

**Upper St. Clair Township School District**



**2007 - 2008**

**Final**

**• GENERAL FUND BUDGET •**

*June 25, 2007*

1820 McLaughlin Run Road • Upper St. Clair, Pennsylvania 15241 • (412) 833-1600

# Final General Fund Budget for School Year 2007-08

Date Approved

6/25/2007

## Revenues

	Actual 2002-03	Actual 2003-04	Actual 2004-05	Actual 2005-06	Budget 2006-07	Budget 2007-08	Change 2007-08 vs. 2006-07
<b>Local Revenues</b>							
Current Real Estate Taxes	\$28,914,947	\$31,774,828	\$34,289,528	\$35,603,233	\$35,791,720	\$36,117,674	\$325,954
Earned Income Tax	\$3,062,285	\$3,531,780	\$3,820,039	\$3,850,000	\$3,916,000	\$4,101,630	\$185,630
All Other Local Revenues	\$2,309,002	\$2,857,416	\$2,127,697	\$2,494,097	\$2,368,000	\$2,993,062	\$625,062
<b>Total Local Revenues</b>	<b>\$34,286,234</b>	<b>\$38,164,024</b>	<b>\$40,237,264</b>	<b>\$41,947,330</b>	<b>\$42,075,720</b>	<b>\$43,212,366</b>	<b>\$1,136,646</b>
<b>State Revenues</b>							
Basic Instruction Subsidy	\$3,283,634	\$3,423,861	\$3,507,595	\$3,578,544	\$3,658,560	\$3,690,880	\$32,320
Special Ed Regular Programs	\$1,668,036	\$1,644,885	\$1,677,353	\$1,664,866	\$1,685,890	\$1,685,890	\$0
Transportation	\$566,847	\$609,991	\$592,484	\$577,447	\$617,100	\$617,100	\$0
Social Security Payments	\$1,008,511	\$958,224	\$1,028,557	\$1,065,227	\$1,079,818	\$1,094,068	\$14,250
Retirement Payments	\$170,635	\$502,640	\$578,680	\$661,380	\$914,195	\$1,018,093	\$103,898
All Other State Revenues	\$575,118	\$579,201	\$710,884	\$716,678	\$733,210	\$819,951	\$86,741
<b>Total State Revenues</b>	<b>\$7,272,781</b>	<b>\$7,718,802</b>	<b>\$8,095,553</b>	<b>\$8,264,142</b>	<b>\$8,688,773</b>	<b>\$8,925,982</b>	<b>\$237,209</b>
<b>Federal Revenues</b>							
IDEA	\$189,622	\$268,276	\$366,685	\$572,000	\$571,940	\$621,494	\$49,554
ACCESS	\$158,682	\$205,202	\$299,912	\$504,000	\$320,000	\$375,000	\$55,000
All Other Federal Revenues	\$261,355	\$201,532	\$237,769	\$228,582	\$334,794	\$222,197	(\$112,597)
<b>Total Federal Revenues</b>	<b>\$609,659</b>	<b>\$675,010</b>	<b>\$904,366</b>	<b>\$1,304,582</b>	<b>\$1,226,734</b>	<b>\$1,218,691</b>	<b>(\$8,043)</b>
<b>Total Revenues</b>	<b>\$42,168,674</b>	<b>\$46,557,836</b>	<b>\$49,237,183</b>	<b>\$51,516,054</b>	<b>\$51,991,227</b>	<b>\$53,357,039</b>	<b>\$1,365,812</b>

***Final General Fund Budget for School Year 2007-08***

<b>GRAND TOTAL - All Functions</b>	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Change</b>
100 Salaries	\$28,578,419	\$29,355,946	
200 Benefits	\$10,068,700	\$10,623,338	
300 Contracted Services	\$2,853,032	\$2,883,466	
400 Purchased Services	\$1,305,366	\$1,304,873	
500 Other Purchased Services	\$1,558,413	\$1,542,366	
600 Books and Supplies	\$1,834,688	\$1,700,406	
700 Equipment	\$508,986	\$779,046	
800 Miscellaneous Fees	\$3,328,910	\$3,547,444	
900 Other Uses	\$1,558,325	\$1,620,153	
<b>TOTAL EXPENSES</b>	<b>\$51,594,839</b>	<b>\$53,357,039</b>	<b>\$1,762,200</b>

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**Final General Fund Budget for School Year 2007-08**

