

Upper St. Clair School District

Proposed Final Budget

2015-16 General Fund Budget

May 18, 2015

Upper St. Clair School District

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Upper St. Clair School District

<i>Includes Tax Increase of 1.9% Act 1 Index plus the Estimated Budget Exceptions - Total Increase of .8398 Mills</i>		Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	\$ Increase (Decrease)	% Increase
	Local Revenues	\$49,257,456	\$52,467,497	\$54,771,473	\$2,303,977	4.39%
	State Revenues	\$13,018,569	\$14,457,201	\$15,315,640	\$858,439	5.94%
	Federal Revenues	\$2,276,232	\$2,200,633	\$2,094,191	(\$106,442)	-4.84%
	Other Funding Sources	\$0	\$0	\$0	\$0	
	Total Revenues	\$64,552,257	\$69,125,331	\$72,181,305	\$3,055,974	4.42%
	Expenses					
1100	Total Regular Education	\$25,969,382	\$28,391,955	\$30,202,309	\$1,810,355	6.38%
1200	Total Special ED	\$7,869,729	\$8,489,915	\$8,866,972	\$377,057	4.44%
1300	Vocational ED	\$107,867	\$156,329	\$152,179	(\$4,150)	-2.65%
1400	Total Other Instructional Programs	\$186,591	\$249,401	\$265,683	\$16,283	6.53%
2100	Total Instructional Support Services	\$1,929,211	\$2,074,259	\$2,047,432	(\$26,827)	-1.29%
2200	Total Support Services - Instructional Staff	\$2,871,912	\$3,043,999	\$3,351,674	\$307,675	10.11%
2300	Total Administration	\$3,850,622	\$4,057,681	\$4,373,089	\$315,409	7.77%
2400	Total Pupil Health	\$506,984	\$560,035	\$608,295	\$48,260	8.62%
2500	Total Business Services	\$580,925	\$631,838	\$654,379	\$22,541	3.57%
2540	Duplicating Services	\$232,098	\$212,756	\$238,100	\$25,344	11.91%
2600	Total Operations and Maintenance	\$7,369,306	\$7,230,357	\$7,579,518	\$349,161	4.83%
2700	Transportation	\$3,933,358	\$4,054,326	\$4,161,689	\$107,364	2.65%
2800	Central Support Services	\$221,364	\$232,384	\$246,396	\$14,012	6.03%
2900	Other Support Services	\$74,350	\$69,201	\$66,142	(\$3,059)	-4.42%
2990	Pass Through	\$481,857	\$300,000	\$0	(\$300,000)	-100.00%
3200	Total Student Activities	\$1,353,494	\$1,423,101	\$1,504,219	\$81,117	5.70%
5110	Debt Service	\$7,969,029	\$8,062,351	\$7,914,962	(\$147,389)	-1.83%
5230	Fund Transfers	\$152,848	\$35,000	\$35,000	\$0	0.00%
5900	Budgetary Reserve	\$0	\$250,000	\$250,000	\$0	0.00%
	Total Expenses	\$65,660,928	\$69,524,888	\$72,518,038	\$2,993,151	4.31%
	Budget Outcome	(\$1,108,670)	(\$399,557)	(\$336,734)	\$62,823	
	PSERS Reserve		\$400,000			
	Possible Budget Outcome		\$443	(\$336,734)		
	Contingencies (\$250,000 overall + \$60,000 from Special Ed)			\$310,000		
	Net Budget Outcome			(\$26,734)		

