

Upper St. Clair School District

Preliminary Overview

2016-17 General Fund Budget

April 12, 2016



Customizing Learning,
Nurturing Potential...
Delivering Excellence



2015-16 Governor's April Proposal

State and Federal Funding		Actual 2014-15	Budget 2015-16	Estimated 2015-16 State Revenues as of April 2016	Variance
R7000	State Revenues - Excluding PSERS and FICA Reimbursement				
R7110	Basic Instruction Subsidy	\$4,075,879	\$4,301,337	\$4,084,847	(\$216,490)
R7160	Tuition CT Placed/Ins CHI	\$32,679	\$0		
R7271	Special Ed Regular Programs	\$1,923,202	\$1,803,848	\$1,849,240	\$45,392
R7310	Transportation	\$849,195	\$992,742		
R7320	Rent & Sinking Fund Payments	\$929,438	\$933,518		
R7330	Medical & Dental Services	\$85,798	\$87,000		
R7340	State Poroperty Tax Reduction	\$1,387,506	\$1,389,004		
R7501	PA Accountability Grants/Ready to Learn Grant	\$243,125	\$100,000	\$255,057	\$155,057
R7599	Other State Grants		\$75,000		
R7000	State Revenues	\$9,526,822	\$9,682,449		(\$16,041)

2016-17 Governor's April Proposal

2016-17	Base Projection (2015-16 Level)	Governor's Proposal as of April 2016	<i>Variance</i>
BEF, RTL and SEF			
Basic Instruction Subsidy + Ready to Learn Grant	\$4,339,904	\$4,492,920	\$153,016
Special Ed Regular Programs	\$1,849,240	\$1,947,171	\$97,931
Total	\$6,189,144	\$6,440,091	\$250,947

Plancon – The Broken Promise ?

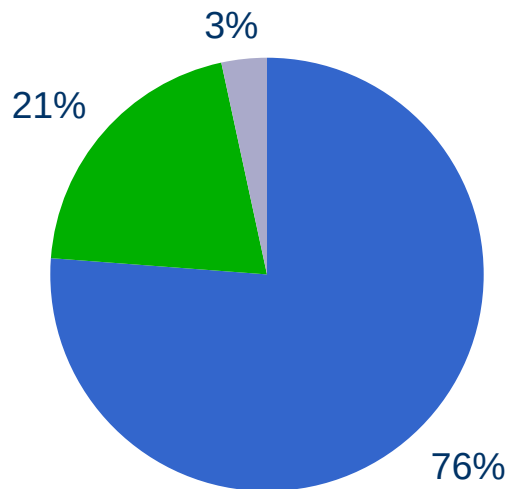
- Plancon is the partial reimbursement of annual interest and principal payments made on the outstanding debt
 - For USC the reimbursement is about \$950,000 annually for the life of the bonds outstanding to year 2039
- Plancon funding was part of the Fiscal Code Bill that was vetoed
- No current funding in 2015-16 or the future
- A resolution may include the creation of a new funding authority for the issuance of new bonds that would be used to reimburse each school district the amount of Plancon funds expected over the life of the issued debt

2016-17 Budget Exceptions

<i>Final Budget Exceptions as of February 1, 2016</i>	2016-17	Millage Impact	Per \$200,000 Assessed Value	Average Single Family Home Assessed Value = \$265,791 (6,659 single family homes)
Adjusted Act 1 Index of 2.8%	\$1,382,206	0.6450	\$129	\$171
Pension Exception	\$496,008	0.2314	\$46	\$62
Special Education Exception	\$914,737	0.4269	\$85	\$113
<i>Total Maximum Tax Increase Allowed</i>	\$2,792,951	1.3033	\$261	\$346
<i>Monthly Impact</i>			\$22	\$29

2016-17 Proposed Budget

Includes Tax Increase of 2.8% Adj. Act 1 Index of .6450 Mills + Estimated Exceptions of .6583 mills = Total Increase of 1.3033 mills		Actual 2014-15	Final Budget 2015-16	Preliminary Budget 2016-17	\$ Increase (Decrease)	% Increase	Comments
	Local Revenues	\$52,410,497	\$54,937,434	\$57,905,757	\$2,968,323	5.4%	Real estate revenues increase by 1.3033 mills, higher assessments and new construction
	State Revenues	\$14,317,376	\$15,331,309	\$16,244,074	\$912,765	6.0%	Increase related to higher PSERS reimbursements, BEF and SEF at the 2015-16 levels and RTL of \$255,000
	Federal Revenues	\$1,888,740	\$2,097,134	\$2,053,499	(\$43,635)	-2.1%	Decrease related to federal funding for IDEA
Total Revenues		\$68,634,956	\$72,365,878	\$76,203,330	\$3,837,452	5.3%	



2016-17 Proposed Budget

- Key cost drivers in 2016-17:
 - Salaries - \$1.3 million, net of 9 retirements
 - Level staffing
 - PSERS (net of reimbursement) - \$925,000
 - 1:1 iPad Initiative
 - Investment of \$270,000 for iPads to be leased over 3 yrs at an estimated lease cost of \$95,500
 - \$18,000 for iPad applications
 - Staff support for the 1:1 iPad initiative
 - Other infrastructure support for the iPad initiative as included in the Capital Reserve budget
 - Health care cost - \$245,000 (3% increase)
- No additional debt service or revenue for any major capital endeavor is included

2016-17 Proposed Budget

Staffing Update – Retirements

9 Professional positions announced

By building:

