



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

www.pennsbury.k12.pa.us

Proposed Budget

for the

Fiscal Period July 1, 2016 thru June 30, 2017



Mission Statement

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

Pennsbury School District

Board of School Directors

Mr. Gary S. Sanderson, President

Mrs. Debra Wachspres, Vice President

Mrs. Alison Smith, Assistant Secretary

Mrs. Kim Hilty

Mr. T.R. Kannan

Mr. John Palmer

Mrs. Jacqueline Redner

Mr. Christian Schwartz

Mr. Joshua Waldorf

Mr. Daniel C. Rodgers, Secretary

Mrs. Joanne J. Godzieba, Treasurer

Administration

Dr. Kevin J. McHugh, Superintendent

Dr. Donna M. Dunar, Asst. Superintendent of Curriculum & Instruction

Dr. Elliott Lewis, Assistant Superintendent of Administration

Mr. Daniel C. Rodgers, Business Administrator

Mr. Kevin Dorsey, Director of Informational Technology

Mrs. Joanne J. Godzieba, Director of Financial Services

Mr. Scott Millward, Director of Plant Facilities

Mrs. Cheryl Morett, Director of Special Education

Mrs. Bettie Ann Rarrick, Director of Human Resources

Mr. Sherwood Taylor, Director of Administrative Services

Mr. Charlie Williams, Director of Transportation

Pennsbury School District

2016-2017 Proposed Budget

www.pennsbury.k12.pa.us

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

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

Elementary Schools

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

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

Middle Schools

Charles H. Boehm 866 Big Oak Road Yardley, PA 19067 <i>Principal: Theresa Ricci</i>	215-428-4220
Pennwood 1523 Makefield Road Yardley, PA 19067 <i>Principal: Elizabeth Aldridge</i>	215-428-4237
William Penn 1524 Derbyshire Road Yardley, PA 19067 <i>Principal: Christopher Becker</i>	215-428-4280

Pennsbury High School

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

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

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

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PENNSBURY SCHOOL DISTRICT 2016-2017 PROPOSED BUDGET

MAY 5, 2016

INTRODUCTION

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

September 21, 2015	Distribution of budget information to budget managers
October 30, 2015	Last day to submit General Fund requests
November 17, 2015	First Administrative Budget Committee meeting
December 10, 2015	First Draft Budget presented to Board Budget Committee
January 14, 2016	Board adopted Preliminary Budget
May 5, 2016	Proposed Budget presented to Board for approval
June 9, 2016	Final Budget presented to Board for approval

In accordance with Act 1, the Taxpayer Relief Act, property tax increases are limited to an inflationary index¹, which is calculated by the Pennsylvania Department of Education. If the proposed tax rate increase is expected to be greater than the index, school districts are required to seek voter approval at the primary election. School districts may, however, also apply for up to four exceptions². Exceptions were designed to allow for the increasing costs that are out of the district's control. If the exceptions are approved by the Pennsylvania Department of Education, then the proposed tax rate may increase by the index plus approved exceptions.

The 2016-2017 index for Pennsbury is 2.4%. The district also qualified for two out of the four allowable exceptions: Special Education Expenditures and Retirement Contributions. The approved exceptions equate to \$2,188,119.

In summary, the district is allowed to increase the real estate tax rate by 2.4% without voter approval. The 2016-2017 proposed budget reflects a 3.0% increase in the real estate tax rate. For taxpayers who own homes assessed at the district average of \$31,173, this equates to a \$147 property tax increase.

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

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

PENNSBURY SCHOOL DISTRICT 2016-2017 PROPOSED BUDGET

BUDGET PROCESS

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

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

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

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

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

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

PENNSBURY SCHOOL DISTRICT 2016-2017 PROPOSED BUDGET

BUDGET PROCESS (Cont'd.)

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

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

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

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

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

REVENUES

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

REVENUES

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

Local real estate tax revenue is the largest source of revenue and is the most important item of the entire revenue budget. The real estate tax rate is levied by the School District in mills. A mill represents one thousandth (.001) of the assessed value of a parcel of real estate. The current real estate tax rate is 157.89 mills. That means the tax due on a parcel of real estate is .15789 times the assessed value of the parcel. In Pennsbury all property is assessed at 100% of the 1972 fair market value.

The value of a mill for 2016-2017 is estimated at \$862,748 based on assessments from the January 2016 duplicate and a collection rate of 96.3%. The value of a mill represents the amount of tax revenue that is expected to be collected per each mill of the tax rate. The value of a mill depends on the value of assessments in the School District and the collection rate, since not all real estate tax is collected at face value or collected in the current year.

Details of the 2016-2017 proposed revenue budget, along with a comparison to the 2015-2016 budget and the 2014-2015 actuals, can be found on the following pages.

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

SUMMARY OF GENERAL FUND REVENUES BY SOURCE

	ACTUAL REVENUE 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
6000 Local Sources	\$137,647,625	\$141,407,949	\$142,105,356	0.5%
7000 State Sources	\$41,741,608	\$43,830,848	\$46,672,441	6.5%
8000 Federal Sources	\$1,521,501	\$1,486,203	\$1,486,203	0.0%
9000 Other Financing Sources	\$178,778	\$0	\$0	n/a
TOTAL REVENUE & OTHER FINANCING SOURCES	\$181,089,512	\$186,725,000	\$190,264,000	1.9%
FUND BALANCE APPROPRIATION	\$0	\$1,400,000	\$1,500,000	7.1%
TOTAL GENERAL FUND REVENUES	\$181,089,512	\$188,125,000	\$191,764,000	1.9%

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

REVENUES (BY SOURCE)	ACTUAL REVENUE 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
LOCAL SOURCES:				
6111 Real Estate Taxes	\$128,251,307	\$ 132,089,869	\$ 132,709,391	0.5%
6112 Interim Taxes	391,737	600,000	600,000	0.0%
6113 Public Utility Tax	165,023	180,000	165,000	-8.3%
6153 Transfer Taxes	2,578,346	1,900,000	2,400,000	26.3%
6411 Delinquent Taxes	2,725,000	3,108,019	2,805,965	-9.7%
6510 Interest on Investments	99,220	100,000	120,000	20.0%
6750 Student Activities - Athletics	77,449	60,000	70,000	16.7%
6832 Pass Thru-I.U. Funds	2,050,861	2,040,061	2,050,000	0.5%
6910 Rent of School & Facilities	405,128	500,000	500,000	0.0%
6940 Tuition Students/Receipts Other LEA's	270,914	520,000	350,000	-32.7%
6990 Miscellaneous	31,367	60,000	60,000	0.0%
6990 Refund of Prior Year Expenditures	532,475	100,000	100,000	0.0%
6992 Energy Efficiency Revenues	68,798	150,000	175,000	16.7%
TOTAL LOCAL SOURCES	\$137,647,625	\$141,407,949	\$142,105,356	0.5%
STATE SOURCES:				
7110 Basic Education Subsidy	\$14,932,414	\$14,933,211	\$15,058,211	0.8%
7160 Tuition & Court Placed	95,902	140,000	140,000	0.0%
7270 Special Education	5,137,101	5,114,000	5,114,000	0.0%
7310 Transportation	2,019,552	2,100,000	2,100,000	0.0%
7320 Rentals	896,910	859,000	900,000	4.8%
7330 Medical, Dental and Nursing Services	209,472	225,000	225,000	0.0%
7340 State Property Tax Reduction Allocation	4,163,386	4,157,668	4,157,965	0.0%
7501 State Block Grants	621,460	322,000	766,000	137.9%
7810 State Social Security Payments	3,366,753	3,546,249	3,609,339	1.8%
7820 State Retirement Payments	9,844,223	12,031,915	14,168,426	17.8%
7500 Miscellaneous State Grants	454,435	401,805	433,500	7.9%
TOTAL STATE SOURCES	\$41,741,608	\$43,830,848	\$46,672,441	6.5%
FEDERAL SOURCES:				
8514 Title I	\$529,431	\$627,753	\$627,753	0.0%
8515 Title II	264,382	259,955	259,955	0.0%
8516 Title III	50,777	38,495	38,495	0.0%
8810 Medical Assistance Reimbursement	633,567	500,000	500,000	0.0%
8820 Medical Assistance-Administrative Claiming	43,344	60,000	60,000	0.0%
TOTAL FEDERAL SOURCES	\$1,521,501	\$1,486,203	\$1,486,203	0.0%
TOTAL REVENUE	\$180,910,734	\$186,725,000	\$190,264,000	1.9%
OTHER FINANCING SOURCES:				
9100 Proceeds From Refunding Bonds	\$146,498	0	0	
9300 Interfund Transfers	10,000	0	0	
9400 Sale of Assets	22,280	0	0	n/a
TOTAL OTHER FINANCING SOURCES	\$178,778	\$0	\$0	n/a
TOTAL REVENUE & OTHER FINANCING SOURCES	\$181,089,512	\$186,725,000	\$190,264,000	1.9%
FUND BALANCE APPROPRIATION	0	1,400,000	1,500,000	7.1%
TOTAL REVENUES	\$181,089,512	\$188,125,000	\$191,764,000	1.9%

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EXPENDITURES

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

EXPENDITURES

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

The 2016-2017 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 74.9%. The remaining 25.1% of the expenditure budget funds all other expenses, i.e., instructional materials, utilities, transportation, professional services, vocational technical education, and debt service. As in past years, there is no money budgeted in the proposed budget for any major capital expenditures. Debt financing of capital needs is planned.

