OF ACCOUNTS Revenue received from the Commonwealth of PA not specified elsewhere in the 7000 revenue series.

7600 REVENUE FOR MILK, LUNCH AND BREAKFAST PROGRAMS Revenue received from the Commonwealth of PA for expenditures incurred in food and nutrition programs.

7800 REVENUE FROM THE COMMONWEALTH OF PA Revenue received from the Commonwealth of PA for employee benefits.

7900 REVENUE FOR TECHNOLOGY Revenue received for technology initiatives that allow the school to develop new information technology projects, such as additional or improved computer hardware, software, and network infrastructure.

8100 UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT Revenues received directly from the Federal Government as grants to the LEA, which can be used for any legal purpose.

8200 UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH OF PA Revenue received from the Federal Government through the Commonwealth of PA as grants, which can be used for any legal purpose.

8300 RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT Revenues received directly from the Federal Government as grants to the LEA, which must be used for a categorical or specific purpose.

8500 RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH OF PA FOR IDEA, ESEA, VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS Revenue received from the Federal Government through the Commonwealth of PA as grants to the LEA, which must be used for a categorical or specific purpose.

8600 RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH OF PA FOR DRIVER EDUCATION, ADULT EDUCATION, CETA, HEADSTART, ENERGY CONSERVATION, WORKFORCE INVESTMENT ACT AND OTHER PROGRAMS Revenue received as grants to the LEA from the Federal Government through the Commonwealth of PA, which must be used for a categorical or specific purpose, and is not identified in the 8500 series of accounts.

8700 FEDERAL STIMULUS FUNDING Revenue received by educational entities in PA from Federal stimulus or recovery funds.

8800 MEDICAL ASSISTANCE (MA) REIMBURSEMENTS

9100 SALE OF BONDS / NOTES Proceeds received from activity related to the sale of bonds and notes.

9200 PROCEEDS FROM EXTENDED TERM FINANCING Proceeds from extended term financing agreements other than the sale of bonds or notes.

9300 INTERFUND TRANSFERS - IN Proceeds received from another fund that will not be repaid and for which goods or services were not provided by the receiving fund.

9400 SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS

EXPENDITURES

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

The 2020-2021 proposed budget reflects some reductions in current School Board approved staffing, programs and services. Salaries and benefits comprise the largest portion of the expenditure budget at approximately 75.4%. The remaining 26.6% of the expenditure budget funds all other expenses, i.e., instructional materials, utilities, transportation, professional services, vocational technical education, and debt service. Debt financing of capital needs is planned.

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

EXPENDITURE CODES

Expenditure Functions

The Function Codes describe the activity for which a service of material is acquired. Functions are broken down into five major areas. They are:

- 1) Instruction
- 2) Support Services
- 3) Operation of Non-Instructional Services
- 4) Facilities Acquisition, Construction and Improvement Services
- 5) Other Expenditures and Financing Uses

1100 - REGULAR PROGRAMS – ELEMENTARY / SECONDARY Activities designed to provide grades K–12 students with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps.

1200 SPECIAL PROGRAMS – ELEMENTARY / SECONDARY Activities designed primarily for students having special needs. The Special Programs include support classes for pre-kindergarten, kindergarten, elementary, and secondary students identified as exceptional.

1300 VOCATIONAL EDUCATION PDE approved programs under public supervision and control that provide organized learning experiences designed to develop skills, knowledge, attitudes, and work habits in order to prepare individuals for entrance into and progress through various levels of employment in occupational fields including agriculture, business, distribution, health, gainful, and useful home economics, and trade and industry. PDE approved programs are those programs approved by the Pennsylvania Department of Education as reflected in the approved program listing of the Career and Technical Education Information System (CATS). All vocational type programs that are not PDE approved should be coded to one of the remaining instructional function codes (1100, 1200, etc.) Federal Vocational Education CIP codes are posted by the Bureau of Career and Technical Education to the PDE website. Include in the 1300 sub functions any amount paid by an LEA for vocational education including tuition, capital outlay, authority rental, and debt service.

1400 OTHER INSTRUCTIONAL PROGRAMS – ELEMENTARY / SECONDARY Activities that provide grades K-12 students with learning experiences not included in the function codes 1100-1300, 1500, 1600, and 1800.

1500 NONPUBLIC SCHOOL PROGRAMS (For IU and school district use only) Activities for students attending a school established by an agency other than the State, a subdivision of the State, or the Federal government, which usually is supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services. Attendance, social work, health services, and transportation are classified to the applicable 2000 support services function for nonpublic schools.

2100 SUPPORT SERVICES – STUDENTS 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 PA School Code, as amended, and Chapter 7 of the State Board of Education Regulations. Included in this sub-function are program coordination, consultation, and services to the pupil personnel staff of an LEA.

2200 SUPPORT SERVICES – INSTRUCTIONAL STAFF Activities associated with assisting, supporting, advising, and directing the instructional staff with or on the content and process of providing learning experiences for students.

2300 SUPPORT SERVICES – ADMINISTRATION Activities concerned with establishing and administering policy in connection with operating the LEA.

2400 SUPPORT SERVICES – PUPIL HEALTH Physical and mental health services, which are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nurse services (Record expenditures to the following sub-

2500 SUPPORT SERVICES – BUSINESS Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA.

2600 OPERATION AND MAINTENANCE OF PLANT SERVICES The activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. Expenditures posted here include the purchase of original or replacement equipment used to maintain buildings and grounds, as well as routine (ordinary and necessary) costs incurred to maintain safety and operational efficiency of buildings and grounds. Also included are costs of building rental within object 400. (

2700 STUDENT TRANSPORTATION SERVICES Expenditures include those activities concerned with the conveyance of students to and from school, as provided by State and Federal law. It includes transportation costs only for trips between home and school and from school to school.