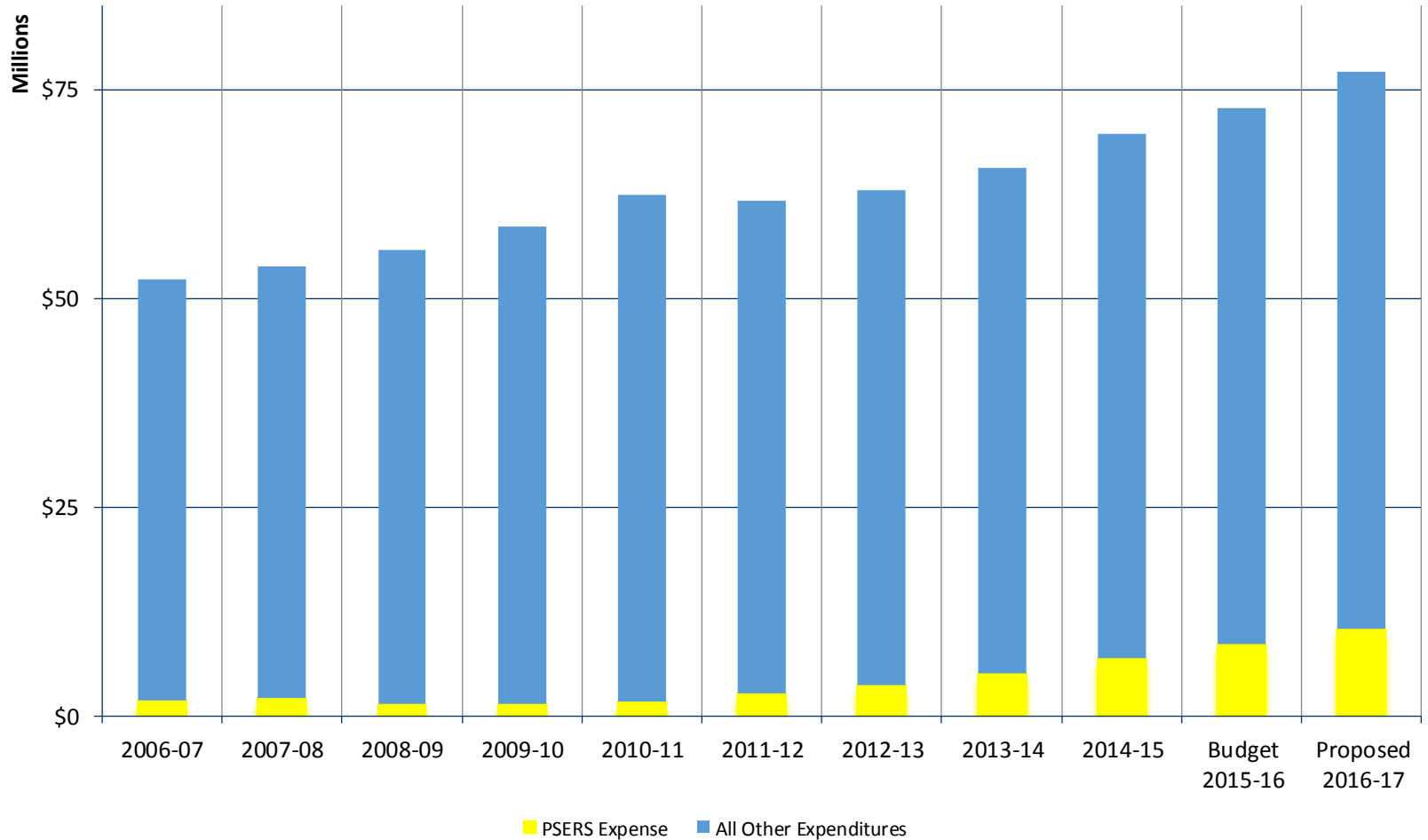
- 3 at High School
- 2 at Boyce
- 1 at Baker
- 2 at Eisenhower
- 1 at Streams

By discipline:

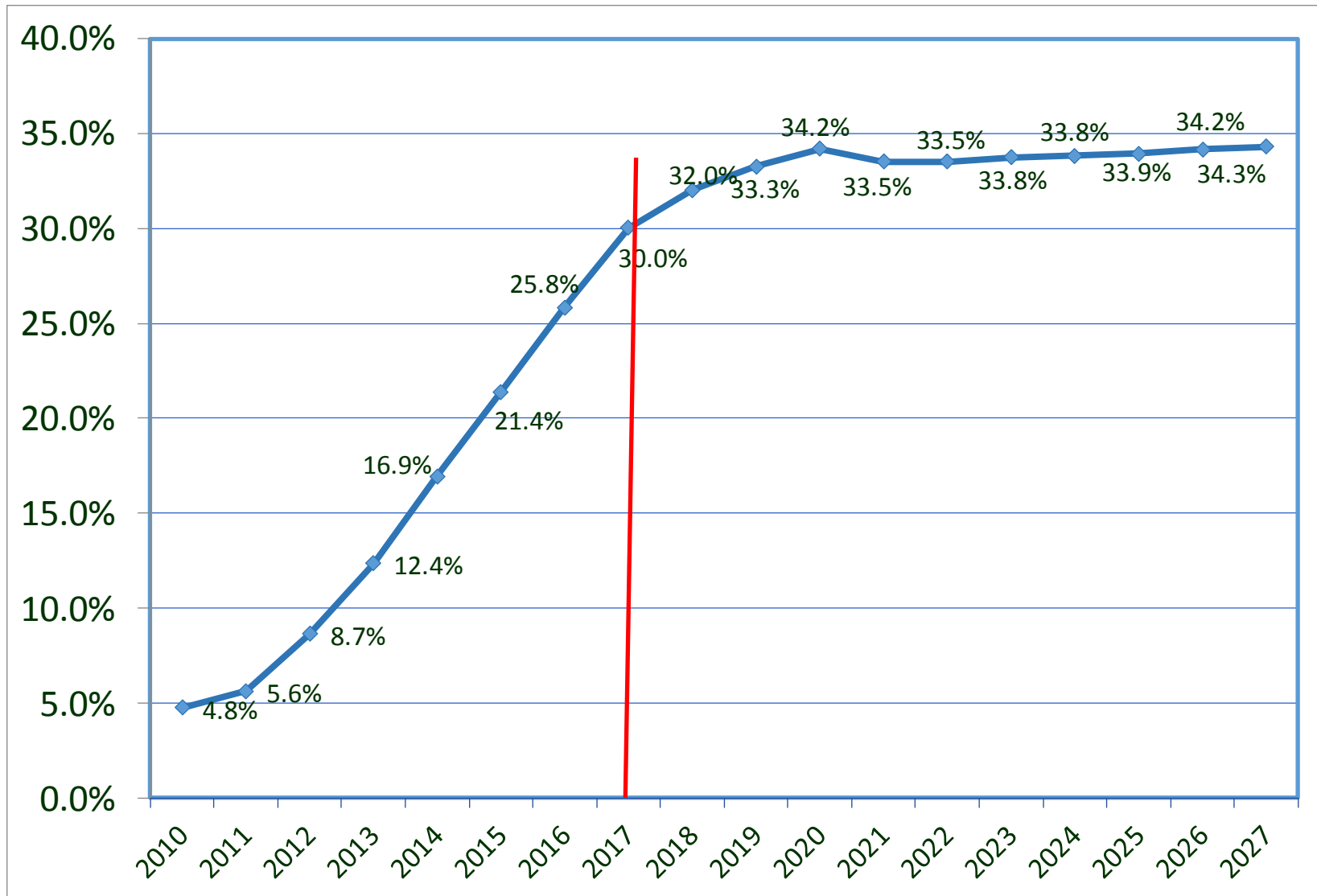
- 2 Elementary Teachers
- 1 Elementary Art Teacher
- 1 Elementary Guidance Counselor
- 1 Elementary Special Ed Teacher
- 1 Middle Level Industrial Arts Teacher
- 1 High School Level Foreign Language Teacher and CL
- 1 High School Level Music Teacher
- 1 High School Level Home Economics Teacher