Details of the 2016-2017 proposed expenditure budget, along with a comparison to the 2015-2016 budget and the 2014-2015 actuals, can be found on the following pages.

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

SUMMARY OF EXPENDITURES & OTHER FINANCING USES BY OBJECT

EXPENDITURES (BY OBJECT):	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ (DECREASE)
Salaries (a)	\$92,401,688	\$92,300,236	\$93,822,450	1.6%
Benefits (b)	43,922,385	48,004,483	52,769,325	9.9%
Professional Services (c)	6,986,859	8,411,979	8,000,536	-4.9%
Property Services (d)	1,825,321	2,041,952	2,251,996	10.3%
Other Services (e)	14,656,566	14,293,695	14,940,916	4.5%
Supplies (f)	7,465,270	8,228,209	8,040,211	-2.3%
Property (g)	297,784	371,869	343,253	-7.7%
Other Objects (h)	5,793,907	7,715,342	7,687,865	-0.4%
Other Uses of Funds (i)	6,379,076	6,757,235	7,955,448	17.7%
Total Expenditures by Object	\$179,728,856	\$188,125,000	\$195,812,000	4.1%

- (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
2016-2017 PROPOSED BUDGET**

SUMMARY OF EXPENDITURES BY PROGRAM

		ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
<u>INSTRUCTIONAL PROGRAMS</u>					
1100	Regular Education	\$75,892,930	\$77,732,023	\$80,651,613	3.8%
1200	Special Education	32,621,277	34,011,765	35,604,258	4.7%
1300	Vocational Education	6,939,184	7,209,486	7,091,116	-1.6%
1400	Other Instructional Programs	1,024,571	1,107,958	1,158,704	4.6%
1500	Nonpublic School Programs	2,299	5,075	5,075	0.0%
1800	Pre-Kindergarten	420,901	401,806	433,500	n/a
TOTAL INSTRUCTIONAL PROGRAMS		\$116,901,162	\$120,468,113	\$124,944,266	3.7%
<u>SUPPORT SERVICES</u>					
2100	Pupil Services	\$6,928,697	\$7,101,947	\$7,149,396	0.7%
2200	Instructional Services	3,645,101	4,070,309	4,657,211	14.4%
2300	Administration	9,478,928	9,937,245	10,541,360	6.1%
2400	Health Services	2,765,898	2,920,875	2,928,247	0.3%
2500	Business Services	1,900,270	2,219,156	2,280,002	2.7%
2600	Plant Operations	15,077,142	15,236,271	15,105,939	-0.9%
2700	Transportation	7,509,535	7,988,131	8,721,054	9.2%
2800	Central Services	2,363,891	2,630,721	2,713,886	3.2%
2900	Other Support Services	120,542	123,000	121,000	-1.6%
TOTAL SUPPORT SERVICES		\$49,790,004	\$52,227,655	\$54,218,095	3.8%
<u>NON-INSTRUCTIONAL PROGRAMS</u>					
3200	Student Activities	\$1,092,187	\$1,198,296	\$1,239,336	3.4%
3300	Community Services	178,835	176,348	182,348	3.4%
TOTAL NON-INSTRUCTIONAL PROGRAMS		\$1,271,022	\$1,374,644	\$1,421,684	3.4%
<u>FACILITY IMPROVEMENT SERVICES</u>					
4200	Building Improvement Services	\$0	\$0	\$0	n/a
TOTAL FACILITY IMPROVEMENT SERVICES		\$0	\$0	\$0	n/a
<u>OTHER FINANCING</u>					
5100	Debt Services	\$11,766,668	\$14,054,588	\$15,227,955	8.3%
5200	Fund Transfers	0	0	0	n/a
TOTAL OTHER FINANCING		\$11,766,668	\$14,054,588	\$15,227,955	8.3%
TOTAL EXPENDITURES		\$179,728,856	\$188,125,000	\$195,812,000	4.1%

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

REGULAR EDUCATION

FUNCTION 1100

Activities designed to provide students in grades K-12 with learning experiences to prepare them for higher education and to be productive and contributing citizens in their career pursuits, and as family members.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary - Elementary	\$20,591,156	\$20,575,841	\$20,702,518	0.6%
Professional - Regular Salary - Secondary	24,655,651	24,701,764	24,608,147	-0.4%
Professional - Substitutes	483,774	0	140,000	n/a
Professional - Other Salary	49,382	51,700	56,600	9.5%
Professional - Sabbaticals	152,060	0	0	n/a
Professional - Supplementals	261,315	260,617	248,347	-4.7%
Professional - Tutors	250,469	282,497	281,016	-0.5%
Professional - Testing & Evaluation	8,902	9,022	9,022	0.0%
Professional - Classroom Coverage	64,449	15,500	15,500	0.0%
Aides - Regular Salary	1,014,123	1,027,517	1,085,285	5.6%
Aides - Substitutes & Overtime	2,307	2,550	2,550	0.0%
Computer Aides - Regular Salary	338,146	354,024	397,247	12.2%
TOTAL SALARIES	\$47,871,734	\$47,281,032	\$47,546,232	0.6%
BENEFITS:				
Medical, RX, and Dental Insurance	\$8,132,234	\$7,898,009	\$7,981,998	1.1%
Life Insurance	119,702	118,800	91,175	-23.3%
Vision Reimbursement	70,637	70,500	69,000	-2.1%
Social Security	3,627,570	3,572,323	3,613,864	1.2%
Retirement	10,244,551	12,148,938	14,388,845	18.4%
Tuition Reimbursement	118,942	180,000	195,000	8.3%
Unemployment Compensation	12,543	42,080	26,680	-36.6%
Workers Compensation	455,742	522,480	525,714	0.6%
Other Benefits	151,634	126,720	120,290	-5.1%
TOTAL BENEFITS	\$22,933,555	\$24,679,850	\$27,012,566	9.5%
PROFESSIONAL SERVICES:				
Officials	\$2,490	\$2,000	\$2,000	0.0%
Professional Services - Educational	179,600	1,022,770	884,689	-13.5%
Professional Services - Other	10,125	12,375	11,875	-4.0%
Police Services	25,000	25,000	25,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$217,215	\$1,062,145	\$923,564	-13.0%
PROPERTY SERVICES:				
Laundry and Dry Cleaning	\$1,433	\$4,000	\$3,000	-25.0%
Equipment Repairs & Services	9,411	12,000	12,500	4.2%
Maintenance Contracts	4,380	4,800	6,200	29.2%
Piano Tuning	2,232	3,500	3,099	-11.5%
Copier Maintenance	0	0	0	n/a
Copier Rental	272,441	235,257	306,500	30.3%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$289,897	\$259,557	\$331,299	27.6%

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

REGULAR EDUCATION (Continued)