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1100	Total Regular Education	Budget 2006-07	Budget 2007-08	Key Explanation
				At Fort Couch: addition of one teacher resource person (60%) for reading and math. The reinstatement of a Technical/Practical Arts Grades 5 - 12 curriculum leader and the addition of a 50% kindergarten teacher, depending on District-wide enrollment.
100	Salaries	\$16,896,957	\$16,868,146	
200	Benefits	\$6,067,296	\$6,373,860	
300	Contracted Services	\$76,370	\$22,000	Includes Telesub for \$15,000
400	Purchased Services	\$182,874	\$232,618	Copier maintenance and lease, \$46,350 transferred from Central Support Services
500	Other Purchased Services	\$192,248	\$254,913	Approximately \$40,000 was transferred to this account from Central Support Services related to district-wide educational mailings.
600	Books and Supplies	\$685,516	\$739,289	
700	Equipment	\$45,835	\$55,851	Primarily includes musical instruments and calculators
800	Miscellaneous Fees	\$44,050	\$59,189	Primarily related to IB and ASSET
900	Other Uses	\$0	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$24,191,146</b>	<b>\$24,605,865</b>	<b>\$414,719</b>

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	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
<b>1200 Total Special ED</b>			
100 Salaries	\$2,886,869	\$3,293,165	A Special Ed teacher at the HS was added and one Special Ed aide was eliminated.
200 Benefits	\$1,255,356	\$1,386,024	
300 Contracted Services	\$1,179,245	\$1,182,206	One new placement for students at Pathfinder, Children's Institute and McGuire Memorial.
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$214,688	\$194,921	Two students successfully transitioned back to the District.
600 Books and Supplies	\$11,650	\$11,650	
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$145,750	\$145,750	Includes a \$142,000 Special Ed contingency.
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$5,693,557</b>	<b>\$6,213,716</b>	<b>\$520,159</b>

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<b>1211</b>	<b>Special Ed - Life Skills</b>	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
100	Salaries	\$103,670	\$120,370	
200	Benefits	\$51,734	\$61,982	
300	Contracted Services	\$71,650	\$121,247	1 new placement at Pathfinder  Two continuing placements (Children's Institute; McGuire Memorial)
400	Purchased Services	\$0	\$0	
500	Other Purchased Services	\$0	\$0	
600	Books and Supplies	\$750	\$750	
700	Equipment	\$0	\$0	
800	Miscellaneous Fees	\$0	\$0	
900	Other Uses	\$0	\$0	
	<b>TOTAL EXPENSES</b>	<b>\$227,804</b>	<b>\$304,349</b>	<b>\$76,545</b>

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	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
<b>1221 Special Ed - Deaf/Hearing Impaired</b>			
100 Salaries	\$0	\$0	
200 Benefits	\$0	\$0	
300 Contracted Services	\$10,000	\$10,000	AIU contracted services for a few students Crossroads contracted services for a few students
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$0	\$0	
600 Books and Supplies	\$0	\$0	
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$0	\$0	
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>

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<b>1224 Special Ed - Visually Impaired</b>	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
100 Salaries	\$17,390	\$17,915	
200 Benefits	\$16,020	\$16,641	
300 Contracted Services	\$107,650	\$14,476	.13 vision teacher for 3 students (assume vision cost = \$111,355 for 1.0 teacher) \$111,355 x .13 = \$14,476.15
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$0	\$0	
600 Books and Supplies	\$0	\$0	
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$0	\$0	
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$141,060</b>	<b>\$49,032</b>	<b>(\$92,028)</b>

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	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
<b>1225 Special Ed - Speech &amp; Language</b>			
100 Salaries	\$0	\$0	
200 Benefits	\$0	\$0	
300 Contracted Services	\$315,300	\$327,760	Next year cost = \$111,880 per AIU therapist Increase in need for these services (Crossroads)
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$0	\$0	
600 Books and Supplies	\$0	\$0	
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$0	\$0	
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$315,300</b>	<b>\$327,760</b>	<b>\$12,460</b>

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<b>1231 Special Ed - Emotional Support</b>	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
100 Salaries	\$43,100	\$45,250	
200 Benefits	\$10,576	\$11,268	
300 Contracted Services	\$115,450	\$129,169	3 continuing placements at Holy Family Alternative School + 1 continuing placement at STEP Program 1 contracted Intervention Specialist via Wesley Spectrum Services
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$0	\$0	
600 Books and Supplies	\$0	\$0	
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$0	\$0	
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$169,126</b>	<b>\$185,687</b>	<b>\$16,561</b>

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	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
<b>1233 Special Ed - Autistic Support</b>			
100 Salaries	\$0	\$0	
200 Benefits	\$0	\$0	
300 Contracted Services	\$336,195	\$288,754	Current best estimates for the needs for 2007-08
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$0	\$0	
600 Books and Supplies	\$0	\$0	
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$0	\$0	
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$336,195</b>	<b>\$288,754</b>	<b>(\$47,441)</b>