Replacements costs are assumed in the current 2016-17 budget draft - savings estimated at \$450,000 for the 9 retirements

Historical Expenditure Review



PSERS State-Mandated Employer Rates



PSERS State-Mandated Employer Rates

2005-06 Total Payroll		\$27,945,100		
		PSERS Impact to the 2005-06 Payroll Cost		
Year Ended June 30	Employer Contribution Rate	Net PSERS Cost *	Annual Increase	Cumulative Net PSERS Cost
2006	4.69%	\$655,313		\$655,313
2007	6.46%	\$902,627	\$247,314	\$1,557,939
2008	7.13%	\$996,243	\$93,616	\$2,554,182
2009	4.76%	\$665,093	(\$331,149)	\$3,219,276
2010	4.78%	\$667,888	\$2,795	\$3,887,163
2011	5.64%	\$788,052	\$120,164	\$4,675,215
2012	8.65%	\$1,208,626	\$420,574	\$5,883,841
2013	12.36%	\$1,727,007	\$518,382	\$7,610,848
2014	16.93%	\$2,365,553	\$638,546	\$9,976,401
2015	21.40%	\$2,990,126	\$624,573	\$12,966,526
2016	25.84%	\$3,610,507	\$620,381	\$16,577,033

2016-17 Proposed Budget

<i>Includes Tax Increase of 2.8% Adj. Act 1 Index of .6450 Mills + Estimated Exceptions of .6583 mills = Total Increase of 1.3033 mills</i>		Actual	Final Budget	Proposed Budget	Change from		
		2014-15	2015-16	2016-17	15-16 Budget	% Change	Key Explanations
Revenue		\$68,634,956	\$72,365,878	\$76,203,330	\$3,837,452	5.3%	
Expenses							
100	Salaries	\$32,059,193	\$33,291,727	\$34,623,874	\$1,332,147	4.0%	Salary increases net of the 9 retirements
200	Benefits	\$16,878,031	\$18,619,650	\$20,950,234	\$2,330,584	12.5%	PSERS and health care increases
300	Contracted Services	\$4,040,246	\$4,036,635	\$4,243,012	\$206,377	5.1%	Higher professional educational services and ARA fee
400	Purchased Services	\$1,707,703	\$1,643,159	\$1,583,561	(\$59,598)	-3.6%	Projected energy savings
500	Other Purchased Services	\$2,933,574	\$2,899,949	\$3,140,287	\$240,339	8.3%	Higher tuition to other LEAs and APS
600	Books and Supplies	\$1,793,211	\$1,873,231	\$1,958,359	\$85,129	4.5%	General supplies
700	Equipment	\$1,104,516	\$1,436,455	\$1,494,646	\$58,191	4.1%	Lease payments for the additional iPad implementation
800	Miscellaneous Fees	\$5,903,158	\$5,948,826	\$5,708,063	(\$240,763)	-4.0%	Lower interest expense
900	Other Uses	\$3,194,878	\$2,996,065	\$3,449,815	\$453,750	15.1%	Higher principal payment
Total Expenses		\$69,614,512	\$72,745,696	\$77,151,851	\$4,406,155	6.1%	
Revenues Less Expenses		(\$979,556)	(\$379,818)	(\$948,521)			