FUNCTION 1100

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
OTHER SERVICES:				
Classroom Extension	\$0	\$0	\$0	n/a
Printing and Binding	0	0	0	n/a
Tuition	3,008,202	2,722,359	2,808,250	3.2%
Local Travel	2,326	19,690	13,107	-33.4%
Conference/Overnight Travel	0	1,280	1,280	0.0%
Student Related Travel	21,497	18,110	18,360	1.4%
Federal Indirect Costs	13,967	13,967	13,967	0.0%
TOTAL OTHER SERVICES	\$3,045,992	\$2,775,406	\$2,854,964	2.9%
SUPPLIES:				
General Supplies	\$710,909	\$806,549	\$913,198	13.2%
Warehouse Supplies	135,917	194,278	198,827	2.3%
Printing Supplies	66,027	13,500	7,601	-43.7%
Printer Cartridges	2,307	5,906	2,150	-63.6%
Discretionary Funds	2,565	6,880	5,567	-19.1%
Meals/Refreshments	8,598	1,203	1,150	-4.4%
Books & Periodicals	460,198	534,124	770,047	44.2%
TOTAL SUPPLIES	\$1,386,521	\$1,562,440	\$1,898,540	21.5%
EQUIPMENT:				
New Equipment	\$123,622	\$89,419	\$57,352	-35.9%
Replacement Equipment	15,908	11,700	17,360	48.4%
TOTAL EQUIPMENT	\$139,530	\$101,119	\$74,712	-26.1%
OTHER OBJECTS:				
Memberships & Dues	\$8,486	\$10,474	\$9,736	-7.0%
TOTAL OTHER OBJECTS	\$8,486	\$10,474	\$9,736	-7.0%
TOTAL REGULAR EDUCATION	\$75,892,930	\$77,732,023	\$80,651,613	3.8%

**PENNSBURY SCHOOL DISTRICT
2016-2017 PROPOSED 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 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$504,082	\$661,021	\$799,335	20.9%
Professional - Regular Salary - Elementary	4,931,637	4,968,233	5,050,837	1.7%
Professional - Regular Salary - Secondary	6,427,764	6,139,079	6,258,863	2.0%
Professional - Substitutes	281,727	0	0	n/a
Professional - Other	0	187,000	187,000	0.0%
Professional - Tutor	32,913	0	0	n/a
Professional - Testing & Evaluation	2,633	7,000	9,000	28.6%
Office Staff - Regular Salary	239,887	202,349	222,986	10.2%
Office Staff - Substitutes	1,683	0	0	n/a
Office Staff - Overtime	0	0	0	n/a
Student Workers	28,628	30,000	30,000	0.0%
Aides - Regular Salary	3,914,780	4,223,284	4,604,076	9.0%
Aides - Substitutes & Overtime	100,406	8,500	8,500	0.0%
Termination/Leave/HRA Pay Out	27,963	17,000	18,000	5.9%
TOTAL SALARIES	\$16,494,103	\$16,443,466	\$17,188,597	4.5%
BENEFITS:				
Medical, RX, and Dental Insurance	\$2,616,675	\$2,549,583	\$2,792,073	9.5%
Life Insurance	39,624	36,450	29,400	-19.3%
Vision Reimbursement	13,796	18,000	18,000	0.0%
Social Security	1,250,780	1,256,459	1,295,790	3.1%
Retirement	3,529,760	4,248,303	4,891,471	15.1%
Unemployment Compensation	95	12,960	8,440	-34.9%
Workers Compensation	155,767	173,420	173,712	0.2%
Other Benefits	26,429	43,630	43,390	-0.6%
TOTAL BENEFITS	\$7,632,926	\$8,338,805	\$9,252,276	11.0%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$41,502	\$379,220	\$380,220	0.3%
Professional Services - I.U.	4,249,511	4,547,445	4,132,953	-9.1%
Contractual Services	45,558	133,000	133,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$4,336,571	\$5,059,665	\$4,646,173	-8.2%
PROPERTY SERVICES:				
Maintenance Contracts	\$0	\$0	\$0	n/a
Copier Rental	3,221	5,000	4,000	-20.0%
TOTAL PROPERTY SERVICES	\$3,221	\$5,000	\$4,000	-20.0%
OTHER SERVICES:				
Tuition	\$3,753,818	\$3,685,807	\$3,998,999	8.5%
Local Travel	796	10,250	10,250	0.0%
Conference/Overnight Travel	0	14,600	14,600	0.0%
I.U. Institutionalized	2,325	0	0	n/a
TOTAL OTHER SERVICES	\$3,756,939	\$3,710,657	\$4,023,849	8.4%

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

SPECIAL EDUCATION (Continued)

FUNCTION 1200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$388,470	\$422,367	\$457,320	8.3%
Books & Periodicals	582	30,537	30,314	-0.7%
TOTAL SUPPLIES	\$389,052	\$452,904	\$487,634	7.7%
EQUIPMENT:				
New Equipment	\$8,165	\$1,268	\$1,600	26.2%
Replacement Equipment	0	0	129	n/a
TOTAL EQUIPMENT	\$8,165	\$1,268	\$1,729	36.4%
OTHER OBJECTS:				
Memberships & Dues	\$300	\$0	\$0	n/a
TOTAL OTHER OBJECTS	\$300	\$0	\$0	n/a
TOTAL SPECIAL EDUCATION	\$32,621,277	\$34,011,765	\$35,604,258	4.7%

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

VOCATIONAL EDUCATION

FUNCTION 1300

Activities designed to prepare students to pursue vocational occupations or to acquaint students with vocations for their own use and understanding.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary	\$1,256,897	\$1,281,829	\$1,266,271	-1.2%
Professional - Substitutes	11,950	0	0	n/a
Professional - Supplementals	10,536	10,536	10,536	0.0%
Professional - Testing & Evaluation	0	0	0	n/a
TOTAL SALARIES	\$1,279,383	\$1,292,365	\$1,276,807	-1.2%
BENEFITS:				
Medical, RX, and Dental Insurance	\$218,689	\$216,488	\$213,950	-1.2%
Life Insurance	3,206	3,150	2,450	-22.2%
Vision Reimbursement	2,789	3,000	3,000	0.0%
Social Security	93,263	95,938	96,541	0.6%
Retirement	273,787	336,854	386,558	14.8%
Unemployment Compensation	0	1,120	1,120	0.0%
Workers Compensation	16,324	12,740	14,476	13.6%
Other Benefits	0	3,360	3,220	-4.2%
TOTAL BENEFITS	\$608,058	\$672,650	\$721,315	7.2%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$649	\$26,800	\$26,800	0.0%
TOTAL PROFESSIONAL SERVICES	\$649	\$26,800	\$26,800	0.0%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$8,541	\$11,058	\$10,358	-6.3%
Maintenance Contracts	0	2,000	2,000	0.0%
TOTAL PROPERTY SERVICES	\$8,541	\$13,058	\$12,358	-5.4%
OTHER SERVICES:				
Printing and Binding	\$0	\$0	\$0	n/a
Tuition	5,003,809	5,163,992	5,013,992	-2.9%
Local Travel	0	0	0	n/a
Conference/Overnight Travel	0	0	0	n/a
TOTAL OTHER SERVICES	\$5,003,809	\$5,163,992	\$5,013,992	-2.9%
SUPPLIES:				
General Supplies	\$31,854	\$36,884	\$35,636	-3.4%
Warehouse Supplies	0	0	0	n/a
Printing Supplies	0	0	0	n/a
Printer Cartridges	0	0	0	n/a
Books & Periodicals	5,985	2,724	4,058	49.0%
TOTAL SUPPLIES	\$37,839	\$39,608	\$39,694	0.2%

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

VOCATIONAL EDUCATION (Continued)

FUNCTION 1300

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

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

OTHER INSTRUCTIONAL PROGRAMS

FUNCTION 1400

Enrichment and remedial programs (K through 12) that are not included in prior categories. Alternative education and homebound instruction are included here.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary	\$397,713	\$428,672	\$446,124	4.1%
Professional - Other	6,518	0	0	n/a
Professional - Supplementals	5,268	5,268	5,268	0.0%
Professional - Tutors	52,014	78,847	78,850	0.0%
Office Staff - Regular Salary	29,939	30,829	31,748	3.0%
Bus Drivers - Regular Salary	540	6,319	6,319	0.0%
Aides - Regular Salary	46,608	51,517	50,180	-2.6%
TOTAL SALARIES	\$538,600	\$601,452	\$618,489	2.8%
BENEFITS:				
Medical, RX, and Dental Insurance	\$90,862	\$123,708	\$106,975	-13.5%
Life Insurance	1,252	1,800	1,225	-31.9%
Vision Reimbursement	639	0	0	n/a
Social Security	33,798	45,887	48,325	5.3%
Retirement	115,261	154,913	193,492	24.9%
Unemployment Compensation	0	640	560	-12.5%
Workers Compensation	91	7,280	7,238	-0.6%
Other Benefits	13,525	1,920	1,610	-16.1%
TOTAL BENEFITS	\$255,428	\$336,148	\$359,425	6.9%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$850	\$13,758	\$11,758	-14.5%
Psychological Services	65,500	60,000	60,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$66,350	\$73,758	\$71,758	-2.7%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$0	\$0	n/a
Maintenance Contracts	0	375	375	0.0%
Rentals	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$0	\$375	\$375	0.0%
OTHER SERVICES:				
Classroom Extension	\$387	\$0	\$0	n/a
Tuition	155,739	94,000	107,000	13.8%
Travel	472	0	0	n/a
TOTAL OTHER SERVICES	\$156,598	\$94,000	\$107,000	13.8%

