

# Upper St. Clair School District

## **Final Budget**

### **2014-15 General Fund Budget**

**June 17, 2014**

# Upper St. Clair School District

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# Upper St. Clair School District

<b>Includes Tax Increase of 2.1% Act 1 Index plus the Estimated Budget Exceptions - Total Increase of .783 Mills</b>		<b>Actual 2012-13</b>	<b>Final Budget 2013-14</b>	<b>Final Budget 2014-15</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase</b>
	Local Revenues	\$49,450,156	\$49,196,867	\$52,467,497	\$3,270,630	6.2%
	State Revenues	\$11,973,197	\$13,125,363	\$14,457,201	\$1,331,838	9.2%
	Federal Revenues	\$2,381,492	\$2,159,325	\$2,200,633	\$41,308	1.9%
	Other Funding Sources	\$8,062	\$0	\$0	\$0	
	<b>Total Revenues</b>	<b>\$63,812,907</b>	<b>\$64,481,556</b>	<b>\$69,125,331</b>	<b>\$4,643,775</b>	<b>17.3%</b>
<b>Expenses</b>						
1100	Total Regular Education	\$25,330,617	\$26,875,551	\$28,391,955	\$1,516,404	5.6%
1200	Total Special ED	\$7,356,488	\$7,526,701	\$8,489,915	\$963,214	12.8%
1300	Vocational ED	\$122,984	\$122,288	\$156,329	\$34,041	27.8%
1400	Total Other Instructional Programs	\$168,725	\$224,174	\$249,401	\$25,227	11.3%
2100	Total Instructional Support Services	\$1,774,439	\$1,868,380	\$2,074,259	\$205,879	11.0%
2200	Total Support Services - Instructional Staff	\$2,889,806	\$2,886,251	\$3,043,999	\$157,748	5.5%
2300	Total Administration	\$3,843,570	\$3,878,188	\$4,057,681	\$179,492	4.6%
2400	Total Pupil Health	\$564,866	\$496,998	\$560,035	\$63,038	12.7%
2500	Total Business Services	\$574,748	\$608,501	\$631,838	\$23,337	3.8%
2540	Duplicating Services	\$249,974	\$252,889	\$212,756	(\$40,133)	-15.9%
2600	Total Operations and Maintenance	\$6,885,210	\$7,120,474	\$7,230,357	\$109,883	1.5%
2700	Transportation	\$3,926,001	\$3,953,939	\$4,054,326	\$100,387	2.5%
2800	Central Support Services	\$208,819	\$226,511	\$232,384	\$5,872	2.6%
2900	Other Support Services	\$62,509	\$69,263	\$69,201	(\$62)	-0.1%
2990	Pass Through	\$470,752	\$300,000	\$300,000	\$0	0.0%
3200	Total Student Activities	\$1,318,381	\$1,311,188	\$1,423,101	\$111,914	8.5%
5110	Debt Service	\$6,894,528	\$7,976,926	\$8,062,351	\$85,425	1.1%
5230	Fund Transfers	\$269,730	\$35,000	\$35,000	\$0	0.0%
5900	Budgetary Reserve	\$0	\$250,000	\$250,000	\$0	0.0%
	<b>Total Expenses</b>	<b>\$62,912,146</b>	<b>\$65,983,222</b>	<b>\$69,524,887</b>	<b>\$3,541,665</b>	<b>5.4%</b>
	<b>Budget Outcome</b>	<b>\$900,762</b>	<b>(\$1,501,666)</b>	<b>(\$399,556)</b>	<b>\$1,103,191</b>	
	PSERS Reserve			\$400,000		
	<b>Possible Budget Outcome *</b>	<b>\$900,762</b>	<b>(\$1,501,666)</b>	<b>\$444</b>		