2016-17 Proposed Budget

Final Expenditure Budget for 2015-16	\$72,745,696	Key Changes
Proposed Budget	As of April 12	
Staff Salary Additions (Reductions):		
Business/HR Office Transition (retirement)	\$85,000	Retirement transition
Additional Staff member in Special Ed	\$50,000	
Additional Tech Support Staff member in Technology	\$50,000	
.4 FTE Addition at HS for Chemistry	\$20,000	
Additional Bus Attendants	\$24,688	
Total Staff Additions (Reductions)	\$229,688	
Educational, Programming and Technology Increases (Decreases):		
Technology Lease Payments:		
5th grade iPads, HS teacher iPads, and cases (\$270,000 leased for \$95,453/yr over 3 yrs. @ 3%)	\$95,453	
Cabling for HS wireless access points (\$85,000 funded through Capital Reserve)		E-rate Eligible
Replacement core switch (\$260,000 leased for \$41,732/yr over 7 yrs @ 3%)	\$41,732	E-rate Eligible
UPS for replacement core switch (\$8,500 leased for \$1,856/yr over 5 yrs @ 3%)	\$1,856	E-rate Eligible
Elementary teacher laptops (\$125,000 leased for \$27,294/yr over 5 yrs @ 3%)	\$27,294	
iPad applications for students and teachers	\$18,000	
Additional HS wireless access points for 1:1 expansion (\$120,000 funded through Capital Reserve)		E-rate Eligible
Ideal Integrations - network support	\$30,000	
Software Licensing Fees	\$101,857	Newsela, Keyboarding, NoRedInk, New Vocabulary,
Curriculum support including musical instruments, kiln and sanders for the Fab Lab	\$49,129	
Tuition to other LEAs and PRRI/APS	\$166,458	
Total Educational, Programming and Enabling Technologies Requests	\$531,779	
Existing Staff Salary and Benefit Cost Increases (Decreases):		
Higher PSERS employer contributions	\$1,846,647	
Overall salary increases, net of the \$450,000 savings from 9 retirements and staff increases denoted above	\$752,459	Including new professional CBA
Higher healthcare cost due to 3% increase	\$244,561	
Tuition reimbursement	\$120,000	
Higher FICA cost	\$101,909	
Total Salary and Benefit Cost Increases	\$3,065,576	
Significant Business and Operational Increases (Decreases):		
Principal and interest payment	\$219,952	
Replacement for the Food Service Truck and a used wheelchair van	\$113,165	
Contracted carriers primarily related to Special Ed	\$100,000	
Lease cost for HS turf (to be reviewed and determined)	\$90,000	Capital Reserve vs. GF
Transportation supplies	\$45,000	
Higher Aramark Management Fee with offsetting guaranteed energy savings (to be further reviewed and determined)	\$22,569	
Estimated increase in insurance premiums	\$19,277	
Lower diesel fuel expense due to favorable market conditions	(\$79,026)	
All Others	\$48,174	
Total Business and Operational	\$579,111	
Total Increases (Decreases) Under Consideration as Outlined Above	\$4,406,155	
Total Preliminary Budgeted Expenses	\$77,151,851	

2016-17 Proposed Budget

Base Budget Outcome		(\$948,521)
Budget Reduction Worksheet	(FTEs)	Estimated Savings
Targeted Teacher Attritional Reductions	1.00	\$90,000
Targeted Support Staff Attritional Reductions	1.00	\$50,000
Targeted Other Reductions	?	?
Other Potential Revenues		
Governor Wolf's April Proposal		\$250,947
E-rate for Technology Projects		\$181,000
Total Other Revenues		\$431,947
Proforma Budget Outcome		(\$376,574)

2016-17 Proposed Budget

			Base Budget **		Balanced Budget **	
	As of June 30, 2015	Final Budget 2015-16	Proposed Budget 2016-17	% of 2016-17 Budget	Proposed Budget 2016-17	% of 2016-17 Budget
Nonspendable:						
Inventory	\$1,479,959	\$1,479,959	\$1,479,959		\$1,479,959	
Total Nonspendable Fund Balance	\$1,479,959	\$1,479,959	\$1,479,959		\$1,479,959	
 Unassigned*	 \$2,579,743	 \$2,199,925	 \$1,251,404	 1.6%	 \$2,199,925	 2.9%
 Total Fund Balance	 \$4,059,702	 \$3,679,884	 \$2,731,363		 \$3,679,884	

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

** Dependent upon the 2015-16 Budget Outcome.

2016-17 Proposed Budget

	Proforma Fund Balance Levels			
<i>Nonspendable:</i>	<i>3.5%</i>	<i>4.0%</i>	<i>5.0%</i>	<i>6.0%</i>
<i>Inventory</i>	\$1,479,959	\$1,479,959	\$1,479,959	\$1,479,959
<i>Total Nonspendable Fund Balance</i>	\$1,479,959	\$1,479,959	\$1,479,959	\$1,479,959
<i>Unassigned*</i>	\$2,700,315 	\$3,086,074 	\$3,857,593	\$4,629,111
<i>Total Fund Balance</i>	\$4,180,274	\$4,566,033	\$5,337,552	\$6,109,070
<i>Proforma Budget Outcome</i>	\$500,390	\$886,149	\$1,657,668	\$2,429,186

2016-17 Proposed Budget

SUMMARY OF GENERAL FUND PROPOSED BUDGET 2016-17

	GRAND TOTAL	Actual 2014-15	Budget 2015-16	Budget 2016-17	% Increase	Key Explanation
100	Salaries	\$32,059,193	\$33,291,727	\$34,623,874	4.0%	Salary increases net of the 9 retirements
200	Benefits	\$16,878,031	\$18,619,650	\$20,950,234	12.5%	PSERS and health care increases
300	Contracted Services	\$4,040,246	\$4,036,635	\$4,243,012	5.1%	Higher professional educational services and ARA fee
400	Purchased Services	\$1,707,703	\$1,643,159	\$1,583,561	-3.6%	Projected energy savings
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700	Equipment	\$1,104,516	\$1,436,455	\$1,494,646	4.1%	Lease payments for the additional iPad implementation
800	Miscellaneous Fees	\$5,903,158	\$5,948,826	\$5,708,063	-4.0%	Lower interest expense
900	Other Uses	\$3,194,878	\$2,996,065	\$3,449,815	15.1%	Higher principal payment
	TOTAL EXPENSES	\$69,614,512	\$72,745,696	\$77,151,851	6.1%	\$4,406,155

2016-17 Proposed Budget

SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON

1100	Total Regular Education	Actual 2014-15	Budget 2015-16	Budget 2016-17	Key Explanation
100	Salaries	\$17,731,444	\$18,493,587	\$19,365,806	Contracted salary increases
200	Benefits	\$9,495,547	\$10,396,354	\$11,760,280	PSERS and health care increases
300	Contracted Services	\$135,223	\$115,370	\$131,832	Primarily Learning Management System (Blackboard)
400	Purchased Services	\$23,191	\$36,365	\$36,052	Repair and maintenance of equipment
500	Other Purchased Services	\$194,496	\$333,246	\$331,659	Includes charter school tuition of \$200,000 and other alternative schools
600	Books and Supplies	\$585,736	\$631,089	\$663,307	Includes increase in curriculum materials
700	Equipment	\$182,460	\$88,405	\$27,189	Includes new kiln and musical instruments
800	Miscellaneous Fees	\$72,549	\$110,558	\$121,924	Includes IB fees, Asset fees, and mentoring/student leadership fees at the HS
900	Other Uses	\$0	\$0	\$0	
	TOTAL EXPENSES	\$28,420,644	\$30,204,974	\$32,438,049	\$2,233,075