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<b>1241 Total Special Ed - Learning Support</b>	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
			This increase is due to the staffing reallocation as well as the addition of the new special needs teacher and the elimination of the aide.
100 Salaries	\$1,971,827	\$2,404,782	
200 Benefits	\$956,333	\$1,077,212	
300 Contracted Services	\$0	\$0	
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$700	\$3,250	
600 Books and Supplies	\$7,250	\$7,250	
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$0	\$0	
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$2,936,109</b>	<b>\$3,492,494</b>	<b>\$556,385</b>

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	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
<b>1243 Special Ed - Gifted</b>			
100 Salaries	\$645,141	\$631,136	
200 Benefits	\$196,726	\$201,708	
300 Contracted Services	\$0	\$0	
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$1,000	\$500	
600 Books and Supplies	\$3,650	\$3,650	
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$3,750	\$3,750	
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$850,267</b>	<b>\$840,744</b>	<b>(\$9,523)</b>

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	<b>Budget</b>	<b>Budget</b>	
	<b>2006-07</b>	<b>2007-08</b>	<b>Key Explanation</b>
<b>1290 Special Ed - Other</b>			
100 Salaries	\$105,741	\$73,713	
200 Benefits	\$23,967	\$17,213	
300 Contracted Services	\$223,000	\$290,800	ESY; OTPT; K-eligible early intervention students; 1 to 1
400 Purchased Services	\$0	\$0	Nursing Services
500 Other Purchased Services	\$212,988	\$191,171	2 students successfully transitioned back into the District
600 Books and Supplies	\$0	\$0	
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$142,000	\$142,000	Special Ed Contingency
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$707,696</b>	<b>\$714,896</b>	<b>\$7,200</b>

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<b>1300 Vocational ED</b>	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
100 Salaries	\$0	\$0	
200 Benefits	\$0	\$0	
300 Contracted Services	\$0	\$0	
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$101,898	\$133,652	Parkway West Rental (\$38,790) and Technology (\$76,200)
600 Books and Supplies	\$0	\$0	
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$0	\$0	
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$101,898</b>	<b>\$133,652</b>	<b>\$31,754</b>

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<b>1400 Total Other Instructional Programs</b>	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
100 Salaries	\$116,095	\$132,908	Based on 2006-07 allotment Title I \$95,050; Title II \$80,700 Class Reduction \$86,533.
200 Benefits	\$31,654	\$28,631	
300 Contracted Services	\$0	\$0	
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$800	\$800	
600 Books and Supplies	\$500	\$4,551	Based on 2006-07 allotment Title V \$3,951.
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$0	\$200	
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$149,049</b>	<b>\$167,090</b>	<b>\$18,041</b>

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**Final General Fund Budget for School Year 2007-08**

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<b>1420 Summer School</b>	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
			Based on the actual enrollment from the past summer and the teacher rate of \$27/hr. Collections from students are expected to offset 100% of the cost.
100 Salaries	\$15,000	\$21,500	
200 Benefits	\$2,110	\$3,178	
300 Contracted Services	\$0	\$0	
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$0	\$0	
600 Books and Supplies	\$500	\$600	
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$0	\$200	
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$17,610</b>	<b>\$25,478</b>	<b>\$7,868</b>

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***Final General Fund Budget for School Year 2007-08***

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	<b>Budget</b>	<b>Budget</b>	
<b>1430 Total Homebound Instruction</b>	<b>2006-07</b>	<b>2007-08</b>	<b>Key Explanation</b>
100 Salaries	\$6,500	\$6,000	
200 Benefits	\$946	\$887	
300 Contracted Services	\$0	\$0	
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$0	\$0	
600 Books and Supplies	\$0	\$0	
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$0	\$0	
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$7,446</b>	<b>\$6,887</b>	<b>(\$559)</b>

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<b>1490 Title Instruction</b>	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
100 Salaries	\$94,595	\$105,408	Appropriate Title revenues are estimated to offset these expenses
200 Benefits	\$28,598	\$24,566	
300 Contracted Services	\$0	\$0	
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$800	\$800	
600 Books and Supplies	\$0	\$3,951	
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$0	\$0	
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$123,993</b>	<b>\$134,725</b>	<b>\$10,732</b>

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<b>2100 Total Instructional Support Services</b>	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
100 Salaries	\$1,002,853	\$1,019,864	Includes Pupil Personnel, Guidance and Psychological Services
200 Benefits	\$303,167	\$326,038	
300 Contracted Services	\$79,100	\$82,360	
400 Purchased Services	\$6,180	\$6,365	
500 Other Purchased Services	\$6,233	\$8,300	
600 Books and Supplies	\$31,417	\$34,900	
700 Equipment	\$0	\$1,000	
800 Miscellaneous Fees	\$4,050	\$4,050	
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$1,433,000</b>	<b>\$1,482,877</b>	<b>\$49,878</b>