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

OTHER INSTRUCTIONAL PROGRAMS (Continued)

FUNCTION 1400

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

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

NONPUBLIC SCHOOL PROGRAMS

FUNCTION 1500

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

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
PROFESSIONAL SERVICES:				
Professional Services -I.U.'s	\$2,299	\$5,075	\$5,075	0.0%
TOTAL PROFESSIONAL SERVICES	\$2,299	\$5,075	\$5,075	0.0%
SUPPLIES:				
General Supplies	\$0	\$0	\$0	n/a
TOTAL SUPPLIES	\$0	\$0	\$0	n/a
TOTAL NONPUBLIC SCHOOL PROGRAMS	\$2,299	\$5,075	\$5,075	0.0%

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

PRE-KINDERGARTEN

FUNCTION 1800

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

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

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

PRE-KINDERGARTEN (Continued)

FUNCTION 1800

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

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

PUPIL SERVICES

FUNCTION 2100

Activities designed to assess and improve the well-being of students to supplement the teaching process and to meet the applicable provisions of Article XIII of the Public School Code of 1949, as amended, and Chapter 7 of the State Board of Education Regulations. Guidance counselors, psychologists and social workers are included here.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$239,673	\$250,734	\$255,748	2.0%
Professional - Regular Salary	3,712,597	3,679,254	3,573,472	-2.9%
Professional -Substitutes	0	0	0	n/a
Professional - Supplementals	5,416	11,016	11,016	0.0%
Professional - Testing & Evaluation	40,002	49,744	49,744	0.0%
Office Staff - Regular Salary	450,778	479,964	497,348	3.6%
Office Staff - Substitutes	2,740	2,000	0	-100.0%
Office Staff - Overtime	1,287	1,500	1,500	0.0%
Termination/Leave/HRA Pay Out	6,000	4,000	6,000	50.0%
TOTAL SALARIES	\$4,458,493	\$4,478,212	\$4,394,828	-1.9%
BENEFITS:				
Medical, RX, and Dental Insurance	\$752,481	\$788,636	\$748,825	-5.0%
Life Insurance	11,409	11,475	8,575	-25.3%
Vision Reimbursement	7,177	3,000	3,000	0.0%
Social Security	330,065	342,425	336,538	-1.7%
Retirement	954,117	1,155,872	1,347,632	16.6%
Unemployment Compensation	3,243	4,080	3,920	-3.9%
Workers Compensation	32,017	54,410	50,666	-6.9%
Other Benefits	16,491	12,240	11,270	-7.9%
TOTAL BENEFITS	\$2,107,000	\$2,372,138	\$2,510,426	5.8%
PROFESSIONAL SERVICES:				
Professional Services - Educational Psychologists	\$708 185,966	\$3,250 53,500	\$5,250 53,500	61.5% 0.0%
TOTAL PROFESSIONAL SERVICES	\$186,674	\$56,750	\$58,750	3.5%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$0	\$0	n/a
Maintenance Contracts	0	0	0	n/a
Copier Rental	8,602	11,200	8,500	-24.1%
TOTAL PROPERTY SERVICES	\$8,602	\$11,200	\$8,500	-24.1%
OTHER SERVICES:				
Local Travel	\$6,743	\$6,250	\$6,250	0.0%
Conference/Overnight Travel	490	6,000	6,000	0.0%
TOTAL OTHER SERVICES	\$7,233	\$12,250	\$12,250	0.0%

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

PUPIL SERVICES (Continued)

FUNCTION 2100

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$151,805	\$167,822	\$161,067	-4.0%
Warehouse Supplies	866	500	500	0.0%
Printing Supplies	3,716	0	0	n/a
Meals & Refreshments	0	0	0	n/a
Books & Periodicals	956	2,500	2,500	0.0%
TOTAL SUPPLIES	\$157,343	\$170,822	\$164,067	-4.0%
EQUIPMENT:				
New Equipment	\$0	\$0	\$0	n/a
Replacement Equipment	3,104	0	0	n/a
TOTAL EQUIPMENT	\$3,104	\$0	\$0	n/a
OTHER OBJECTS:				
Memberships & Dues	\$248	\$575	\$575	0.0%
TOTAL OTHER OBJECTS	\$248	\$575	\$575	0.0%
TOTAL PUPIL SERVICES	\$6,928,697	\$7,101,947	\$7,149,396	0.7%

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

INSTRUCTIONAL SERVICES

FUNCTION 2200

Activities associated with assisting and supporting instructional staff in delivering the curriculum and the process of providing learning experiences for students, in accordance with new curriculum, instruction and assessment initiatives currently in progress as a result of Chapter 4 of the Pennsylvania School Code and No Child Left Behind. Activities include Audio Visual, Library and Curriculum Development.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$146,652	\$150,960	\$265,388	75.8%
Professional - Regular Salary	1,350,799	1,310,356	1,321,060	0.8%
Professional - Substitutes	8,000	0	0	n/a
Professional - Other Salary	43,426	79,361	64,806	-18.3%
Office Staff - Regular Salary	284,858	246,179	295,595	20.1%
Office Staff - Substitutes	504	0	0	n/a
Audio Visual - Overtime	10,869	12,500	12,500	0.0%
Aides - Regular Salary	0	0	0	n/a
Termination/Leave/HRA Pay Out	0	5,000	6,000	20.0%
TOTAL SALARIES	\$1,845,108	\$1,804,356	\$1,965,349	8.9%
BENEFITS:				
Medical, RX, and Dental Insurance	\$315,219	\$309,269	\$336,207	8.7%
Life Insurance	4,583	4,500	3,850	-14.4%
Vision Reimbursement	3,352	3,000	3,000	0.0%
Social Security	131,560	136,230	151,498	11.2%
Retirement	394,853	454,359	605,519	33.3%
Unemployment Compensation	0	1,600	1,760	10.0%
Workers Compensation	14,734	18,200	22,748	25.0%
Other Benefits	990	11,260	11,520	2.3%
TOTAL BENEFITS	\$865,291	\$938,418	\$1,136,102	21.1%
PROFESSIONAL SERVICES:				
Professional Services	\$14,665	\$95,470	\$75,470	-20.9%
TOTAL PROFESSIONAL SERVICES	\$14,665	\$95,470	\$75,470	-20.9%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$2,132	\$12,932	\$12,932	0.0%
Maintenance Contracts	88,327	87,335	87,335	0.0%
Copier Rental	10,921	13,000	15,500	19.2%
Equipment Rental	76,264	71,211	75,216	5.6%
Equipment Lease	290,250	290,251	290,251	0.0%
TOTAL PROPERTY SERVICES	\$467,894	\$474,729	\$481,234	1.4%
OTHER SERVICES:				
Internet Service	\$31,481	\$39,552	\$39,552	0.0%
Printing and Binding	2,891	2,500	2,000	-20.0%
Local Travel	23,347	41,379	43,849	6.0%
Conference/Overnight Travel	1,699	6,078	10,348	70.3%
Student Related Travel	0	400	0	-100.0%
I U Direct Payments	0	0	0	n/a
TOTAL OTHER SERVICES	25 \$59,418	\$89,909	\$95,749	6.5%

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

INSTRUCTIONAL SERVICES (Continued)

FUNCTION 2200

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$201,170	\$324,857	\$576,850	77.6%
Warehouse Supplies	2,114	3,270	2,800	-14.4%
Printing Supplies	3,933	1,300	0	-100.0%
Meals & Refreshments	4,782	2,900	3,900	34.5%
Books & Periodicals	105,246	116,092	101,981	-12.2%
TOTAL SUPPLIES	\$317,245	\$448,419	\$685,531	52.9%
EQUIPMENT:				
New Equipment	\$7,456	\$212,500	\$211,268	-0.6%
Replacement Equipment	64,589	2,000	2,000	0.0%
TOTAL EQUIPMENT	\$72,045	\$214,500	\$213,268	-0.6%
OTHER OBJECTS:				
Memberships & Dues	\$3,435	\$4,508	\$4,508	0.0%
TOTAL OTHER OBJECTS	\$3,435	\$4,508	\$4,508	0.0%
TOTAL INSTRUCTIONAL SERVICES	\$3,645,101	\$4,070,309	\$4,657,211	14.4%

