

# **Upper St. Clair School District**

## **Proposed Final Budget**

### **2017- 18 General Fund Budget - PDE 2028**

**March 28, 2017**

# USC 2017-18 Budget Process

- ▶ A budget worksheet is distributed, via google docs, to key areas of the school district including the athletic department, curriculum leaders, guidance, special education, building principals, operations & maintenance, security, central office, technology and transportation.
- ▶ Budget meetings are conducted at every level with senior management personnel.
- ▶ A secondary review process takes place to substantiate the budget dollars in all programs.
- ▶ The current budget, as it is being presented tonight, is a “working document”. A comprehensive presentation will occur at the April board meeting.

# USC 2017-18 Proposed Revenue

ACCOUNT	TITLE	2017-18	2016-17	
		BUDGET	BUDGET	YTD REVENUE
R6111	CURRENT REAL ESTATE <i>(Includes millage increase of .8172)</i>	52,283,852	49,695,284	49,567,305
R6112	INTERIM REAL ESTATE	100,000	100,000	0
R6113	PUBLIC UTILITY REAL ESTATE	60,000	60,000	57,127
R6151	EARNED INCOME TAX	5,115,450	5,360,453	1,809,131
R6153	REAL ESTATE TRANSFER	600,000	575,000	258,294
R6157	MERCANTILE TAX	400,000	310,000	316,571
R6411	DEL REAL ESTATE TAX	700,000	600,000	851,407
R6412	DEL INTERIM REAL ESTATE TAX	80,000	80,000	0
R6451	DELINQUENT EIT	100,000	150,000	39,423
R6510	INTEREST INCOME	30,000	20,000	44,146
R6710	ATHLETIC REVENUE	175,000	200,000	137,201
R6832	IDEA PASS THRU	625,000	626,472	63,290
R6990	MISC. REVENUE	786,117	1,033,905	358,415
R7110	BASIC INSTRUCT SUBSIDY	4,320,980	4,339,904	1,739,340
R7271	SPEC ED REGULAR PROGRAMS	1,880,677	1,949,240	1,128,144
R7310	TRANSPORTATION	949,212	1,015,000	551,789
R7320	RENT & SINKING FUND	807,000	940,788	610,222
R7330	HEALTH SERVICES	85,000	87,000	0
R7340	STATE PROP TAX REDUCTION	1,389,981	1,389,982	1,389,982
R7505	READY TO LEARN BLOCK GRANT	332,045	0	409,033
R7810	SOCIAL SECURITY REIMBURSEMENT	1,332,000	1,303,596	296,884
R7820	RETIREMENT REIMBURSEMENT	5,493,000	5,117,252	1,653,393
R8000's	FEDERAL SUBSIDY	1,302,027	1,427,027	577,032
		78,947,341	76,380,902	61,858,130

# USC 2017-18 Proposed Revenue

TITLE	2015-16		2016-17		2017-18	
	BUDGET	REVENUE	BUDGET	YTD REVENUE	BUDGET	% INCREASE
LOCAL REVENUE	\$55,607,541	\$54,177,991	\$58,811,113	\$53,502,628	\$61,055,419	3.82%
STATE REVENUE	\$15,331,309	\$15,265,524	\$16,142,762	\$7,778,787	\$16,589,895	2.77%
FEDERAL REVENUE	\$1,427,027	\$1,669,323	\$1,427,027	\$577,032	\$1,302,027	-8.76%
TOTAL REVENUE	\$72,365,878	\$71,112,838	\$76,380,902	\$61,858,130	\$78,947,341	3.36%
			REVENUE AT THE 2.5% INDEX		\$78,497,844	
			REVENUE WITH NO TAX INCREASE		\$77,782,771	

# USC 2017-18 Proposed Final Budget

## Revenue items of note:

- ▶ Current budget has a millage rate of 25.156 applied to revenue projections
- ▶ Growth in the assessed property value for the District ( Bedner Farms & Whole Foods) is still being analyzed and included the revenue projections.
- ▶ State basic and special education subsidy have been budgeted at the same levels as the current fiscal year. Reimbursement from the State will continue to increase as PSERS increases again this year.