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	\$ Change	% Change	Key Explanations
Expenses						
100 Salaries	\$30,989,181	\$31,800,846	\$33,207,101	\$1,406,255	4.4%	4 retirements with 2 staff replacements and the continued professional support for the iPad initiative
200 Benefits	\$14,637,911	\$16,808,061	\$18,553,261	\$1,745,200	10.4%	PSERS rate and health care cost increases
300 Contracted Services	\$3,706,004	\$3,784,367	\$3,926,768	\$142,401	3.8%	Special education outside placements
400 Purchased Services	\$1,733,022	\$1,567,210	\$1,673,609	\$106,399	6.8%	
500 Other Purchased Services	\$2,803,877	\$2,931,596	\$2,895,739	(\$35,857)	-1.2%	
600 Books and Supplies	\$1,849,699	\$2,023,892	\$1,915,215	(\$108,676)	-5.4%	
700 Equipment	\$807,119	\$1,251,206	\$1,401,455	\$150,248	12.0%	Technology investment for remaining iPads in grades 5, 6 and 7. Three bus replacements and O&M vehicle replacements.
800 Miscellaneous Fees	\$6,018,971	\$6,303,290	\$5,948,826	(\$354,464)	-5.6%	Debt service - interest
900 Other Uses	\$3,115,144	\$3,054,420	\$2,996,065	(\$58,355)	-1.9%	Debt service - principal
Other Exp. (Not Listed Above)						
Total Expenses	\$65,660,928	\$69,524,888	\$72,518,038	\$2,993,151		
Budget Outcome	(\$1,108,670)	(\$399,557)	(\$336,734)			
PSERS Reserve		\$400,000				
Possible Budget Outcome		\$443	(\$336,734)			
Contingencies (\$250,000 overall + \$60,000 from Special Ed)			\$310,000			
Net Budget Outcome			(\$26,734)			

Upper St. Clair School District

Expenditure Reports

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

1100	Total Regular Education	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
100	Salaries	\$16,783,199	\$17,598,486	\$18,537,666	Contracted salary increases
200	Benefits	\$8,084,568	\$9,402,844	\$10,359,353	PSERS and health care increases
300	Contracted Services	\$125,407	\$112,670	\$115,370	Primarily Blended Schools
400	Purchased Services	\$16,914	\$39,510	\$36,365	Repair and maintenance of equipment
500	Other Purchased Services	\$297,252	\$378,247	\$333,246	Reflects the shift from Parkway's Alternative Pgm to other alternative technical/career programs and charter/cyber school enrollment
600	Books and Supplies	\$522,414	\$618,868	\$626,346	Includes increase in curriculum materials
700	Equipment	\$37,885	\$127,107	\$83,405	Decrease due to Fab Lab expenses incurred in 2014-15. However includes a few remaining items required for the Fab Lab, additional chairs/desks at Ft. Couch.
800	Miscellaneous Fees	\$101,742	\$114,222	\$110,558	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	
	TOTAL EXPENSES	\$25,969,382	\$28,391,955	\$30,202,309	\$1,810,355

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

1200	Total Special ED	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
100	Salaries	\$3,783,916	\$3,855,596	\$3,942,991	
200	Benefits	\$2,033,055	\$2,268,940	\$2,443,012	
300	Contracted Services	\$1,481,423	\$1,688,523	\$1,904,278	Includes additional placements for students.
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$458,850	\$320,491	\$326,241	
600	Books and Supplies	\$83,417	\$39,700	\$39,700	
700	Equipment	\$0	\$150,915	\$0	
800	Miscellaneous Fees	\$29,068	\$165,750	\$210,750	Includes a special ed contingency.
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	TOTAL EXPENSES	\$7,869,729	\$8,489,915	\$8,866,972	\$377,057

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

1300	Vocational ED	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
100	Salaries	\$0	\$0	\$0	
200	Benefits	\$0	\$0	\$0	
300	Contracted Services	\$0	\$0	\$0	
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$107,867	\$156,329	\$152,179	Parkway West Rental (\$63,039) and Career and Technology Center (\$89,140). The CTC is based on the 2014-15 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	
	TOTAL EXPENSES	\$107,867	\$156,329	\$152,179	(\$4,150)

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

1420	Summer School	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	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	\$31,183	\$72,653	\$75,560	
	200 Benefits	\$7,917	\$21,106	\$25,305	
	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	\$103	\$100	
	900 Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	TOTAL EXPENSES	\$39,100	\$93,862	\$100,965	\$7,102

