

# **EXPENDITURES LISTED BY MAJOR FUNCTION**

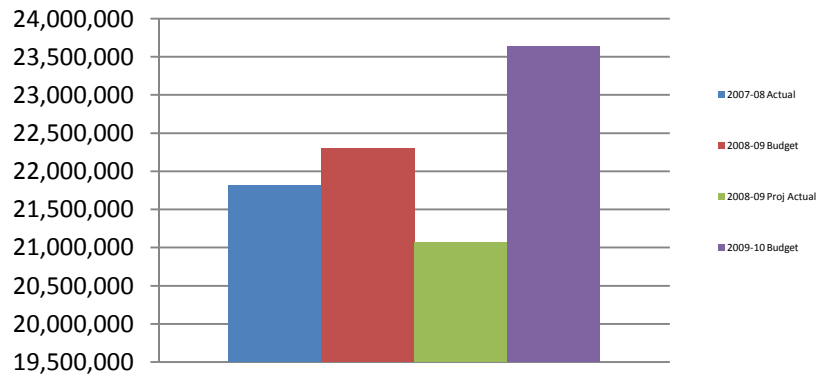
**(Changes made since the last version of the budget have been highlighted in **BLUE.**)**

2009-2010

1100 REGULAR EDUCATION

	2007-08 <u>Actual</u>	2008-09 <u>Budget</u>	2008-09 <u>Proj Actual</u>	2009-10 <u>Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
100 SALARIES/WAGES	14,175,430	14,929,027	14,667,600	15,532,334	603,307	4.0%	864,733	5.9%
200 BENEFITS	5,706,228	5,939,090	5,319,381	6,226,533	287,443	4.8%	907,152	17.1%
300 PROFESSIONAL SERVICES	33,439	15,475	9,270	632,650	617,175	3988.2%	623,380	6724.7%
400 PROPERTY SERVICES	20,293	20,657	13,961	22,597	1,940	9.4%	8,636	61.9%
500 OTHER SERVICES	370,898	377,227	291,281	303,489	-73,737	-19.5%	12,208	4.2%
610 SUPPLIES AND SOFTWARE	553,644	582,897	439,211	547,732	-35,165	-6.0%	108,521	24.7%
640 BOOKS AND EDUC MEDIA	458,558	199,207	165,511	193,754	-5,452	-2.7%	28,243	17.1%
700 EQUIPMENT	435,991	100,280	112,807	107,814	7,534	7.5%	-4,993	-4.4%
800 DUES AND FEES	66,697	137,697	54,492	62,189	-75,508	-54.8%	7,697	14.1%
<b>TOTALS</b>	<b>21,821,177</b>	<b>22,301,556</b>	<b>21,073,514</b>	<b>23,629,092</b>	<b>1,327,536</b>	<b>6.0%</b>	<b>2,555,578</b>	<b>12.1%</b>

### Total Expenditures by Function



**NEW STAFF:** Math Coach (HS), Reading teacher to FT (MS), **0.5 Social Studies teacher (HS)** at a total cost including benefits **(\$117,578)**.

**Kelly Educational Staffing services = \$610,875**

Field trip expenditures = \$198,682 which includes transportation & admissions. Some of these costs are reflected in other function areas such as Gifted Ed, Learn Support, Life Skills, etc.

Professional services reflects a \$10,000 fee to Row Pittsburgh for consultations with HS physical education staff.

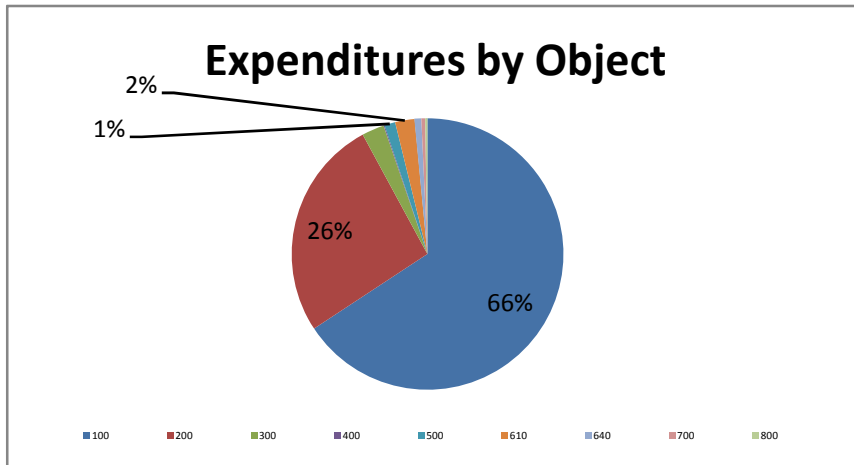
Student paid items (\$119,392)

Retiree payouts for 09-10 = \$1,006,614

**1100 REGULAR EDUCATION**

**Rationale**

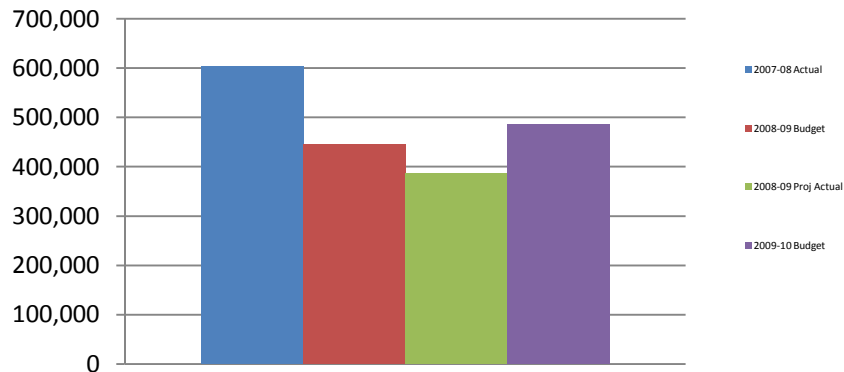
- 100 SALARIES/WAGES** Estimated salaries/wages for professional staff, security, CSA monitor, TV manager, substitutes, retiree payouts and department chairs and new staff.
- 200 BENEFITS** Includes cost of payroll taxes, retirement, workers compensation, unemployment compensation, and group insurance. Retirement rate increased from 4.76% to 4.78%.
- 300 PROFESSIONAL SERVICES** Includes cost for piano tuning/accompanists, instrumentalist, forensic judges, band camp stipends.
- 400 PROPERTY SERVICES** Includes repair costs for musical instruments, art and tech ed equipment, recalibration of science lab instruments, cleaning of band and choir uniforms, rental of costumes and microphones.
- 500 OTHER SERVICES** Includes costs for field trips, rebinding textbooks, printing costs, travel costs for staff. Charter School Tuitions are est. at \$243,635.
- 610 SUPPLIES AND SOFTWARE** Includes classroom and bid list supplies, software licenses and upgrades, meals, printer ink cartridges, **Envision Math & Accelerated reader software (\$21,600).**
- 640 BOOKS AND EDUC MEDIA** Includes textbooks, novels, supplemental books and periodicals and educational media sources.
- 700 EQUIPMENT** Purchases include: musical instruments (bass guitar, amp, alto sax, digital piano, chimes, mallets:\$4000) piano (\$3000), strings instruments (6 cellos, 5-string cello, storage, chairs/caddy: \$9479), pedometers (\$542), low row machine (\$1995), 20 graphing calculators (\$2500), science kits/table (\$3500), headphones (\$1680), art equipment/kits (\$3636), globes/maps (\$5100), microphones (\$1000), scanner (\$200), 2 ipod docks (\$170), media cart (\$250), filing cabinet/bookshelves (\$460), rug (\$600), classroom mgmt tools (\$1190).
- 800 DUES AND FEES** Includes registration fees for field trip admissions, student competition fees, dues for professional organizations.