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

ADMINISTRATION

FUNCTION 2300

Activities concerned with establishing and administering policy in connection with operating the school district. Includes administrators as well as elected tax collectors and legal advisors.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$3,727,412	\$3,820,911	\$3,882,465	1.6%
Professional - Regular Salary	65,892	66,972	74,842	11.8%
Professional - Other	3,792	9,400	2,200	-76.6%
Office Staff - Regular Salary	1,273,461	1,372,877	1,463,022	6.6%
Office Staff - Substitutes	29,863	48,500	0	-100.0%
Office Staff - Overtime	17,671	6,250	5,783	-7.5%
Management Assistants	246,483	253,579	261,139	3.0%
Termination/Leave/HRA Pay Out	107,737	150,000	152,000	1.3%
TOTAL SALARIES	\$5,472,311	\$5,728,489	\$5,841,451	2.0%
BENEFITS:				
Medical, RX, and Dental Insurance	\$935,399	\$974,197	\$978,057	0.4%
Life Insurance	12,146	14,175	11,200	-21.0%
Vision	431	1,000	1,000	0.0%
Social Security	403,783	432,684	445,668	3.0%
Retirement	1,171,074	1,470,476	1,784,156	21.3%
Unemployment Compensation	2,724	5,040	5,120	1.6%
Workers Compensation	42,917	65,330	66,176	1.3%
Other Benefits	137,050	145,090	159,690	10.1%
TOTAL BENEFITS	\$2,705,524	\$3,107,992	\$3,451,067	11.0%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$6,469	\$6,200	\$57,959	834.8%
Legal Services	478,261	345,000	445,000	29.0%
Contractual Services	20,975	25,050	25,050	0.0%
Tax Collections	263,024	275,100	275,100	0.0%
Closing Fees - Bond Issue Refinancing	146,498	0	0	n/a
TOTAL PROFESSIONAL SERVICES	\$915,227	\$651,350	\$803,109	23.3%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$0	\$0	n/a
Maintenance Contracts	18,122	24,700	26,600	7.7%
Copier Maintenance	0	0	0	n/a
Copier Rental	42,070	45,000	44,000	-2.2%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$60,192	\$69,700	\$70,600	1.3%

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

ADMINISTRATION (Continued)

FUNCTION 2300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
OTHER SERVICES:				
Bonding Insurance	\$14,575	\$14,882	\$14,882	0.0%
Communications	8,617	17,000	17,000	0.0%
Printing and Binding	1,628	7,091	7,091	0.0%
Local Travel	4,053	10,707	10,707	0.0%
Conference/Overnight Travel	378	1,900	1,900	0.0%
TOTAL OTHER SERVICES	\$29,251	\$51,580	\$51,580	0.0%
SUPPLIES:				
General Supplies	\$42,016	\$57,325	\$57,963	1.1%
Warehouse Supplies	82	3,174	810	-74.5%
Printing Supplies	4,269	135	135	0.0%
Meals & Refreshments	7,251	5,400	6,350	17.6%
Books & Periodicals	8,567	7,100	5,763	-18.8%
TOTAL SUPPLIES	\$62,185	\$73,134	\$71,021	-2.9%
EQUIPMENT:				
New Equipment	\$2,152	\$5,885	\$5,310	-9.8%
Replacement Equipment	2,600	2,885	2,885	0.0%
TOTAL EQUIPMENT	\$4,752	\$8,770	\$8,195	-6.6%
OTHER OBJECTS:				
Memberships & Dues	\$16,760	\$23,980	\$27,337	14.0%
Trustee Fees	209,691	222,250	217,000	-2.4%
Miscellaneous	3,035	0	0	n/a
TOTAL OTHER OBJECTS	\$229,486	\$246,230	\$244,337	-0.8%
TOTAL ADMINISTRATION	\$9,478,928	\$9,937,245	\$10,541,360	6.1%

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

HEALTH SERVICES

FUNCTION 2400

Activities that provide students with appropriate medical, dental and nursing services which are not part of Curriculum and Instruction.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
SALARIES:				
Professional - Regular Salary	\$1,112,749	\$1,122,545	\$1,093,060	-2.6%
Professional - Substitutes	23,999	30,000	30,000	0.0%
Professional - Supplementals	5,268	5,268	5,268	0.0%
Registered Nurses	185,398	197,858	205,409	3.8%
Health Room Aides	164,883	181,418	181,659	0.1%
TOTAL SALARIES	\$1,492,297	\$1,537,089	\$1,515,396	-1.4%
BENEFITS:				
Medical, RX, and Dental Insurance	\$255,083	\$262,879	\$244,514	-7.0%
Life Insurance	3,625	3,825	2,800	-26.8%
Vision	1,428	1,500	3,000	100.0%
Social Security	93,230	116,387	112,177	-3.6%
Retirement	319,351	394,536	449,019	13.8%
Unemployment Compensation	0	1,360	1,280	-5.9%
Workers Compensation	13,013	15,470	16,544	6.9%
Other Benefits	6,020	4,080	3,680	-9.8%
TOTAL BENEFITS	\$691,750	\$800,037	\$833,014	4.1%
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$554,604	\$541,513	\$538,513	-0.6%
TOTAL PROFESSIONAL SERVICES	\$554,604	\$541,513	\$538,513	-0.6%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$550	\$550	0.0%
Maintenance Contracts	0	0	0	n/a
Copier Maintenance	0	0	0	n/a
Copier Rental	943	1,000	1,000	0.0%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$943	\$1,550	\$1,550	0.0%
OTHER SERVICES:				
Local Travel	\$81	\$1,200	\$788	-34.3%
Conference/Overnight Travel	0	0	0	n/a
TOTAL OTHER SERVICES	\$81	\$1,200	\$788	-34.3%

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

HEALTH SERVICES (Continued)

FUNCTION 2400

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$22,784	\$32,580	\$32,080	-1.5%
Warehouse Supplies	0	500	500	0.0%
Meals & Refreshments	39	0	0	n/a
Books & Periodicals	0	0	0	n/a
TOTAL SUPPLIES	\$22,823	\$33,080	\$32,580	-1.5%
EQUIPMENT:				
New Equipment	\$2,785	\$6,406	\$6,406	0.0%
Replacement Equipment	615	0	0	n/a
TOTAL EQUIPMENT	\$3,400	\$6,406	\$6,406	0.0%
OTHER OBJECTS:				
Memberships & Dues	\$0	\$0	\$0	n/a
TOTAL OTHER OBJECTS	\$0	\$0	\$0	n/a
TOTAL HEALTH SERVICES	\$2,765,898	\$2,920,875	\$2,928,247	0.3%

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

BUSINESS SERVICES

FUNCTION 2500

Activities concerned with purchasing, transporting, exchanging, maintaining and payment of goods and services for the support of the entire district. Includes budgeting, receiving and disbursing funds, payroll, financial accounting, purchasing, receiving, warehousing and distributing services, printing, publishing and duplicating services.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$253,184	\$258,247	\$260,556	0.9%
Office Staff - Regular Salary	647,182	670,077	709,926	5.9%
Office Staff - Substitutes	4,366	8,600	0	-100.0%
Office Staff - Overtime	6,673	17,654	13,026	-26.2%
Printing - Regular Salary	79,977	86,214	90,222	4.6%
Printing - Substitutes	0	0	0	n/a
Printing - Overtime	5,293	6,130	6,130	0.0%
Warehouse - Regular Salary	94,598	55,777	56,961	2.1%
Warehouse - Substitutes	0	0	0	n/a
Warehouse - Overtime	0	1,000	1,000	0.0%
Termination/Leave/HRA Pay Out	10,106	11,000	7,000	-36.4%
TOTAL SALARIES	\$1,101,379	\$1,114,699	\$1,144,821	2.7%
BENEFITS:				
Medical, RX, and Dental Insurance	\$188,276	\$185,561	\$198,668	7.1%
Life Insurance	2,767	2,700	2,275	-15.7%
Social Security	72,166	81,793	89,482	9.4%
Retirement	235,712	286,118	358,309	25.2%
Tuition Reimbursement	0	5,000	5,000	0.0%
Unemployment Compensation	2,129	960	1,040	8.3%
Workers Compensation	7,977	10,920	13,442	23.1%
Other Benefits	16,211	16,750	16,860	0.7%
TOTAL BENEFITS	\$525,238	\$589,802	\$685,076	16.2%
PROFESSIONAL SERVICES:				
Auditors/Financial Advisors	\$26,750	\$28,470	\$28,470	0.0%
Contractual Services	6,776	4,420	11,778	166.5%
TOTAL PROFESSIONAL SERVICES	\$33,526	\$32,890	\$40,248	22.4%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$1,006	\$10,000	\$11,000	10.0%
Maintenance Contracts	10,673	12,000	10,000	-16.7%
Copier Maintenance	0	0	0	n/a
Copier Rental	151,073	190,500	121,157	-36.4%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$162,752	\$212,500	\$142,157	-33.1%