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<b>2110 Total Pupil Personnel</b>	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
100 Salaries	\$131,985	\$134,496	
200 Benefits	\$30,791	\$41,279	
300 Contracted Services	\$28,000	\$21,000	Includes safety training and/or survey administration & scoring for needs assessment for grant proposals.
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$1,000	\$1,500	Conference and mileage charge.
600 Books and Supplies	\$4,000	\$4,000	Includes training materials and anticipated SDFSC grant funds for supplies related to grant activities
700 Equipment	\$0	\$1,000	Reflects the cost for a new laptop
800 Miscellaneous Fees	\$300	\$300	
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$196,076</b>	<b>\$203,575</b>	<b>\$7,499</b>

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<b>2120 Total Guidance</b>	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
100 Salaries	\$790,797	\$819,320	
200 Benefits	\$256,342	\$263,145	
300 Contracted Services	\$51,100	\$61,360	Includes test scoring, Terra Nova, CDA, alumni survey, Natural Helpers and E-Discover Programs
400 Purchased Services	\$6,180	\$6,365	
500 Other Purchased Services	\$4,033	\$5,500	Training and workshops for counselors
600 Books and Supplies	\$21,117	\$24,100	Includes costs related to achievement tests and supplies
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$3,750	\$3,750	Includes college fair expenses and dues and fees
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$1,133,319</b>	<b>\$1,183,541</b>	<b>\$50,222</b>

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**Final General Fund Budget for School Year 2007-08**

	<b>Budget</b>	<b>Budget</b>	
<b>2140 Total Psychological Services</b>	<b>2006-07</b>	<b>2007-08</b>	<b>Key Explanation</b>
100 Salaries	\$80,071	\$66,047	Reflects staff replacement at a lower salary
200 Benefits	\$16,034	\$21,614	
300 Contracted Services	\$0	\$0	
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$1,200	\$1,300	Training, workshop, conferences and mileage for Psychologist
600 Books and Supplies	\$6,300	\$6,800	Tests and test protocols for multidisciplinary evaluations
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$0	\$0	
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$103,605</b>	<b>\$95,761</b>	<b>(\$7,844)</b>

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<b>Total Support Services - 2200 Instructional Staff</b>	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
			The incremental costs include the transfer of one employee from Central Support Services and the addition of \$60,000 of faculty assistance as part of Curriculum Development.
100 Salaries	\$1,246,965	\$1,393,083	
200 Benefits	\$415,869	\$425,218	
300 Contracted Services	\$95,000	\$77,900	
400 Purchased Services	\$124,300	\$109,200	
500 Other Purchased Services	\$11,900	\$16,400	
600 Books and Supplies	\$332,149	\$173,954	
700 Equipment	\$228,000	\$511,000	
800 Miscellaneous Fees	\$9,000	\$5,105	
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$2,463,183</b>	<b>\$2,711,860</b>	<b>\$248,676</b>

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**Final General Fund Budget for School Year 2007-08**

<b>2220 Total AV Services</b>	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
			Taping Board Meetings, Special A/V setups, Graduation, School Related Theater events, opening day, etc. In previous years, this was budgeted under a different category. Also includes the transfer of a clerical support person from Central Support Services (2300).
100 Salaries	\$0	\$41,950	
200 Benefits	\$0	\$20,716	
300 Contracted Services	\$0	\$3,000	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 \$3,000 for the TV Studio that was previously part of of Regular Education (1100).
400 Purchased Services	\$14,400	\$17,200	
500 Other Purchased Services	\$0	\$0	
			A/V Equipment, projectors, VCR, DVD, Document Camera, Digital cameras, Video Cameras, Screens, Mimio boards, Sound Equipment, A/V parts/supplies, carts, overhead projectors, televisions, music software, etc. This also includes \$12,000 for the TV Studio that had been a part of regular Education (1100).
600 Books and Supplies	\$53,000	\$27,600	
700 Equipment	\$0	\$32,400	Includes AV equipment that is greater than \$600/item and the replacement of the Cable 19 message board.
800 Miscellaneous Fees	\$0	\$0	
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$67,400</b>	<b>\$142,866</b>	<b>\$75,466</b>

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Total Computer Assisted 2240 Instruction	Budget 2006-07	Budget 2007-08	Key Explanation
			Increases in this account reflect last year's staffing changes which had previously been charged to 1100 (the elimination of 5 Technical Instructional Aides and the addition of 2 Technical Support staff members). In addition, all other Technology Support staff members are now charged to this account.
100 Salaries	\$302,866	\$323,543	
200 Benefits	\$131,323	\$121,439	
300 Contracted Services	\$28,000	\$42,900	This includes services of firewall/security experts, routing engineers, network operating system engineers, direct support from Microsoft, Apple, and Novell and training.
400 Purchased Services	\$109,900	\$92,000	This includes software maintenance agreements, extended warranties, server/system repairs, miscellaneous wiring, and support agreements.
500 Other Purchased Services	\$7,400	\$2,500	
600 Books and Supplies	\$172,360	\$49,385	This includes software upgrades, computer supplies, network supplies, fax supplies, and computer upgrades that have a cost of less than \$600.
700 Equipment	\$228,000	\$478,600	Includes approximately \$108,500 of lease payments, PCs, printers, servers, backup hardware, server racks, network electronics and other computer related computer equipment over \$600.
800 Miscellaneous Fees	\$500	\$500	ISTE, PETC, AECT, PAECT
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$980,349</b>	<b>\$1,110,866</b>	<b>\$130,517</b>