**1200 SPECIAL EDUCATION**

	<b>2007-08 Actual</b>	<b>2008-09 Budget</b>	<b>2008-09 Proj Actual</b>	<b>2009-10 Budget</b>	<b>Budget Change</b>	<b>% Budget Change</b>	<b>Budget to Proj Actual Change</b>	<b>% Budget to Proj Actual Change</b>
<b>100 SALARIES/WAGES</b>	169,363	170,897	158,693	<b>166,762</b>	-4,135	-2.4%	8,069	5.1%
<b>200 BENEFITS</b>	58,539	53,752	57,095	<b>54,790</b>	1,038	1.9%	-2,305	-4.0%
<b>300 PROFESSIONAL SERVICES</b>	311,417	61,200	67,448	107,500	46,300	75.7%	40,052	59.4%
<b>400 PROPERTY SERVICES</b>	825	4,500	1,489	4,500	0	0.0%	3,011	202.2%
<b>500 OTHER SERVICES</b>	35,770	42,640	32,690	5,100	-37,540	-88.0%	-27,590	-84.4%
<b>610 SUPPLIES AND SOFTWARE</b>	10,471	22,087	23,589	32,500	10,413	47.1%	8,911	37.8%
<b>640 BOOKS AND EDUC MEDIA</b>	1,018	4,413	14,719	11,500	7,087	160.6%	-3,219	-21.9%
<b>700 EQUIPMENT</b>	15,039	83,200	30,023	100,500	17,300	20.8%	70,477	234.7%
<b>800 DUES AND FEES</b>	758	2,000	428	2,000	0	0.0%	1,572	367.4%
<b>TOTALS</b>	<b>603,201</b>	<b>444,689</b>	<b>386,173</b>	<b>485,152</b>	<b>40,463</b>	<b>9.1%</b>	<b>98,979</b>	<b>25.6%</b>

**Total Expenditures by Function**



Professional services include: CPR training (\$2000), Watson behavioral consulting (\$20,000), IEP writer training (\$1000), IDEA related services (\$30,000), vocational assessments (\$5000), In-home instruction and related services (\$42,000), new program training (\$7500).

Equipment items required to meet IEP and Section 504 student needs are listed below. \$50,000 is funded by Access.

**1200 SPECIAL EDUCATION**

**Rationale**

**100 SALARIES/WAGES**

Salary for Director of Special Ed, Job Coach, and Clerical Secretary.

**200 BENEFITS**

Includes cost for payroll taxes, retirement, workers compensation, unemployment, and group insurance  
Retirement increased from 4.76% to 4.78%.

**300 PROFESSIONAL SERVICES**

Services provided thru AIU for Hearing, PT/OT for Access students, evaluative services, IDEA overage costs, in-home instruction services, and vocational assessments.

**400 PROPERTY SERVICES**

Rental and repair costs for special education assistive devices

**500 OTHER SERVICES**

Includes travel costs, printing costs, phone charges, and Tuition to Other LEAs

**610 SUPPLIES AND SOFTWARE**

Office supplies, IEP software license (\$25,000), meals and refreshments for department and parent meetings

**640 BOOKS AND EDUC MEDIA**

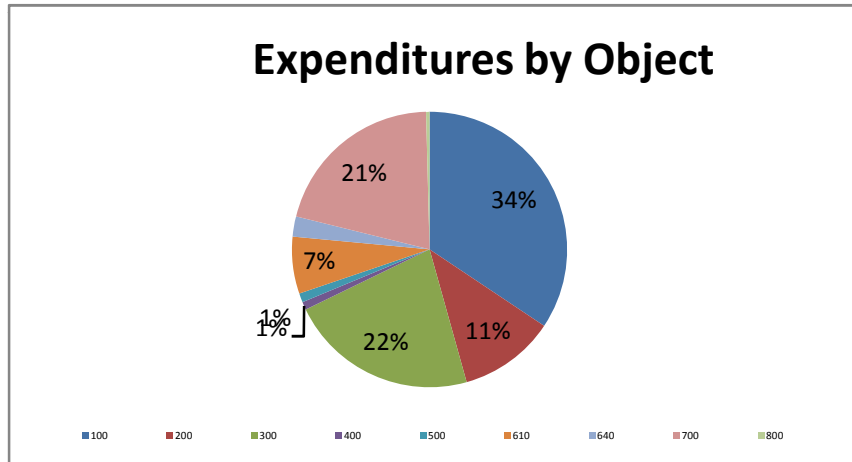
Reference books and periodicals

**700 EQUIPMENT**

Phonic ear system, swing chair, alpha smart, autistic/life skills sensory equipment, minimo voice system, and dynavox.

**800 DUES AND FEES**

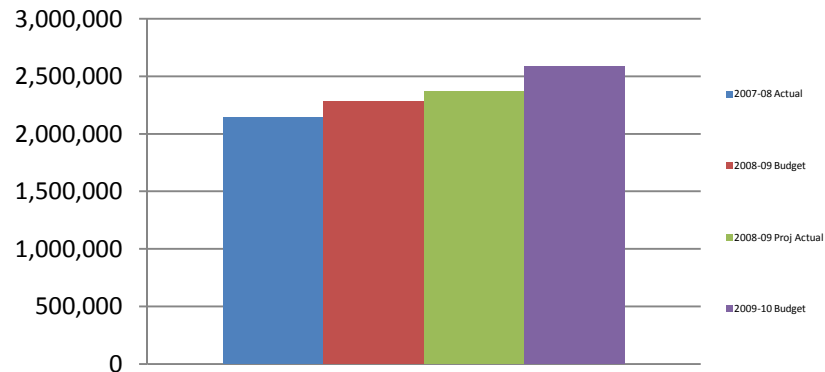
Registration for state and national CEC, ASCD conferences.



