

# Upper St. Clair School District

## **Final Budget**

### **2013-14 General Fund Budget**

**May 28, 2013**

# Upper St. Clair School District

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# Upper St. Clair School District

| <b>No Tax Increase - Millage Remains Revenue Neutral</b> |                                              | <b>Actual 2011-12</b> | <b>Final Budget 2012-13</b> | <b>Final Budget 2013-14</b> | <b>\$ Increase (Decrease)</b> | <b>% Increase</b> |
|----------------------------------------------------------|----------------------------------------------|-----------------------|-----------------------------|-----------------------------|-------------------------------|-------------------|
| <b>Revenues</b>                                          |                                              |                       |                             |                             |                               |                   |
|                                                          | Local Revenues                               | \$46,836,322          | \$48,673,285                | \$49,196,867                | \$523,582                     | 1.1%              |
|                                                          | State Revenues                               | \$11,164,187          | \$11,843,000                | \$13,125,363                | \$1,282,364                   | 10.8%             |
|                                                          | Federal Revenues                             | \$2,719,503           | \$2,622,078                 | \$2,159,325                 | (\$462,753)                   | -17.6%            |
|                                                          | Other Funding Sources                        | \$1,075,675           | \$0                         | \$0                         | \$0                           |                   |
|                                                          | <b>Total Revenues</b>                        | <b>\$61,795,686</b>   | <b>\$63,138,363</b>         | <b>\$64,481,556</b>         | <b>\$1,343,193</b>            | <b>2.1%</b>       |
| <b>Expenses</b>                                          |                                              |                       |                             |                             |                               |                   |
| 1100                                                     | Total Regular Education                      | \$25,876,385          | \$25,519,618                | \$26,875,551                | \$1,355,932                   | 5.3%              |
| 1200                                                     | Total Special ED                             | \$7,320,168           | \$7,161,821                 | \$7,526,701                 | \$364,879                     | 5.1%              |
| 1300                                                     | Vocational ED                                | \$138,393             | \$134,137                   | \$122,288                   | (\$11,849)                    | -8.8%             |
| 1400                                                     | Total Other Instructional Programs           | \$165,435             | \$183,484                   | \$224,174                   | \$40,689                      | 22.2%             |
| 2100                                                     | Total Instructional Support Services         | \$1,637,289           | \$1,774,049                 | \$1,868,380                 | \$94,331                      | 5.3%              |
| 2200                                                     | Total Support Services - Instructional Staff | \$2,803,721           | \$2,749,422                 | \$2,886,251                 | \$136,829                     | 5.0%              |
| 2300                                                     | Total Administration                         | \$3,625,952           | \$3,675,428                 | \$3,878,188                 | \$202,760                     | 5.5%              |
| 2400                                                     | Total Pupil Health                           | \$570,108             | \$520,907                   | \$496,998                   | (\$23,909)                    | -4.6%             |
| 2500                                                     | Total Business Services                      | \$536,942             | \$574,118                   | \$608,501                   | \$34,383                      | 6.0%              |
| 2540                                                     | Duplicating Services                         | \$187,857             | \$250,513                   | \$252,889                   | \$2,376                       | 0.9%              |
| 2600                                                     | Total Operations and Maintenance             | \$6,793,864           | \$6,861,251                 | \$7,120,474                 | \$259,223                     | 3.8%              |
| 2700                                                     | Transportation                               | \$4,031,774           | \$3,549,743                 | \$3,953,939                 | \$404,196                     | 11.4%             |
| 2800                                                     | Central Support Services                     | \$254,689             | \$210,925                   | \$226,511                   | \$15,587                      | 7.4%              |
| 2900                                                     | Other Support Services                       | \$69,757              | \$73,897                    | \$69,263                    | (\$4,634)                     | -6.3%             |
| 2990                                                     | Pass Through                                 | \$408,643             | \$300,000                   | \$300,000                   | \$0                           | 0.0%              |
| 3200                                                     | Total Student Activities                     | \$1,262,375           | \$1,257,875                 | \$1,311,188                 | \$53,313                      | 4.2%              |
| 5110                                                     | Debt Service                                 | \$4,913,662           | \$6,685,193                 | \$7,976,926                 | \$1,291,733                   | 19.3%             |
| 5230                                                     | Fund Transfers                               | \$1,106,992           | \$35,000                    | \$35,000                    | \$0                           | 0.0%              |
| 5900                                                     | Budgetary Reserve                            | \$0                   | \$250,000                   | \$250,000                   | \$0                           | 0.0%              |
|                                                          | <b>Total Expenses</b>                        | <b>\$61,704,005</b>   | <b>\$61,767,382</b>         | <b>\$65,983,222</b>         | <b>\$4,215,840</b>            | <b>6.8%</b>       |
|                                                          | <b>Budget Outcome *</b>                      | <b>\$91,681</b>       | <b>\$1,370,981</b>          | <b>(\$1,501,666)</b>        | <b>(\$2,872,647)</b>          |                   |
|                                                          | Reserve for PSERS from refinancing           |                       | \$402,094                   |                             |                               |                   |
|                                                          | <b>Budget Outcome *</b>                      | <b>\$91,681</b>       | <b>\$1,773,075</b>          | <b>(\$1,501,666)</b>        | <b>(\$3,274,741)</b>          |                   |
|                                                          |                                              | <b>\$271,409</b>      |                             |                             |                               |                   |

\* To be designated for future state-mandated PSERS obligations.

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

| GRAND TOTAL                        | Actual 2011-12  | Final Budget 2012-13 | Final Budget 2013-14 | \$ Change   | % Change | Key Explanations                                                     |
|------------------------------------|-----------------|----------------------|----------------------|-------------|----------|----------------------------------------------------------------------|
| 100 Salaries                       | \$32,122,030    | \$30,800,597         | \$30,960,167         | \$159,570   | 0.5%     | <i>New contracts and retirements</i>                                 |
| 200 Benefits                       | \$11,875,021    | \$12,985,048         | \$14,983,319         | \$1,998,271 | 15.4%    | <i>PSERS rate and health care cost increases</i>                     |
| 300 Contracted Services            | \$3,515,013     | \$3,649,696          | \$3,784,279          | \$134,583   | 3.7%     |                                                                      |
| 400 Purchased Services             | \$1,800,665     | \$1,584,305          | \$1,616,155          | \$31,850    | 2.0%     |                                                                      |
| 500 Other Purchased Services       | \$2,714,650     | \$2,260,605          | \$2,766,611          | \$506,006   | 22.4%    | <i>Contracted carriers</i>                                           |
| 600 Books and Supplies             | \$1,752,968     | \$1,961,216          | \$1,899,025          | (\$62,191)  | -3.2%    | <i>Lower curriculum supplies</i>                                     |
| 700 Equipment                      | \$995,434       | \$697,084            | \$829,053            | \$131,969   | 18.9%    | <i>Due primarily to new lease payments for technology investment</i> |
| 800 Miscellaneous Fees             | \$5,933,491     | \$6,657,851          | \$6,160,174          | (\$497,677) | -7.5%    | <i>Debt service - interest</i>                                       |
| 900 Other Uses                     | \$994,733       | \$1,170,980          | \$2,984,439          | \$1,813,459 | 154.9%   | <i>Debt service - principal</i>                                      |
| Other Exp. (Not Listed Above)      |                 |                      |                      |             |          |                                                                      |
| <b>TOTAL EXPENSES</b>              | \$61,704,005    | \$61,767,382         | \$65,983,222         | \$4,215,840 | 6.8%     |                                                                      |
| <b>Revenues Less Expenses</b>      | <b>\$91,681</b> | \$1,370,981          | <b>(\$1,501,666)</b> |             |          |                                                                      |
| Reserve for PSERS from refinancing |                 | \$402,094            | \$0                  |             |          |                                                                      |
| <b>Budget Surplus (Deficit)</b>    |                 | <b>\$1,773,075</b>   | <b>(\$1,501,666)</b> |             |          |                                                                      |
|                                    |                 | <b>\$271,409</b>     |                      |             |          |                                                                      |