2016-17 Proposed Budget

<i>SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON</i>					
1200	Total Special ED	Actual 2014-15	Budget 2015-16	Budget 2016-17	Key Explanation
100	Salaries	\$3,914,779	\$4,004,696	\$4,117,176	
200	Benefits	\$2,271,230	\$2,463,677	\$2,750,366	
300	Contracted Services	\$1,876,757	\$1,904,278	\$1,860,974	Includes outside placements for students.
400	Purchased Services	\$0	\$12,000	\$22,588	
500	Other Purchased Services	\$440,491	\$326,241	\$385,758	Includes tuition to APS
600	Books and Supplies	\$42,762	\$59,700	\$59,668	
700	Equipment	\$15,443	\$17,000	\$0	
800	Miscellaneous Fees	\$214,399	\$210,750	\$200,750	Includes a special ed contingency.
900	Other Uses	\$0	\$0	\$0	
	TOTAL EXPENSES	\$8,775,860	\$8,998,342	\$9,397,280	\$398,938

2016-17 Proposed Budget

SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON					
1300	Vocational ED	Actual 2014-15	Budget 2015-16	Budget 2016-17	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	\$149,740	\$152,179	\$258,220	Parkway West Rental (\$63,862) and Career and Technology Center (\$194,348). The CTC is based on the 2015-16 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	
	TOTAL EXPENSES	\$149,740	\$152,179	\$258,220	\$106,041

2016-17 Proposed Budget

SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON

1420	Summer School	Actual 2014-15	Budget 2015-16	Budget 2016-17	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	\$32,042	\$75,560	\$78,204	
200	Benefits	\$15,252	\$25,305	\$29,467	
300	Contracted Services	\$0	\$0	\$0	
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$0	\$0	\$0	
600	Books and Supplies	\$1,860	\$0	\$0	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$66	\$100	\$100	
900	Other Uses	\$0	\$0	\$0	
	TOTAL EXPENSES	\$49,220	\$100,965	\$107,772	\$6,807

2016-17 Proposed Budget

SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON					
1430	Total Homebound Instruction	Actual 2014-15	Budget 2015-16	Budget 2016-17	Key Explanation
100	Salaries	\$10,864	\$10,500	\$10,500	
200	Benefits	\$3,075	\$3,516	\$3,956	
300	Contracted Services	\$0	\$7,210	\$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	
	TOTAL EXPENSES	\$13,940	\$21,226	\$21,666	\$440

2016-17 Proposed Budget

SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON					
1490	Title I	Actual 2014-15	Budget 2015-16	Budget 2016-17	Key Explanation
	100 Salaries	\$87,610	\$88,266	\$91,602	Title I revenues are estimated to offset the salary expense
	200 Benefits	\$44,477	\$48,861	\$54,716	
	300 Contracted Services	\$5,828	\$6,365	\$6,556	
	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	
	TOTAL EXPENSES	\$137,915	\$143,492	\$152,874	\$9,381

2016-17 Proposed Budget

SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON					
2110	Total Pupil Personnel	Actual 2014-15	Budget 2015-16	Budget 2016-17	Key Explanation
100	Salaries	\$209,435	\$211,926	\$195,294	
200	Benefits	\$108,331	\$121,280	\$117,984	
300	Contracted Services	\$7,809	\$14,500	\$17,000	Safety training, consultation
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$2,284	\$2,700	\$2,700	Conference and mileage charge.
600	Books and Supplies	\$443	\$4,500	\$3,500	Includes training materials and supplies related to safety
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$530	\$350	\$350	
900	Other Uses	\$0	\$0	\$0	
	TOTAL EXPENSES	\$328,832	\$355,256	\$336,829	(\$18,427)

2016-17 Proposed Budget

<i>SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON</i>					
2120 Total Guidance	Actual 2014-15	Budget 2015-16	Budget 2016-17	Key Explanation	
100 Salaries	\$989,678	\$939,000	\$910,079		
200 Benefits	\$482,753	\$511,775	\$511,722		
300 Contracted Services	\$34,235	\$52,400	\$52,150	OnHands \$22,000, Test scoring	
400 Purchased Services	\$0	\$0	\$0		
500 Other Purchased Services	\$1,603	\$3,750	\$2,950	HS Counseling Department publications and training/workshops for counselors	
600 Books and Supplies	\$28,005	\$34,400	\$35,200	Includes costs related to Naviance	
700 Equipment	\$0	\$0	\$0		
800 Miscellaneous Fees	\$790	\$600	\$600		
900 Other Uses	\$0	\$0	\$0		
TOTAL EXPENSES	\$1,537,063	\$1,541,925	\$1,512,701	(\$29,224)	

2016-17 Proposed Budget

SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON					
2140	Total Psychological Services	Actual 2014-15	Budget 2015-16	Budget 2016-17	Key Explanation
100	Salaries	\$57,581	\$69,949	\$79,098	
200	Benefits	\$33,269	\$40,303	\$46,949	
300	Contracted Services	\$14,220	\$22,500	\$20,000	Intern and Contracted Services
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$1,885	\$1,300	\$1,400	
600	Books and Supplies	\$8,490	\$10,200	\$11,000	
700	Equipment	\$0	\$6,000	\$2,000	iPads for test administration
800	Miscellaneous Fees	\$0	\$0	\$0	
900	Other Uses	\$0	\$0	\$0	
	TOTAL EXPENSES	\$115,446	\$150,252	\$160,447	\$10,195