1211 LIFE SKILLS

	<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
100 SALARIES/WAGES	1,191,434	1,331,194	1,414,921	1,522,911	191,717	14.4%	107,990	7.6%
200 BENEFITS	929,964	939,263	938,868	1,034,676	95,413	10.2%	95,808	10.2%
300 PROFESSIONAL SERVICES	0	0	1,373	4,495	4,495	n/a	3,123	227.5%
400 PROPERTY SERVICES	0	0	0	0	0	n/a	0	n/a
500 OTHER SERVICES	2,985	3,771	3,672	4,750	979	26.0%	1,078	29.3%
610 SUPPLIES AND SOFTWARE	4,089	6,472	4,783	12,847	6,375	98.5%	8,064	168.6%
640 BOOKS AND EDUC MEDIA	625	2,410	565	2,548	138	5.7%	1,983	351.1%
700 EQUIPMENT	7,581	100	1,544	2,719	2,619	2619.0%	1,175	76.1%
800 DUES AND FEES	450	0	0	300	300	n/a	300	n/a
<b>TOTALS</b>	<b>2,137,129</b>	<b>2,283,210</b>	<b>2,365,725</b>	<b>2,585,246</b>	<b>302,036</b>	<b>13.2%</b>	<b>219,521</b>	<b>9.3%</b>

Total Expenditures by Function

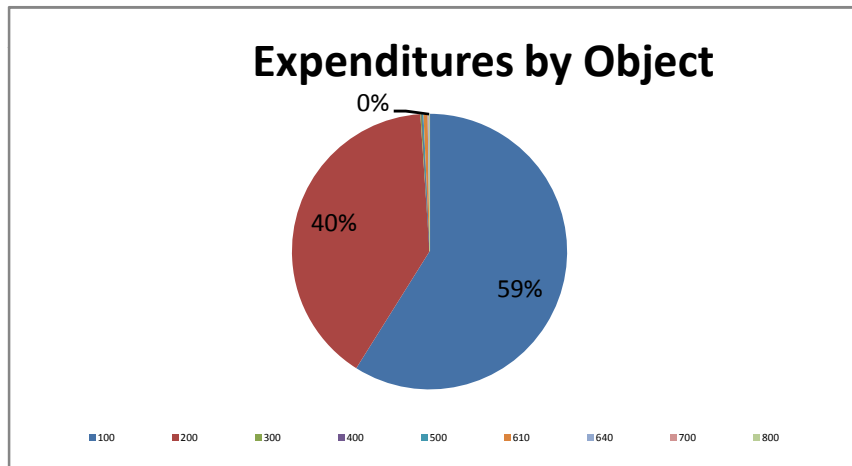


Kelly Educational Staffing services = \$4,495

**1211 LIFE SKILLS**

**Rationale**

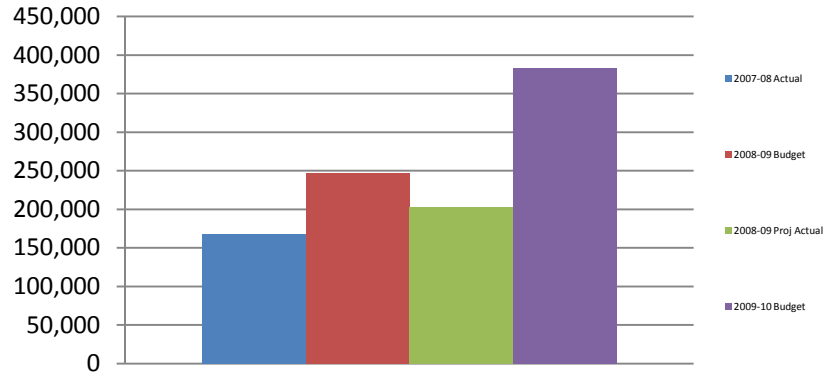
<b>100</b>	<b>SALARIES/WAGES</b>	Includes salaries and wages for professional staff, paraeducators, and substitutes
<b>200</b>	<b>BENEFITS</b>	Includes cost for payroll taxes, retirement, workers compensation, unemployment, and group insurance Retirement increased from 4.76% to 4.78%.
<b>300</b>	<b>PROFESSIONAL SERVICES</b>	No services requested.
<b>400</b>	<b>PROPERTY SERVICES</b>	No services requested.
<b>500</b>	<b>OTHER SERVICES</b>	Field trip experiences for Life Skills students and printing of peer buddy manuals.
<b>610</b>	<b>SUPPLIES AND SOFTWARE</b>	Classroom supplies, supplies for garden.
<b>640</b>	<b>BOOKS AND EDUC MEDIA</b>	Remeidal reading books, math manipulatives, food for classroom units.
<b>700</b>	<b>EQUIPMENT</b>	Calculators, manipulatives, adaptive/sensory equipment, Gotalk button, headphones, & cart.
<b>800</b>	<b>DUES AND FEES</b>	Registration fees for field trips.



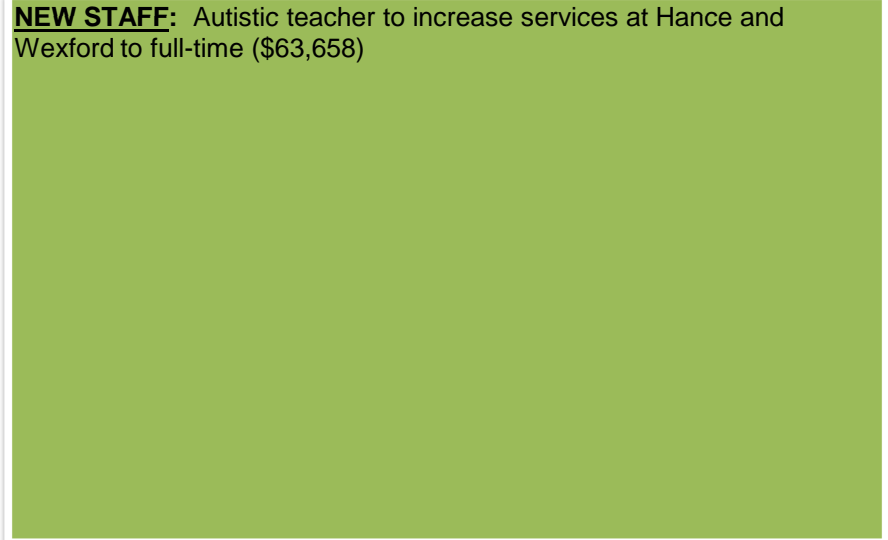
1233 AUTISTIC SERVICES

	<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
100 SALARIES/WAGES	125,628	180,835	131,747	270,126	89,291	49.4%	138,379	105.0%
200 BENEFITS	31,493	47,595	59,400	98,636	51,041	107.2%	39,236	66.1%
300 PROFESSIONAL SERVICES	982	0	0	0	0	n/a	0	n/a
400 PROPERTY SERVICES	0	0	0	0	0	n/a	0	n/a
500 OTHER SERVICES	154	5,800	1,923	2,800	-3,000	-51.7%	877	45.6%
610 SUPPLIES AND SOFTWARE	3,662	4,050	3,995	5,025	975	24.1%	1,030	25.8%
640 BOOKS AND EDUC MEDIA	0	3,450	2,718	3,550	100	2.9%	832	30.6%
700 EQUIPMENT	6,655	4,625	2,946	2,450	-2,175	-47.0%	-496	-16.8%
800 DUES AND FEES	0	0	221	0	0	n/a	-221	-100.0%
<b>TOTALS</b>	<b>168,574</b>	<b>246,355</b>	<b>202,951</b>	<b>382,587</b>	<b>136,232</b>	<b>55.3%</b>	<b>179,636</b>	<b>88.5%</b>

**Total Expenditures by Function**



**NEW STAFF:** Autistic teacher to increase services at Hance and Wexford to full-time (\$63,658)



**1233 AUTISTIC SERVICES**

**100 SALARIES/WAGES**  
**200 BENEFITS**

**300 PROFESSIONAL SERVICES**  
**400 PROPERTY SERVICES**

**500 OTHER SERVICES**  
**610 SUPPLIES AND SOFTWARE**

**640 BOOKS AND EDUC MEDIA**

**700 EQUIPMENT**

**800 DUES AND FEES**

**Rationale**

Includes salaries for professional staff and substitutes

Includes cost for payroll taxes, retirement, workers compensation, unemployment, and group insurance

Retirement increased from 4.76% to 4.78%.