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

BUSINESS SERVICES (Continued)

FUNCTION 2500

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
OTHER SERVICES:				
Communications	\$61,215	\$82,671	\$82,671	0.0%
Local Travel	785	2,242	2,300	2.6%
Conference/Overnight Travel	0	0	0	n/a
Cooperative Purchasing	6,518	7,000	7,000	0.0%
TOTAL OTHER SERVICES	\$68,518	\$91,913	\$91,971	0.1%
SUPPLIES:				
General Supplies	\$5,363	\$171,298	\$169,575	-1.0%
Books & Periodicals	1,602	2,334	2,434	4.3%
TOTAL SUPPLIES	\$6,965	\$173,632	\$172,009	-0.9%
EQUIPMENT:				
New Equipment	\$600	\$1,200	\$1,200	0.0%
Replacement Equipment	0	1,000	1,000	0.0%
TOTAL EQUIPMENT	\$600	\$2,200	\$2,200	0.0%
OTHER OBJECTS:				
Memberships & Dues	\$1,292	\$1,520	\$1,520	0.0%
TOTAL OTHER OBJECTS	\$1,292	\$1,520	\$1,520	0.0%
TOTAL BUSINESS SERVICES	\$1,900,270	\$2,219,156	\$2,280,002	2.7%

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

PLANT OPERATIONS

FUNCTION 2600

Activities concerned with keeping the physical plant open, comfortable and safe for use. This includes keeping the grounds, buildings and equipment in effective working condition and maintaining safety on all school property.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$113,184	\$115,447	\$117,756	2.0%
Office Staff - Regular Salary	160,933	165,525	171,818	3.8%
Office Staff - Substitutes	2,662	5,000	0	-100.0%
Office Staff - Overtime	271	1,000	1,000	0.0%
Maintenance - Regular Salary	1,569,112	1,658,465	1,612,112	-2.8%
Maintenance - Overtime	82,016	65,000	65,000	0.0%
Security Guards	189,583	249,704	246,762	-1.2%
Custodial - Regular Salaries	3,963,955	3,926,318	3,964,722	1.0%
Custodial - Substitutes	230,595	155,000	155,000	0.0%
Custodial - Overtime	121,060	74,077	76,313	3.0%
Custodial - Shift Differential	11,049	0	11,000	n/a
Student Workers	37,221	0	30,000	n/a
Termination/Leave/HRA Pay Out	29,471	9,000	5,000	-44.4%
TOTAL SALARIES	\$6,511,112	\$6,424,536	\$6,456,483	0.5%
BENEFITS:				
Medical, RX, and Dental Insurance	\$1,113,734	\$1,128,831	\$1,069,750	-5.2%
Life Insurance	13,678	16,425	12,250	-25.4%
Social Security	487,306	491,297	487,164	-0.8%
Retirement	1,394,341	1,660,052	1,950,003	17.5%
Unemployment Compensation	6,745	5,840	5,600	-4.1%
Workers Compensation	77,020	76,430	72,380	-5.3%
Other Benefits	31,338	26,010	29,590	13.8%
TOTAL BENEFITS	\$3,124,162	\$3,404,885	\$3,626,737	6.5%
PROFESSIONAL SERVICES:				
Professional Services - Other	\$28,533	\$105,800	\$110,800	4.7%
Appraisals	0	1,000	1,000	0.0%
TOTAL PROFESSIONAL SERVICES	\$28,533	\$106,800	\$111,800	4.7%
PROPERTY SERVICES:				
Disposal Services	\$115	\$2,500	\$2,500	0.0%
Snow Plowing Services	0	0	0	n/a
Lawn Care Services	26,501	30,000	30,000	0.0%
Building Repairs	273,373	386,614	418,299	8.2%
Equipment Repairs & Services	34,497	19,200	19,200	0.0%
Vehicle Repairs	25,229	18,000	18,000	0.0%
Maintenance Contracts	249,604	316,258	317,258	0.3%
Vandalism	715	3,000	3,000	0.0%
Equipment Rental	7,557	16,000	16,000	0.0%
Vehicle Rentals & Leases	0	0	0	n/a
Extermination Services	7,462	9,280	9,280	0.0%
TOTAL PROPERTY SERVICES	\$625,053	\$800,852	\$833,537	4.1%

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

PLANT OPERATIONS (Continued)

FUNCTION 2600

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
OTHER SERVICES:				
Fire Insurance	\$241,742	\$256,570	\$255,000	-0.6%
Automobile Insurance	100,000	102,500	118,000	15.1%
General & Flood Insurance	194,845	217,430	273,000	25.6%
General Liability Insurance	165,764	171,000	180,000	5.3%
Internet/Cable	118	0	0	n/a
Local Travel	1,028	2,022	2,022	0.0%
Conference/Overnight Travel	0	0	0	n/a
Other Services	14,553	19,100	19,100	0.0%
TOTAL OTHER SERVICES	\$718,050	\$768,622	\$847,122	10.2%
SUPPLIES:				
General Supplies	\$678,118	\$698,270	\$697,954	0.0%
Warehouse Supplies	158,452	5,000	5,000	0.0%
Printing Supplies	7	0	0	n/a
Telephone	354,454	215,777	165,777	-23.2%
Water & Sewer	314,396	250,000	250,000	0.0%
Natural Gas	606,210	708,929	708,929	0.0%
Electricity	1,645,251	1,611,501	1,161,501	-27.9%
Bottled Gas	7,432	9,500	9,500	0.0%
Fuel Oil	153,310	90,000	90,000	0.0%
Gasoline	139,430	133,834	133,834	0.0%
Diesel Fuel	0	0	0	n/a
Books & Periodicals	0	180	180	0.0%
TOTAL SUPPLIES	\$4,057,060	\$3,722,991	\$3,222,675	-13.4%
EQUIPMENT:				
New Equipment	\$0	\$0	\$0	n/a
Replacement Equipment	12,912	7,085	7,085	0.0%
TOTAL EQUIPMENT	\$12,912	\$7,085	\$7,085	0.0%
OTHER OBJECTS:				
Memberships & Dues	\$260	\$500	\$500	0.0%
TOTAL OTHER OBJECTS	\$260	\$500	\$500	0.0%
TOTAL PLANT OPERATIONS	\$15,077,142	\$15,236,271	\$15,105,939	-0.9%