2016-17 Proposed Budget

SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON					
2220	Total AV Services	Actual 2014-15	Budget 2015-16	Budget 2016-17	Key Explanation
100	Salaries	\$0	\$5,964	\$6,071	Includes special A/V setups, graduation, school-related theater events, opening day, etc.
200	Benefits	\$0	\$1,997	\$2,288	
300	Contracted Services	\$5,096	\$12,000	\$12,000	Audio/Visual professional services for all building video systems, tv studios, and cable tv systems
400	Purchased Services	\$14,460	\$16,000	\$16,000	Repairs services and support agreements for all district audio/visual equipment
500	Other Purchased Services	\$0	\$0	\$0	
600	Books and Supplies	\$36,180	\$34,000	\$34,000	All audio/visual supplies and equipment under \$600, including the projector bulbs (district supports approximately 300 projectors)
700	Equipment	\$13,721	\$19,000	\$19,000	Electronic whiteboard and projector replacements, audio visual equipment, tv studio equipment, any audio visual equipment over \$600
800	Miscellaneous Fees	\$0	\$0	\$0	
900	Other Uses	\$0	\$0	\$0	
	TOTAL EXPENSES	\$69,456	\$88,961	\$89,359	\$398

2016-17 Proposed Budget

SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON					
2240	Total Computer Assisted Instruction	Actual 2014-15	Budget 2015-16	Budget 2016-17	Key Explanation
100	Salaries	\$443,430	\$436,552	\$502,103	Includes an additional support person for technology growth
200	Benefits	\$222,637	\$247,854	\$309,597	
300	Contracted Services	\$32,442	\$32,000	\$82,260	Cabling/fiber repairs and wiring services, firewall security services, support services for networking infrastructure, and emergency technology services
400	Purchased Services	\$74,125	\$97,400	\$105,036	Support agreements for core networking infrastructure and hardware, repair services for computers, iPads, laptops and servers, general equipment repairs for K-12 equipment
500	Other Purchased Services	\$6,829	\$11,000	\$11,000	
600	Books and Supplies	\$220,136	\$173,800	\$246,218	Includes \$64,000 in computer/networking supplies, \$183,000 in software licenses, annual software renewals and software agreements
700	Equipment	\$559,480	\$887,600	\$840,020	Includes \$18,000 in iPad applications for 1:1, \$32,000 for server upgrades/replacements, \$15,000 for computer upgrades, \$584,000 for existing lease payments, \$171,000 for proposed lease payments for 5th grade 1:1 iPads, High School teacher iPads, Elementary teacher laptops, and core network switch replacement, and \$20,000 for computer equipment replacements
800	Miscellaneous Fees	\$595	\$1,000	\$1,000	Organizational memberships that include: ISTE, PETC, AECT, PAECT
900	Other Uses	\$0	\$0	\$0	
TOTAL EXPENSES		\$1,559,674	\$1,887,206	\$2,097,233	\$210,027

2016-17 Proposed Budget

<i>SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON</i>					
2250	Total Library	Actual 2014-15	Budget 2015-16	Budget 2016-17	Key Explanation
100	Salaries	\$553,274	\$571,002	\$616,838	
200	Benefits	\$278,469	\$316,326	\$360,765	
300	Contracted Services	\$0	\$0	\$0	
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$723	\$1,500	\$1,400	
600	Books and Supplies	\$63,477	\$67,959	\$68,064	Includes Follett support and Access Pa. Web collection (\$807/school)
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$0	\$595	\$590	
900	Other Uses	\$0	\$0	\$0	
	TOTAL EXPENSES	\$895,943	\$957,382	\$1,047,658	\$90,276

2016-17 Proposed Budget

SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON					
	Total Curriculum 2260 Development	Actual 2014-15	Budget 2015-16	Budget 2016-17	Key Explanation
100	Salaries	\$138,551	\$151,103	\$150,641	
200	Benefits	\$54,119	\$69,128	\$74,568	
300	Contracted Services	\$0	\$0	\$0	
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$526	\$2,500	\$2,500	
600	Books and Supplies	\$1,244	\$15,250	\$39,750	Includes Rubicom software that had moved from the 800 category, STEAM supplies
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$12,250	\$0	\$0	\$12,250 for Rubicom moved to 600
900	Other Uses	\$0	\$0	\$0	
	TOTAL EXPENSES	\$206,690	\$237,982	\$267,459	\$29,477

2016-17 Proposed Budget

SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON					
	Total Staff				
2271	Development	Actual 2014-15	Budget 2015-16	Budget 2016-17	Key Explanation
					Includes Supervisor of Customized and On-Line Learning and substitutes for teacher development days, induction and mentoring
100	Salaries	\$102,263	\$182,900	\$196,500	
200	Benefits	\$7,452	\$47,537	\$91,649	
300	Contracted Services	\$26,618	\$31,800	\$30,000	Reflects District training expenses
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$16,070	\$20,000	\$20,000	Curriculum-related travel and training
600	Books and Supplies	\$6,836	\$19,500	\$10,500	Training-related supplies
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$0	\$0	\$0	
900	Other Uses	\$0	\$0	\$0	
	TOTAL EXPENSES	\$159,239	\$301,737	\$348,649	\$46,912

2016-17 Proposed Budget

SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON					
2310	Board Services	Actual 2014-15	Budget 2015-16	Budget 2016-17	Key Explanation
100	Salaries	\$17,900	\$20,855	\$21,900	For Board Treasurer, Secretary and Stenographer
200	Benefits	\$5,095	\$6,984	\$8,252	
300	Contracted Services	\$0	\$0	\$0	
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$64,927	\$80,796	\$82,875	Increase due to projected insurance premiums
600	Books and Supplies	\$2,252	\$4,500	\$4,500	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$15,793	\$20,000	\$20,000	NSBA, PSBA AND SHASDA
900	Other Uses	\$0	\$0	\$0	
	TOTAL EXPENSES	\$105,967	\$133,135	\$137,527	\$4,392

2016-17 Proposed Budget

SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON					
	Tax Collection				
2330	Services	Actual 2014-15	Budget 2015-16	Budget 2016-17	Key Explanation
100	Salaries	\$0	\$0	\$0	
200	Benefits	\$0	\$0	\$0	
300	Contracted Services	\$276,953	\$190,000	\$190,000	Sharing in the cost of the TWP tax office, including \$35,000 of legal fees associated with assessment appeals, offset with higher current and delinquent real estate tax revenues.
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	
	TOTAL EXPENSES	\$276,953	\$190,000	\$190,000	\$0