No services requested.

No services requested.

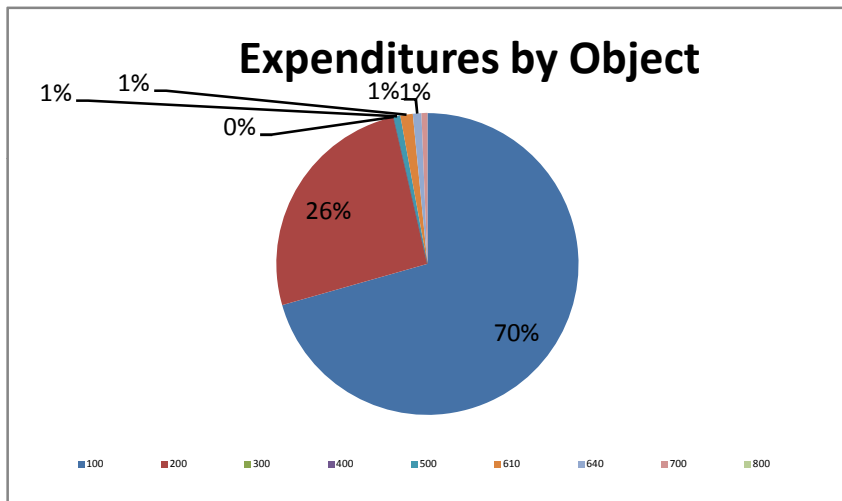
Field trips for students for life experiences.

Classroom supplies and consumable materials.

Resource materials and textbooks for staff and students.

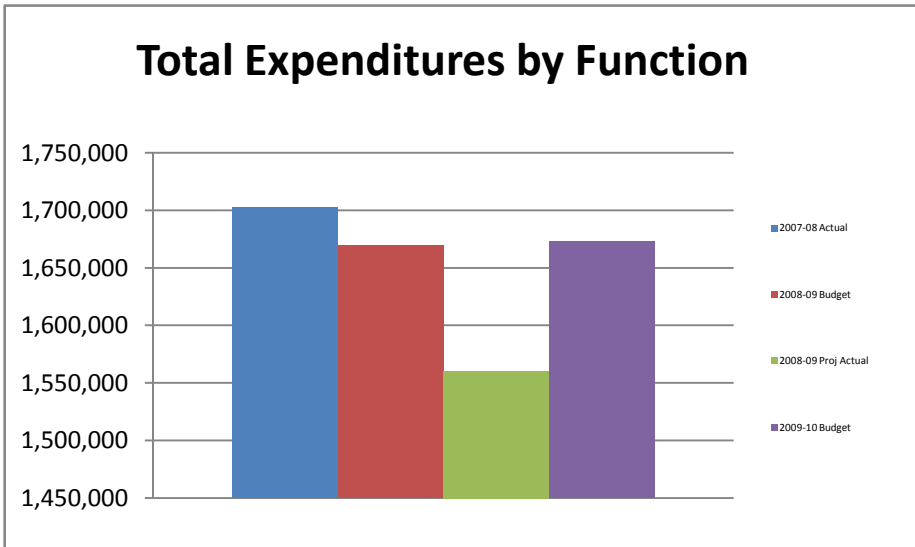
Manipulative and sensory equipment for students, earphones, bean bag chairs, & calculators.

No items requested.



1241 LEARNING SUPPORT

	2007-08 <u>Actual</u>	2008-09 <u>Budget</u>	2008-09 <u>Proj Actual</u>	2009-10 <u>Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
100 SALARIES/WAGES	1,266,955	1,213,885	1,163,311	1,167,329	-46,556	-3.8%	4,018	0.3%
200 BENEFITS	399,864	405,480	363,064	383,503	-21,977	-5.4%	20,439	5.6%
300 PROFESSIONAL SERVICES	0	0	0	60,260	60,260	n/a	60,260	n/a
400 PROPERTY SERVICES	92	0	0	0	0	n/a	0	n/a
500 OTHER SERVICES	1,781	2,410	1,114	1,820	-590	-24.5%	706	63.3%
610 SUPPLIES AND SOFTWARE	18,084	25,066	18,662	25,328	262	1.0%	6,666	35.7%
640 BOOKS AND EDUC MEDIA	9,343	18,343	12,381	23,762	5,419	29.5%	11,381	91.9%
700 EQUIPMENT	3,598	500	934	7,950	7,450	1490.0%	7,016	751.6%
800 DUES AND FEES	2,749	3,787	1,035	3,105	-682	-18.0%	2,070	200.0%
<b>TOTALS</b>	<b>1,702,465</b>	<b>1,669,471</b>	<b>1,560,501</b>	<b>1,673,057</b>	<b>3,586</b>	<b>0.2%</b>	<b>112,556</b>	<b>7.2%</b>



**NEW STAFF:** 1/2 Learning Support teacher to increase MS to full-time (\$31,829).

**Kelly Educational Staffing = \$60,260**

Stanford testing costs (\$6575).

Books include: PSSA remediation (\$2000), transition books (\$1000), newspapers/periodicals (\$400), reading program (\$7900), math remediation (\$250), dictionaries (\$100), and recorded books (\$600).

**1241 LEARNING SUPPORT**

**100 SALARIES/WAGES**

**200 BENEFITS**

**300 PROFESSIONAL SERVICES**

**400 PROPERTY SERVICES**

**500 OTHER SERVICES**

**610 SUPPLIES AND SOFTWARE**

**640 BOOKS AND EDUC MEDIA**

**700 EQUIPMENT**

**800 DUES AND FEES**

**Rationale**

Includes salaries and wages for professional staff, instructional assistants, and substitutes

Includes cost for payroll taxes, retirement, workers compensation, unemployment, and group insurance

Retirement increased from 4.76% to 4.78%.

No services requested.

No services requested.

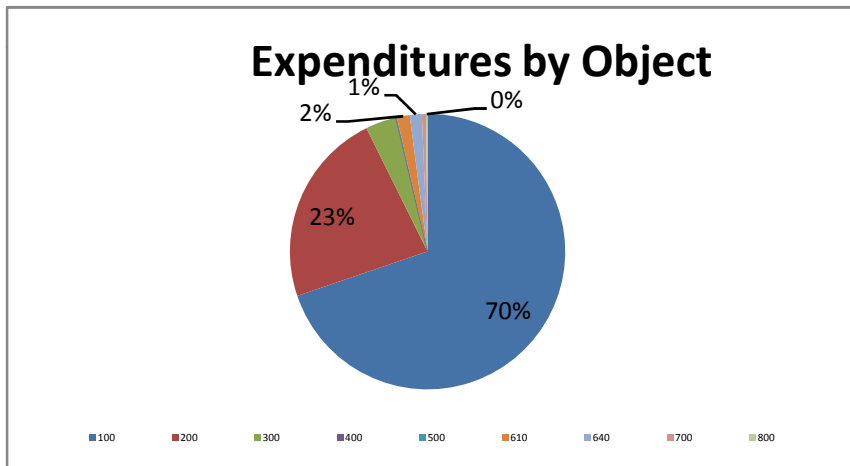
Field trip experiences for students, print transition binders, orientation trips to EH/MS.