2800 SUPPORT SERVICES – CENTRAL Activities, other than general administration, which support each of the other instructional and supporting services program. These activities include planning, research, development, evaluation, information, staff, and data processing services.

2900 OTHER SERVICES All other support services not classified elsewhere in the 2000 series.

3100 FOOD SERVICES Those activities concerned with providing food to students and staff in a school or LEA. This service area includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities and the delivery of food. LEAs that charge students/staff for meals/snacks, whether utilizing school staff or a contracted service, must account for the food service activities in an Enterprise Fund (Fund #51) rather than in the General Fund.

3200 STUDENT ACTIVITIES School sponsored activities under the guidance and supervision of the LEA staff.

3300 COMMUNITY SERVICES Those activities concerned with providing community services to students, staff or other community participants. E

4100 SITE ACQUISITION SERVICES – ORIGINAL AND ADDITIONAL Record to this sub function the costs incurred to purchase land and make initial improvements to new land acquisitions. Expenditures to be recorded here include: purchase price of the land, settlement costs, transfer fees, demolition, grading, survey, paving, sealing, lighting, and all other professional fees associated with the purchase.

5100 DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES Servicing of the debt of the LEA including payments on general long-term debt, authority obligations and interest.

5200 INTERFUND TRANSFERS - OUT Included are transactions that withdraw money from one fund and place it in another without recourse.

Expenditure Object Codes

The Pennsylvania Chart of Accounts defines object codes to identify the service or commodity obtained as the result of a specific expenditure. The chart lists nine major object categories:

- 1) Personnel Services – Salaries
- 2) Personnel Services – Employee benefits
- 3) Purchased Professional and Technical Services
- 4) Purchased Property Services
- 5) Other Purchased Services
- 6) Supplies
- 7) Property
- 8) Other Objects
- 9) Other Financing Uses

Each of the above major categories is divided into sub categories for more detailed accounting:

100 Personnel Services - Salaries Gross salaries paid to employees of the LEA who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personnel services rendered while on the payroll of the LEA.

200 Personnel Services – Employee Benefits Amounts paid by the LEA on behalf of employees; these amounts are not included in gross salary, but are in addition to that amount. Such payments are fringe benefit payments; and, while not paid directly to employees, are part of the cost of personnel services.

300 Purchased Professional and Technical Services - Services that by their nature require persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, tax collectors etc. Payments for services provided by Intermediate Units to LEAs should be recorded to this object.

400 Purchased Property Services - Services purchased to operate, repair, maintain and rent property owned and / or used by the LEA. These services are performed by persons other than LEA employees

500 Other Purchased Services - Amounts paid for services not provided by LEA personnel but rendered by organizations or personnel, other than Professional and Technical Services and Purchased Property Services.

600 Supplies - Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorate in use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

700 Property Expenditures - For the acquisition of fixed / capital assets, including expenditures for land or existing buildings and improvements of grounds; initial equipment; additional equipment and replacement of equipment.

800 Other - Objects Amounts paid for expenditures not otherwise classified in objects 100 through 700.

900 Other Uses of Funds - This series of codes is used to classify transactions which record redemption of principal on long-term debt, authority obligations, fund transfers, and transfers to component units (as defined by GASB Statement 34).