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

1430	Total Homebound Instruction	Actual 2014-15	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
100	Salaries	\$14,764	\$9,800	\$10,500	
200	Benefits	\$3,555	\$2,847	\$3,516	
300	Contracted Services	\$4,950	\$7,000	\$7,210	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	
TOTAL EXPENSES		\$23,269	\$19,647	\$21,226	\$1,580

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

1490	Title I Instruction	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
					Appropriate Title revenues are estimated to offset these expenses
	100 Salaries	\$85,120	\$85,851	\$88,266	
	200 Benefits	\$39,103	\$43,861	\$48,861	
	300 Contracted Services	\$0	\$6,180	\$6,365	
	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	
	TOTAL EXPENSES	\$124,222	\$135,892	\$143,492	\$7,601

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

2110	Total Pupil Personnel	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
100	Salaries	\$203,913	\$206,875	\$211,926	
200	Benefits	\$96,126	\$109,575	\$121,280	
300	Contracted Services	\$2,562	\$7,500	\$14,500	Safety training, consultation
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$2,097	\$2,500	\$2,700	Conference and mileage charge.
600	Books and Supplies	\$876	\$4,500	\$4,500	Includes training materials and supplies related to safety
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$244	\$350	\$350	
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	TOTAL EXPENSES	\$305,818	\$331,300	\$355,256	\$23,955

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

2120	Total Guidance	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
100	Salaries	\$1,008,365	\$1,018,170	\$939,000	
200	Benefits	\$448,527	\$500,651	\$511,775	
300	Contracted Services	\$40,241	\$48,300	\$52,400	OnHands \$22,000, Test scoring
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$3,580	\$5,200	\$3,750	HS Counseling Department publications and training/workshops for counselors
600	Books and Supplies	\$20,079	\$33,400	\$34,400	Includes costs related to Naviance
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$609	\$600	\$600	
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	TOTAL EXPENSES	\$1,521,401	\$1,606,321	\$1,541,925	(\$64,396)

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

2140	Total Psychological Services	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
	100 Salaries	\$65,533	\$66,588	\$69,949	
	200 Benefits	\$30,241	\$35,950	\$40,303	
	300 Contracted Services	\$0	\$22,500	\$22,500	Intern and Contracted Services
	400 Purchased Services	\$0	\$0	\$0	
	500 Other Purchased Services	\$1,862	\$1,300	\$1,300	
	600 Books and Supplies	\$4,356	\$10,300	\$10,200	
	700 Equipment	\$0	\$0	\$6,000	iPads for test administration
	800 Miscellaneous Fees	\$0	\$0	\$0	
	900 Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	TOTAL EXPENSES	\$101,992	\$136,638	\$150,252	\$13,614

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

2220	Total AV Services	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
					Includes special A/V setups, graduation, school-related theater events, opening day, etc.
	100 Salaries	\$0	\$5,847	\$5,964	
	200 Benefits	\$0	\$1,699	\$1,997	
	300 Contracted Services	\$1,131	\$12,000	\$12,000	Setup and configuration of building video and cable system
					This includes service/repair for District sound systems, cable systems, satellite service, audio/visual repairs, and TV studio repairs/maintenance.
	400 Purchased Services	\$7,236	\$20,000	\$16,000	
	500 Other Purchased Services	\$25	\$0	\$0	
	600 Books and Supplies	\$16,011	\$40,000	\$34,000	A/V Equipment, A/V parts/supplies, projector bulbs, etc.
					Video projectors, Televisions, Promethean Boards, A/V equipment over \$600.
	700 Equipment	\$26,209	\$12,000	\$19,000	
	800 Miscellaneous Fees	\$0	\$0	\$0	
	900 Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	TOTAL EXPENSES	\$50,612	\$91,546	\$88,961	(\$2,584)