Classroom supplies, intervention books, workbooks, adaptive materials, evaluative/testing materials.

Transition books, newspapers/periodicals, dictionaries, remedial texts, recorded books, PSSA books.

Safety compasses (\$50), calculators (\$400), & dynavox (\$7500).

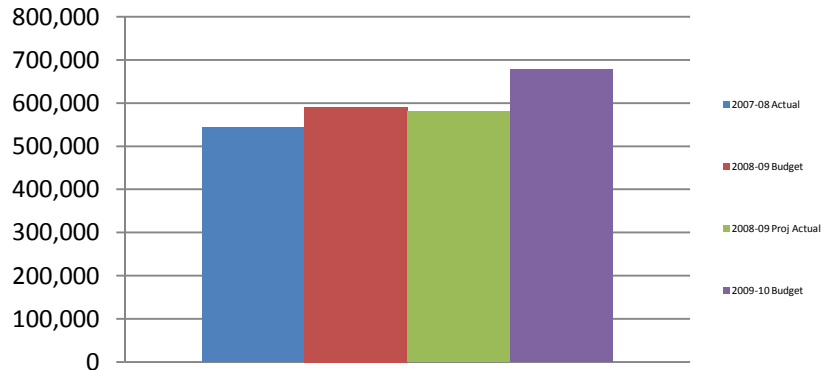
Field trip admissions and Stanford IEP tests.



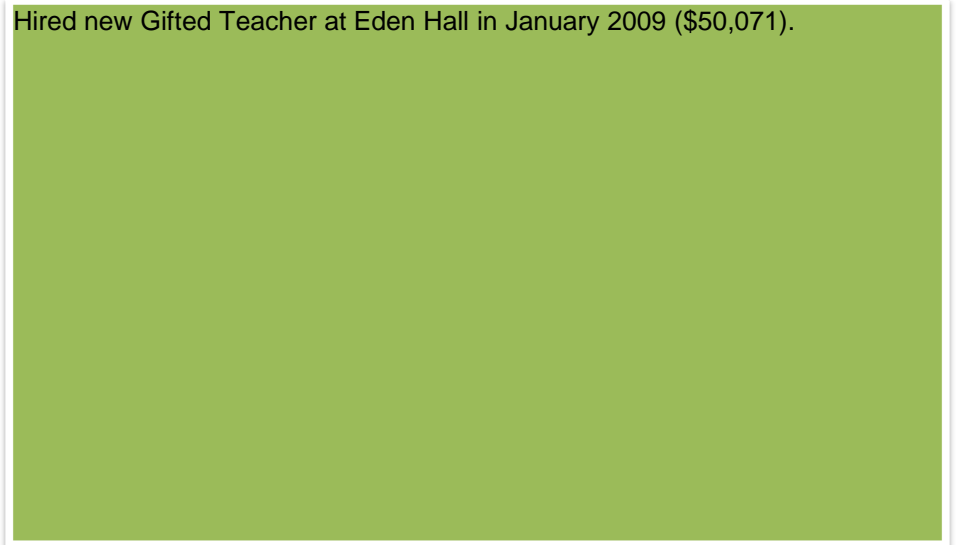
1243 GIFTED EDUCATION

	2007-08 <u>Actual</u>	2008-09 <u>Budget</u>	2008-09 <u>Proj Actual</u>	2009-10 <u>Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
100 SALARIES/WAGES	382,165	403,164	416,270	472,630	69,466	17.2%	56,360	13.5%
200 BENEFITS	126,992	141,825	137,495	164,707	22,882	16.1%	27,212	19.8%
300 PROFESSIONAL SERVICES	75	6,275	5,075	750	-5,525	-88.0%	-4,325	-85.2%
400 PROPERTY SERVICES	0	0	0	0	0	n/a	0	n/a
500 OTHER SERVICES	17,046	14,669	7,449	14,158	-511	-3.5%	6,709	90.1%
610 SUPPLIES AND SOFTWARE	8,504	9,868	4,694	10,317	449	4.6%	5,623	119.8%
640 BOOKS AND EDUC MEDIA	2,187	6,884	6,240	8,650	1,766	25.7%	2,410	38.6%
700 EQUIPMENT	0	625	737	300	-325	-52.0%	-437	-59.3%
800 DUES AND FEES	7,010	7,959	2,367	6,367	-1,592	-20.0%	4,000	169.0%
<b>TOTALS</b>	<b>543,979</b>	<b>591,269</b>	<b>580,327</b>	<b>677,879</b>	<b>86,610</b>	<b>14.6%</b>	<b>97,552</b>	<b>16.8%</b>

**Total Expenditures by Function**



Hired new Gifted Teacher at Eden Hall in January 2009 (\$50,071).



**1243 GIFTED EDUCATION**

**100 SALARIES/WAGES**  
**200 BENEFITS**

**300 PROFESSIONAL SERVICES**  
**400 PROPERTY SERVICES**

**500 OTHER SERVICES**

**610 SUPPLIES AND SOFTWARE**

**640 BOOKS AND EDUC MEDIA**

**700 EQUIPMENT**

**800 DUES AND FEES**

**Rationale**

Includes professional salaries.

Includes cost for payroll taxes, retirement, workers compensation, unemployment, and group insurance  
Retirement increased from 4.76% to 4.78%.

Honorariums for mock trial advisors, JETS, Chess Adjudicator, Speakers

No services requested.

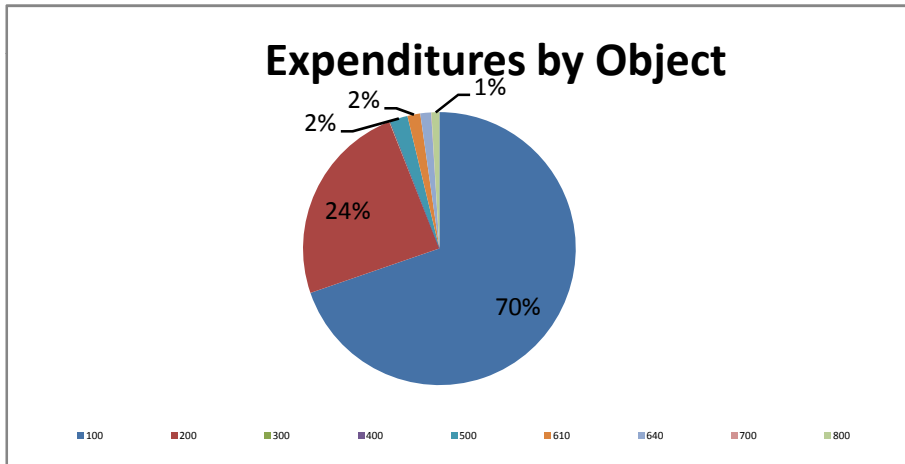
Field trips to provide Gifted Students experiences outside the classroom & travel of professional staff.