Pennsbury School District Financial Section Final Budget 2020-2021



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

SUMMARY OF GENERAL FUND REVENUES BY SOURCE

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

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

REVENUES

REVENUES (BY SOURCE)	ACTUAL REVENUE 2017-2018	ACTUAL REVENUE 2018-2019	APPROVED BUDGET 2019-2020	APPROVED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
LOCAL SOURCES:					
6111 Real Estate Taxes	\$ 140,405,282	\$ 143,931,314	\$ 149,059,610	\$ 149,315,982	0.2%
6112 Interim Taxes	1,003,907	705,106	850,000	660,130	-22.3%
6113 Public Utility Tax	142,679	145,622	140,000	135,013	-3.6%
6153 Transfer Taxes	2,494,496	3,162,969	2,600,000	2,183,964	-16.0%
6411 Delinquent Taxes	2,877,349	2,752,297	2,700,000	3,314,946	22.8%
6510 Interest on Investments	1,015,656	1,876,133	1,800,000	265,640	-85.2%
6750 Admission and Activity Fees	305,403	261,017	300,000	275,000	-8.3%
6832 Pass Thru-I.U. Funds	2,137,814	2,116,753	2,100,000	2,100,000	0.0%
6910 Rent of School & Facilities	552,744	362,152	347,000	500,000	44.1%
6940 Tuition Students/Receipts Other LEA's	80,648	91,278	150,000	30,000	-80.0%
6990 Miscellaneous	40,707	62,142	60,000	60,000	0.0%
6990 Refund of Prior Year Expenditures	71,459	103,984	100,000	100,000	0.0%
6992 Energy Efficiency Revenues	20,515	43,974	25,000	25,000	0.0%
TOTAL LOCAL SOURCES	\$151,148,659	\$155,614,740	\$160,231,610	\$158,965,675	-0.8%
STATE SOURCES:					
7110 Basic Education Subsidy	\$15,993,659	\$16,129,555	\$16,463,782	\$16,449,021	-0.1%
7160 Tuition & Court Placed	83,706	101,441	100,000	100,000	0.0%
7270 Special Education	5,405,187	5,469,363	5,613,038	5,569,838	-0.8%
7310 Transportation	1,929,893	1,946,049	1,900,000	1,930,114	1.6%
7320 Rentals	1,294,868	1,167,609	1,068,501	1,100,000	2.9%
7330 Medical, Dental and Nursing Services	204,749	203,007	205,000	203,007	-1.0%
7340 State Property Tax Reduction Allocation	4,164,246	4,191,700	4,157,586	4,158,084	0.0%
7501 State Block Grants	783,733	783,733	783,733	783,733	0.0%
7810 State Social Security Payments	3,425,511	3,508,887	3,760,574	3,930,490	4.5%
7820 State Retirement Payments	15,218,995	16,023,572	17,542,695	17,655,646	0.6%
7500 Miscellaneous State Grants	453,535	770,130	680,150	829,460	22.0%
TOTAL STATE SOURCES	\$48,958,082	\$50,295,046	\$52,275,059	\$52,709,393	0.8%
FEDERAL SOURCES:					
8390 JROTC	\$57,816	\$59,735	\$81,000	\$39,184	-51.6%
8514 Title I	\$720,417	\$726,963	\$716,729	\$840,195	17.2%
8515 Title II	321,183	167,888	210,105	202,196	-3.8%
8516 Title III	17,971	22,491	37,044	41,342	11.6%
8690 Other Federal Grants	0	23,163	52,121	63,486	21.8%
8741 ESSER	0	0	0	685,077	n/a
8810 Medical Assistance Reimbursement	1,287,937	1,159,781	1,514,694	983,054	-35.1%
8820 Medical Assistance-Administrative Claiming	52,368	54,021	60,000	111,889	86.5%
TOTAL FEDERAL SOURCES	\$2,457,692	\$2,214,042	\$2,671,693	\$2,966,423	11.0%
TOTAL REVENUE	\$202,564,433	\$208,123,828	\$215,178,362	\$214,641,491	-0.2%
OTHER FINANCING SOURCES:					
9100 Proceeds From Refunding Bonds	408558	152237.43	0	0	
9300 Interfund Transfers	37500	24860	0	0	
9400 Sale of Assets	1969	5816.14	0	0	n/a
TOTAL OTHER FINANCING SOURCES	\$448,027	\$182,914	\$0	\$0	n/a
TOTAL REVENUE & OTHER FINANCING SOURCES	\$203,012,460	\$208,306,741	\$215,178,362	\$214,641,491	-0.2%
FUND BALANCE APPROPRIATION	0	851,033	1,541,000	3,284,942	113.2%
TOTAL REVENUES	\$203,012,460	\$209,157,774	\$216,719,362	\$217,926,433	0.6%

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

SUMMARY OF EXPENDITURES & OTHER FINANCING USES BY OBJECT

EXPENDITURES (BY OBJECT):	ACTUAL EXPENDITURES 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	APPROVED BUDGET 2020-2021	BUDGET % INCREASE/ (DECREASE)
Salaries (a)	\$93,652,794	\$95,751,224	\$101,365,490	102,352,649	1.0%
Benefits (b)	56,052,715	58,529,859	61,136,969	61,882,349	1.2%
Professional Services (c)	8,472,943	8,021,907	8,224,261	9,806,465	19.2%
Property Services (d)	2,429,159	2,803,081	3,119,006	2,894,106	-7.2%
Other Services (e)	16,771,337	17,528,582	15,481,587	16,890,546	9.1%
Supplies (f)	6,705,340	7,025,321	7,390,867	7,679,503	3.9%
Property (g)	981,459	1,491,856	1,713,516	840,122	-51.0%
Other Objects (h)	6,669,766	6,544,222	9,037,666	6,432,858	-28.8%
Other Uses of Funds (i)	9,663,716	11,461,722	9,250,000	9,147,835	-1.1%
Total Expenditures by Object	\$201,399,228	\$209,157,774	\$216,719,362	\$217,926,433	0.6%

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

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

SUMMARY OF EXPENDITURES BY PROGRAM

		ACTUAL EXPENDITURES 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	APPROVED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
<u>INSTRUCTIONAL PROGRAMS</u>						
1100	Regular Education	\$82,907,344	\$84,576,548	\$90,660,415	\$90,256,964	-0.4%
1200	Special Education	37,824,493	39,583,623	39,156,050	41,715,433	6.5%
1300	Vocational Education	7,979,348	8,628,492	7,642,255	7,690,144	0.6%
1400	Other Instructional Programs	1,159,656	1,088,301	1,093,072	1,366,206	25.0%
1500	Nonpublic School Programs	6,761	3,336	18,000	18,000	0.0%
1800	Pre-Kindergarten	459,203	780,642	708,018	748,586	n/a
TOTAL INSTRUCTIONAL PROGRAMS		\$130,336,804	\$134,660,941	\$139,277,810	\$141,795,333	1.8%
<u>SUPPORT SERVICES</u>						
2100	Pupil Services	\$7,610,173	\$8,550,598	\$8,671,793	\$9,421,987	8.7%
2200	Instructional Services	4,143,006	4,199,206	4,516,773	4,333,977	-4.0%
2300	Administration	10,213,242	9,784,666	10,485,491	10,535,638	0.5%
2400	Health Services	3,097,255	3,141,470	3,194,271	3,320,711	4.0%
2500	Business Services	2,137,822	2,011,712	2,189,126	2,197,240	0.4%
2600	Plant Operations	14,606,640	14,815,148	15,354,693	15,726,601	2.4%
2700	Transportation	8,525,254	9,212,605	9,849,064	9,481,205	-3.7%
2800	Central Services	3,311,114	3,706,339	3,708,070	4,338,819	17.0%
2900	Other Support Services	120,913	119,736	121,000	121,000	0.0%
TOTAL SUPPORT SERVICES		\$53,765,419	\$55,541,479	\$58,090,281	\$59,477,178	2.4%
<u>NON-INSTRUCTIONAL PROGRAMS</u>						
3200	Student Activities	\$1,203,573	\$1,066,396	\$1,259,631	\$1,262,832	0.3%
3300	Community Services	182,557	177,104	188,348	188,348	0.0%
TOTAL NON-INSTRUCTIONAL PROGRAMS		\$1,386,130	\$1,243,501	\$1,447,979	\$1,451,180	0.2%
<u>FACILITY IMPROVEMENT SERVICES</u>						
4200	Building Improvement Services	\$0	\$90,000	\$0	\$0	n/a
TOTAL FACILITY IMPROVEMENT SERVICES		\$0	\$90,000	\$0	\$0	n/a
<u>OTHER FINANCING</u>						
5100	Debt Services	\$15,385,875	\$15,231,853	\$17,903,292	\$15,202,742	-15.1%
5200	Fund Transfers	525,000	2,390,000	0	0	n/a
TOTAL OTHER FINANCING		\$15,910,875	\$17,621,853	\$17,903,292	\$15,202,742	-15.1%
TOTAL EXPENDITURES		\$201,399,228	\$209,157,774	\$216,719,362	\$217,926,433	0.6%