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	\$ Change	% Change	Key Explanations
<b>Expenses</b>						
100 Salaries	\$31,313,705	\$30,960,167	\$31,800,846	\$840,679	2.7%	<i>New contracts, 5 retirements, 5 attritional support staff reductions and 1 attritional professional staff reduction</i>
200 Benefits	\$12,835,015	\$14,983,319	\$16,808,061	\$1,824,741	12.2%	<i>PSERS rate and health care cost increases</i>
300 Contracted Services	\$3,943,204	\$3,784,279	\$3,784,367	\$88	0.0%	
400 Purchased Services	\$1,648,892	\$1,616,155	\$1,567,210	(\$48,945)	-3.0%	
500 Other Purchased Services	\$2,535,442	\$2,766,611	\$2,931,596	\$164,986	6.0%	
600 Books and Supplies	\$1,705,316	\$1,899,025	\$2,023,892	\$124,867	6.6%	
700 Equipment	\$834,766	\$829,053	\$1,251,206	\$422,153	50.9%	<i>Technology investment, lease/loan payment for HS Track, 3 new buses, new chiller lease (offset by electric savings) and remaining FAB Lab equipment</i>
800 Miscellaneous Fees	\$6,342,450	\$6,160,174	\$6,303,290	\$143,116	2.3%	<i>Debt service - interest</i>
900 Other Uses	\$1,753,356	\$2,984,439	\$3,054,420	\$69,981	2.3%	<i>Debt service - principal</i>
Other Exp. (Not Listed Above)						
<b>Total Expenses</b>	<b>\$62,912,146</b>	<b>\$65,983,222</b>	<b>\$69,524,887</b>	<b>\$3,541,665</b>	<b>5.4%</b>	
<b>Budget Outcome *</b>	<b>\$900,762</b>	<b>(\$1,501,666)</b>	<b>(\$399,556)</b>	<b>\$1,102,110</b>		
<b>PSERS Reserve</b>			<u>\$400,000</u>			
<b>Possible Budget Outcome *</b>			<b>\$444</b>			

# Upper St. Clair School District

## Expenditure Reports

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

1100	Total Regular Education	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
100	Salaries	\$17,319,721	\$17,180,329	\$17,598,486	Contracted salary increases net of attritional reductions
200	Benefits	\$7,028,016	\$8,450,912	\$9,402,844	
300	Contracted Services	\$117,285	\$114,775	\$112,670	Primarily Blended Schools
400	Purchased Services	\$15,910	\$39,350	\$39,510	
500	Other Purchased Services	\$238,114	\$374,482	\$378,247	Reflects the increase in charter/cyber school enrollment
600	Books and Supplies	\$557,206	\$574,056	\$618,868	Primarily curriculum supplies
700	Equipment	\$2,306	\$32,930	\$127,107	Includes additional investment for HS Fab Lab
800	Miscellaneous Fees	\$52,058	\$108,717	\$114,222	Includes IB fees, Asset fees, and mentoring/student leadership fees at the HS
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$25,330,617</b>	<b>\$26,875,551</b>	<b>\$28,391,955</b>	<b>\$1,516,404</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

1200	Total Special ED	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
100	Salaries	\$3,651,534	\$3,596,924	\$3,855,596	
200	Benefits	\$1,762,089	\$1,943,756	\$2,268,940	
300	Contracted Services	\$1,632,584	\$1,562,229	\$1,688,523	Includes placements for students.
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$242,317	\$318,591	\$320,491	
600	Books and Supplies	\$45,340	\$39,450	\$39,700	
700	Equipment	\$0	\$0	\$150,915	Includes investment for Innovation Hub/Shop at USC
800	Miscellaneous Fees	\$22,623	\$65,750	\$165,750	Includes a special ed contingency.
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$7,356,488</b>	<b>\$7,526,701</b>	<b>\$8,489,915</b>	<b>\$963,214</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

1300	Vocational ED	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
100	Salaries	\$0	\$0	\$0	
200	Benefits	\$0	\$0	\$0	
300	Contracted Services	\$0	\$0	\$0	
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$122,984	\$122,288	\$156,329	Parkway West Rental (\$61,814) and Career and Technology Center (\$94,515). The CTC is based on the 2013-14 actual student registration by day divided by 180 days.
600	Books and Supplies	\$0	\$0	\$0	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$0	\$0	\$0	
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
<b>TOTAL EXPENSES</b>		<b>\$122,984</b>	<b>\$122,288</b>	<b>\$156,329</b>	<b>\$34,041</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