Classroom & competition supplies, science fair supplies, and Odyssey of Mind supplies.

Additional reference books, reading/language arts/math enrichment books, World Scopes magazine.

Two Ti84 calculators (\$300).

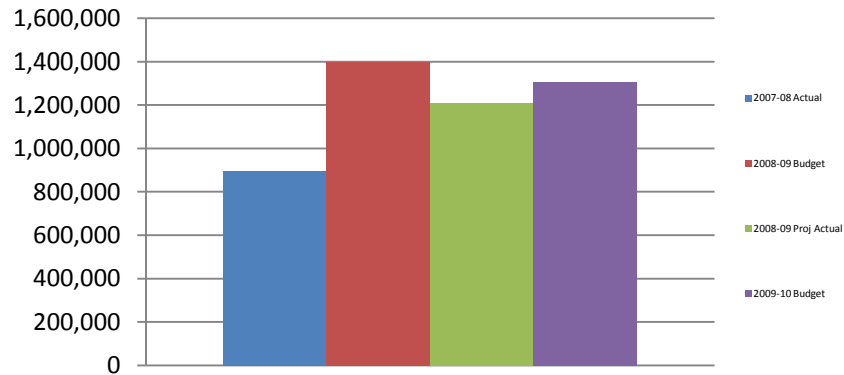
Registration to competitions, admission fees.



**1290/1441 SPECIAL ED SERVICES/TUITION/COURT PLACED**

		<u>2007-08</u> <u>Actual</u>	<u>2008-09</u> <u>Budget</u>	<u>2008-09</u> <u>Proj Actual</u>	<u>2009-10</u> <u>Budget</u>	<u>Budget</u> <u>Change</u>	<u>% Budget</u> <u>Change</u>	<u>Budget to</u> <u>Proj Actual</u> <u>Change</u>	<u>% Budget to</u> <u>Proj Actual</u> <u>Change</u>
322	<b>AIU SERVICES</b>	661,524	1,044,479	918,086	940,860	-103,618	-9.9%	22,774	2.5%
568	<b>APS/PRRI TUITION</b>	235,596	353,209	292,327	360,272	7,063	2.0%	67,945	23.2%
569	<b>COURT-PLACED TUITION</b>	0	0	0	5,000	5,000	n/a	5,000	n/a
	<b>TOTALS</b>	<b>897,120</b>	<b>1,397,688</b>	<b>1,210,413</b>	<b>1,306,133</b>	<b>-91,555</b>	<b>-6.6%</b>	<b>95,719</b>	<b>7.9%</b>

**Total Expenditures by Function**



AIU services based on # of staff required to service students. Est. costs are \$116,000 per teacher.

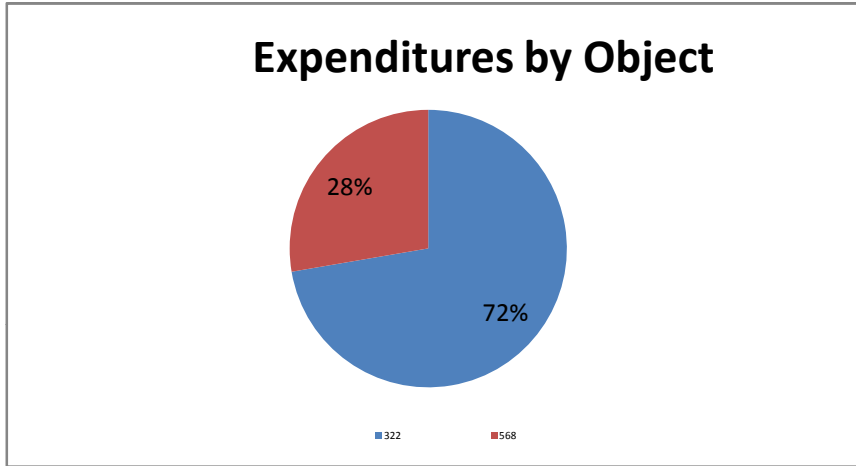
Tuition costs cover students serviced/educated at: Watson, Childrens' Institute, School for Blind/Deaf, NA Peebles, Longmore Academy, Pittsburgh Public, St. Stephens (Seneca), and preschools.

Preschool tuition est. at \$67,810.

**1290/1441 SPECIAL ED SERVICES/TUITION/COURT PLACED**

**Rationale**

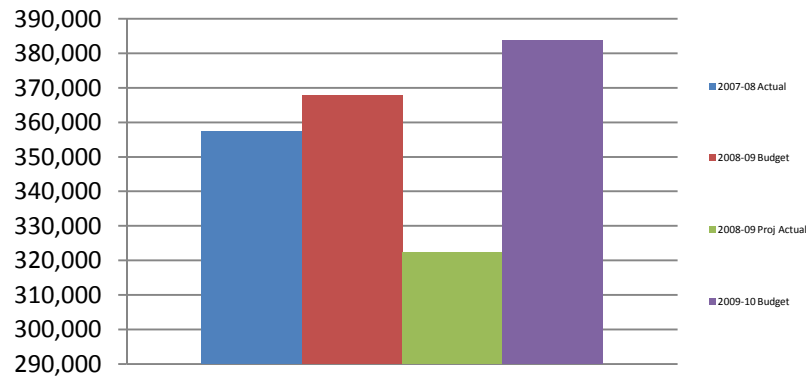
- 322 AIU SERVICES** Includes services provided for students requiring vision, hearing, speech and multi-handicapped assistance.
- 568 APS/PRRI TUITION** Includes tuition costs for students serviced by Approved Private Schools (APS) and Private Residential Rehabilitative Institutions (PRRI).
- 569 COURT-PLACED TUITION** Tuition costs for students placed by the courts and state agencies.



1340 FAMILY AND CONSUMER SCIENCE

	<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
100 SALARIES/WAGES	228,730	237,019	214,596	251,251	14,232	6.0%	36,655	17.1%
200 BENEFITS	85,734	91,466	76,203	97,265	5,799	6.3%	21,062	27.6%
300 PROFESSIONAL SERVICES	0	0	0	0	0	n/a	0	n/a
400 PROPERTY SERVICES	1,196	2,650	808	1,900	-750	-28.3%	1,092	135.1%
500 OTHER SERVICES	1,314	954	714	200	-754	-79.0%	-514	-72.0%
610 SUPPLIES AND SOFTWARE	22,802	29,930	22,292	29,640	-290	-1.0%	7,348	33.0%
640 BOOKS AND EDUC MEDIA	4,316	711	5,614	1,344	633	89.0%	-4,270	-76.1%
700 EQUIPMENT	12,710	4,400	1,635	2,038	-2,362	-53.7%	403	24.6%
800 DUES AND FEES	540	500	425	35	-465	-93.0%	-390	-91.8%
<b>TOTALS</b>	<b>357,342</b>	<b>367,630</b>	<b>322,287</b>	<b>383,673</b>	<b>16,043</b>	<b>4.4%</b>	<b>61,386</b>	<b>19.0%</b>

**Total Expenditures by Function**



1340 FAMILY AND CONSUMER SCIENCE

100 SALARIES/WAGES

200 BENEFITS

300 PROFESSIONAL SERVICES

400 PROPERTY SERVICES

500 OTHER SERVICES

610 SUPPLIES AND SOFTWARE

640 BOOKS AND EDUC MEDIA

700 EQUIPMENT

800 DUES AND FEES

**Rationale**

Salaries for professional staff.