**PENNSBURY SCHOOL DISTRICT
2020-2021 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 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	APPROVED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
SALARIES:					
Professional - Regular Salary - Elementary	\$23,572,152	\$45,795,235	\$25,561,981	\$48,270,185	88.8%
Professional - Regular Salary - Secondary	21,524,752		22,667,503		-100.0%
Professional - Substitutes	107,736	276,960	382,277	310,000	-18.9%
Professional - Other Salary	4,127	9,743	63,300	63,300	0.0%
Professional - Sabbaticals	372,194	717,658	0	0	n/a
Professional - Supplementals	269,473	282,848	271,458	272,941	0.5%
Professional - Tutors	238,602	287,569	373,260	330,178	-11.5%
Professional - Testing & Evaluation	8,651	8,316	8,811	8,811	0.0%
Professional - Classroom Coverage	104,382	118,238	93,000	93,000	0.0%
Aides - Regular Salary	1,067,045	1,106,378	1,158,087	1,175,705	1.5%
Aides - Substitutes & Overtime	5,650	4,347	1,500	1,500	0.0%
Computer Aides - Regular Salary	281,024		0		n/a
TOTAL SALARIES	\$47,555,787	\$48,607,291	\$50,581,179	\$50,525,620	-0.1%
BENEFITS:					
Medical, RX, and Dental Insurance	\$8,610,474	\$7,802,045	\$8,814,212	\$9,015,809	2.3%
Life Insurance	128,227	155,757	99,255	99,255	0.0%
Vision Reimbursement	53,390	47,419	69,000	69,000	0.0%
Social Security	3,546,783	3,626,333	3,824,595	3,867,331	1.1%
Retirement	15,419,306	16,556,476	18,627,694	17,355,656	-6.8%
Tuition Reimbursement	0	0	0	0	n/a
Unemployment Compensation	21,353	11,782	15,400	15,400	0.0%
Workers Compensation	495,033	490,589	527,892	470,579	-10.9%
Other Benefits	43,607	71,753	96,610	96,610	0.0%
TOTAL BENEFITS	\$28,318,174	\$28,762,154	\$32,074,658	\$30,989,640	-3.4%
PROFESSIONAL SERVICES:					
Officials	\$1,970	\$900	\$2,000	\$2,900	45.0%
Professional Services - Educational	911,953	781,875	896,197	1,015,901	13.4%
Professional Services - Other	10,901	7,929	11,875	12,602	6.1%
Police Services	25,000	50,000	50,000	50,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$949,824	\$840,703	\$960,072	\$1,081,403	12.6%
PROPERTY SERVICES:					
Laundry and Dry Cleaning	\$872	\$1,741	\$3,000	\$3,000	0.0%
Equipment Repairs & Services	15,647	16,082	12,100	13,000	7.4%
Maintenance Contracts	39,521	37,814	37,200	40,300	8.3%
Piano Tuning	2,062	3,834	3,099	3,099	0.0%
Copier Maintenance	0	0	0	0	n/a
Copier Rental	301,157	256,289	312,000	243,000	-22.1%
Equipment Lease	700,551	762,101	566,286	281,000	-50.4%
TOTAL PROPERTY SERVICES	\$1,059,810	\$1,077,861	\$933,685	\$583,399	-37.5%

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

EXPENDITURES

REGULAR EDUCATION (Continued)

FUNCTION 1100

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
OTHER SERVICES:					
Tuition	3,036,067	3,146,529	3,195,806	4,286,561	34.1%
Local Travel	4,648	5,271	13,437	9,237	-31.3%
Conference/Overnight Travel	0	0	1,280	6,080	375.0%
Student Related Travel	13,545	17,961	18,360	21,026	14.5%
Federal Indirect Costs	10,000		0	0	n/a
TOTAL OTHER SERVICES	\$3,064,259	\$3,169,761	\$3,228,883	\$4,322,904	33.9%
SUPPLIES:					
General Supplies	\$599,878	\$619,462	\$753,749	\$743,091	-1.4%
Warehouse Supplies	95,122	93,203	191,433	192,683	0.7%
Printing Supplies	0		0	0	n/a
Printer Cartridges	1,725	1,235	650	650	0.0%
Discretionary Funds	1,074	2,249	4,367	1,367	-68.7%
Meals/Refreshments	4,687	4,766	150	150	0.0%
Technology Supplies	541,166	529,925	432,630	425,697	-1.6%
Books & Periodicals	675,410	806,279	851,005	881,594	3.6%
TOTAL SUPPLIES	\$1,919,062	\$2,057,118	\$2,233,985	\$2,245,232	0.5%
EQUIPMENT:					
New Equipment	\$22,553	\$19,640	\$73,213	\$63,497	-13.3%
Replacement Equipment	0	25,899	554,580	436,297	-21.3%
TOTAL EQUIPMENT	\$22,553	\$45,539	\$627,793	\$499,794	-20.4%
OTHER OBJECTS:					
Memberships & Dues	\$17,875	\$16,122	\$20,160	\$8,972	-55.5%
TOTAL OTHER OBJECTS	\$17,875	\$16,122	\$20,160	\$8,972	-55.5%
TOTAL REGULAR EDUCATION	\$82,907,344	\$84,576,548	\$90,660,415	\$90,256,964	-0.4%