1420	Summer School	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
					Based on the actual enrollment from the past summer and the workshop rate. Collections from students are expected to offset 100% of the cost.
	100 Salaries	\$36,135	\$70,197	\$72,653	
	200 Benefits	\$7,210	\$17,254	\$21,106	
	300 Contracted Services	\$0	\$0	\$0	
	400 Purchased Services	\$0	\$0	\$0	
	500 Other Purchased Services	\$0	\$0	\$0	
	600 Books and Supplies	\$0	\$0	\$0	
	700 Equipment	\$0	\$0	\$0	
	800 Miscellaneous Fees	\$0	\$100	\$103	
	900 Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$43,346</b>	<b>\$87,551</b>	<b>\$93,862</b>	<b>\$6,311</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

1430	Total Homebound Instruction	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
100	Salaries	\$12,065	\$9,500	\$9,800	
200	Benefits	\$2,320	\$2,335	\$2,847	
300	Contracted Services	\$300	\$7,000	\$7,000	Fees for online courses in lieu of homebound services
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$0	\$0	\$0	
600	Books and Supplies	\$0	\$0	\$0	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$0	\$0	\$0	
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
<b>TOTAL EXPENSES</b>		<b>\$14,685</b>	<b>\$18,835</b>	<b>\$19,647</b>	<b>\$812</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

1490	Title I Instruction	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
					Appropriate Title revenues are estimated to offset these expenses
	100 Salaries	\$77,767	\$75,000	\$85,851	
	200 Benefits	\$32,896	\$36,788	\$43,861	
	300 Contracted Services	\$32	\$6,000	\$6,180	
	400 Purchased Services	\$0	\$0	\$0	
	500 Other Purchased Services	\$0	\$0	\$0	
	600 Books and Supplies	\$0	\$0	\$0	
	700 Equipment	\$0	\$0	\$0	
	800 Miscellaneous Fees	\$0	\$0	\$0	
	900 Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$110,694</b>	<b>\$117,788</b>	<b>\$135,892</b>	<b>\$18,104</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

2110	Total Pupil Personnel	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
100	Salaries	\$204,315	\$213,807	\$206,875	
200	Benefits	\$85,837	\$100,682	\$109,575	
300	Contracted Services	\$450	\$7,500	\$7,500	Safety training, consultation
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$2,151	\$2,500	\$2,500	Conference and mileage charge.
600	Books and Supplies	\$148	\$4,500	\$4,500	Includes training materials and supplies related to safety
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$244	\$350	\$350	
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
<b>TOTAL EXPENSES</b>		<b>\$293,145</b>	<b>\$329,339</b>	<b>\$331,300</b>	<b>\$1,961</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

2120	Total Guidance	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
100	Salaries	\$952,169	\$910,777	\$1,018,170	
200	Benefits	\$367,564	\$411,969	\$500,651	
300	Contracted Services	\$39,757	\$48,000	\$48,300	OnHands \$22,000, Test scoring
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$587	\$4,300	\$5,200	HS Counseling Department publications and training/workshops for counselors
600	Books and Supplies	\$15,601	\$31,800	\$33,400	Includes costs related to Naviance
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$2,116	\$600	\$600	
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$1,377,793</b>	<b>\$1,407,446</b>	<b>\$1,606,321</b>	<b>\$198,875</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

2140	Total Psychological Services	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
100	Salaries	\$67,253	\$64,995	\$66,588	
200	Benefits	\$27,948	\$32,499	\$35,950	
300	Contracted Services	\$600	\$22,500	\$22,500	Intern and Contracted Services
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$894	\$1,300	\$1,300	
600	Books and Supplies	\$6,805	\$10,300	\$10,300	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$0	\$0	\$0	
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$103,500</b>	<b>\$131,594</b>	<b>\$136,638</b>	<b>\$5,043</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

2220	Total AV Services	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
					Includes special A/V setups, graduation, school-related theater events, opening day, etc.
	100 Salaries	\$0	\$5,766	\$5,847	
	200 Benefits	\$3	\$1,417	\$1,699	
	300 Contracted Services	\$681	\$5,500	\$12,000	Setup and configuration of building video and cable system
					This includes service/repair for District sound systems, cable systems, satellite service, audio/visual repairs, and TV studio repairs/maintenance. This includes funding for the TV Studio that was previously part of of Regular Education (1100).
	400 Purchased Services	\$7,680	\$8,200	\$20,000	
	500 Other Purchased Services	\$46	\$0	\$0	
					A/V Equipment, VCR, DVD, Digital cameras, Video Cameras, Screens, Sound Equipment, A/V parts/supplies, carts, televisions, projector bulbs, etc. This also includes funding for the TV Studio that had been a part of regular Education (1100).
	600 Books and Supplies	\$19,739	\$20,000	\$40,000	
					TV Studio Equipment, video projectors, electronic whiteboards, sound equipment, document cameras, learner response systems, video conferencing, equipment, and various CFF tools.
	700 Equipment	\$32,872	\$34,000	\$12,000	
	800 Miscellaneous Fees	\$0	\$0	\$0	
	900 Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$61,019</b>	<b>\$74,884</b>	<b>\$91,546</b>	<b>\$16,662</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