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

2240	Total Computer Assisted Instruction	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
100	Salaries	\$427,454	\$429,159	\$436,552	
200	Benefits	\$196,723	\$224,890	\$247,854	
300	Contracted Services	\$24,495	\$52,000	\$32,000	This includes services of firewall/security experts, routing engineeers, newtwork operating system engineers, direct support from Microsoft/Apple, and training.
400	Purchased Services	\$81,314	\$82,400	\$97,400	This includes software maintenance agreements, extended warranties, server/system repairs, miscellaneous wiring, and support agreements.
500	Other Purchased Services	\$5,727	\$11,000	\$11,000	
600	Books and Supplies	\$222,515	\$186,800	\$173,800	This includes software upgrades, computer supplies, network supplies, laptop batteries, computer upgrades and any supply item cost under \$600 and annual software license renewals.
700	Equipment	\$520,575	\$615,699	\$874,600	Includes lease payments, network infrastructure, desktops, laptops, ipads, software/applications and other computer related computer equipment over \$600.
800	Miscellaneous Fees	\$0	\$1,000	\$1,000	ISTE, PETC, AECT, PAECT and various organizational memberships.
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
TOTAL EXPENSES		\$1,478,804	\$1,602,948	\$1,874,206	\$271,258

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

2250	Total Library	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
100	Salaries	\$621,325	\$550,700	\$571,002	
200	Benefits	\$258,878	\$281,836	\$316,326	
300	Contracted Services	\$0	\$0	\$0	
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$430	\$1,400	\$1,500	
600	Books and Supplies	\$66,422	\$69,591	\$67,959	Includes Follett support and Access Pa. Web collection (\$807/school)
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$334	\$600	\$595	
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	TOTAL EXPENSES	\$947,388	\$904,127	\$957,382	\$53,255

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

2260	Total Curriculum Development	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
100	Salaries	\$150,332	\$175,452	\$151,103	
200	Benefits	\$48,185	\$69,126	\$69,128	
300	Contracted Services	\$0	\$0	\$0	
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$63	\$3,000	\$2,500	
600	Books and Supplies	\$2,053	\$3,000	\$15,250	Rubicom software
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$13,132	\$12,550	\$0	\$12,250 for Rubicom moved to 600
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	TOTAL EXPENSES	\$213,765	\$263,129	\$237,982	(\$25,147)

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

2271	Total Staff Development Professional	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
					Includes substitutes for teacher development days, induction and mentoring
	100 Salaries	\$127,697	\$79,000	\$90,900	
	200 Benefits	\$5,667	\$22,950	\$30,442	
	300 Contracted Services	\$21,791	\$30,000	\$31,800	Reflects District training expenses
	400 Purchased Services	\$0	\$0	\$0	
	500 Other Purchased Services	\$15,419	\$30,000	\$20,000	Curriculum-related travel and training
	600 Books and Supplies	\$10,556	\$20,000	\$19,500	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	
	TOTAL EXPENSES	\$181,130	\$181,950	\$192,642	\$10,693

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

			Final Budget	Proposed Final Budget	
2272	Staff Dev. Clerical	Actual 2013-14	2014-15	2015-16	Key Explanation
	100 Salaries	\$0	\$0	\$0	
	200 Benefits	\$0	\$0	\$0	
	300 Contracted Services	\$0	\$0	\$0	
	400 Purchased Services	\$0	\$0	\$0	
	500 Other Purchased Services	\$50	\$0	\$0	
	600 Books and Supplies	\$165	\$300	\$500	
	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	
	TOTAL EXPENSES	\$215	\$300	\$500	\$200

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

2310	Board Services	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
	100 Salaries	\$17,900	\$17,741	\$20,855	For Board Treasurer, Secretary and Stenographer
	200 Benefits	\$4,307	\$5,154	\$6,984	
	300 Contracted Services	\$0	\$0	\$0	
	400 Purchased Services	\$0	\$0	\$0	
	500 Other Purchased Services	\$58,206	\$69,343	\$75,127	Increase due to projected insurance premiums
	600 Books and Supplies	\$1,975	\$4,500	\$4,500	
	700 Equipment	\$0	\$0	\$0	
	800 Miscellaneous Fees	\$12,548	\$20,000	\$20,000	NSBA, PSBA AND SHASDA
	900 Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	TOTAL EXPENSES	\$94,936	\$116,738	\$127,466	\$10,728