\* To be designated for future state-mandated PSERS obligations.

# Upper St. Clair School District

## Expenditure Reports

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

| 1100 Total Regular Education  | Actual 2011-12      | Budget 2012-13      | Final Budget 2013-14 | Key Explanation                                                               |
|-------------------------------|---------------------|---------------------|----------------------|-------------------------------------------------------------------------------|
| 100 Salaries                  | \$18,112,567        | \$17,239,089        | \$17,180,329         | Contracted salary increases net of attritional reductions                     |
| 200 Benefits                  | \$6,684,892         | \$7,221,327         | \$8,450,912          |                                                                               |
| 300 Contracted Services       | \$95,790            | \$122,470           | \$114,775            | Primarily Blended Schools                                                     |
| 400 Purchased Services        | \$28,833            | \$40,250            | \$39,350             |                                                                               |
| 500 Other Purchased Services  | \$270,957           | \$165,459           | \$374,482            | Reflects the increase in charter/cyber school enrollment                      |
| 600 Books and Supplies        | \$587,651           | \$631,991           | \$574,056            | Includes decrease in curriculum materials                                     |
| 700 Equipment                 | \$16,124            | \$1,518             | \$32,930             | Includes additional chairs and desks at the Middle Schools due to enrollment  |
| 800 Miscellaneous Fees        | \$79,571            | \$97,515            | \$108,717            | 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>\$25,876,385</b> | <b>\$25,519,618</b> | <b>\$26,875,551</b>  | <b>\$1,355,932</b>                                                            |

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

|                               | Actual 2011-12     | Budget 2012-13     | Final Budget 2013-14 | Key Explanation                    |
|-------------------------------|--------------------|--------------------|----------------------|------------------------------------|
| <b>1200 Total Special ED</b>  |                    |                    |                      |                                    |
| 100 Salaries                  | \$3,756,430        | \$3,530,263        | \$3,596,924          |                                    |
| 200 Benefits                  | \$1,624,750        | \$1,776,183        | \$1,943,756          |                                    |
| 300 Contracted Services       | \$1,396,824        | \$1,431,585        | \$1,562,229          | Includes placements for students.  |
| 400 Purchased Services        | \$0                | \$0                | \$0                  |                                    |
| 500 Other Purchased Services  | \$436,346          | \$318,591          | \$318,591            |                                    |
| 600 Books and Supplies        | \$56,252           | \$39,450           | \$39,450             |                                    |
| 700 Equipment                 | \$2,696            | \$0                | \$0                  |                                    |
| 800 Miscellaneous Fees        | \$46,868           | \$65,750           | \$65,750             | Includes a special ed contingency. |
| 900 Other Uses                | \$0                | \$0                | \$0                  |                                    |
| Other Exp. (Not Listed Above) | \$0                | \$0                | \$0                  |                                    |
| <b>TOTAL EXPENSES</b>         | <b>\$7,320,168</b> | <b>\$7,161,821</b> | <b>\$7,526,700</b>   | <b>\$364,879</b>                   |

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

| 1300 Vocational ED            | Budget 2012-     |                  | Final Budget     | Key Explanation                                                                                                                                                     |
|-------------------------------|------------------|------------------|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                               | Actual 2011-12   | 13               | 2013-14          |                                                                                                                                                                     |
| 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  | \$138,393        | \$134,137        | \$122,288        | Parkway West Rental (\$60,993) and Career and Technology Center (\$61,295). The CTC is based on the 2012-13 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>\$138,393</b> | <b>\$134,137</b> | <b>\$122,288</b> | <b>(\$11,849)</b>                                                                                                                                                   |



# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

| 1420 Summer School            | Actual 2011-12  | Budget 2012-13  | Final Budget 2013-14 | 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                  | \$28,698        | \$45,225        | \$70,197             |                                                                                                                                               |
| 200 Benefits                  | \$4,661         | \$9,050         | \$17,254             |                                                                                                                                               |
| 300 Contracted Services       | \$0             | \$0             | \$0                  |                                                                                                                                               |
| 400 Purchased Services        | \$0             | \$0             | \$0                  |                                                                                                                                               |
| 500 Other Purchased Services  | \$0             | \$0             | \$0                  |                                                                                                                                               |
| 600 Books and Supplies        | \$0             | \$309           | \$0                  |                                                                                                                                               |
| 700 Equipment                 | \$0             | \$0             | \$0                  |                                                                                                                                               |
| 800 Miscellaneous Fees        | \$0             | \$103           | \$100                |                                                                                                                                               |
| 900 Other Uses                | \$0             | \$0             | \$0                  |                                                                                                                                               |
| Other Exp. (Not Listed Above) | \$0             | \$0             | \$0                  |                                                                                                                                               |
| <b>TOTAL EXPENSES</b>         | <b>\$33,359</b> | <b>\$54,687</b> | <b>\$87,551</b>      | <b>\$32,864</b>                                                                                                                               |

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

| 1430 Total Homebound Instruction | Actual 2011-12  | Budget 2012-13  | Final Budget    |  | Key Explanation                                       |
|----------------------------------|-----------------|-----------------|-----------------|--|-------------------------------------------------------|
|                                  |                 |                 | 2013-14         |  |                                                       |
| 100 Salaries                     | \$26,535        | \$9,500         | \$9,500         |  |                                                       |
| 200 Benefits                     | \$3,508         | \$1,901         | \$2,335         |  |                                                       |
| 300 Contracted Services          | \$0             | \$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>\$30,044</b> | <b>\$18,401</b> | <b>\$18,835</b> |  | <b>\$434</b>                                          |