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

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

EXPENDITURES

SPECIAL EDUCATION (Continued)

FUNCTION 1200

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

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

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

EXPENDITURES

VOCATIONAL EDUCATION (Continued)

FUNCTION 1300

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

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

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

EXPENDITURES

OTHER INSTRUCTIONAL PROGRAMS (Continued)

FUNCTION 1400

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

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

EXPENDITURES

NONPUBLIC SCHOOL PROGRAMS

FUNCTION 1500

Activities for students attending a school established by an agency other than the State, a subdivision of the State, or Federal government which usually is supported primarily by other than public funds. This includes services provided by the I.U. to nonpublic schools and paid with Title I federal funds.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
PROFESSIONAL SERVICES:					
Professional Services -I.U.'s	\$6,761	\$3,336	\$18,000	\$18,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$6,761	\$3,336	\$18,000	\$18,000	0.0%
SUPPLIES:					
General Supplies	\$0	\$0	\$0	\$0	n/a
TOTAL SUPPLIES	\$0	\$0	\$0	\$0	n/a
TOTAL NONPUBLIC SCHOOL PROGRAMS	\$6,761	\$3,336	\$18,000	\$18,000	0.0%

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

EXPENDITURES

PRE-KINDERGARTEN

FUNCTION 1800

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

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

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

EXPENDITURES

PRE-KINDERGARTEN (Continued)

FUNCTION 1800

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

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

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

EXPENDITURES

PUPIL SERVICES (Continued)

FUNCTION 2100

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

**PENNSBURY SCHOOL DISTRICT
2020-2021 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 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
SALARIES:					
Administrative - Regular Salary	\$521,193	\$517,514	\$552,758	\$439,741	-20.4%
Professional - Regular Salary	1,331,478	1,386,929	1,478,696	1,453,820	-1.7%
Professional - Substitutes	0	0	0	0	n/a
Professional - Other Salary	33,610	32,986	105,771	105,771	0.0%
Office Staff - Regular Salary	348,130	350,135	357,835	366,593	2.4%
Office Staff - Substitutes	0	0	0	0	n/a
Audio Visual - Overtime	11,335	8,594	12,500	12,500	0.0%
Aides - Regular Salary	0	0	0	0	n/a
Termination/Leave/HRA Pay Out	23,945	0	3,000	0	-100.0%
TOTAL SALARIES	\$2,269,692	\$2,296,158	\$2,510,560	\$2,378,425	-5.3%
BENEFITS:					
Medical, RX, and Dental Insurance	\$413,929	\$368,862	\$389,151	\$382,548	-1.7%
Life Insurance	4,782	4,756	4,875	4,875	0.0%
Vision Reimbursement	2,694	458	3,000	3,000	0.0%
Social Security	161,778	166,994	189,790	181,950	-4.1%
Retirement	738,450	753,244	823,650	820,794	-0.3%
Tuition Reimbursement	257,735	338,959	250,000	250,000	0.0%
Unemployment Compensation	0	0	750	750	0.0%
Workers Compensation	18,262	16,579	27,832	24,810	-10.9%
Other Benefits	795	16,739	11,750	11,750	0.0%
TOTAL BENEFITS	\$1,598,426	\$1,666,591	\$1,700,798	\$1,680,477	-1.2%
PROFESSIONAL SERVICES:					
Professional Services	\$95,401	\$60,667	\$91,404	\$87,741	-4.0%
TOTAL PROFESSIONAL SERVICES	\$95,401	\$60,667	\$91,404	\$87,741	-4.0%
PROPERTY SERVICES:					
Equipment Repairs & Services	\$124	\$1,297	\$13,832	\$1,932	-86.0%
Maintenance Contracts	0	0	0	0	n/a
Copier Rental	13,145	11,986	0	12,500	n/a
Equipment Rental	0	0	0	0	n/a
Equipment Lease	0	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$13,270	\$13,284	\$13,832	\$14,432	4.3%
OTHER SERVICES:					
Internet Service	\$0	\$0	\$0	\$0	n/a
Printing and Binding	1,500	2,970	4,000	4,000	0.0%
Local Travel	18,482	16,092	23,302	20,677	-11.3%
Conference/Overnight Travel	14,372	23,031	20,202	12,670	-37.3%
Student Related Travel	0	0	0	0	n/a
I U Direct Payments	0	0	0	0	n/a
TOTAL OTHER SERVICES	\$34,353	\$42,093	\$47,504	\$37,347	-21.4%

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

EXPENDITURES

INSTRUCTIONAL SERVICES (Continued)