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

2330	Tax Collection Services	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
100	Salaries	\$0	\$0	\$0	
200	Benefits	\$0	\$0	\$0	
300	Contracted Services	\$272,796	\$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	
TOTAL EXPENSES		\$272,796	\$190,000	\$190,000	\$0

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

2340	Staff Relations & Negotiation	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
	100 Salaries	\$0	\$0	\$0	
	200 Benefits	\$0	\$0	\$0	
	300 Contracted Services	\$62,879	\$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	
	TOTAL EXPENSES	\$62,879	\$100,000	\$100,000	\$0

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

2350	Legal Services	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
	100 Salaries	\$0	\$0	\$0	
	200 Benefits	\$0	\$0	\$0	
	300 Contracted Services	\$115,786	\$65,000	\$65,000	Solicitor fees
	400 Purchased Services	\$0	\$0	\$0	
	500 Other Purchased Services	\$0	\$0	\$0	
	600 Books and Supplies	\$0	\$0	\$0	
	700 Equipment	\$0	\$0	\$0	
	800 Miscellaneous Fees	\$0	\$0	\$0	
	900 Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	TOTAL EXPENSES	\$115,786	\$65,000	\$65,000	\$0

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

2360	Office of the Superintendent	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
					Includes the Superintendent, Deputy Superintendent and newly appointed Assistant Superintendent
	100 Salaries	\$452,988	\$501,713	\$687,520	
	200 Benefits	\$241,744	\$239,425	\$359,573	
	300 Contracted Services	\$17,904	\$35,000	\$35,000	USC publications and printing
	400 Purchased Services	\$0	\$0	\$0	
	500 Other Purchased Services	\$21,809	\$22,000	\$22,000	Travel and conference
	600 Books and Supplies	\$14,934	\$15,000	\$15,000	
	700 Equipment	\$8,174	\$10,000	\$10,000	
	800 Miscellaneous Fees	\$15,617	\$15,000	\$15,000	
	900 Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	TOTAL EXPENSES	\$773,170	\$838,138	\$1,144,093	\$305,955

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

2371	Advancement Office	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
	100 Salaries	\$39,616	\$75,000	\$76,875	Includes 1.0 FTE
	200 Benefits	\$22,383	\$39,762	\$44,202	
	300 Contracted Services	\$15,903	\$7,500	\$7,500	
	400 Purchased Services	\$0	\$0	\$0	
	500 Other Purchased Services	\$3,187	\$6,850	\$6,600	
	600 Books and Supplies	\$2,634	\$5,317	\$5,418	Includes software
	700 Equipment	\$0	\$0	\$0	
	800 Miscellaneous Fees	\$150	\$3,900	\$3,900	
	900 Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	TOTAL EXPENSES	\$83,873	\$138,329	\$144,495	\$6,166

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

2380	Total Office of the Principal	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
	100 Salaries	\$1,652,274	\$1,689,503	\$1,627,984	
	200 Benefits	\$731,418	\$845,892	\$891,877	
	300 Contracted Services	\$0	\$0	\$0	
	400 Purchased Services	\$0	\$0	\$0	
	500 Other Purchased Services	\$9,717	\$26,220	\$26,650	Primarily for graduation expenses
	600 Books and Supplies	\$30,636	\$27,906	\$31,500	Includes general supplies
	700 Equipment	\$1,962	\$0	\$0	
	800 Miscellaneous Fees	\$21,174	\$19,954	\$24,024	Includes Halls of Fame, and dues and fees
	900 Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	TOTAL EXPENSES	\$2,447,182	\$2,609,476	\$2,602,035	(\$7,441)