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

| 1490 Title I Instruction      | Actual 2011-12   | Budget 2012-13   | Final Budget 2013-14 | Key Explanation                                                   |
|-------------------------------|------------------|------------------|----------------------|-------------------------------------------------------------------|
|                               |                  |                  |                      | Appropriate Title revenues are estimated to offset these expenses |
| 100 Salaries                  | \$66,387         | \$76,812         | \$75,000             |                                                                   |
| 200 Benefits                  | \$24,925         | \$27,405         | \$36,788             |                                                                   |
| 300 Contracted Services       | \$10,372         | \$6,180          | \$6,000              |                                                                   |
| 400 Purchased Services        | \$0              | \$0              | \$0                  |                                                                   |
| 500 Other Purchased Services  | \$348            | \$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>\$102,032</b> | <b>\$110,397</b> | <b>\$117,788</b>     | <b>\$7,391</b>                                                    |

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

|                                   | Actual 2011-12   | Budget 2012-13   | Final Budget 2013-14 | Key Explanation                                            |
|-----------------------------------|------------------|------------------|----------------------|------------------------------------------------------------|
| <b>2110 Total Pupil Personnel</b> |                  |                  |                      |                                                            |
| 100 Salaries                      | \$200,515        | \$200,743        | \$213,807            |                                                            |
| 200 Benefits                      | \$74,704         | \$85,840         | \$100,682            |                                                            |
| 300 Contracted Services           | \$1,210          | \$7,500          | \$7,500              | Safety training, consultation                              |
| 400 Purchased Services            | \$0              | \$0              | \$0                  |                                                            |
| 500 Other Purchased Services      | \$1,820          | \$2,500          | \$2,500              | Conference and mileage charge.                             |
| 600 Books and Supplies            | \$2,335          | \$4,500          | \$4,500              | Includes training materials and supplies related to safety |
| 700 Equipment                     | \$0              | \$0              | \$0                  |                                                            |
| 800 Miscellaneous Fees            | \$60             | \$350            | \$350                |                                                            |
| 900 Other Uses                    | \$0              | \$0              | \$0                  |                                                            |
| Other Exp. (Not Listed Above)     | \$0              | \$0              | \$0                  |                                                            |
| <b>TOTAL EXPENSES</b>             | <b>\$280,644</b> | <b>\$301,433</b> | <b>\$329,339</b>     | <b>\$27,906</b>                                            |

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

| 2120 Total Guidance           | Budget 2012-       |                    | Final Budget       | Key Explanation                                                             |
|-------------------------------|--------------------|--------------------|--------------------|-----------------------------------------------------------------------------|
|                               | Actual 2011-12     | 13                 | 2013-14            |                                                                             |
| 100 Salaries                  | \$867,649          | \$915,168          | \$910,777          |                                                                             |
| 200 Benefits                  | \$314,100          | \$360,053          | \$411,969          |                                                                             |
| 300 Contracted Services       | \$42,107           | \$49,300           | \$48,000           | OnHands \$22,000, Test scoring                                              |
| 400 Purchased Services        | \$165              | \$0                | \$0                |                                                                             |
| 500 Other Purchased Services  | \$1,062            | \$4,300            | \$4,300            | HS Counseling Department publications and training/workshops for counselors |
| 600 Books and Supplies        | \$15,932           | \$23,600           | \$31,800           | Includes costs related to Naviance                                          |
| 700 Equipment                 | \$0                | \$0                | \$0                |                                                                             |
| 800 Miscellaneous Fees        | \$1,423            | \$0                | \$600              |                                                                             |
| 900 Other Uses                | \$0                | \$0                | \$0                |                                                                             |
| Other Exp. (Not Listed Above) | \$0                | \$0                | \$0                |                                                                             |
| <b>TOTAL EXPENSES</b>         | <b>\$1,242,436</b> | <b>\$1,352,421</b> | <b>\$1,407,446</b> | <b>\$55,026</b>                                                             |

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

|                                          | Actual 2011-12   | Budget 2012-13   | Final Budget 2013-14 | Key Explanation                |
|------------------------------------------|------------------|------------------|----------------------|--------------------------------|
| <b>2140 Total Psychological Services</b> |                  |                  |                      |                                |
| 100 Salaries                             | \$73,991         | \$63,416         | \$64,995             |                                |
| 200 Benefits                             | \$25,501         | \$28,179         | \$32,499             |                                |
| 300 Contracted Services                  | \$7,510          | \$20,000         | \$22,500             | Intern and Contracted Services |
| 400 Purchased Services                   | \$0              | \$0              | \$0                  |                                |
| 500 Other Purchased Services             | \$2,245          | \$1,300          | \$1,300              |                                |
| 600 Books and Supplies                   | \$4,961          | \$7,300          | \$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>\$114,209</b> | <b>\$120,195</b> | <b>\$131,594</b>     | <b>\$11,399</b>                |

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

|                               | Actual 2011-     | Budget 2012-    | Final Budget    |                                                                                                                                                                                                                                                                                                                    |
|-------------------------------|------------------|-----------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2220 Total AV Services        | 12               | 13              | 2013-14         | Key Explanation                                                                                                                                                                                                                                                                                                    |
| 100 Salaries                  | \$42,298         | \$5,766         | \$5,766         | Includes special A/V setups, graduation, school-related theater events, opening day, etc.                                                                                                                                                                                                                          |
| 200 Benefits                  | \$22,359         | \$1,154         | \$1,417         |                                                                                                                                                                                                                                                                                                                    |
| 300 Contracted Services       | \$5,786          | \$5,500         | \$5,500         | Setup and configuration of building video and cable system<br>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        | \$7,242          | \$8,200         | \$8,200         |                                                                                                                                                                                                                                                                                                                    |
| 500 Other Purchased Services  | \$7              | \$0             | \$0             |                                                                                                                                                                                                                                                                                                                    |
| 600 Books and Supplies        | \$36,835         | \$17,000        | \$20,000        | 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).                                                                    |
| 700 Equipment                 | \$71,361         | \$28,000        | \$34,000        | TV Studio Equipment, video projectors, electronic whiteboards, sound equipment, document cameras, learner response systems, video conferencing, equipment, and various CFF tools.                                                                                                                                  |
| 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>\$185,889</b> | <b>\$65,620</b> | <b>\$74,884</b> | <b>\$9,264</b>                                                                                                                                                                                                                                                                                                     |