2016-17 Proposed Budget

SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON					
2340	Staff Relations & Negotiation	Actual 2014-15	Budget 2015-16	Budget 2016-17	Key Explanation
100	Salaries	\$0	\$0	\$0	
200	Benefits	\$0	\$0	\$0	
300	Contracted Services	\$99,243	\$100,000	\$90,000	
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	
	TOTAL EXPENSES	\$99,243	\$100,000	\$90,000	(\$10,000)

2016-17 Proposed Budget

SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON					
2350	Legal Services	Actual 2014-15	Budget 2015-16	Budget 2016-17	Key Explanation
100	Salaries	\$0	\$0	\$0	
200	Benefits	\$0	\$0	\$0	
300	Contracted Services	\$90,871	\$65,000	\$75,000	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	
	TOTAL EXPENSES	\$90,871	\$65,000	\$75,000	\$10,000

2016-17 Proposed Budget

SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON					
2360	Office of the Superintendent	Actual 2014-15	Budget 2015-16	Budget 2016-17	Key Explanation
					Includes the Superintendent, Deputy Superintendent and Assistant Superintendent
100	Salaries	\$614,475	\$662,520	\$674,919	
200	Benefits	\$333,748	\$351,200	\$389,454	
300	Contracted Services	\$22,190	\$35,000	\$35,000	USC publications and printing
400	Purchased Services	\$0	\$0	\$0	
					Travel and conference for staff members related to key District initiatives.
500	Other Purchased Services	\$12,056	\$22,000	\$22,000	
600	Books and Supplies	\$17,610	\$15,000	\$15,000	
700	Equipment	\$2,960	\$10,000	\$10,000	
800	Miscellaneous Fees	\$16,863	\$14,500	\$14,500	
900	Other Uses	\$0	\$0	\$0	
	TOTAL EXPENSES	\$1,019,901	\$1,110,220	\$1,160,873	\$50,653

2016-17 Proposed Budget

SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON					
2371	Advancement	Actual 2014-15	Budget 2015-16	Budget 2016-17	Key Explanation
100	Salaries	\$75,000	\$76,875	\$78,413	Includes 1.0 FTE
200	Benefits	\$39,554	\$44,202	\$47,139	
300	Contracted Services	\$3,388	\$7,500	\$7,500	
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$1,910	\$6,600	\$6,600	
600	Books and Supplies	\$859	\$5,418	\$5,550	Includes software
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$298	\$1,400	\$1,400	
900	Other Uses	\$0	\$0	\$0	
	TOTAL EXPENSES	\$121,009	\$141,995	\$146,602	\$4,607

2016-17 Proposed Budget

<i>SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON</i>					
2380	Total Office of the Principal	Actual 2014-15	Budget 2015-16	Budget 2016-17	Key Explanation
100	Salaries	\$1,583,716	\$1,627,984	\$1,660,517	
200	Benefits	\$778,404	\$891,877	\$964,219	
300	Contracted Services	\$0	\$0	\$0	
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$14,435	\$26,650	\$28,096	Primarily for graduation expenses
600	Books and Supplies	\$25,459	\$31,500	\$34,418	Includes general supplies
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$23,952	\$27,024	\$23,755	Includes Halls of Fame, and dues and fees
900	Other Uses	\$0	\$0	\$0	
	TOTAL EXPENSES	\$2,425,967	\$2,605,035	\$2,711,005	\$105,970

2016-17 Proposed Budget

SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON					
2400	Total Pupil Health	Actual 2014-15	Budget 2015-16	Budget 2016-17	Key Explanation
100	Salaries	\$332,345	\$350,229	\$351,413	
200	Benefits	\$201,210	\$227,516	\$226,731	
300	Contracted Services	\$7,062	\$11,000	\$14,500	Psychiatric and other special evaluations as requested by District
		\$0	\$850	\$800	
400	Purchased Services	\$395	\$1,050	\$950	
500	Other Purchased Services	\$10,861	\$12,250	\$13,460	Health room supplies
600	Books and Supplies	\$4,203	\$5,400	\$0	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$0	\$0	\$0	
	TOTAL EXPENSES	\$556,077	\$608,295	\$607,854	(\$441)

2016-17 Proposed Budget

SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON					
2500	Total Business Services	Actual 2014-15	Budget 2015-16	Budget 2016-17	Key Explanation
100	Salaries	\$350,839	\$368,076	\$434,366	Transitional services included due to retirement
200	Benefits	\$157,778	\$183,293	\$242,822	
300	Contracted Services	\$104,486	\$96,754	\$100,544	Auditor fees, monthly Pentamation fees and records storage fees. Additional consulting fees for Pentamation included.
400	Purchased Services	\$0	\$678	\$600	
500	Other Purchased Services	\$3,033	\$1,061	\$1,000	
600	Books and Supplies	\$1,250	\$3,090	\$3,000	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$1,380	\$1,427	\$1,345	FEI for \$475, PASBO at \$220 and Safe Deposit Box at \$150
900	Other Uses	\$0	\$0	\$0	
	TOTAL EXPENSES	\$618,766	\$654,379	\$783,677	\$129,298

2016-17 Proposed Budget

SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON					
2540 Duplicating		Actual 2014-15	Budget 2015-16	Budget 2016-17	Key Explanation
100	Salaries	\$5,000	\$0	\$0	Outsourced Copy Center to Office Depot
200	Benefits	\$383	\$0	\$0	
300	Contracted Services	\$0	\$0	\$0	
400	Purchased Services	\$108,009	\$100,600	\$102,550	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	\$127,455	\$137,500	\$130,000	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	\$1,376	\$0	\$0	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$0	\$0	\$0	
900	Other Uses	\$0	\$0	\$0	
	TOTAL EXPENSES	\$242,223	\$238,100	\$232,550	(\$5,550)