2240	Total Computer Assisted Instruction	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
100	Salaries	\$405,845	\$422,019	\$429,159	
200	Benefits	\$173,796	\$208,132	\$224,890	
300	Contracted Services	\$15,554	\$27,000	\$52,000	This includes services of firewall/security experts, routing engineeers, newtwork operating system engineers, direct support from Microsoft/Apple, and training.
400	Purchased Services	\$43,920	\$65,000	\$82,400	This includes software maintenance agreements, extended warranties, server/system repairs, miscellaneous wiring, and support agreements.
500	Other Purchased Services	\$8,060	\$9,000	\$11,000	
600	Books and Supplies	\$172,501	\$166,500	\$186,800	This includes software upgrades, computer supplies, network supplies, fax supplies, laptop batteries, computer upgrades and any supply item cost under \$600 and annual software license renewals.
700	Equipment	\$616,997	\$570,146	\$615,699	Includes lease payments, servers,backup hardware, server racks, network electronics, desktops, laptops, software and other computer related computer equipment over \$600.
800	Miscellaneous Fees	\$575	\$500	\$1,000	ISTE, PETC, AECT, PAECT
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
<b>TOTAL EXPENSES</b>		<b>\$1,437,248</b>	<b>\$1,468,296</b>	<b>\$1,602,948</b>	<b>\$134,652</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

2250	Total Library	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
100	Salaries	\$731,511	\$579,352	\$550,700	
200	Benefits	\$251,414	\$259,278	\$281,836	
300	Contracted Services	\$0	\$0	\$0	
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$834	\$1,400	\$1,400	
600	Books and Supplies	\$63,412	\$69,461	\$69,591	Includes Follett support and Access Pa. Web collection (\$807/school)
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$0	\$0	\$600	
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$1,047,171</b>	<b>\$909,491</b>	<b>\$904,127</b>	<b>(\$5,364)</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

2260	Total Curriculum Development	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
100	Salaries	\$139,102	\$175,053	\$175,452	
200	Benefits	\$40,690	\$60,304	\$69,126	
300	Contracted Services	\$0	\$0	\$0	
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$0	\$3,000	\$3,000	
600	Books and Supplies	\$1,282	\$3,000	\$3,000	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$12,300	\$12,550	\$12,550	\$12,250 for Rubicom
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$193,374</b>	<b>\$253,908</b>	<b>\$263,129</b>	<b>\$9,221</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

2271	Total Staff Development Professional	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
					Includes substitutes for teacher development days, induction and mentoring
	100 Salaries	\$91,130	\$79,766	\$79,000	
	200 Benefits	\$2,529	\$19,606	\$22,950	
	300 Contracted Services	\$42,259	\$30,000	\$30,000	Reflects District training expenses
	400 Purchased Services	\$0	\$0	\$0	
	500 Other Purchased Services	\$7,662	\$30,000	\$30,000	Curriculum-related travel and training
	600 Books and Supplies	\$6,983	\$20,000	\$20,000	Training-related supplies
	700 Equipment	\$0	\$0	\$0	
	800 Miscellaneous Fees	\$0	\$0	\$0	
	900 Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$150,563</b>	<b>\$179,372</b>	<b>\$181,950</b>	<b>\$2,577</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

2272	Staff Dev. Clerical	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
100	Salaries	\$0	\$0	\$0	
200	Benefits	\$0	\$0	\$0	
300	Contracted Services	\$0	\$0	\$0	
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$0	\$0	\$0	
600	Books and Supplies	\$431	\$300	\$300	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$0	\$0	\$0	
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$431</b>	<b>\$300</b>	<b>\$300</b>	<b>\$0</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