Includes cost for payroll taxes, retirement, workers compensation, unemployment, and group insurance

Retirement increased from 4.76% to 4.78%.

No services requested.

Repair of appliances and sewing machines.

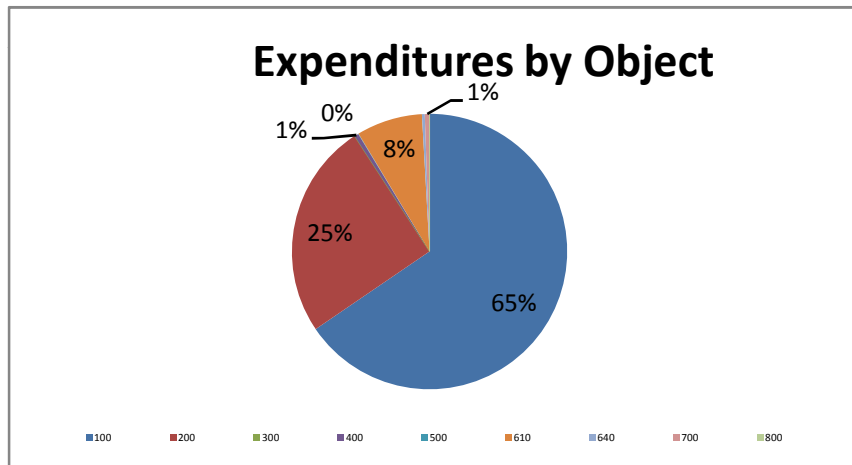
Mileage to grocery store, sewing stores, etc. for staff.

Food, sewing and classroom materials.

Housekeeping and family life periodicals, teen life videos.

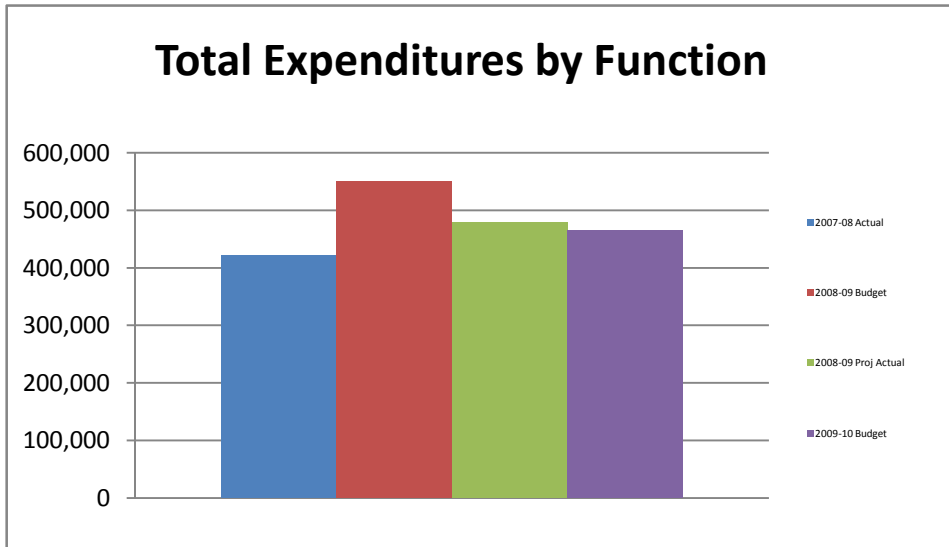
2 sewing machines w/table (\$2038)

Sam's Club membership.



1350 INDUSTRIAL TECHNOLOGY

	<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
100 SALARIES/WAGES	248,248	308,083	263,354	282,035	-26,048	-8.5%	18,681	7.1%
200 BENEFITS	95,552	107,054	94,249	101,485	-5,569	-5.2%	7,236	7.7%
300 PROFESSIONAL SERVICES	502	1,700	322	0	-1,700	-100.0%	-322	-100.0%
400 PROPERTY SERVICES	1,647	2,509	0	5,059	2,550	101.6%	5,059	n/a
500 OTHER SERVICES	755	975	0	0	-975	-100.0%	0	n/a
610 SUPPLIES AND SOFTWARE	60,612	55,677	51,145	61,694	6,017	10.8%	10,549	20.6%
640 BOOKS AND EDUC MEDIA	3,804	800	621	200	-600	-75.0%	-421	-67.8%
700 EQUIPMENT	9,896	66,361	66,770	10,412	-55,949	-84.3%	-56,358	-84.4%
800 DUES AND FEES	1,100	6,250	2,075	3,250	-3,000	-48.0%	1,175	56.6%
<b>TOTALS</b>	<b>422,115</b>	<b>549,409</b>	<b>478,536</b>	<b>464,135</b>	<b>-85,274</b>	<b>-15.5%</b>	<b>-14,401</b>	<b>-3.0%</b>



Equipment requests include: fish tank for bio tech (\$5500), F1 fixture (\$1500), sanders (\$400), hand tool, bits and blade replacements (\$3012).

**1350 INDUSTRIAL TECHNOLOGY**

**Rationale**

**100 SALARIES/WAGES**

Includes professional salaries.

**200 BENEFITS**

Includes cost for payroll taxes, retirement, workers compensation, unemployment, and group insurance  
Retirement increased from 4.76% to 4.78%.

**300 PROFESSIONAL SERVICES**

No services requested.

**400 PROPERTY SERVICES**

Includes annual maintenance and repair of power tools and machines.

**500 OTHER SERVICES**

No services requested.

**610 SUPPLIES AND SOFTWARE**

Classroom supplies for projects and software for Auto CAD, Router, Video Production.

**640 BOOKS AND EDUC MEDIA**

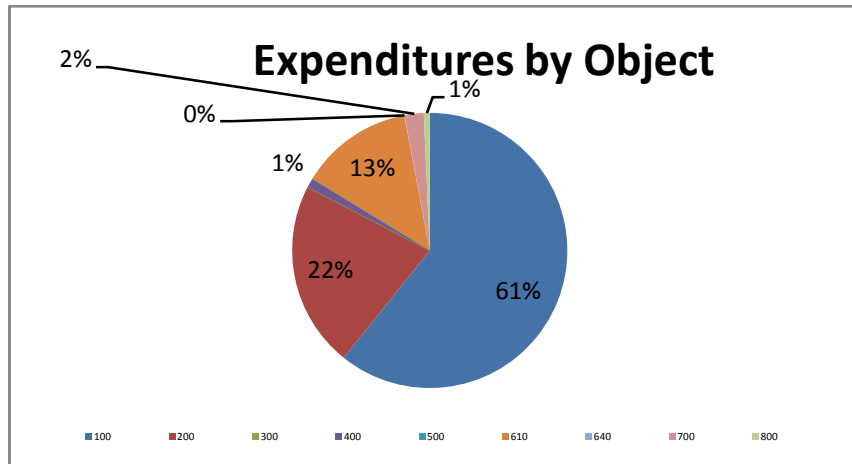
Periodicals for TSA, Robotics, and F1.