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**Final General Fund Budget for School Year 2007-08**

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	<b>Budget</b>	<b>Budget</b>	
	<b>2006-07</b>	<b>2007-08</b>	<b>Key Explanation</b>
<b>2250 Total Library</b>			
100 Salaries	\$552,034	\$599,483	
200 Benefits	\$193,262	\$208,463	
300 Contracted Services	\$0	\$0	
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$500	\$1,400	
600 Books and Supplies	\$95,789	\$84,469	Reflects a reduction in books and supplies
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$5,000	\$4,130	
900 Other Uses	\$0	\$0	
 <b>TOTAL EXPENSES</b>	 <b>\$846,585</b>	 <b>\$897,945</b>	 <b>\$51,360</b>

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**Final General Fund Budget for School Year 2007-08**

	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
<b>2260 Total Curriculum Development</b>			
100 Salaries	\$318,365	\$285,607	One support individual moved to the Office of the Superintendent.
200 Benefits	\$80,890	\$53,539	
300 Contracted Services	\$0	\$0	
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$3,000	\$2,500	
600 Books and Supplies	\$3,000	\$3,000	
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$2,500	\$475	
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$407,755</b>	<b>\$345,121</b>	<b>(\$62,634)</b>

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**Final General Fund Budget for School Year 2007-08**

<b>Total Staff Development</b>	<b>Budget</b>	<b>Budget</b>	
<b>2271 Professional</b>	<b>2006-07</b>	<b>2007-08</b>	<b>Key Explanation</b>
100 Salaries	\$73,700	\$142,500	Includes substitutes for teacher development days and mentoring (85 teachers @ \$500 each).
200 Benefits	\$10,394	\$21,062	
300 Contracted Services	\$64,000	\$32,000	Speakers and consultants
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$1,000	\$10,000	Reflects expenses related to development days
600 Books and Supplies	\$8,000	\$9,500	
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$1,000	\$0	
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$158,094</b>	<b>\$215,062</b>	<b>\$56,968</b>

*Final General Fund Budget for 2007-08 as Approved by the Board of School Directors on June 25, 2007.*

***Final General Fund Budget for School Year 2007-08***

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	<b>Budget</b>	<b>Budget</b>	
<b>2300 Total Administration</b>	<b>2006-07</b>	<b>2007-08</b>	<b>Key Explanation</b>
100 Salaries	\$1,705,123	\$1,768,286	
200 Benefits	\$495,067	\$557,652	
300 Contracted Services	\$309,000	\$279,300	
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$129,918	\$86,458	
600 Books and Supplies	\$42,300	\$53,900	
700 Equipment	\$18,000	\$21,000	
800 Miscellaneous Fees	\$50,113	\$56,100	
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$2,749,521</b>	<b>\$2,822,696</b>	<b>\$73,175</b>

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**Final General Fund Budget for School Year 2007-08**

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	<b>Budget</b>	<b>Budget</b>	
<b>2310 Board Services</b>	<b>2006-07</b>	<b>2007-08</b>	<b>Key Explanation</b>
100 Salaries	\$9,450	\$9,450	
200 Benefits	\$1,333	\$1,397	
300 Contracted Services	\$0	\$0	
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$44,768	\$39,908	Reflects a decrease in the School Leaders Insurance policy
600 Books and Supplies	\$3,000	\$2,000	
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$15,000	\$15,000	NSBA, PSBA AND SHASDA
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$73,551</b>	<b>\$67,755</b>	<b>(\$5,796)</b>

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**Final General Fund Budget for School Year 2007-08**

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	<b>Budget</b>	<b>Budget</b>	
	<b>2006-07</b>	<b>2007-08</b>	<b>Key Explanation</b>
<b>2330 Tax Collection Services</b>			
100 Salaries	\$0	\$0	
200 Benefits	\$0	\$0	
300 Contracted Services	\$184,000	\$174,000	Sharing in the cost of the TWP tax office, including \$30,000 of legal fees associated with assessment appeals.
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$0	\$0	
600 Books and Supplies	\$0	\$0	
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$0	\$0	
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$184,000</b>	<b>\$174,000</b>	<b>(\$10,000)</b>

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**Final General Fund Budget for School Year 2007-08**