2310	Board Services	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
100	Salaries	\$16,504	\$17,645	\$17,741	For Board Treasurer, Secretary and Stenographer
200	Benefits	\$3,254	\$4,337	\$5,154	
300	Contracted Services	\$0	\$0	\$0	
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$43,040	\$58,731	\$69,343	Includes School Leaders' insurance premiums
600	Books and Supplies	\$718	\$4,500	\$4,500	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$1,752	\$30,000	\$20,000	NSBA, PSBA AND SHASDA
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$65,268</b>	<b>\$115,213</b>	<b>\$116,738</b>	<b>\$1,525</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

2330	Tax Collection Services	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
100	Salaries	\$0	\$0	\$0	
200	Benefits	\$0	\$0	\$0	
300	Contracted Services	\$330,944	\$190,000	\$190,000	Sharing in the cost of the TWP tax office, including \$35,000 of legal fees associated with assessment appeals.
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$0	\$0	\$0	
600	Books and Supplies	\$0	\$0	\$0	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$0	\$0	\$0	
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
<b>TOTAL EXPENSES</b>		<b>\$330,944</b>	<b>\$190,000</b>	<b>\$190,000</b>	<b>\$0</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

<b>2340</b>	<b>Staff Relations &amp; Negotiation</b>	<b>Actual 2012-13</b>	<b>Final Budget 2013-14</b>	<b>Final Budget 2014-15</b>	<b>Key Explanation</b>
100	Salaries	\$0	\$0	\$0	
200	Benefits	\$0	\$0	\$0	
300	Contracted Services	\$128,645	\$100,000	\$100,000	
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$0	\$0	\$0	
600	Books and Supplies	\$0	\$0	\$0	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$0	\$0	\$0	
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$128,645</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$0</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

<b>2350</b>	<b>Legal Services</b>	<b>Actual 2012-13</b>	<b>Final Budget 2013-14</b>	<b>Final Budget 2014-15</b>	<b>Key Explanation</b>
100	Salaries	\$0	\$0	\$0	
200	Benefits	\$0	\$0	\$0	
300	Contracted Services	\$63,659	\$65,000	\$65,000	Solicitor Fees
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$0	\$0	\$0	
600	Books and Supplies	\$0	\$0	\$0	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$0	\$0	\$0	
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$63,659</b>	<b>\$65,000</b>	<b>\$65,000</b>	<b>\$0</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

<b>2360</b>	<b>Office of the Superintendent</b>	<b>Actual 2012-13</b>	<b>Final Budget 2013-14</b>	<b>Final Budget 2014-15</b>	<b>Key Explanation</b>
100	Salaries	\$440,249	\$453,947	\$501,713	
200	Benefits	\$255,464	\$218,216	\$239,425	
300	Contracted Services	\$16,365	\$35,000	\$35,000	
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$22,183	\$22,000	\$22,000	
600	Books and Supplies	\$18,743	\$15,000	\$15,000	
700	Equipment	\$3,818	\$10,000	\$10,000	
800	Miscellaneous Fees	\$15,414	\$15,000	\$15,000	
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$772,236</b>	<b>\$769,163</b>	<b>\$838,138</b>	<b>\$68,975</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

2371	Advancement Office	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
100	Salaries	\$45,833	\$51,250	\$75,000	Change from .75 to 1.0 FTE
200	Benefits	\$23,695	\$29,691	\$39,762	
300	Contracted Services	\$3,123	\$7,500	\$7,500	
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$0	\$6,850	\$6,850	
600	Books and Supplies	\$295	\$5,162	\$5,317	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$745	\$3,815	\$3,900	
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$73,691</b>	<b>\$104,268</b>	<b>\$138,329</b>	<b>\$34,062</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

2380	Total Office of the Principal	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
100	Salaries	\$1,721,450	\$1,710,617	\$1,689,503	
200	Benefits	\$639,436	\$752,539	\$845,892	
300	Contracted Services	\$0	\$0	\$0	
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$4,991	\$24,800	\$26,220	Primarily for graduation expenses
600	Books and Supplies	\$32,840	\$26,860	\$27,906	Includes general supplies
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$10,410	\$19,730	\$19,954	Includes Halls of Fame, and dues and fees
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$2,409,127</b>	<b>\$2,534,546</b>	<b>\$2,609,476</b>	<b>\$74,930</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