# USC 2017-18 Proposed Expenditures

<b>FUNCTION</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>DIFFERENCE</b>
<b>1110 - REG ED REIMB</b>	30,171,375	31,806,827	32,873,526	1,066,699
<b>1200 - SPECIAL ED</b>	8,998,342	9,229,663	9,955,231	725,568
<b>1300 - VOCATIONAL ED</b>	152,179	258,220	314,069	55,849
<b>1400 - OTHER EDUCATION</b>	265,683	282,311	120,865	(161,446)
<b>2100 - SUPPORT SERV STUDENTS</b>	2,047,432	2,033,768	2,218,891	185,123
<b>2200 - SUPPORT SERVICES</b>	3,354,967	2,369,563	2,543,134	173,571
<b>2300 - SUPPORT SERV ADMIN</b>	4,489,579	4,515,607	4,665,448	149,840
<b>2400 NURSING SERV</b>	608,295	627,809	652,830	25,021
<b>2500 BUSINESS OFFICE</b>	892,479	1,015,930	954,619	(61,310)
<b>2600 - OPERATIONS</b>	7,579,457	7,554,208	7,605,366	51,158
<b>2700- TRANSPORTATION</b>	4,161,689	4,299,051	4,328,111	29,060
<b>2800 - CENTRAL OFFICE</b>	246,396	1,013,112	1,105,638	92,526
<b>2900 -OTHER</b>	66,142	61,966	62,600	634
<b>3200 - STUDENT ACTIVITIES</b>	1,511,718	1,543,941	1,588,001	44,060
<b>5100 -DEBT</b>	7,914,962	9,311,248	9,278,658	(32,590)
<b>5200 - TRANSFERS</b>	35,000	35,000	410,000	375,000
<b>5900 - BUDGETARY RESERVE</b>	250,000	250,000	250,000	0
	\$72,745,695	\$76,208,226	\$78,926,988	2,718,762
		<b>% Increase</b>	<b>3.57%</b>	

# USC 2017-18 Proposed Expenditures

<b>SUMMARY BUDGET COMPARISON</b>			
	<b>GRAND TOTAL</b>	<b>Budget 2016-17</b>	<b>Budget 2017-18</b>
<b>100</b>	<b>Salaries</b>	<b>34,080,939</b>	<b>35,296,764</b>
<b>200</b>	<b>Benefits</b>	<b>20,596,165</b>	<b>21,236,043</b>
<b>300</b>	<b>Contracted Services</b>	<b>4,107,650</b>	<b>3,924,797</b>
<b>400</b>	<b>Purchased Services</b>	<b>1,720,061</b>	<b>926,563</b>
<b>500</b>	<b>Other Purchased Services</b>	<b>3,107,622</b>	<b>3,902,656</b>
<b>600</b>	<b>Books and Supplies</b>	<b>1,962,564</b>	<b>3,220,620</b>
<b>700</b>	<b>Equipment</b>	<b>1,477,648</b>	<b>125,362</b>
<b>800</b>	<b>Miscellaneous Fees</b>	<b>5,705,762</b>	<b>5,630,215</b>
<b>900</b>	<b>Other Uses</b>	<b>3,449,815</b>	<b>\$4,663,968</b>
	<b>TOTAL EXPENSES</b>	<b>76,208,226</b>	<b>78,926,988</b>
		<b>% Increase</b>	<b>3.57%</b>

# USC 2017-18 Proposed Final Budget

## Expenditure items of note:

- ▶ The PSERS contribution rate has increased again for 2017-18 from 30.03% to 32.57%. It is expected to reach 36.40% in 2021-22.
- ▶ A bus replacement plan is currently being detailed with a targeted replacement date for all school-owned buses.
- ▶ Staffing levels are being examined with a recommendation to follow in April.
- ▶ The capital & technology budgets are being finalized to complete needed facility repairs and equipment improvements in 2017-18.



# USC 2017-18 Budget Timeline

<b>Date</b>	<b>Budget Action</b>
April 17, 2017	Budget Presentation
April 24, 2017	Budget Presentation
May 8, 2017	Budget Presentation
May 15, 2017	Adopt 2017-18 Proposed Final Budget
June 5, 2017	Budget Presentation
June 20 ,2017	Adopt 2017-18 Final Budget