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

TRANSPORTATION

FUNCTION 2700

Activities concerned with transporting students to and from school as provided by state and federal laws, including trips between home and school and trips to school activities. In accordance with Act 172 of 1972, transportation is provided to any public or private school within an area of ten miles surrounding the geographic borders of the school district.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$88,053	\$89,814	\$91,610	2.0%
Office Staff - Regular Salary	162,684	185,982	192,285	3.4%
Office Staff - Substitutes	1,160	2,000	0	-100.0%
Office Staff - Overtime	12,711	13,000	13,000	0.0%
Maintenance - Regular Salary	305,987	306,969	363,587	18.4%
Maintenance - Overtime	25,723	28,000	28,000	0.0%
Bus Drivers - Regular	2,169,837	2,321,458	2,501,423	7.8%
Bus Drivers - Substitutes	173,604	176,000	176,000	0.0%
Bus Drivers - Overtime	186,389	169,000	194,000	14.8%
Aides - Regular Salary	115,342	127,440	121,510	-4.7%
Termination/Leave/HRA Pay Out	5,243	4,000	3,000	-25.0%
TOTAL SALARIES	\$3,246,733	\$3,423,663	\$3,684,415	7.6%
BENEFITS:				
Medical, RX, and Dental Insurance	\$554,694	\$572,147	\$596,004	4.2%
Life Insurance	6,508	8,325	6,825	-18.0%
Social Security	241,634	260,304	280,486	7.8%
Retirement	694,449	884,610	1,122,187	26.9%
Unemployment Compensation	1,363	2,960	3,120	5.4%
Workers Compensation	46,600	33,670	40,326	19.8%
Other Benefits	30,629	8,880	8,970	1.0%
TOTAL BENEFITS	\$1,575,877	\$1,770,896	\$2,057,918	16.2%
PROFESSIONAL SERVICES:				
Professional Services - I.U.	\$69,586	\$60,000	\$60,000	0.0%
Professional Services - Other	5,054	16,000	18,000	12.5%
TOTAL PROFESSIONAL SERVICES	\$74,640	\$76,000	\$78,000	2.6%
PROPERTY SERVICES:				
Cleaning Services	\$1,612	\$3,000	\$3,000	0.0%
Equipment Repairs & Services	9,245	8,490	8,490	0.0%
Vehicle Repairs	102,424	54,651	54,651	0.0%
Maintenance Contracts	1,413	0	0	n/a
Equipment Rental/Leases	2,088	2,100	182,100	8571.4%
TOTAL PROPERTY SERVICES	\$116,782	\$68,241	\$248,241	263.8%

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

TRANSPORTATION (Continued)

FUNCTION 2700

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
OTHER SERVICES:				
Transportation - I. U.	\$1,301,513	\$1,013,700	\$1,313,700	29.6%
Transportation - Private Contracts	34,512	64,765	64,765	0.0%
Automobile Insurance	318,058	292,975	302,475	3.2%
Local Travel	8,314	6,000	6,000	0.0%
TOTAL OTHER SERVICES	\$1,662,397	\$1,377,440	\$1,686,940	22.5%
SUPPLIES:				
General Supplies	\$317,625	\$350,380	\$350,380	0.0%
Warehouse Supplies	2,869	2,200	2,200	0.0%
Printing Supplies	1,471	0	0	n/a
Fuel Oil	10,735	17,000	17,000	0.0%
Diesel Fuel	487,728	901,875	595,524	-34.0%
Books & Periodicals	0	200	200	0.0%
TOTAL SUPPLIES	\$820,428	\$1,271,655	\$965,304	-24.1%
EQUIPMENT:				
New Equipment	\$0	\$0	\$0	n/a
Replacement Equipment	12,469	0	0	n/a
TOTAL EQUIPMENT	\$12,469	\$0	\$0	n/a
OTHER OBJECTS:				
Memberships & Dues	\$209	\$236	\$236	0.0%
TOTAL OTHER OBJECTS	\$209	\$236	\$236	0.0%
TOTAL TRANSPORTATION	\$7,509,535	\$7,988,131	\$8,721,054	9.2%

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

CENTRAL SERVICES

FUNCTION 2800

Activities which support each of the other instructional and supporting services programs. These activities include data processing services for the entire school district as well as Information Services, Human Resources and Community Partnerships.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
SALARIES:				
Administrative - Regular Salary	\$243,954	\$255,432	\$264,670	3.6%
Title I Salaries	24,306	28,607	28,607	0.0%
Office Staff - Regular Salary	1,034,270	1,060,246	1,081,889	2.0%
Office Staff - Substitutes	1,571	3,000	0	-100.0%
Office Staff - Overtime	4,749	9,725	9,514	-2.2%
Termination/Leave/HRA Pay Out	15,952	20,000	9,000	-55.0%
TOTAL SALARIES	\$1,324,802	\$1,377,010	\$1,393,680	1.2%
BENEFITS:				
Medical, RX, and Dental Insurance	\$222,298	\$240,220	\$237,500	-1.1%
Life Insurance	3,464	3,375	2,625	-22.2%
Social Security	86,261	104,240	105,465	1.2%
Retirement	283,508	353,447	417,964	18.3%
Unemployment Compensation	11,232	1,200	1,200	0.0%
Workers Compensation	10,752	13,650	15,510	13.6%
Other Benefits	32,982	10,060	9,910	-1.5%
TOTAL BENEFITS	\$650,497	\$726,192	\$790,174	8.8%
PROFESSIONAL SERVICES:				
Professional Services - Other	\$305,141	\$373,270	\$364,783	-2.3%
TOTAL PROFESSIONAL SERVICES	\$305,141	\$373,270	\$364,783	-2.3%
PROPERTY SERVICES:				
Equipment Repairs & Services	\$0	\$0	\$0	n/a
Maintenance Contracts	32,266	40,587	40,587	0.0%
Copier Maintenance	0	524	524	0.0%
Copier Rental	9,469	4,500	5,500	22.2%
Equipment Rental	0	0	0	n/a
TOTAL PROPERTY SERVICES	\$41,735	\$45,611	\$46,611	2.2%
OTHER SERVICES:				
Printing and Binding	\$0	\$0	\$0	n/a
Local Travel	276	519	504	-2.9%
Conference/Overnight Travel	360	1,900	1,900	0.0%
TOTAL OTHER SERVICES	\$636	\$2,419	\$2,404	-0.6%

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

CENTRAL SERVICES (Continued)

FUNCTION 2800

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
SUPPLIES:				
General Supplies	\$ 23,374	\$ 85,308	\$ 96,423	13.0%
Warehouse Supplies	81	675	575	-14.8%
Printing Supplies	0	1,000	0	-100.0%
Books & Periodicals	68	2,086	2,086	0.0%
TOTAL SUPPLIES	\$ 23,523	\$ 89,069	\$ 99,084	11.2%
EQUIPMENT:				
New Equipment	\$10,072	\$ 5,000	\$ 5,000	0.0%
Replacement Equipment	7,385	12,000	12,000	0.0%
TOTAL EQUIPMENT	\$ 17,457	\$ 17,000	\$ 17,000	0.0%
OTHER OBJECTS:				
Memberships & Dues	\$ 100	\$ 150	\$ 150	0.0%
TOTAL OTHER OBJECTS	\$ 100	\$ 150	\$ 150	0.0%
TOTAL CENTRAL SERVICES	\$ 2,363,891	\$ 2,630,721	\$ 2,713,886	3.2%

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

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

STUDENT ACTIVITIES

FUNCTION 3200

School sponsored activities under the guidance and supervision of district staff. Co-curricular activities are designed to provide students with real life learning experiences such as teamwork, developing self-esteem and improving skills. Athletic activities are designed to provide opportunities for students to pursue various aspects of physical education and athletic competitions.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
SALARIES:				
Game Attendants/Officials	\$35,766	\$31,346	\$31,346	0.0%
Professional - Supplementals	441,866	464,074	460,399	-0.8%
Office Staff - Regular Salary	76,191	79,705	87,359	9.6%
Bus Drivers - Overtime	50,600	53,463	53,463	0.0%
Custodial - Overtime	7,614	13,000	13,000	0.0%
TOTAL SALARIES	\$612,037	\$641,588	\$645,567	0.6%
BENEFITS:				
Medical, RX, and Dental Insurance	\$0	\$0	\$10,564	n/a
Life Insurance	0	0	350	n/a
Social Security	46,821	48,782	\$49,452	1.4%
Retirement	119,590	164,681	\$196,135	19.1%
Unemployment Compensation	683	160	\$160	0.0%
Workers Compensation	-	0	2,068	n/a
Other Benefits	198	0	0	n/a
TOTAL BENEFITS	\$167,292	\$213,623	\$258,729	21.1%
PROFESSIONAL SERVICES:				
Officials	\$47,068	\$52,422	\$52,422	0.0%
Other Professional Services	0	0	0	n/a
Coaching Clinics	0	0	0	n/a
Security/ambulance	24,409	16,575	16,575	0.0%
Game Guarantee	0	0	0	n/a
TOTAL PROFESSIONAL SERVICES	\$71,477	\$68,997	\$68,997	0.0%
PROPERTY SERVICES:				
Laundry/Dry Cleaning	\$5,483	\$0	\$0	n/a
Equipment Repairs & Services	\$21,968	\$58,159	\$50,114	-13.8%
Maintenance Contracts	0	0	0	n/a
Copier Rental	0	0	0	n/a
Equipment Rental	2,339	1,500	1,500	0.0%
TOTAL PROPERTY SERVICES	\$29,790	\$59,659	\$51,614	-13.5%