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

| Total Computer Assisted       |                    | Budget 2012-       | Final Budget       |                                                                                                                                                                                                    |
|-------------------------------|--------------------|--------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2240 Instruction              | Actual 2011-12     | 13                 | 2013-14            | Key Explanation                                                                                                                                                                                    |
| 100 Salaries                  | \$413,853          | \$409,425          | \$422,019          |                                                                                                                                                                                                    |
| 200 Benefits                  | \$168,291          | \$189,800          | \$208,132          |                                                                                                                                                                                                    |
| 300 Contracted Services       | \$17,957           | \$27,000           | \$27,000           | This includes services of firewall/security experts, routing engineeers, newtwork operating system engineers, direct support from Microsoft/Apple, and training.                                   |
| 400 Purchased Services        | \$91,941           | \$65,000           | \$65,000           | This includes software maintenance agreements, extended warranties, server/system repairs, miscellaneous wiring, and support agreements.                                                           |
| 500 Other Purchased Services  | \$6,094            | \$5,500            | \$9,000            |                                                                                                                                                                                                    |
| 600 Books and Supplies        | \$194,225          | \$166,500          | \$166,500          | 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                 | \$497,112          | \$466,294          | \$570,146          | Includes lease payments, servers,backup hardware, server racks, network electronics, desktops, laptops, software and other computer related computer equipment over \$600.                         |
| 800 Miscellaneous Fees        | \$308              | \$500              | \$500              | ISTE, PETC, AECT, PAECT                                                                                                                                                                            |
| 900 Other Uses                | \$0                | \$0                | \$0                |                                                                                                                                                                                                    |
| Other Exp. (Not Listed Above) | \$0                | \$0                | \$0                |                                                                                                                                                                                                    |
| <b>TOTAL EXPENSES</b>         | <b>\$1,389,780</b> | <b>\$1,330,019</b> | <b>\$1,468,296</b> | <b>\$138,278</b>                                                                                                                                                                                   |



# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

|                               | Actual 2011-12   | Budget 2012-13   | Final Budget 2013-14 | Key Explanation                                                       |
|-------------------------------|------------------|------------------|----------------------|-----------------------------------------------------------------------|
| <b>2250 Total Library</b>     |                  |                  |                      |                                                                       |
| 100 Salaries                  | \$674,090        | \$659,082        | \$579,352            |                                                                       |
| 200 Benefits                  | \$218,045        | \$243,068        | \$259,278            |                                                                       |
| 300 Contracted Services       | \$0              | \$0              | \$0                  |                                                                       |
| 400 Purchased Services        | \$0              | \$0              | \$0                  |                                                                       |
| 500 Other Purchased Services  | \$617            | \$1,400          | \$1,400              |                                                                       |
| 600 Books and Supplies        | \$63,138         | \$69,461         | \$69,461             | Includes Follett support and Access Pa. Web collection (\$807/school) |
| 700 Equipment                 | \$0              | \$0              | \$0                  |                                                                       |
| 800 Miscellaneous Fees        | \$5,983          | \$0              | \$0                  |                                                                       |
| 900 Other Uses                | \$0              | \$0              | \$0                  |                                                                       |
| Other Exp. (Not Listed Above) | \$0              | \$0              | \$0                  |                                                                       |
| <b>TOTAL EXPENSES</b>         | <b>\$961,873</b> | <b>\$973,011</b> | <b>\$909,491</b>     | <b>(\$63,520)</b>                                                     |

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

| Total Curriculum              | Actual 2011-12   | Budget 2012-13   | Final Budget 2013-14 | Key Explanation      |
|-------------------------------|------------------|------------------|----------------------|----------------------|
| <b>2260 Development</b>       |                  |                  |                      |                      |
| 100 Salaries                  | \$133,156        | \$172,656        | \$175,053            |                      |
| 200 Benefits                  | \$34,848         | \$50,603         | \$60,304             |                      |
| 300 Contracted Services       | \$0              | \$0              | \$0                  |                      |
| 400 Purchased Services        | \$0              | \$0              | \$0                  |                      |
| 500 Other Purchased Services  | \$438            | \$3,000          | \$3,000              |                      |
| 600 Books and Supplies        | \$808            | \$3,000          | \$3,000              |                      |
| 700 Equipment                 | \$0              | \$0              | \$0                  |                      |
| 800 Miscellaneous Fees        | \$2,450          | \$300            | \$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>\$171,700</b> | <b>\$229,559</b> | <b>\$253,908</b>     | <b>\$24,349</b>      |

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

| Total Staff Development       |                 | Budget 2012-     | Final Budget     | Key Explanation                                                            |
|-------------------------------|-----------------|------------------|------------------|----------------------------------------------------------------------------|
| 2271 Professional             | Actual 2011-12  | 13               | 2013-14          |                                                                            |
| 100 Salaries                  | \$62,836        | \$59,006         | \$79,766         | Includes substitutes for teacher development days, induction and mentoring |
| 200 Benefits                  | \$1,415         | \$11,807         | \$19,606         |                                                                            |
| 300 Contracted Services       | \$14,724        | \$30,000         | \$30,000         | Reflects District training expenses                                        |
| 400 Purchased Services        | \$0             | \$0              | \$0              |                                                                            |
| 500 Other Purchased Services  | \$6,070         | \$30,000         | \$30,000         | Curriculum-related travel and training                                     |
| 600 Books and Supplies        | \$9,279         | \$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>\$94,324</b> | <b>\$150,813</b> | <b>\$179,372</b> | <b>\$28,560</b>                                                            |

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

| 2272 Staff Dev. Clerical      | Budget 2012-   |              | Final Budget | Key Explanation |
|-------------------------------|----------------|--------------|--------------|-----------------|
|                               | Actual 2011-12 | 13           | 2013-14      |                 |
| 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        | \$155          | \$400        | \$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>\$155</b>   | <b>\$400</b> | <b>\$300</b> | <b>(\$100)</b>  |

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

|                               | Actual 2011-12  | Budget 2012-13   | Final Budget 2013-14 | Key Explanation                                 |
|-------------------------------|-----------------|------------------|----------------------|-------------------------------------------------|
| <b>2310 Board Services</b>    |                 |                  |                      |                                                 |
| 100 Salaries                  | \$16,002        | \$16,623         | \$17,645             | For Board Treasurer, Secretary and Stenographer |
| 200 Benefits                  | \$2,551         | \$3,326          | \$4,337              |                                                 |
| 300 Contracted Services       | \$0             | \$0              | \$0                  |                                                 |
| 400 Purchased Services        | \$0             | \$0              | \$0                  |                                                 |
| 500 Other Purchased Services  | \$41,822        | \$51,260         | \$58,731             |                                                 |
| 600 Books and Supplies        | \$522           | \$4,500          | \$4,500              |                                                 |
| 700 Equipment                 | \$0             | \$0              | \$0                  |                                                 |
| 800 Miscellaneous Fees        | \$6,224         | \$30,000         | \$30,000             | NSBA, PSBA AND SHASDA                           |
| 900 Other Uses                | \$0             | \$0              | \$0                  |                                                 |
| Other Exp. (Not Listed Above) | \$0             | \$0              | \$0                  |                                                 |
| <b>TOTAL EXPENSES</b>         | <b>\$67,121</b> | <b>\$105,709</b> | <b>\$115,213</b>     | <b>\$9,504</b>                                  |