FUNCTION 2200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
SUPPLIES:					
General Supplies	\$48,064	\$34,552	\$70,897	\$57,019	-19.6%
Warehouse Supplies	874	1,288	1,300	300	-76.9%
Techonology Supplies	79	150	150	150	0.0%
Meals & Refreshments	3,577	6,021	4,100	4,100	0.0%
Books & Periodicals	63,462	64,860	58,990	59,028	0.1%
TOTAL SUPPLIES	\$116,056	\$106,871	\$135,437	\$120,597	-11.0%
EQUIPMENT:					
New Equipment	\$12,963	\$11,951	\$12,280	\$12,000	-2.3%
Replacement Equipment	0	0	2,000	0	-100.0%
TOTAL EQUIPMENT	\$12,963	\$11,951	\$14,280	\$12,000	-16.0%
OTHER OBJECTS:					
Memberships & Dues	\$2,844	\$1,592	\$2,958	\$2,958	0.0%
TOTAL OTHER OBJECTS	\$2,844	\$1,592	\$2,958	\$2,958	0.0%
TOTAL INSTRUCTIONAL SERVICES	\$4,143,006	\$4,199,206	\$4,516,773	\$4,333,977	-4.0%

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

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

EXPENDITURES

ADMINISTRATION (Continued)

FUNCTION 2300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
OTHER SERVICES:					
Bonding Insurance	\$15,985	\$15,946	\$16,192	\$15,966	-1.4%
Communications	4,741	7,194	3,000	7,500	150.0%
Printing and Binding	1,935	1,981	5,600	5,600	0.0%
Local Travel	4,455	3,440	12,527	12,527	0.0%
Conference/Overnight Travel	2,227	3,152	5,400	7,400	37.0%
TOTAL OTHER SERVICES	\$29,345	\$31,714	\$42,719	\$48,993	14.7%
SUPPLIES:					
General Supplies	\$55,915	\$42,705	\$68,231	\$70,290	3.0%
Warehouse Supplies	25	26	450	450	0.0%
Printing Supplies	0	0	50	50	0.0%
Meals & Refreshments	5,722	4,533	7,800	7,700	-1.3%
Technology Supplies	0	0	31,993	58,243	82.0%
Books & Periodicals	5,172	3,042	5,562	6,512	17.1%
TOTAL SUPPLIES	\$66,834	\$50,306	\$114,086	\$143,245	25.6%
EQUIPMENT:					
New Equipment	\$1,015	\$13,572	\$3,785	\$3,785	0.0%
Replacement Equipment	3,408	0	2,885	2,885	0.0%
TOTAL EQUIPMENT	\$4,423	\$13,572	\$6,670	\$6,670	0.0%
OTHER OBJECTS:					
Memberships & Dues	\$22,933	\$29,170	\$33,810	\$44,560	31.8%
Trustee Fees	194,924	8,750	13,000	7,205	-44.6%
Miscellaneous	5,156	0	0	0	n/a
TOTAL OTHER OBJECTS	\$223,012	\$37,920	\$46,810	\$51,765	10.6%
TOTAL ADMINISTRATION	\$10,213,242	\$9,784,666	\$10,485,491	\$10,535,638	0.5%

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

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

EXPENDITURES

HEALTH SERVICES (Continued)

FUNCTION 2400

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

**PENNSBURY SCHOOL DISTRICT
2020-2021 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 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
SALARIES:					
Administrative - Regular Salary	\$272,503	\$141,821	\$288,132	\$296,324	2.8%
Office Staff - Regular Salary	717,084	718,815	742,748	751,774	1.2%
Office Staff - Substitutes	807	0	0	0	n/a
Office Staff - Overtime	(396)	0	4,000	4,000	0.0%
Printing - Regular Salary	89,776	92,369	96,269	96,863	0.6%
Printing - Substitutes	0	0	0	0	n/a
Printing - Overtime	5,463	3,985	5,000	5,000	0.0%
Warehouse - Regular Salary	59,030	18,572	0	0	n/a
Warehouse - Substitutes	0	0	0	0	n/a
Warehouse -Overtime	0	0	0	0	n/a
Termination/Leave/HRA Pay Out	6,400	36,664	9,000	0	-100.0%
TOTAL SALARIES	\$1,150,668	\$1,012,227	\$1,145,150	\$1,153,960	0.8%
BENEFITS:					
Medical, RX, and Dental Insurance	\$211,024	\$164,244	\$186,673	\$183,504	-1.7%
Life Insurance	2,428	2,137	2,340	2,340	0.0%
Social Security	84,737	75,296	87,604	88,278	0.8%
Retirement	374,184	325,127	389,582	387,622	-0.5%
Unemployment Compensation	0	0	600	600	0.0%
Workers Compensation	9,810	10,014	13,359	11,909	-10.9%
Other Benefits	8,099	32,074	16,860	16,860	0.0%
TOTAL BENEFITS	\$690,281	\$608,893	\$697,018	\$691,113	-0.8%
PROFESSIONAL SERVICES:					
Auditors/Financial Advisors	\$25,000	\$46,663	\$26,900	\$26,900	0.0%
Contractual Services	(140)	66,237	7,358	17,967	144.2%
TOTAL PROFESSIONAL SERVICES	\$24,860	\$112,899	\$34,258	\$44,867	31.0%
PROPERTY SERVICES:					
Equipment Repairs & Services	\$990	\$850	\$7,900	\$4,500	-43.0%
Maintenance Contracts	46,670	47,179	51,200	48,200	-5.9%
Copier Rental	87,382	87,477	88,000	89,000	1.1%
TOTAL PROPERTY SERVICES	\$135,041	\$135,506	\$147,100	\$141,700	-3.7%

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

EXPENDITURES

BUSINESS SERVICES (Continued)

FUNCTION 2500

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

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

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

EXPENDITURES

PLANT OPERATIONS (Continued)

FUNCTION 2600

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

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

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

EXPENDITURES

TRANSPORTATION (Continued)