	<b>Budget</b>	<b>Budget</b>	
<b>2340 Staff Relations &amp; Negotiation</b>	<b>2006-07</b>	<b>2007-08</b>	<b>Key Explanation</b>
100 Salaries	\$0	\$0	
200 Benefits	\$0	\$0	
300 Contracted Services	\$40,000	\$35,000	Primarily for legal fees related to labor negotiations and staff relations
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$0	\$0	
600 Books and Supplies	\$0	\$0	
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$0	\$0	
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$40,000</b>	<b>\$35,000</b>	<b>(\$5,000)</b>

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**Final General Fund Budget for School Year 2007-08**

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	<b>Budget</b>	<b>Budget</b>	
	<b>2006-07</b>	<b>2007-08</b>	<b>Key Explanation</b>
<b>2350 Legal Services</b>			
100 Salaries	\$0	\$0	
200 Benefits	\$0	\$0	
300 Contracted Services	\$55,000	\$55,000	
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$0	\$0	
600 Books and Supplies	\$0	\$0	
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$0	\$0	
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$55,000</b>	<b>\$55,000</b>	<b>\$0</b>

*Final General Fund Budget for 2007-08 as Approved by the Board of School Directors on June 25, 2007.*

## *Final General Fund Budget for School Year 2007-08*

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	<b>Budget</b>	<b>Budget</b>	<b>Key Explanation</b>
<b>2360 Office of the Superintendent</b>	<b>2006-07</b>	<b>2007-08</b>	
100 Salaries	\$344,080	\$374,130	The superintendent and assistant superintendent. One support person moved from Curriculum Development.
200 Benefits	\$72,467	\$116,367	
300 Contracted Services	\$30,000	\$15,000	USC Newsletter and PR Requirements
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$59,600	\$21,000	Represents a 66% reduction in the conference expense.
600 Books and Supplies	\$6,000	\$16,000	
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$10,800	\$10,800	
900 Other Uses	\$0	\$0	
 <b>TOTAL EXPENSES</b>	 <b>\$522,947</b>	 <b>\$553,297</b>	 <b>\$30,350</b>

*Final General Fund Budget for 2007-08 as Approved by the Board of School Directors on June 25, 2007.*

**Final General Fund Budget for School Year 2007-08**

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	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
<b>2380 Total Office of the Principal</b>			
100 Salaries	\$1,351,593	\$1,384,705	Boyce remains with an intern.
200 Benefits	\$421,267	\$439,888	
300 Contracted Services	\$0	\$300	
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$25,550	\$25,550	
600 Books and Supplies	\$33,300	\$35,900	
700 Equipment	\$18,000	\$21,000	Includes equipment needs, especially cafeteria tables and chairs.
800 Miscellaneous Fees	\$24,313	\$30,300	
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$1,874,023</b>	<b>\$1,937,644</b>	<b>\$63,621</b>

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**Final General Fund Budget for School Year 2007-08**

	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
<b>2400 Total Pupil Health</b>			
100 Salaries	\$298,464	\$309,337	
200 Benefits	\$141,554	\$147,531	
300 Contracted Services	\$42,700	\$38,500	Includes services by contracted psychologists conducting multidisciplinary evaluations, psychiatric evaluations, and other special evaluations as requested by the District, Red Cross training and nursing services as needed.
400 Purchased Services	\$700	\$700	
500 Other Purchased Services	\$600	\$600	
600 Books and Supplies	\$8,960	\$9,675	Health room supplies.
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$0	\$0	
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$492,978</b>	<b>\$506,342</b>	<b>\$13,364</b>

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**Final General Fund Budget for School Year 2007-08**

<b>2500 Total Business Services</b>	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
100 Salaries	\$274,634	\$311,826	Base salary adjusted for the Director and additional hours for the Accounting Manager.
200 Benefits	\$68,959	\$80,890	
300 Contracted Services	\$56,017	\$63,200	Additional consulting fees for Pentamation and the addition of fees related to the new records storage arrangement.
400 Purchased Services	\$3,000	\$1,000	
500 Other Purchased Services	\$1,000	\$1,000	
600 Books and Supplies	\$3,500	\$1,000	
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$750	\$750	Includes membership dues for Financial Executive Institute
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$407,859</b>	<b>\$459,666</b>	<b>\$51,806</b>

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**Final General Fund Budget for School Year 2007-08**

<b>Total Operations and</b>	<b>Budget</b>	<b>Budget</b>	
<b>2600 Maintenance</b>	<b>2006-07</b>	<b>2007-08</b>	<b>Key Explanation</b>
100 Salaries	\$1,887,717	\$2,012,652	
200 Benefits	\$794,316	\$807,693	
300 Contracted Services	\$981,600	\$1,101,500	Contracted increase in the comprehensive facilities management agreement and the snow removal agreement with the Township. Includes \$16,500 for a contracted security guard at HS.
400 Purchased Services	\$904,007	\$913,690	
500 Other Purchased Services	\$382,496	\$368,359	Rental for Central Office to the Township is included, but is currently under discussion with the Township.
600 Books and Supplies	\$316,916	\$311,771	
700 Equipment	\$0	\$15,000	
800 Miscellaneous Fees	\$48,100	\$0	The 2-yr. fee schedule related to Pathfinder School has been satisfied in July 2006.
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$5,315,153</b>	<b>\$5,530,664</b>	<b>\$215,512</b>