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

2400	Total Pupil Health	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
100	Salaries	\$299,951	\$328,701	\$350,229	
200	Benefits	\$167,172	\$204,377	\$227,516	
300	Contracted Services	\$26,693	\$7,811	\$11,000	Psychiatric and other special evaluations as requested by District
400	Purchased Services	\$0	\$812	\$850	
500	Other Purchased Services	\$1,356	\$1,015	\$1,050	
600	Books and Supplies	\$6,295	\$12,424	\$12,250	Health room supplies
700	Equipment	\$5,517	\$4,896	\$5,400	Includes AED's
800	Miscellaneous Fees	\$0	\$0	\$0	
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	TOTAL EXPENSES	\$506,984	\$560,035	\$608,295	\$48,260

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

2500	Total Business Services	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
100	Salaries	\$311,944	\$354,383	\$368,076	
200	Benefits	\$128,685	\$177,446	\$183,293	
300	Contracted Services	\$133,788	\$93,936	\$96,754	Auditor fees, monthly Pentamation fees and records storage fees. Additional consulting fees for Pentamation included.
400	Purchased Services	\$0	\$658	\$678	
500	Other Purchased Services	\$3,026	\$1,030	\$1,061	
600	Books and Supplies	\$2,132	\$3,000	\$3,090	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$1,350	\$1,385	\$1,427	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	
	TOTAL EXPENSES	\$580,925	\$631,838	\$654,379	\$22,541

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

2540 Duplicating	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
100 Salaries	\$48,608	\$0	\$0	Outsourced Copy Center to Office Depot
200 Benefits	\$26,993	\$0	\$0	
300 Contracted Services	\$0	\$0	\$0	
				This is a new category for duplicating expenses (copier leases), such expenses were transferred from other functions and reflected in this new category.
400 Purchased Services	\$126,111	\$85,256	\$100,600	
				This is a new category for postage expenses, such expenses were transferred from other functions and reflected in this new category.
500 Other Purchased Services	\$30,426	\$127,500	\$137,500	
600 Books and Supplies	(\$40)	\$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	
TOTAL EXPENSES	\$232,098	\$212,756	\$238,100	\$25,344

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

2600	Total Operations and Maintenance	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
100	Salaries	\$2,632,079	\$2,431,778	\$2,598,144	Includes custodial, maintenance and security personnel
200	Benefits	\$1,397,582	\$1,480,054	\$1,656,536	
300	Contracted Services	\$1,213,648	\$1,239,447	\$1,140,590	Contracted increase in the comprehensive facilities management agreement and the snow removal agreement with the Township.
400	Purchased Services	\$1,281,798	\$1,066,704	\$1,147,541	
500	Other Purchased Services	\$414,209	\$453,470	\$470,693	Increased electricity expenses
600	Books and Supplies	\$365,732	\$414,203	\$390,292	Includes increase in the increased Central Office lease.
700	Equipment	\$64,063	\$144,702	\$175,722	Lower natural gas expenses
800	Miscellaneous Fees	\$195	\$0	\$0	Includes the lease cost for the phone system and the new track
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	TOTAL EXPENSES	\$7,369,306	\$7,230,357	\$7,579,518	\$349,161

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

				Proposed	
2700	Transportation	Actual 2013-14	Final Budget 2014-15	Final Budget 2015-16	Key Explanation
100	Salaries	\$1,375,993	\$1,388,437	\$1,454,657	Includes 40 drivers on daily runs
200	Benefits	\$388,834	\$484,730	\$569,969	
300	Contracted Services	\$86,625	\$6,000	\$8,500	Consulting management services. Physicals, Drug Testing and Alcohol Testing
400	Purchased Services	\$219,649	\$266,870	\$269,175	For work performed by vendors: paint, alternators, inspections, etc. and bus garage facility rental
500	Other Purchased Services	\$1,261,926	\$1,228,500	\$1,217,500	Primarily related to contracted services for private and parochial students and athletic events, field trips, special ed runs or long distance coach services.
600	Books and Supplies	\$464,773	\$500,500	\$417,010	100,000 @ \$2.1251/gallon of diesel fuel price (Guttman) plus \$1500 of DEF (Petroleum Traders)
700	Equipment	\$135,313	\$178,488	\$224,078	Continuing lease payments and additional bus replacements
800	Miscellaneous Fees	\$245	\$800	\$800	CDL Licenses
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
TOTAL EXPENSES		\$3,933,358	\$4,054,326	\$4,161,689	\$107,364