2400	Total Pupil Health	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
100	Salaries	\$370,217	\$293,608	\$328,701	
200	Benefits	\$166,857	\$176,850	\$204,377	
300	Contracted Services	\$15,866	\$7,700	\$7,811	Psychiatric and other special evaluations as requested by District
400	Purchased Services	\$180	\$800	\$812	
500	Other Purchased Services	\$240	\$1,000	\$1,015	
600	Books and Supplies	\$11,506	\$12,240	\$12,424	Health room supplies
700	Equipment	\$0	\$4,800	\$4,896	
800	Miscellaneous Fees	\$0	\$0	\$0	
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$564,866</b>	<b>\$496,998</b>	<b>\$560,035</b>	<b>\$63,038</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

2500	Total Business Services	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
100	Salaries	\$339,450	\$351,268	\$354,383	
200	Benefits	\$135,344	\$160,049	\$177,446	
300	Contracted Services	\$94,726	\$91,200	\$93,936	Auditor fees, monthly Pentamation fees and records storage fees. Additional consulting fees for Pentamation included.
400	Purchased Services	\$0	\$639	\$658	
500	Other Purchased Services	\$1,712	\$1,000	\$1,030	
600	Books and Supplies	\$2,403	\$3,000	\$3,000	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$1,112	\$1,345	\$1,385	FEI for \$475, PASBO at \$220 and Safe Deposit Box at \$150
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$574,748</b>	<b>\$608,501</b>	<b>\$631,838</b>	<b>\$23,337</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

2540	Duplicating	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
100	Salaries	\$42,298	\$42,689	\$0	
200	Benefits	\$24,169	\$26,900	\$0	
300	Contracted Services	\$0	\$0	\$0	
400	Purchased Services	\$147,592	\$150,800	\$85,256	Includes full service lease expenses for copiers
500	Other Purchased Services	\$35,838	\$32,500	\$127,500	Includes postage and external copy expense
600	Books and Supplies	\$76	\$0	\$0	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$0	\$0	\$0	
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
<b>TOTAL EXPENSES</b>		<b>\$249,974</b>	<b>\$252,889</b>	<b>\$212,756</b>	<b>(\$40,133)</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

2600	Total Operations and Maintenance	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
100	Salaries	\$2,473,738	\$2,537,702	\$2,431,778	
200	Benefits	\$1,236,886	\$1,394,858	\$1,480,054	
300	Contracted Services	\$1,207,136	\$1,225,375	\$1,239,447	Includes the Aramark fee and snow removal contract with TWP.
400	Purchased Services	\$1,216,420	\$1,094,595	\$1,066,704	Includes electricity and water utilities.
500	Other Purchased Services	\$375,687	\$434,606	\$453,470	Includes the Central Office lease.
600	Books and Supplies	\$300,345	\$397,476	\$414,203	Includes natural gas.
700	Equipment	\$40,769	\$35,862	\$144,702	Includes new lease for the HS Track.
800	Miscellaneous Fees	\$34,230	\$0	\$0	
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$6,885,210</b>	<b>\$7,120,474</b>	<b>\$7,230,357</b>	<b>\$109,883</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

2700	Transportation	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
100	Salaries	\$1,306,393	\$1,301,889	\$1,388,437	Reflects 40 drivers at 5 hrs/day and an additional 1.75 hrs/day for mid-day runs.
200	Benefits	\$315,089	\$377,239	\$484,730	
300	Contracted Services	\$178,818	\$176,000	\$6,000	Physicals, Drug Testing and Alcohol Testing
400	Purchased Services	\$215,982	\$251,771	\$266,870	For work performed by vendors: paint, alternators, inspections, etc. and bus garage facility rental
500	Other Purchased Services	\$1,337,147	\$1,232,000	\$1,228,500	Primarily related to contracted services for private and parochial students and athletic events, field trips, special ed runs or long distance coach services.
600	Books and Supplies	\$439,864	\$478,820	\$500,500	Includes 85,000 @ \$3.50/gallon of diesel fuel.
700	Equipment	\$132,708	\$135,720	\$178,488	Continuing lease payments and new lease for 3 new buses.
800	Miscellaneous Fees	\$0	\$500	\$800	CDL Licenses
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
<b>TOTAL EXPENSES</b>		<b>\$3,926,001</b>	<b>\$3,953,939</b>	<b>\$4,054,326</b>	<b>\$100,387</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