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

| 2330 Tax Collection Services  | Budget 2012-     |                  | Final Budget     | Key Explanation                                                                                                 |
|-------------------------------|------------------|------------------|------------------|-----------------------------------------------------------------------------------------------------------------|
|                               | Actual 2011-12   | 13               | 2013-14          |                                                                                                                 |
| 100 Salaries                  | \$0              | \$0              | \$0              |                                                                                                                 |
| 200 Benefits                  | \$0              | \$0              | \$0              |                                                                                                                 |
| 300 Contracted Services       | \$248,263        | \$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>\$248,263</b> | <b>\$190,000</b> | <b>\$190,000</b> | <b>\$0</b>                                                                                                      |

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

|                                               | Actual 2011-12   | Budget 2012-13   | Final Budget 2013-14 | Key Explanation |
|-----------------------------------------------|------------------|------------------|----------------------|-----------------|
| <b>2340 Staff Relations &amp; Negotiation</b> |                  |                  |                      |                 |
| 100 Salaries                                  | \$0              | \$0              | \$0                  |                 |
| 200 Benefits                                  | \$0              | \$0              | \$0                  |                 |
| 300 Contracted Services                       | \$143,157        | \$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>\$143,157</b> | <b>\$100,000</b> | <b>\$100,000</b>     | <b>\$0</b>      |

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

| 2350 Legal Services           | Budget 2012-    |                 | Final Budget    | Key Explanation                                           |
|-------------------------------|-----------------|-----------------|-----------------|-----------------------------------------------------------|
|                               | Actual 2011-12  | 13              | 2013-14         |                                                           |
| 100 Salaries                  | \$0             | \$0             | \$0             |                                                           |
| 200 Benefits                  | \$0             | \$0             | \$0             |                                                           |
| 300 Contracted Services       | \$76,263        | \$65,000        | \$65,000        | Average Solicitor Fees over the past 10 yrs. Is \$70,000. |
| 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>\$76,263</b> | <b>\$65,000</b> | <b>\$65,000</b> | <b>\$0</b>                                                |



# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

|                                          | Actual 2011-12   | Budget 2012-13   | Final Budget 2013-14 | Key Explanation |
|------------------------------------------|------------------|------------------|----------------------|-----------------|
| <b>2360 Office of the Superintendent</b> |                  |                  |                      |                 |
| 100 Salaries                             | \$505,886        | \$444,402        | \$453,947            |                 |
| 200 Benefits                             | \$258,130        | \$189,930        | \$218,216            |                 |
| 300 Contracted Services                  | \$16,260         | \$35,000         | \$35,000             |                 |
| 400 Purchased Services                   | \$0              | \$0              | \$0                  |                 |
| 500 Other Purchased Services             | \$34,242         | \$22,000         | \$22,000             |                 |
| 600 Books and Supplies                   | \$14,243         | \$15,000         | \$15,000             |                 |
| 700 Equipment                            | \$0              | \$10,000         | \$10,000             |                 |
| 800 Miscellaneous Fees                   | \$31,285         | \$15,000         | \$15,000             |                 |
| 900 Other Uses                           | \$0              | \$0              | \$0                  |                 |
| Other Exp. (Not Listed Above)            | \$0              | \$0              | \$0                  |                 |
| <b>TOTAL EXPENSES</b>                    | <b>\$860,046</b> | <b>\$731,333</b> | <b>\$769,163</b>     | <b>\$37,830</b> |

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

| 2371 Advancement Office       | Budget 2012-    |                 | Final Budget     | Key Explanation |
|-------------------------------|-----------------|-----------------|------------------|-----------------|
|                               | Actual 2011-12  | 13              | 2013-14          |                 |
| 100 Salaries                  | \$50,000        | \$50,250        | \$51,250         |                 |
| 200 Benefits                  | \$19,545        | \$26,110        | \$29,691         |                 |
| 300 Contracted Services       | \$1,509         | \$7,500         | \$7,500          |                 |
| 400 Purchased Services        | \$0             | \$0             | \$0              |                 |
| 500 Other Purchased Services  | \$0             | \$6,850         | \$6,850          |                 |
| 600 Books and Supplies        | \$1,230         | \$5,162         | \$5,162          |                 |
| 700 Equipment                 | \$0             | \$0             | \$0              |                 |
| 800 Miscellaneous Fees        | \$99            | \$3,815         | \$3,815          |                 |
| 900 Other Uses                | \$0             | \$0             | \$0              |                 |
| Other Exp. (Not Listed Above) | \$0             | \$0             | \$0              |                 |
| <b>TOTAL EXPENSES</b>         | <b>\$72,382</b> | <b>\$99,687</b> | <b>\$104,268</b> | <b>\$4,580</b>  |

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

|                                           | Actual 2011-12     | Budget 2012-13     | Final Budget 2013-14 | Key Explanation                           |
|-------------------------------------------|--------------------|--------------------|----------------------|-------------------------------------------|
| <b>2380 Total Office of the Principal</b> |                    |                    |                      |                                           |
| 100 Salaries                              | \$1,586,330        | \$1,676,324        | \$1,710,617          |                                           |
| 200 Benefits                              | \$512,733          | \$637,251          | \$752,539            |                                           |
| 300 Contracted Services                   | \$50               | \$0                | \$0                  |                                           |
| 400 Purchased Services                    | \$0                | \$0                | \$0                  |                                           |
| 500 Other Purchased Services              | \$22,166           | \$24,205           | \$24,800             | Primarily for graduation expenses         |
| 600 Books and Supplies                    | \$26,377           | \$26,290           | \$26,860             | Includes general supplies                 |
| 700 Equipment                             | \$638              | \$0                | \$0                  |                                           |
| 800 Miscellaneous Fees                    | \$10,426           | \$19,630           | \$19,730             | 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>\$2,158,720</b> | <b>\$2,383,700</b> | <b>\$2,534,546</b>   | <b>\$150,846</b>                          |

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

|                                | Actual 2011-12   | Budget 2012-13   | Final Budget 2013-14 | Key Explanation                                                    |
|--------------------------------|------------------|------------------|----------------------|--------------------------------------------------------------------|
| <b>2400 Total Pupil Health</b> |                  |                  |                      |                                                                    |
| 100 Salaries                   | \$401,185        | \$342,852        | \$293,608            |                                                                    |
| 200 Benefits                   | \$148,212        | \$157,915        | \$176,850            |                                                                    |
| 300 Contracted Services        | \$9,721          | \$7,700          | \$7,700              | Psychiatric and other special evaluations as requested by District |
| 400 Purchased Services         | \$400            | \$800            | \$800                |                                                                    |
| 500 Other Purchased Services   | \$212            | \$1,000          | \$1,000              |                                                                    |
| 600 Books and Supplies         | \$10,378         | \$10,640         | \$12,240             | Health room supplies                                               |
| 700 Equipment                  | \$0              | \$0              | \$4,800              |                                                                    |
| 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>\$570,108</b> | <b>\$520,907</b> | <b>\$496,998</b>     | <b>(\$23,909)</b>                                                  |