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

2800	Central Support Services	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
100	Salaries	\$106,438	\$112,872	\$116,317	
200	Benefits	\$88,645	\$90,911	\$96,979	
300	Contracted Services	\$13,382	\$6,000	\$15,000	Includes PA Educators Direct and talent management software for performance reviews, training, professional development, etc.
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$11,480	\$13,000	\$13,000	Increase in the cost of advertising in newspapers, especially related to substitutes
600	Books and Supplies	\$1,199	\$9,000	\$4,500	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$220	\$600	\$600	
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
TOTAL EXPENSES		\$221,364	\$232,384	\$246,396	\$14,012

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

2900	Other Support Services	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
	100 Salaries	\$0	\$0	\$0	
	200 Benefits	\$0	\$0	\$0	
	300 Contracted Services	\$0	\$0	\$0	
	400 Purchased Services	\$0	\$0	\$0	
	500 Other Purchased Services	\$74,350	\$69,201	\$66,142	AIU services including 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	
	TOTAL EXPENSES	\$74,350	\$69,201	\$66,142	(\$3,059)

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

2990	Pass Through	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
100	Salaries	\$0	\$0	\$0	
200	Benefits	\$0	\$0	\$0	
300	Contracted Services	\$0	\$0	\$0	
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$0	\$0	\$0	
600	Books and Supplies	\$0	\$0	\$0	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$481,857	\$300,000	\$0	Southwood students no longer reside in USC but USC students are attending. Incremental expense included in Special Education
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	TOTAL EXPENSES	\$481,857	\$300,000	\$0	(\$300,000)

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

3200	Total Student Activities	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
100	Salaries	\$748,588	\$746,539	\$775,065	Includes full time Athletic Director, Activities Director and ECAs
200	Benefits	\$187,603	\$254,036	\$297,179	
300	Contracted Services	\$44,600	\$47,000	\$59,000	Primarily related to Novacare contract for the trainer
400	Purchased Services	\$0	\$5,000	\$5,000	Marching band equipment repairs
500	Other Purchased Services	\$20,962	\$4,000	\$4,000	Conferences
600	Books and Supplies	\$10,568	\$5,583	\$5,500	Music supplies (sheet music)
700	Equipment	\$7,421	\$7,399	\$3,250	Musical instruments
800	Miscellaneous Fees	\$13,753	\$24,124	\$24,160	Includes expense related to music festivals, PMEA expenses, forensics, etc.
900	Other Uses	\$320,000	\$329,420	\$331,065	Athletic supplies, officials, paramedics, uniforms, etc.
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	TOTAL EXPENSES	\$1,353,494	\$1,423,101	\$1,504,219	\$81,117

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

5110	Debt Service	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	
	100 Salaries	\$0	\$0	\$0	
	200 Benefits	\$0	\$0	\$0	
	300 Contracted Services	\$0	\$0	\$0	
	400 Purchased Services	\$0	\$0	\$0	
	500 Other Purchased Services	\$0	\$0	\$0	
	600 Books and Supplies	\$0	\$0	\$0	
	700 Equipment	\$0	\$0	\$0	
	800 Miscellaneous Fees	\$5,320,107	\$5,372,351	\$5,284,962	Interest
	900 Other Uses	\$2,648,922	\$2,690,000	\$2,630,000	Principal
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	TOTAL EXPENSES	\$7,969,029	\$8,062,351	\$7,914,962	(\$147,389)