FUNCTION 2700

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
OTHER SERVICES:					
Transportation - I. U.	\$1,315,145	\$1,633,839	\$1,425,000	\$1,909,193	34.0%
Transportation - Private Contracts	11,949	14,385	94,765	94,765	0.0%
Automobile Insurance	122,668	115,556	138,802	152,184	9.6%
Travel	9,936	8,636	7,000	10,000	42.9%
TOTAL OTHER SERVICES	\$1,459,698	\$1,772,416	\$1,665,567	\$2,166,142	30.1%
SUPPLIES:					
General Supplies	\$297,143	\$290,438	\$340,561	\$332,950	-2.2%
Warehouse Supplies	9,366	0	0	0	n/a
Fuel Oil	0	9,971	10,000	37,500	275.0%
Diesel Fuel	378,671	397,196	494,702	394,500	-20.3%
Technolgy Supplies	0	1,406	0	8,200	n/a
Books & Periodicals	0	0	200	0	-100.0%
TOTAL SUPPLIES	\$685,180	\$699,010	\$845,463	\$773,150	-8.6%
EQUIPMENT:					
New Equipment	\$0	\$0	\$0	\$0	n/a
Replacement Equipment	486,622	756,650	800,000	0	-100.0%
TOTAL EQUIPMENT	\$486,622	\$756,650	\$800,000	\$0	-100.0%
OTHER OBJECTS:					
Memberships & Dues	\$336	\$20	\$236	\$236	0.0%
TOTAL OTHER OBJECTS	\$336	\$20	\$236	\$236	0.0%
TOTAL TRANSPORTATION	\$8,525,254	\$9,212,605	\$9,849,064	\$9,481,205	-3.7%

**PENNSBURY SCHOOL DISTRICT
2020-2021 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 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
SALARIES:					
Administrative - Regular Salary	\$274,944	\$268,127	\$278,793	\$393,604	41.2%
Title I Salaries	54,348	54,525	26,742	26,742	0.0%
Office Staff - Regular Salary	1,055,135	1,070,497	1,194,203	1,212,276	1.5%
Office Staff - Substitutes	0	0	0	0	n/a
Office Staff - Overtime	1,669	1,026	8,025	8,025	0.0%
Student Workers	6,206	4,643	22,015	22,015	0.0%
Termination/Leave/HRA Pay Out	14,765	21,346	13,000	0	-100.0%
TOTAL SALARIES	\$1,407,066	\$1,420,164	\$1,542,778	\$1,662,662	7.8%
BENEFITS:					
Medical, RX, and Dental Insurance	\$270,573	\$262,811	\$244,341	\$239,727	-1.9%
Life Insurance	2,899	2,824	114,362	2,925	-97.4%
Social Security	103,994	104,887	4,000	127,194	3079.9%
Retirement	456,952	454,468	500,976	573,785	14.5%
Unemployment Compensation	0	456	500	500	0.0%
Workers Compensation	13,576	12,125	16,699	14,886	-10.9%
Other Benefits	15,766	22,252	10,140	10,140	0.0%
TOTAL BENEFITS	\$863,759	\$859,821	\$891,018	\$969,157	8.8%
PROFESSIONAL SERVICES:					
Professional Services - Other	\$356,968	\$397,384	\$340,163	\$365,163	7.3%
TOTAL PROFESSIONAL SERVICES	\$356,968	\$397,384	\$340,163	\$365,163	7.3%
PROPERTY SERVICES:					
Equipment Repairs & Services	\$0	\$0	\$0	\$0	n/a
Maintenance Contracts	105,280	88,012	105,280	257,000	144.1%
Copier Rental	10,476	10,523	13,522	13,500	-0.2%
Equipment Rental	0	261,235	261,236	258,236	-1.1%
TOTAL PROPERTY SERVICES	\$115,756	\$359,770	\$380,038	\$528,736	39.1%
OTHER SERVICES:					
Internet Service	\$27,097	\$42,819	\$66,447	\$53,000	-20.2%
Local Travel	10,052	8,301	9,032	9,156	1.4%
Conference/Overnight Travel	1,958	1,055	3,673	2,900	-21.0%
TOTAL OTHER SERVICES	\$39,106	\$52,175	\$79,152	\$65,056	-17.8%

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

EXPENDITURES

CENTRAL SERVICES (Continued)

FUNCTION 2800

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
SUPPLIES:					
General Supplies	\$25,191	\$24,723	\$25,879	\$32,289	24.8%
Warehouse Supplies	587	431	985	985	0.0%
Meals & Refreshments	552	387	535	535	0.0%
Technology Supplies	206,303	265,302	221,348	427,000	92.9%
Books & Periodicals	0	0	2,086	2,086	0.0%
TOTAL SUPPLIES	\$232,633	\$290,843	\$250,833	\$462,895	84.5%
EQUIPMENT:					
New Equipment	\$63,706	\$63,227	\$63,938	\$245,000	283.2%
Replacement Equipment	232,120	262,953	160,000	40,000	-75.0%
TOTAL EQUIPMENT	\$295,825	\$326,180	\$223,938	\$285,000	27.3%
OTHER OBJECTS:					
Memberships & Dues	\$0	\$0	\$150	\$150	0.0%
TOTAL OTHER OBJECTS	\$0	\$0	\$150	\$150	0.0%
TOTAL CENTRAL SERVICES	\$ 3,311,114	\$ 3,706,339	\$ 3,708,070	\$ 4,338,819	17.0%

**PENNSBURY SCHOOL DISTRICT
2020-2021 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 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
OTHER SERVICES					
I.U. Payments Withheld	\$70,418	\$69,969	\$71,000	\$71,000	0.0%
I.U. Instructional Materials	50,495	49,767	50,000	50,000	0.0%
TOTAL OTHER SERVICES	\$120,913	\$119,736	\$121,000	\$121,000	0.0%
TOTAL OTHER SUPPORT SERVICES	\$120,913	\$119,736	\$121,000	\$121,000	0.0%