2800	Central Support Services	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
100	Salaries	\$103,552	\$111,050	\$112,872	
200	Benefits	\$87,918	\$86,861	\$90,911	
300	Contracted Services	\$9,671	\$6,000	\$6,000	PA Educators Direct
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$5,862	\$13,000	\$13,000	Increase in the cost of advertising in newspapers, especially related to substitutes
600	Books and Supplies	\$1,638	\$9,000	\$9,000	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$178	\$600	\$600	
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
<b>TOTAL EXPENSES</b>		<b>\$208,819</b>	<b>\$226,511</b>	<b>\$232,384</b>	<b>\$5,872</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

2900	Other Support Services	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
100	Salaries	\$0	\$0	\$0	
200	Benefits	\$0	\$0	\$0	
300	Contracted Services	\$0	\$0	\$0	
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$62,509	\$69,263	\$69,201	AIU Payments (\$62,509 for estimated withholding and \$6,692 for media services)
600	Books and Supplies	\$0	\$0	\$0	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$0	\$0	\$0	
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$62,509</b>	<b>\$69,263</b>	<b>\$69,201</b>	<b>(\$62)</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

2990	Pass Through	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
100	Salaries	\$0	\$0	\$0	
200	Benefits	\$0	\$0	\$0	
300	Contracted Services	\$0	\$0	\$0	
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$0	\$0	\$0	
600	Books and Supplies	\$0	\$0	\$0	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$470,752	\$300,000	\$300,000	Southwood Hospital expenses to be offset by collections
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$470,752</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$0</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

3200	Total Student Activities	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
100	Salaries	\$765,473	\$705,017	\$746,539	Includes full time Athletic Director, Activities Director and ECAs
200	Benefits	\$164,589	\$210,846	\$254,036	
300	Contracted Services	\$44,750	\$50,000	\$47,000	Primarily related to Novacare contract for the trainer
400	Purchased Services	\$1,209	\$5,000	\$5,000	
500	Other Purchased Services	\$22,585	\$4,000	\$4,000	
600	Books and Supplies	\$7,442	\$7,600	\$5,583	
700	Equipment	\$5,295	\$5,595	\$7,399	
800	Miscellaneous Fees	\$13,844	\$22,600	\$24,124	
900	Other Uses	\$293,195	\$300,530	\$329,420	Athletic supplies, officials, paramedics, uniforms, etc.
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$1,318,381</b>	<b>\$1,311,188</b>	<b>\$1,423,101</b>	<b>\$111,914</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

5110	Debt Service	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	
100	Salaries	\$0	\$0	\$0	
200	Benefits	\$0	\$0	\$0	
300	Contracted Services	\$0	\$0	\$0	
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$0	\$0	\$0	
600	Books and Supplies	\$0	\$0	\$0	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$5,704,096	\$5,328,017	\$5,372,351	Interest
900	Other Uses	\$1,190,432	\$2,648,909	\$2,690,000	Principal
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$6,894,528</b>	<b>\$7,976,926</b>	<b>\$8,062,351</b>	<b>\$85,425</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

5230	Fund Transfers	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
100	Salaries	\$0	\$0	\$0	
200	Benefits	\$0	\$0	\$0	
300	Contracted Services	\$0	\$0	\$0	
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$0	\$0	\$0	
600	Books and Supplies	\$0	\$0	\$0	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$0	\$0	\$0	
900	Other Uses	\$269,730	\$35,000	\$35,000	Represents transfers to the Capital Reserve
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$269,730</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$0</b>

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

5900	Budgetary Reserve	Actual 2012-13	Final Budget 2013-14	Final Budget 2014-15	Key Explanation
100	Salaries	\$0	\$0	\$0	
200	Benefits	\$0	\$0	\$0	
300	Contracted Services	\$0	\$0	\$0	
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$0	\$0	\$0	
600	Books and Supplies	\$0	\$0	\$0	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$0	\$250,000	\$250,000	
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$0</b>