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**Final General Fund Budget for School Year 2007-08**

<b>2700 Transportation</b>	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
100 Salaries	\$1,312,840	\$1,314,596	Contract expires in September 1, 2007 and no salary increases were reflected for drivers.
200 Benefits	\$253,393	\$239,062	
300 Contracted Services	\$16,000	\$14,000	Physicals (all 53 drivers @ \$55/driver), Drug Testing (50% of employees @ \$50/test) and Alcohol Testing (5% of employees @ \$45/test)
400 Purchased Services	\$35,455	\$36,300	For work performed by vendors: paint, alternators, inspections, etc.
500 Other Purchased Services	\$350,971	\$394,600	For athletic events, field trips, special ed runs or long distance coach services. \$27,300 moved from Athletics and \$14,200 moved from Student Activities.
600 Books and Supplies	\$354,780	\$352,000	Supplies, diesel fuel for the buses and natural gas for heating the garage.
700 Equipment	\$217,151	\$170,000	Lease payments (\$62,166 for vans and buses + \$100,468 for vans and buses+ \$6,770 for service vehicle). Does not include any new replacement buses or vans.
800 Miscellaneous Fees	\$600	\$600	CDL Licenses
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$2,541,190</b>	<b>\$2,521,158</b>	<b>(\$20,032)</b>

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**Final General Fund Budget for School Year 2007-08**

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<b>2800 Central Support Services</b>	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
100 Salaries	\$292,663	\$275,055	One staff member moved to Audio-Visual Services (2220).
200 Benefits	\$124,193	\$129,115	Includes a transfer of \$15,000 for Disability Insurance to this category.
300 Contracted Services	\$0	\$0	
400 Purchased Services	\$47,350	\$0	Copier maintenance and lease moved to Regular Education (1100)
500 Other Purchased Services	\$55,000	\$7,500	Postage expense moved to Regular Education (1100) budget and the \$7,500 is primarily related to Advertising
600 Books and Supplies	\$45,000	\$2,900	Paper supplies for mailings moved to regular Education (1100) budget. Includes Service Awards.
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$800	\$800	
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$565,006</b>	<b>\$415,370</b>	<b>(\$149,636)</b>

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**Final General Fund Budget for School Year 2007-08**

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	<b>Budget</b>	<b>Budget</b>	
	<b>2006-07</b>	<b>2007-08</b>	<b>Key Explanation</b>
<b>2900 Other Support Services</b>			
100 Salaries	\$0	\$0	
200 Benefits	\$0	\$0	
300 Contracted Services	\$0	\$0	
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$67,161	\$69,263	AIU Payments (\$61,563 for estimated withholding and \$7,700 for media services)
600 Books and Supplies	\$0	\$0	
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$0	\$0	
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$67,161</b>	<b>\$69,263</b>	<b>\$2,102</b>

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**Final General Fund Budget for School Year 2007-08**

<b>2990 Pass Through</b>	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
100 Salaries	\$0	\$0	
200 Benefits	\$0	\$0	
300 Contracted Services	\$0	\$0	
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$0	\$0	
600 Books and Supplies	\$0	\$0	
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$0	\$200,000	Southwood Hospital expenses to be offset by collections
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$200,000</b>

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**Final General Fund Budget for School Year 2007-08**

<b>3200 Total Student Activities</b>	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
100 Salaries	\$657,240	\$657,029	Includes the addition of \$24,149 of ECA salaries plus benefits.
200 Benefits	\$117,874	\$121,625	Wages related to bus drivers moved to Student Transportation.
300 Contracted Services	\$18,000	\$22,500	Slight increase due to higher costs for trainers.
400 Purchased Services	\$1,500	\$5,000	
500 Other Purchased Services	\$43,500	\$5,600	Cost for contracted carriers moved to Student Transportation.
600 Books and Supplies	\$2,000	\$4,817	
700 Equipment	\$0	\$5,195	
800 Miscellaneous Fees	\$9,000	\$19,900	
900 Other Uses	\$298,293	\$309,153	Increase relates to approximately \$2,500 for boys and girls golf at the HS due to renovations and to proposed increases in equipment and supply costs, primarily at FC.
<b>TOTAL EXPENSES</b>	<b>\$1,147,408</b>	<b>\$1,150,819</b>	<b>\$3,412</b>