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

STUDENT ACTIVITIES (Continued)

FUNCTION 3200

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

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

COMMUNITY SERVICES

FUNCTION 3300

Activities concerned with providing community services to students, staff, parents or other community participants. The cost of the school crossing guard program is included here.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
SALARIES:				
Professional Salary - Other	\$0	\$0	\$0	n/a
TOTAL SALARIES	\$0	\$0	\$0	n/a
BENEFITS:				
Medical, RX, and Dental Insurance	\$0	\$0	\$0	n/a
Life Insurance	0	0	0	n/a
Social Security	0	0	0	n/a
Retirement	0	0	0	n/a
Unemployment Compensation	0	0	0	n/a
Workers Compensation	0	0	0	n/a
Other Benefits	0	0	0	n/a
TOTAL BENEFITS	\$0	\$0	\$0	n/a
PROFESSIONAL SERVICES:				
Professional Services - Educational	\$1,023	\$0	\$0	n/a
Crossing Guards	173,063	170,000	176,000	3.5%
TOTAL PROFESSIONAL SERVICES	\$174,086	\$170,000	\$176,000	3.5%
PROPERTY SERVICES:				
Maintenance Contracts	\$0	\$0	\$0	n/a
TOTAL PROPERTY SERVICES	\$0	\$0	\$0	n/a
OTHER SERVICES:				
Local Travel	\$0	\$0	\$0	n/a
TOTAL OTHER SERVICES	\$0	\$0	\$0	n/a
SUPPLIES:				
General Supplies	\$1,142	\$6,348	\$6,348	0.0%
Meals/Refreshments	1,161	\$0	\$0	n/a
Books & Periodicals	2,446	0	0	n/a
TOTAL SUPPLIES	\$4,749	\$6,348	\$6,348	0.0%

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

COMMUNITY SERVICES (Continued)

FUNCTION 3300

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
EQUIPMENT:				
New Equipment	\$0	\$0	\$0	n/a
Replacement Equipment	0	0	0	n/a
TOTAL EQUIPMENT	\$0	\$0	\$0	n/a
OTHER OBJECTS:				
Memberships & Dues	\$0	\$0	\$0	n/a
TOTAL OTHER OBJECTS	\$0	\$0	\$0	n/a
TOTAL COMMUNITY SERVICES	\$178,835	\$176,348	\$182,348	3.4%

**PENNSBURY SCHOOL DISTRICT
2016-2017 PROPOSED 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 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
PROPERTY SERVICES:				
Building Repairs	\$0	\$0	\$0	n/a
TOTAL PROPERTY SERVICES	\$0	\$0	\$0	n/a
TOTAL BUILDING IMPROVEMENT SERVICES	\$0	\$0	\$0	n/a

**PENNSBURY SCHOOL DISTRICT
2016-2017 PROPOSED 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 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
OTHER OBJECTS				
Interest	\$5,235,955	\$7,237,353	\$7,212,507	-0.3%
Refund of Prior Year Receipts	151,637	60,000	60,000	0.0%
TOTAL OTHER OBJECTS	\$5,387,592	\$7,297,353	\$7,272,507	-0.3%
OTHER USES OF FUNDS				
Principal Payments	\$6,379,076	\$6,757,235	\$7,955,448	17.7%
TOTAL OTHER USES OF FUNDS	\$6,379,076	\$6,757,235	\$7,955,448	17.7%
TOTAL DEBT SERVICES	\$11,766,668	\$14,054,588	\$15,227,955	8.3%

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

FUND TRANSFERS

FUNCTION 5200

Includes money moved from one fund to another.

EXPENDITURES (BY FUNCTION AND OBJECT):	ACTUAL EXPENDITURES 2014-2015	APPROVED BUDGET 2015-2016	PROPOSED BUDGET 2016-2017	% INCREASE/ DECREASE
OTHER USES OF FUNDS				
Fund Transfer	\$0	\$0	\$0	n/a
TOTAL OTHER OBJECTS	\$0	\$0	\$0	n/a
TOTAL FUND TRANSFERS	\$0	\$0	\$0	n/a

TOTAL EXPENDITURES	\$179,728,856	\$188,125,000	\$195,812,000	4.1%
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BUDGET COMPARISON

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

BUDGET COMPARISON

	<u>Preliminary Budget January 14, 2016</u>	<u>Proposed Budget May 5, 2016</u>
Revenues before tax increase	\$ 190,594.810	\$ 191,764,000
Expenditures	198,324,779	195,812,000
Fund Balance Appropriation	1,500,000	1,500,000
Tax increase needed	\$ 7,729,969	\$ 4,048,000
Tax increase		
Average homeowner increase:		
Falls Township	\$ 194	\$ 101
Lower Makefield Township	370	193
Tullytown Borough	168	88
Yardley Borough	198	104
District-wide	\$ 281	\$ 147

Notes:

1. Pennsylvania Department of Education base index is 2.4%
2. Current millage is 157.89
3. Value per mill is \$862,748
4. Average residential assessment is 31,173

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SUMMARY

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

BUDGET SUMMARY

In addition to the financial information presented on the previous pages, there are other factors regarding the proposed budget that are worthy of comment. This section addresses the budgetary risks, administrative recommendations, upcoming events and the work that will continue before the adoption of the final budget in June.

RISKS

The proposed budget has been developed in light of the following major risks.

- The budget for state subsidy remains uncertain. Although the Commonwealth Budget has been proposed by the Governor, it has not yet been approved by the General Assembly. If the Commonwealth's final budget reflects any significant changes in subsidies, this will impact our revenue budget.
- Receipt of local revenue carries some risks, which depend on many factors, primarily growth of assessments and general economic conditions.
- The budget for salary and benefits may be inadequate for unforeseen increases in enrollment and student needs.
- The budget for charter schools, IU programs and private school placements may be inadequate for unforeseen enrollments and unknown student needs.
- The benefits budget may be inadequate for unexpected demands of self-insured medical benefits.
- New state or federal mandates may create the need for unbudgeted expenditures.

PENNSBURY SCHOOL DISTRICT 2016-2017 PROPOSED BUDGET

RECOMMENDATIONS

The following measures will require action by the School Board in conjunction with this budget. Approval of these measures is recommended by the Administration.

1. Recommend adoption of the 2016-2017 Proposed Budget in the amount of \$195,812,000.
2. Recommend that needed capital expenditures for the 2016-2017 fiscal year be funded with bond proceeds.
3. Recommend that an appropriation from PSERS committed fund balance of \$1,500,000 be budgeted.

UPCOMING EVENTS

The 2016-2017 proposed budget is scheduled for adoption at the special meeting of the School Board on May 5, 2016. Afterward, the proposed budget will then be made available for public viewing.

A budget presentation and approval of the final budget is scheduled for the regular meeting of the School Board on June 9, 2016. A delayed approval date is possible, but the budget must be approved by June 30th.

The approved 2016-2017 General Fund Budget will be implemented on July 1, 2016.

WORK CONTINUES

As the proposed budget is adopted, work continues in preparation for approval of the 2016-2017 final budget. Both revenue and expenditure data will be updated and refined and the proposed real estate tax increase may change. Some examples of the work to be performed is listed below:

- Review the May duplicate and update the revenue budget and accept reasonable risks.
- Monitor fund balance and make adjustments to the recommended appropriation, if necessary.
- Consider reductions in staffing and programs to further reduce the expenditure budget without producing unacceptable reductions in School Board approved curriculum, programs and services.

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

WORK CONTINUES (Cont'd.)

- Update the staffing plan and salary budget as retirements, enrollment and registration data becomes clearer.
- Review and update medical benefits budgets.
- Review and update insurance premiums after all quotes are reviewed.
- Monitor the Commonwealth budget and related subsidies.
- Implement guidance and/or direction from the School Board.

FEEDBACK

Your comments and advice on the proposed budget reports and presentation are invited. Feedback from Pennsbury residents, taxpayers, and parents is vital to the budget process.

In addition to the budget hearings listed under coming events, Pennsbury residents may speak at agenda, regular and special meetings of the School Board. The remaining meetings in this school year are scheduled for June 5 and June 12 at 8:00 p.m. at Fallsington Elementary School.

Correspondence may be sent to the School Board or administration care of:

Daniel C. Rodgers, Board Secretary
Pennsbury School District
134 Yardley Avenue
Fallsington, PA 19058