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

5230	Fund Transfers	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
100	Salaries	\$0	\$0	\$0	
200	Benefits	\$0	\$0	\$0	
300	Contracted Services	\$0	\$0	\$0	
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$0	\$0	\$0	
600	Books and Supplies	\$0	\$0	\$0	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$6,626	\$0	\$0	
900	Other Uses	\$146,222	\$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	
	TOTAL EXPENSES	\$152,848	\$35,000	\$35,000	\$0

Upper St. Clair School District

SUMMARY BUDGET COMPARISON

5900	Budgetary Reserve	Actual 2013-14	Final Budget 2014-15	Proposed Final Budget 2015-16	Key Explanation
100	Salaries	\$0	\$0	\$0	
200	Benefits	\$0	\$0	\$0	
300	Contracted Services	\$0	\$0	\$0	
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$0	\$0	\$0	
600	Books and Supplies	\$0	\$0	\$0	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$0	\$250,000	\$250,000	
900	Other Uses	\$0	\$0	\$0	
	Other Exp. (Not Listed Above)	\$0	\$0	\$0	
	TOTAL EXPENSES	\$0	\$250,000	\$250,000	\$0

Upper St. Clair School District

Fund Balance

Upper St. Clair School District

FUND BALANCE

	As of June 30, 2014	Final Budget 2014-15	Proposed Final Budget 2015-16	% of 2015-165 Budget
Nonspendable:				
Inventory	\$1,499,491	\$1,499,491	\$1,499,491	
Total Nonspendable Fund Balance	\$1,499,491	\$1,499,491	\$1,499,491	
Assigned to:				
Future PSERS Obligations	\$400,000			
Total Assigned Fund Balance	\$400,000	\$0	\$0	
Unassigned*	\$3,139,761	\$3,140,204	\$2,803,471	3.9%
Total Fund Balance	\$5,039,252	\$4,639,695	\$4,302,962	

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

Upper St. Clair School District

Capital Expenditures

Upper St. Clair School District

Bldg.	Project	Description	2015-16
Baker	Outside pad by music room	Concrete pad above Playground exit door is cracking	\$ 3,500
Baker	Computer Room	Stand alone HVAC unit runs continuously to maintain correct atmosphere in computer room. Unit operating since 2003	\$ 9,500
Baker	Baseball field repairs	Aerate, seed, remove infield lip	\$ 8,000
Boyce	2 room dividing doors	Pyrite in classrooms has made floor uneven, existing doors depend upon a level floor to lock into place. The electrical doors use a ceiling carriage system that does not depend upon a level floor.	\$ 36,000
District	Concrete	Repairs to concrete sidewalks, entrances and curbs throughout the district	\$ 15,000
District	Kitchen	12 fire suppression tanks	\$ 4,500
Eisenhower	Data room	Stand alone HVAC unit runs continuously to maintain correct atmosphere in computer room. Unit operating since 2003	\$ 6,190
Eisenhower	Dumpster gate post	4" post has pulled away from wall. New post and anchors need to be installed	\$ 1,950
High School	Small Gym	Safety straps to keep backboards from secure in case of a cabling failure.	\$ 4,710
High School	Pool Pac Compressor	Replacement compressor is under warranty. Labor costs are covered by the extended warranty but crane costs are not covered.	\$ 1,300
High School	Stadium lights	74 stadium lamps need replacing. Installed in 2003. Measured light levels are at 50-70% of new lamps. Includes all labor and crane costs	\$ 9,250
High School	Roof above the Band Room	Large section of the roof has become unglued and has formed a large bubble.	\$ 9,375
High School	Panther Pass	Replace top 2 in. of asphalt from stop light on McLaughlin Run Rd. to first "Y" intersection turnoff to travel to back of High School	\$ 42,600
Streams	Asphalt	Replace all asphalt. Township contractor strongly recommends complete replacement. Asphalt crumbling throughout site.	\$ 300,000
Total Capital for 2015-16			\$ 451,875