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**Final General Fund Budget for School Year 2007-08**

<b>3210 Student Activities</b>	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
			All transportation expenses related to student activities is transferred to Student Transportation function for efficiency, offset by a correction for a salary reimbursement. Additional ECA salaries of \$6,000 included.
100 Salaries	\$134,333	\$157,024	
200 Benefits	\$22,769	\$25,395	
300 Contracted Services	\$0	\$1,500	Marching Band Consultants
400 Purchased Services	\$1,500	\$5,000	Repair and maintenance of Marching Band Instruments, previously budgeted in Regular Education (Function 1100)
500 Other Purchased Services	\$15,200	\$4,600	All transportation expenses related to student activities is transferred to Student Transportation function for efficiency
600 Books and Supplies	\$2,000	\$4,817	Larger-sized Marching Band including Pantherettes, Color Guard and Majorettes. Sheet music, uniform accessories, instruments, drumheads, etc.
700 Equipment	\$0	\$5,195	Switch to all-weather, more durable, drumline instruments
800 Miscellaneous Fees	\$9,000	\$19,900	\$3000 in PMEA student registration fees, based on 2005 & 2006 numbers: 15 Honors (\$35/ea), 20 Districts (\$60/ea.), 12 Regionals (\$80), 4 All-State (\$250), MENC Eastern Division or Nationals (\$1000); Extrance fees for 3 jazz festivals, PMEA (3 groups), etc. Includes \$10,000 for various acitivities, primarily forensics.
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$184,802</b>	<b>\$223,431</b>	<b>\$38,629</b>

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**Final General Fund Budget for School Year 2007-08**

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<b>3250 Total Athletics</b>	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
100 Salaries	\$522,908	\$500,005	Payroll expenses of \$26,000 transferred to Student Transportation function for efficiency. Additional \$15,000 of ECA salaries included.
200 Benefits	\$95,106	\$96,230	
300 Contracted Services	\$18,000	\$21,000	Novacare contract.
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$28,300	\$1,000	Transportation expenses of \$27,000 related to Athletics is transferred to Student Transportation function for efficiency
600 Books and Supplies	\$0	\$0	
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$0	\$0	
900 Other Uses	\$298,293	\$309,153	Increase primarily due to golf fees of \$2,500, facility maintenance and other equipment and uniforms expenses.
<b>TOTAL EXPENSES</b>	<b>\$962,606</b>	<b>\$927,389</b>	<b>(\$35,217)</b>

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**Final General Fund Budget for School Year 2007-08**

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	<b>Budget 2006-07</b>	<b>Budget 2007-08</b>	<b>Key Explanation</b>
<b>5110 Debt Service</b>			
100 Salaries	\$0	\$0	
200 Benefits	\$0	\$0	
300 Contracted Services	\$0	\$0	
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$0	\$0	
600 Books and Supplies	\$0	\$0	
700 Equipment	\$0	\$0	
800 Miscellaneous Fees (Interest)	\$2,916,697	\$2,955,000	Interest expense and trustee fees.
900 Other Uses (Principal)	\$1,234,032	\$1,285,000	
<b>TOTAL EXPENSES</b>	<b>\$4,150,729</b>	<b>\$4,240,000</b>	<b>\$89,271</b>

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**Final General Fund Budget for School Year 2007-08**

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	<b>Budget</b>	<b>Budget</b>	
	<b>2006-07</b>	<b>2007-08</b>	<b>Key Explanation</b>
<b>5230 Fund Transfers</b>			
100 Salaries	\$0	\$0	
200 Benefits	\$0	\$0	
300 Contracted Services	\$0	\$0	
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$0	\$0	
600 Books and Supplies	\$0	\$0	
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$0	\$0	
900 Other Uses	\$26,000	\$26,000	Transfer to Food Service to account for state reimbursement for FICA and PSERS that is received from the general fund but paid for by the Food Service.
<b>TOTAL EXPENSES</b>	<b>\$26,000</b>	<b>\$26,000</b>	<b>\$0</b>

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***Final General Fund Budget for School Year 2007-08***

	<b>Budget</b>	<b>Budget</b>	
	<b>2006-07</b>	<b>2007-08</b>	<b>Key Explanation</b>
<b>5900 Budgetary Reserve</b>			
100 Salaries	\$0	\$0	
200 Benefits	\$0	\$0	
300 Contracted Services	\$0	\$0	
400 Purchased Services	\$0	\$0	
500 Other Purchased Services	\$0	\$0	
600 Books and Supplies	\$0	\$0	
700 Equipment	\$0	\$0	
800 Miscellaneous Fees	\$100,000	\$100,000	Contingency
900 Other Uses	\$0	\$0	
<b>TOTAL EXPENSES</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$0</b>

*Final General Fund Budget for 2007-08 as Approved by the Board of School Directors on June 25, 2007.*