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

|                                     | Actual 2011-12   | Budget 2012-13   | Final Budget 2013-14 | Key Explanation                                                                                                       |
|-------------------------------------|------------------|------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------|
| <b>2500 Total Business Services</b> |                  |                  |                      |                                                                                                                       |
| 100 Salaries                        | \$333,203        | \$341,033        | \$351,268            |                                                                                                                       |
| 200 Benefits                        | \$117,619        | \$135,901        | \$160,049            |                                                                                                                       |
| 300 Contracted Services             | \$80,684         | \$91,200         | \$91,200             | Auditor fees, monthly Pentamation fees and records storage fees. Additional consulting fees for Pentamation included. |
| 400 Purchased Services              | \$0              | \$639            | \$639                |                                                                                                                       |
| 500 Other Purchased Services        | \$1,312          | \$1,000          | \$1,000              |                                                                                                                       |
| 600 Books and Supplies              | \$2,581          | \$3,000          | \$3,000              |                                                                                                                       |
| 700 Equipment                       | \$0              | \$0              | \$0                  |                                                                                                                       |
| 800 Miscellaneous Fees              | \$1,542          | \$1,345          | \$1,345              | 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>\$536,942</b> | <b>\$574,118</b> | <b>\$608,501</b>     | <b>\$34,383</b>                                                                                                       |

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

|                               | Actual 2011-12   | Budget 2012-13   | Final Budget 2013-14 | Key Explanation                                                                                                                                          |
|-------------------------------|------------------|------------------|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>2540 Duplicating</b>       |                  |                  |                      |                                                                                                                                                          |
| 100 Salaries                  | \$0              | \$42,509         | \$42,689             |                                                                                                                                                          |
| 200 Benefits                  | \$0              | \$24,704         | \$26,900             |                                                                                                                                                          |
| 300 Contracted Services       | \$0              | \$0              | \$0                  |                                                                                                                                                          |
| 400 Purchased Services        | \$147,984        | \$150,800        | \$150,800            | This is a new category for duplicating expenses (copier leases), such expenses were transferred from other functions and reflected in this new category. |
| 500 Other Purchased Services  | \$39,173         | \$32,500         | \$32,500             | This is a new category for postage expenses, such expenses were transferred from other functions and reflected in this new category.                     |
| 600 Books and Supplies        | \$700            | \$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>\$187,857</b> | <b>\$250,513</b> | <b>\$252,889</b>     | <b>\$2,376</b>                                                                                                                                           |

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

| Total Operations and          | Actual 2011-12     | Budget 2012-13     | Final Budget 2013-14 | Key Explanation                                                                                                            |
|-------------------------------|--------------------|--------------------|----------------------|----------------------------------------------------------------------------------------------------------------------------|
| <b>2600 Maintenance</b>       |                    |                    |                      |                                                                                                                            |
| 100 Salaries                  | \$2,524,850        | \$2,445,929        | \$2,537,702          | Includes additional security support                                                                                       |
| 200 Benefits                  | \$1,145,882        | \$1,256,433        | \$1,394,858          | Contracted increase in the comprehensive facilities management agreement and the snow removal agreement with the Township. |
| 300 Contracted Services       | \$1,201,263        | \$1,218,761        | \$1,225,375          |                                                                                                                            |
| 400 Purchased Services        | \$1,268,984        | \$1,061,845        | \$1,094,595          |                                                                                                                            |
| 500 Other Purchased Services  | \$356,429          | \$402,706          | \$434,606            | Includes the Central Office lease.                                                                                         |
| 600 Books and Supplies        | \$296,416          | \$422,315          | \$397,476            | Lower natural gas expenses                                                                                                 |
| 700 Equipment                 | \$0                | \$53,262           | \$35,862             |                                                                                                                            |
| 800 Miscellaneous Fees        | \$40               | \$0                | \$0                  |                                                                                                                            |
| 900 Other Uses                | \$0                | \$0                | \$0                  |                                                                                                                            |
| Other Exp. (Not Listed Above) | \$0                | \$0                | \$0                  |                                                                                                                            |
| <b>TOTAL EXPENSES</b>         | <b>\$6,793,864</b> | <b>\$6,861,251</b> | <b>\$7,120,474</b>   | <b>\$259,223</b>                                                                                                           |

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

| 2700 Transportation           | Actual 2011-12     | Budget 2012-13     | Final Budget 2013-14 | Key Explanation                                                                                                                                                                                                                                                                               |
|-------------------------------|--------------------|--------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 100 Salaries                  | \$1,328,441        | \$1,244,183        | \$1,301,889          | Reflects 40 drivers at 5 hrs/day and an additional 1.75 hrs/day for 14 mid-day runs.                                                                                                                                                                                                          |
| 200 Benefits                  | \$270,120          | \$308,575          | \$377,239            |                                                                                                                                                                                                                                                                                               |
| 300 Contracted Services       | \$99,442           | \$176,000          | \$176,000            | Consulting management services. Physicals, Drug Testing and Alcohol Testing                                                                                                                                                                                                                   |
| 400 Purchased Services        | \$254,270          | \$251,771          | \$251,771            | For work performed by vendors: paint, alternators, inspections, etc. and bus garage facility rental                                                                                                                                                                                           |
| 500 Other Purchased Services  | \$1,256,303        | \$962,000          | \$1,232,000          | Primarily related to contracted services for private and parochial students and athletic events, field trips, special ed runs or long distance coach services.<br>82,000 @ \$3.19/gallon of diesel fuel. - 1/22/13 AIU Forecasted price with Petroleum Trader. Increased to \$3.25 per AIU on |
| 600 Books and Supplies        | \$419,382          | \$473,900          | \$478,820            |                                                                                                                                                                                                                                                                                               |
| 700 Equipment                 | \$403,736          | \$132,715          | \$135,720            | Continuing lease payments                                                                                                                                                                                                                                                                     |
| 800 Miscellaneous Fees        | \$80               | \$600              | \$500                | CDL Licenses                                                                                                                                                                                                                                                                                  |
| 900 Other Uses                | \$0                | \$0                | \$0                  |                                                                                                                                                                                                                                                                                               |
| Other Exp. (Not Listed Above) | \$0                | \$0                | \$0                  |                                                                                                                                                                                                                                                                                               |
| <b>TOTAL EXPENSES</b>         | <b>\$4,031,774</b> | <b>\$3,549,743</b> | <b>\$3,953,939</b>   | <b>\$404,196</b>                                                                                                                                                                                                                                                                              |



# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

|                                      | Actual 2011-12   | Budget 2012-13   | Final Budget 2013-14 | Key Explanation                                                                                      |
|--------------------------------------|------------------|------------------|----------------------|------------------------------------------------------------------------------------------------------|
| <b>2800 Central Support Services</b> |                  |                  |                      |                                                                                                      |
| 100 Salaries                         | \$174,397        | \$104,440        | \$111,050            |                                                                                                      |
| 200 Benefits                         | \$64,251         | \$77,885         | \$86,861             |                                                                                                      |
| 300 Contracted Services              | \$3,922          | \$6,000          | \$6,000              | PA Educators Direct plus the addition of \$3,000 for outsourcing of reference and background checks. |
| 400 Purchased Services               | \$0              | \$0              | \$0                  |                                                                                                      |
| 500 Other Purchased Services         | \$11,592         | \$13,000         | \$13,000             | Increase in the cost of advertising in newspapers, especially related to substitutes                 |
| 600 Books and Supplies               | \$138            | \$9,000          | \$9,000              | Includes Employee Appreciation Awards and a more comprehensive service award program.                |
| 700 Equipment                        | \$0              | \$0              | \$0                  |                                                                                                      |
| 800 Miscellaneous Fees               | \$389            | \$600            | \$600                |                                                                                                      |
| 900 Other Uses                       | \$0              | \$0              | \$0                  |                                                                                                      |
| Other Exp. (Not Listed Above)        | \$0              | \$0              | \$0                  |                                                                                                      |
| <b>TOTAL EXPENSES</b>                | <b>\$254,689</b> | <b>\$210,925</b> | <b>\$226,511</b>     | <b>\$15,587</b>                                                                                      |

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

|                                    | Actual 2011-12  | Budget 2012-13  | Final Budget 2013-14 | Key Explanation                                                                  |
|------------------------------------|-----------------|-----------------|----------------------|----------------------------------------------------------------------------------|
| <b>2900 Other Support Services</b> |                 |                 |                      |                                                                                  |
| 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       | \$69,757        | \$73,897        | \$69,263             | AIU Payments (\$64,394 for estimated withholding and \$7,700 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>\$69,757</b> | <b>\$73,897</b> | <b>\$69,263</b>      | <b>(\$4,634)</b>                                                                 |

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

| 2990 Pass Through             | Budget 2012-     |                  | Final Budget     | Key Explanation                                         |
|-------------------------------|------------------|------------------|------------------|---------------------------------------------------------|
|                               | Actual 2011-12   | 13               | 2013-14          |                                                         |
| 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        | \$408,643        | \$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>\$408,643</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 2011-12     | Budget 2012-13     | Final Budget 2013-14 | Key Explanation                                                    |
|-------------------------------|--------------------|--------------------|----------------------|--------------------------------------------------------------------|
| 100 Salaries                  | \$742,732          | \$705,901          | \$705,017            | Includes full time Athletic Director, Activities Director and ECAs |
| 200 Benefits                  | \$133,978          | \$160,651          | \$210,846            |                                                                    |
| 300 Contracted Services       | \$42,200           | \$46,000           | \$50,000             | Primarily related to Novacare contract for the trainer             |
| 400 Purchased Services        | \$845              | \$5,000            | \$5,000              |                                                                    |
| 500 Other Purchased Services  | \$17,244           | \$4,000            | \$4,000              |                                                                    |
| 600 Books and Supplies        | \$9,429            | \$7,898            | \$7,600              |                                                                    |
| 700 Equipment                 | \$3,768            | \$5,295            | \$5,595              |                                                                    |
| 800 Miscellaneous Fees        | \$14,979           | \$22,600           | \$22,600             |                                                                    |
| 900 Other Uses                | \$297,200          | \$300,530          | \$300,530            | Athletic supplies, officials, paramedics, uniforms, etc.           |
| Other Exp. (Not Listed Above) | \$0                | \$0                | \$0                  |                                                                    |
| <b>TOTAL EXPENSES</b>         | <b>\$1,262,375</b> | <b>\$1,257,875</b> | <b>\$1,311,188</b>   | <b>\$53,313</b>                                                    |

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

|                               | Actual 2011-12     | Budget 2012-13     | Final Budget 2013-14 |                    |
|-------------------------------|--------------------|--------------------|----------------------|--------------------|
| <b>5110 Debt Service</b>      |                    |                    |                      |                    |
| 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        | \$4,690,050        | \$5,849,743        | \$5,328,017          |                    |
| 900 Other Uses                | \$223,612          | \$835,450          | \$2,648,909          |                    |
| Other Exp. (Not Listed Above) | \$0                | \$0                | \$0                  |                    |
| <b>TOTAL EXPENSES</b>         | <b>\$4,913,662</b> | <b>\$6,685,193</b> | <b>\$7,976,926</b>   | <b>\$1,291,733</b> |

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

| 5230 Fund Transfers           | Budget 2012-       |                 | Final Budget    | Key Explanation                                                                                                                                         |
|-------------------------------|--------------------|-----------------|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
|                               | Actual 2011-12     | 13              | 2013-14         |                                                                                                                                                         |
| 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        | \$633,071          | \$0             | \$0             |                                                                                                                                                         |
| 900 Other Uses                | \$473,921          | \$35,000        | \$35,000        | 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. |
| Other Exp. (Not Listed Above) | \$0                | \$0             | \$0             |                                                                                                                                                         |
| <b>TOTAL EXPENSES</b>         | <b>\$1,106,992</b> | <b>\$35,000</b> | <b>\$35,000</b> | <b>\$0</b>                                                                                                                                              |

# Upper St. Clair School District

## SUMMARY BUDGET COMPARISON

| 5900 Budgetary Reserve        | Budget 2012-   |                  | Final Budget     | Key Explanation |
|-------------------------------|----------------|------------------|------------------|-----------------|
|                               | Actual 2011-12 | 13               | 2013-14          |                 |
| 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