2016-17 Proposed Budget

SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON					
	Total Operations and 2600 Maintenance	Actual 2014-15	Budget 2015-16	Budget 2016-17	Key Explanation
100	Salaries	\$2,566,210	\$2,598,144	\$2,641,937	Includes security support (substitutes)
200	Benefits	\$1,546,340	\$1,656,536	\$1,851,858	
300	Contracted Services	\$1,236,832	\$1,250,457	\$1,419,686	Contracted increase in the comprehensive facilities management agreement and the snow removal agreement with the Township.
400	Purchased Services	\$1,225,314	\$1,105,091	\$1,011,489	Includes the higher ARA fee to be offset by energy savings
500	Other Purchased Services	\$371,839	\$469,234	\$454,714	Includes increase in electric and water expenses and the Central Office lease, offset by the proposed energy savings per ARA
600	Books and Supplies	\$327,067	\$323,565	\$312,965	Lower natural gas expenses
700	Equipment	\$132,971	\$175,722	\$259,194	Includes the lease cost for the phone system, the new track and the HS turf over 7 yrs (TBD).
800	Miscellaneous Fees	\$10	\$0	\$0	
900	Other Uses	\$0	\$0	\$0	
	TOTAL EXPENSES	\$7,406,583	\$7,578,749	\$7,951,843	\$373,094

2016-17 Proposed Budget

SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON

2700 Transportation	Actual 2014-15	Budget 2015-16	Budget 2016-17	Key Explanation
100 Salaries	\$1,402,723	\$1,454,657	\$1,526,429	Reflects 40 drivers at 5 hrs/day and an additional 1.75 hrs/day for 15 mid-day runs.
200 Benefits	\$480,576	\$569,969	\$659,272	
300 Contracted Services	\$6,696	\$8,500	\$8,500	Consulting management services. Physicals, Drug Testing and Alcohol Testing
400 Purchased Services	\$257,714	\$269,175	\$283,446	For work performed by vendors: paint, alternators, inspections, etc. and bus garage facility rental
500 Other Purchased Services	\$1,428,826	\$1,217,500	\$1,317,500	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	\$399,845	\$417,010	\$383,984	Includes diesel fuel of 88,400 gallons @ \$1.51 + DEF (1,000 gallons @ \$1.50) and higher supply costs due to an aging fleet
700 Equipment	\$190,574	\$224,078	\$337,243	Continuing lease payments and additional bus replacement under consideration
800 Miscellaneous Fees	\$165	\$800	\$1,200	CDL Licenses
900 Other Uses	\$0	\$0	\$0	
TOTAL EXPENSES	\$4,167,118	\$4,161,689	\$4,517,573	\$355,884

2016-17 Proposed Budget

SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON					
2800	Central Support Services	Actual 2014-15	Budget 2015-16	Budget 2016-17	Key Explanation
100	Salaries	\$99,814	\$116,317	\$130,391	Includes permanent replacement to Admin Assistant
200	Benefits	\$84,694	\$96,979	\$113,289	
300	Contracted Services	\$9,096	\$15,000	\$19,800	Includes PA Educators Direct
400	Purchased Services	\$0	\$0	\$0	
500	Other Purchased Services	\$10,550	\$13,000	\$13,000	Increase in the cost of advertising in newspapers, especially related to substitutes
600	Books and Supplies	\$2,642	\$4,500	\$4,500	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$45	\$600	\$600	
900	Other Uses	\$0	\$0	\$0	
	TOTAL EXPENSES	\$206,841	\$246,396	\$281,580	\$35,184

2016-17 Proposed Budget

SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON					
2900	Other Support Services	Actual 2014-15	Budget 2015-16	Budget 2016-17	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	\$66,418	\$66,142	\$61,966	AIU Payments per the Program of Service Budget
600	Books and Supplies	\$0	\$0	\$0	
700	Equipment	\$0	\$0	\$0	
800	Miscellaneous Fees	\$0	\$0	\$0	
900	Other Uses	\$0	\$0	\$0	
	TOTAL EXPENSES	\$66,418	\$66,142	\$61,966	(\$4,176)

2016-17 Proposed Budget

SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON					
3200	Total Student Activities	Actual 2014-15	Budget 2015-16	Budget 2016-17	Key Explanation
100	Salaries	\$740,219	\$775,065	\$783,678	Includes full time Athletic Director, Activities Director and ECAs
200	Benefits	\$233,638	\$297,179	\$332,889	
300	Contracted Services	\$45,200	\$59,000	\$62,500	Primarily related to Novacare contract for the trainer
400	Purchased Services	\$4,891	\$5,000	\$5,000	Marching band equipment repairs
500	Other Purchased Services	\$17,084	\$4,000	\$4,000	
600	Books and Supplies	\$8,823	\$5,500	\$9,275	Includes \$2,000 for auxiliary band uniforms
700	Equipment	\$2,705	\$3,250	\$0	
800	Miscellaneous Fees	\$31,482	\$24,160	\$24,885	Includes expnese related to music festivals, PMEA expenses, forensics, etc.
900	Other Uses	\$350,000	\$331,065	\$324,815	Athletic supplies, officials, paramedics, uniforms, etc.
	TOTAL EXPENSES	\$1,434,043	\$1,504,219	\$1,547,041	\$42,823

2016-17 Proposed Budget

SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON					
5110 Debt Service	Actual 2014-15	Budget 2015-16	Budget 2016-17		
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	\$5,370,601	\$5,284,962	\$5,045,064	Interest	
900 Other Uses	\$2,690,000	\$2,630,000	\$3,090,000	Principal	
TOTAL EXPENSES	\$8,060,601	\$7,914,962	\$8,135,064	\$220,102	

2016-17 Proposed Budget

SUMMARY GENERAL FUND PROPOSED BUDGET COMPARISON					
5900	Budgetary Reserve	Actual 2014-15	Budget 2015-16	Budget 2016-17	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	
	TOTAL EXPENSES	\$0	\$250,000	\$250,000	\$0

2016-17 Proposed Budget

- Next Steps
 - Continued due diligence through Budget adoption in June 2016
 - Committee and Board Meeting Dates
 - April 25
 - May 9
 - May 16 – Proposed Final Budget Deadline
 - June 6
 - June 21 – Final Budget Approval



Customizing Learning,
Nurturing Potential...
Delivering Excellence



2016-17 Proposed Budget

Q & A