# Upper St. Clair School District

## Fund Balance

# Upper St. Clair School District

## FUND BALANCE

	As of June 30, 2013	Final Budget 2013-14	Final Budget 2014-15	% of 2014-15 Budget
<b>Nonspendable:</b>				
Inventory	\$1,447,108	\$1,447,108	\$1,447,108	
<b>Total Nonspendable Fund Balance</b>	<b>\$1,447,108</b>	<b>\$1,447,108</b>	<b>\$1,447,108</b>	
<b>Assigned to:</b>				
Future PSERS Obligations	\$400,000	\$400,000		
<b>Total Assigned Fund Balance</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$0</b>	
<b>Unassigned*</b>	<b>\$4,316,993</b>	<b>\$2,815,327</b>	<b>\$2,815,770</b>	<b>4.1%</b>
<b>Total Fund Balance</b>	<b>\$6,164,101</b>	<b>\$4,662,435</b>	<b>\$4,262,878</b>	

\* Unassigned Fund Balance used in determining compliance with the 8% fund balance limitation related to real estate tax increases.

# Upper St. Clair School District

## Capital Expenditures

# Upper St. Clair School District

Projects in excess of \$18,500 for bidding or state contracts.

Priority 1 Projects				Capital Reserve Cash Balance as of 5/8/14	Theater Wear and Tear Proceeds over 3 Yrs.	Loan or Bond Financing
Bldg.	Project	Description	2014-15	\$681,936	\$18,043	
Baker	Carpet Replacement	Room 13, 14 and office . These rooms show signs of adhesive failure, producing ripples and humps throughout carpet area. Replace with carpet squares.	\$16,500	\$16,500		
Baker	Bleacher Replacement	Baseball field	\$5,000	\$5,000		
Central Office	Security	Re-key all doors to district ASSA system. Standardize key and lock system. Current locks are a variety of types with no documentation of keys.	\$1,320	\$1,320		
Central Office	Security	Intercom at C.O. main entrance. Secretary would buzz people in or contact C.O. staff member. Card swipe at C.O. main & side entrance. Cards can be added and deleted from system. All access recorded.	\$5,370	\$5,370		
District	Lines - Parking Lots	Repaint all parking lot lines	\$12,000	\$12,000		
District	Concrete	Repair to sidewalks, curbs	\$13,000	\$13,000		
District	Security		\$10,000	\$10,000		
District	Roof Repairs	Repair to numerous holes at Baker, Streams, Boyce and High School	\$8,000	\$8,000		
Eisenhower	Carpet Replacement	Replace 5 rooms of carpeting. These rooms show signs of adhesive failure, producing ripples and humps throughout carpet area. Replace with carpet squares.	\$27,500	\$27,500		
High School	Fab Lab	Build out expense. Adding door and large window between two rooms.	\$18,000	\$18,000		
High School	Athletic Bridge	Repair bridge, concrete decking failing.	\$56,200	\$56,200		
High School	Gym Sound System	Upgrade gym sound, replacing 15 yr old amplifiers	\$3,000	\$3,000		
High School	Pool Boiler	Replacement of pool hot water boiler and upgrade of controls.	\$14,000	\$14,000		
High School	Security	Add keypad in Nutrition Center to lock down doors.	\$2,427	\$2,427		
High School	Theatre Restrooms	Replacement of mens restroom partitions. Current partitions are unsightly with scars from graffiti removal. New materials are virtually indestructible.	\$4,700	\$4,700		
High School	Theatre	Lighting upgrades adding state of the art LED lighting and controls.	\$18,000		\$18,000	
High School	Replacement Steps	Steps near the "USC" landscaped letters	\$25,000	\$25,000		
High School	Parking Lot	Handicaped sign inserts in parking lot to facilitate the temporary expansion of reserved parking spaces during special events	\$3,800	\$3,800		
High School	Parking Lots	Repave all or portions of the asphalt	Under Investigation			Future bond financing
Streams	Carpet Replacement	Four classrooms in pod area (rear of building near playground rooms 120-123). These rooms show signs of adhesive failure, producing ripples and humps throughout carpet area. Replace with carpet squares.	\$22,000	\$22,000		
Streams	Door frame	Frame was reused at renovations. Heavily used door that needs upgrade (door to playground).	\$3,500	\$3,500		
Streams	HVAC Drive	Controller that regulates the speed of cooling pump needs replacement	\$5,090	\$5,090		
<b>Total Priority 1 Projects for 2014-15</b>			<b>\$230,407</b>	<b>\$256,407</b>	<b>\$18,000</b>	
<b>Remaining Balance</b>				<b>\$425,529</b>		