| Budget Information - Year Ended June 30 | Revenues            | Expenditures        | Change to Fund Balance | Ending Unassigned Fund Balance | % of Budget |
|-----------------------------------------|---------------------|---------------------|------------------------|--------------------------------|-------------|
| 1998                                    | \$35,801,821        | \$36,300,285        | (\$494,200)            | \$4,191,667                    | 11.3%       |
| 1999                                    | \$36,372,004        | \$37,428,150        | (\$1,228,850)          | \$2,962,817                    | 7.7%        |
| 2000                                    | \$38,768,245        | \$39,464,134        | (\$1,149,789)          | \$1,813,028                    | 4.5%        |
| 2001                                    | \$39,349,003        | \$39,002,390        | \$868,285              | \$2,681,313                    | 6.7%        |
| 2002                                    | \$41,241,998        | \$41,028,995        | \$744,660              | \$3,425,973                    | 8.2%        |
| 2003                                    | \$41,980,116        | \$42,763,110        | (\$966,559)            | \$3,473,035                    | 8.1%        |
| 2004                                    | \$45,147,011        | \$46,224,740        | (\$673,810)            | \$2,799,225                    | 5.9%        |
| 2005                                    | \$48,524,357        | \$48,656,917        | (\$4,297)              | \$2,794,928                    | 5.7%        |
| 2006                                    | \$50,486,955        | \$50,510,909        | \$1,572,684            | \$4,367,612                    | 8.7%        |
| 2007                                    | \$51,991,227        | \$51,594,851        | \$1,846,680            | \$4,015,153                    | 7.7%        |
| 2008                                    | \$54,710,519        | \$54,505,718        | \$1,353,480            | \$3,819,954                    | 7.0%        |
| 2009                                    | \$53,989,621        | \$55,252,569        | (\$630,561)            | \$3,114,715                    | 5.6%        |
| 2010                                    | \$56,453,565        | \$56,452,642        | (\$125,524)            | \$3,909,726                    | 6.9%        |
| 2011                                    | \$58,341,887        | \$58,341,887        | \$0                    | \$3,425,832                    | 5.9%        |
| 2012                                    | \$59,252,638        | \$59,395,594        | (\$142,956)            | \$3,282,876                    | 5.5%        |
| Final Budget 2013                       | \$63,138,363        | \$61,365,288        | \$1,773,075            | \$5,055,950                    | 8.2%        |
| <b>Final Budget 2014</b>                | <b>\$64,481,556</b> | <b>\$65,983,222</b> | <b>(\$1,501,666)</b>   | <b>\$3,554,284</b>             | <b>5.4%</b> |

# Upper St. Clair School District

## Capital Expenditures

# Upper St. Clair School District

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

|                                  |                                                   |                  |                  |                 | FUNDING SOURCES     |                  |                                   |                   |                 |                     |
|----------------------------------|---------------------------------------------------|------------------|------------------|-----------------|---------------------|------------------|-----------------------------------|-------------------|-----------------|---------------------|
| Priority 1 Projects              |                                                   | 2012-13          | 2013-14          | 2014-15         | 2012-13 Contingency | Bond Proceeds    | Guaranteed Energy Savings Project | Gala - Technology | Gala- PA System | Gala - Undesignated |
| Bldg.                            | Capital Project List                              |                  |                  |                 | \$250,000           | \$975,000        | \$415,200                         | \$52,800          | \$17,295        | \$11,075            |
| All EL Schools                   | Window modifications                              | \$0              |                  |                 | \$0                 |                  |                                   |                   |                 |                     |
| Baker                            | Gym floor tile repair                             | \$2,000          |                  |                 |                     | \$2,000          |                                   |                   |                 |                     |
| Baker                            | Gym lobby tile repair                             | \$2,000          |                  |                 |                     | \$2,000          |                                   |                   |                 |                     |
| Baker                            | HVAC drive repair                                 | \$3,900          |                  |                 |                     | \$3,900          |                                   |                   |                 |                     |
| Baker                            | Carpet replacement                                | \$7,000          | \$7,000          | \$7,000         |                     | \$7,000          |                                   |                   |                 |                     |
| <b>BO &amp; FC</b>               | <b>IPADS</b>                                      | <b>\$50,000</b>  |                  |                 |                     |                  |                                   | <b>\$50,000</b>   |                 |                     |
| Boyce                            | Repair/replace gravel at stadium parking lot      | \$3,000          |                  |                 |                     | \$3,000          |                                   |                   |                 |                     |
| Boyce                            | Partition door repairs                            | \$5,000          |                  |                 |                     | \$5,000          |                                   |                   |                 |                     |
| Boyce                            | Upgrade 2 old bleachers to electrical movements   | \$16,000         |                  |                 |                     | \$16,000         |                                   |                   |                 |                     |
| <b>Boyce</b>                     | <b>Water line replacement</b>                     | <b>\$34,000</b>  |                  |                 |                     |                  | <b>\$34,000</b>                   |                   |                 |                     |
| Bus                              | Bus/Van Replacement                               | \$170,000        | \$170,000        | \$85,000        |                     | \$170,000        |                                   |                   |                 |                     |
| District                         | Concrete work repairs                             | \$10,000         |                  |                 |                     | \$10,000         |                                   |                   |                 |                     |
| District                         | MDF Room                                          | \$60,000         |                  |                 |                     | \$60,000         |                                   |                   |                 |                     |
| Eisenhower                       | Gym blinds repair/replacement                     | \$2,400          |                  |                 |                     | \$2,400          |                                   |                   |                 |                     |
| Eisenhower                       | 350A circuit breaker repair/replacement           | \$3,700          |                  |                 |                     | \$3,700          |                                   |                   |                 |                     |
| High School                      | Door replacement in Principal's area              | \$2,257          |                  |                 |                     | \$2,257          |                                   |                   |                 |                     |
| High School                      | Card swipe on new door                            | \$2,975          |                  |                 |                     | \$2,975          |                                   |                   |                 |                     |
| High School                      | Install fence on retaining wall in back of school | \$5,200          |                  |                 |                     | \$5,200          |                                   |                   |                 |                     |
| High School                      | Child/Day Care ramp repair/replacement            | \$17,500         |                  |                 |                     | \$17,500         |                                   |                   |                 |                     |
| High School                      | Repair/replacement stairs by "USC" at stadium     | \$21,500         |                  |                 |                     | \$21,500         |                                   |                   |                 |                     |
| High School                      | Stadium PA System                                 | \$35,180         |                  |                 |                     | \$6,810          |                                   | \$17,295          | \$11,075        |                     |
| <b>High School</b>               | <b>system</b>                                     | <b>\$45,000</b>  |                  |                 |                     | <b>\$45,000</b>  |                                   |                   |                 |                     |
| High School                      | Bleacher repairs                                  | \$50,000         |                  |                 |                     | \$50,000         |                                   |                   |                 |                     |
| High School                      | Handicap Access Bridge Redecking                  | \$56,200         |                  |                 |                     |                  | \$56,200                          |                   |                 |                     |
| High School                      | Chiller replacement                               | \$325,000        |                  |                 |                     |                  | \$325,000                         |                   |                 |                     |
| Streams                          | Gym blind repair/replacement                      | \$2,100          |                  |                 |                     | \$2,100          |                                   |                   |                 |                     |
| <b>GRAND TOTAL - Priority 1</b>  |                                                   | <b>\$981,912</b> | <b>\$177,000</b> | <b>\$92,000</b> | <b>\$50,000</b>     | <b>\$438,342</b> | <b>\$415,200</b>                  | <b>\$50,000</b>   | <b>\$17,295</b> | <b>\$11,075</b>     |
| <b>Remaining Funds Available</b> |                                                   |                  |                  |                 | <b>\$200,000</b>    | <b>\$536,658</b> | <b>\$0</b>                        | <b>\$2,800</b>    | <b>\$0</b>      | <b>\$0</b>          |