**PENNSBURY SCHOOL DISTRICT
2020-2021 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 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
SALARIES:					
Game Attendants/Officials	\$37,127	\$36,144	\$31,346	\$31,346	0.0%
Professional - Supplementals	445,098	443,238	454,195	447,094	-1.6%
Office Staff - Regular Salary	90,512	92,915	95,692	97,731	2.1%
Bus Drivers - Overtime	50,274	51,020	53,463	53,463	0.0%
Custodial - Overtime	12,500	10,219	13,000	13,000	0.0%
TOTAL SALARIES	\$635,512	\$633,536	\$647,696	\$642,634	-0.8%
BENEFITS:					
Medical, RX, and Dental Insurance	\$457	\$9,983	\$11,212	\$11,022	-1.7%
Life Insurance	220	219	390	390	0.0%
Social Security	41,317	23,312	49,069	49,162	0.2%
Retirement	194,728	97,010	213,171	221,773	4.0%
Unemployment Compensation	\$50	\$156	\$100	\$100	0.0%
Workers Compensation	0	939	2,227	1,985	-10.9%
Other Benefits	0	0	0	0	n/a
TOTAL BENEFITS	\$236,773	\$131,619	\$276,169	\$284,432	3.0%
PROFESSIONAL SERVICES:					
Officials	\$50,850	\$50,793	\$52,422	\$52,422	0.0%
Other Professional Services	0	0	0	0	n/a
Coaching Clinics	0	0	0	0	n/a
Security/ambulance	16,797	16,663	16,575	16,575	0.0%
Game Guarantee	0	0	0	0	n/a
TOTAL PROFESSIONAL SERVICES	\$67,647	\$67,456	\$68,997	\$68,997	0.0%
PROPERTY SERVICES:					
Laundry/Dry Cleaning	\$5,108	\$5,397	\$0	\$0	n/a
Equipment Repairs & Services	\$28,220	\$21,877	\$40,114	\$40,114	0.0%
Maintenance Contracts	0	0	0	0	n/a
Copier Rental	0	0	0	0	n/a
Equipment Rental	6,052	4,001	1,500	1,500	0.0%
TOTAL PROPERTY SERVICES	\$39,380	\$31,275	\$41,614	\$41,614	0.0%

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

EXPENDITURES

STUDENT ACTIVITIES (Continued)

FUNCTION 3200

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

**PENNSBURY SCHOOL DISTRICT
2020-2021 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 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
SALARIES:					
Professional Salary - Other	\$0	\$0	\$0	\$0	n/a
TOTAL SALARIES	\$0	\$0	\$0	\$0	n/a
BENEFITS:					
Medical, RX, and Dental Insurance	\$0	\$0	\$0	\$0	n/a
Life Insurance	0	0	0	0	n/a
Social Security	0	0	0	0	n/a
Retirement	0	0	0	0	n/a
Unemployment Compensation	0	0	0	0	n/a
Workers Compensation	0	0	0	0	n/a
Other Benefits	0	0	0	0	n/a
TOTAL BENEFITS	\$0	\$0	\$0	\$0	n/a
PROFESSIONAL SERVICES:					
Professional Services - Educational	\$559	\$181	\$0	\$0	n/a
Crossing Guards	175,087	172,013	182,000	182,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$175,645	\$172,194	\$182,000	\$182,000	0.0%
PROPERTY SERVICES:					
Maintenance Contracts	\$0	\$0	\$0	\$0	n/a
TOTAL PROPERTY SERVICES	\$0	\$0	\$0	\$0	n/a
OTHER SERVICES:					
Local Travel	\$0	\$0	\$0	\$0	n/a
TOTAL OTHER SERVICES	\$0	\$0	\$0	\$0	n/a
SUPPLIES:					
General Supplies	\$2,511	\$2,627	\$6,348	\$6,348	0.0%
Meals/Refreshments	1,157	1,496	0	0	n/a
Books & Periodicals	3,244	788	0	0	n/a
TOTAL SUPPLIES	\$6,912	\$4,910	\$6,348	\$6,348	0.0%

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

EXPENDITURES

COMMUNITY SERVICES (Continued)

FUNCTION 3300

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

**PENNSBURY SCHOOL DISTRICT
2020-2021 FINAL 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 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	APPROVED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
PROPERTY SERVICES:					
Building Repairs	\$0	\$90,000	\$0	\$0	n/a
TOTAL PROPERTY SERVICES	\$0	\$90,000	\$0	\$0	n/a
TOTAL BUILDING IMPROVEMENT SERVICES	\$0	\$90,000	\$0	\$0	n/a

**PENNSBURY SCHOOL DISTRICT
2020-2021 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 2017-2018	ACTUAL EXPENDITURES 2018-2019	APPROVED BUDGET 2019-2020	PROPOSED BUDGET 2020-2021	BUDGET % INCREASE/ DECREASE
OTHER OBJECTS					
Interest	\$6,101,916	\$6,155,016	\$8,593,292	\$6,017,907	-30.0%
Refund of Prior Year Receipts	145,242	5,115	60,000	37,000	-38.3%
TOTAL OTHER OBJECTS	\$6,247,159	\$6,160,132	\$8,653,292	\$6,054,907	-30.0%
OTHER USES OF FUNDS					
Principal Payments	\$9,138,716	\$9,071,722	\$9,250,000	\$9,147,835	-1.1%
TOTAL OTHER USES OF FUNDS	\$9,138,716	\$9,071,722	\$9,250,000	\$9,147,835	-1.1%
TOTAL DEBT SERVICES	\$15,385,875	\$15,231,853	\$17,903,292	\$15,202,742	-15.1%

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

EXPENDITURES

FUND TRANSFERS

FUNCTION 5200

Includes money moved from one fund to another.

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



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