**700 EQUIPMENT**

Equipment is listed on prior page.

**800 DUES AND FEES**

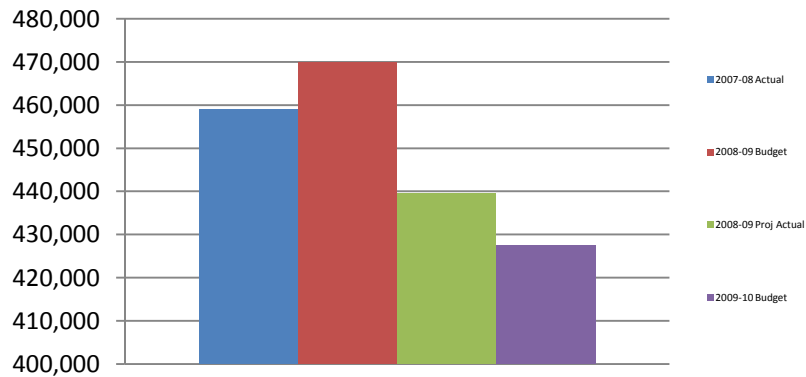
TEAP membership and tuition to California University of PA (\$3,000).



1360 BUSINESS EDUCATION

	<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
100 SALARIES/WAGES	320,156	323,599	324,052	290,330	-33,269	-10.3%	-33,722	-10.4%
200 BENEFITS	96,489	105,258	87,903	94,800	-10,458	-9.9%	6,897	7.8%
300 PROFESSIONAL SERVICES	0	0	0	0	0	n/a	0	n/a
400 PROPERTY SERVICES	0	0	0	0	0	n/a	0	n/a
500 OTHER SERVICES	23,389	24,015	18,425	18,000	-6,015	-25.0%	-425	-2.3%
610 SUPPLIES AND SOFTWARE	7,098	8,349	5,576	10,461	2,112	25.3%	4,885	87.6%
640 BOOKS AND EDUC MEDIA	11,491	7,960	2,168	8,290	330	4.1%	6,122	282.3%
700 EQUIPMENT	0	0	1,295	0	0	n/a	-1,295	-100.0%
800 DUES AND FEES	340	711	0	5,500	4,789	673.6%	5,500	n/a
<b>TOTALS</b>	<b>458,963</b>	<b>469,892</b>	<b>439,419</b>	<b>427,381</b>	<b>-42,511</b>	<b>-9.0%</b>	<b>-12,038</b>	<b>-2.7%</b>

**Total Expenditures by Function**



Textbook purchases include: Sports & Entertainment (\$1350), Web page design (\$2140), Flashmultimedia (\$250), Computer Science (\$1400), Gr. 5 pilot textbook (\$1650), periodicals (\$300), Computer Applications (\$300), replacements and related videos (\$900).

**1360 BUSINESS EDUCATION**

**Rationale**

**100 SALARIES/WAGES**

Includes professional salaries.

**200 BENEFITS**

Includes cost for payroll taxes, retirement, workers compensation, unemployment, and group insurance

Retirement increased from 4.76% to 4.78%.

**300 PROFESSIONAL SERVICES**

No services requested.

**400 PROPERTY SERVICES**

No services requested.

**500 OTHER SERVICES**

Yearbook printing costs.

**610 SUPPLIES AND SOFTWARE**

Consumable workbooks for accounting, business simulations for accounting & entrepreneurship classes.

**640 BOOKS AND EDUC MEDIA**

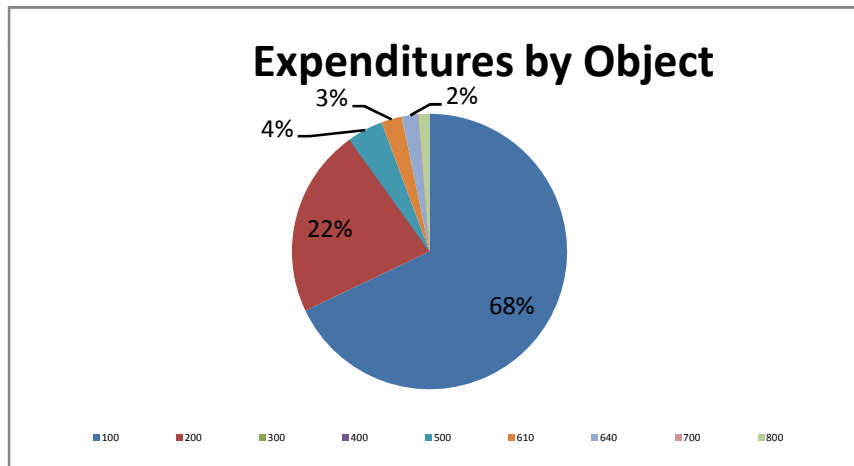
Textbooks are listed on prior page.

**700 EQUIPMENT**

No items requested.

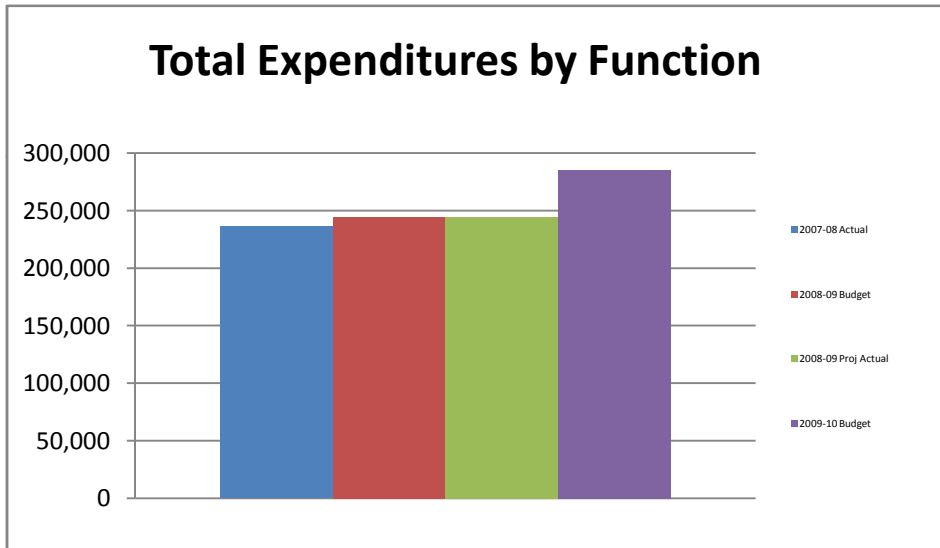
**800 DUES AND FEES**

JEA membership (\$100) and yearbook conference (\$5400).



1390 VOCATIONAL EDUCATION

		<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
329	ADMINISTRATIVE SERVICES	28,462	12,603	12,603	8,503	-4,100	-32.5%	-4,100	-32.5%
564	TUITION	207,627	231,820	231,870	276,506	44,686	19.3%	44,636	19.3%
	<b>TOTALS</b>	<b>236,089</b>	<b>244,423</b>	<b>244,473</b>	<b>285,009</b>	<b>40,586</b>	<b>16.6%</b>	<b>40,536</b>	<b>16.6%</b>



**1390 VOCATIONAL EDUCATION**

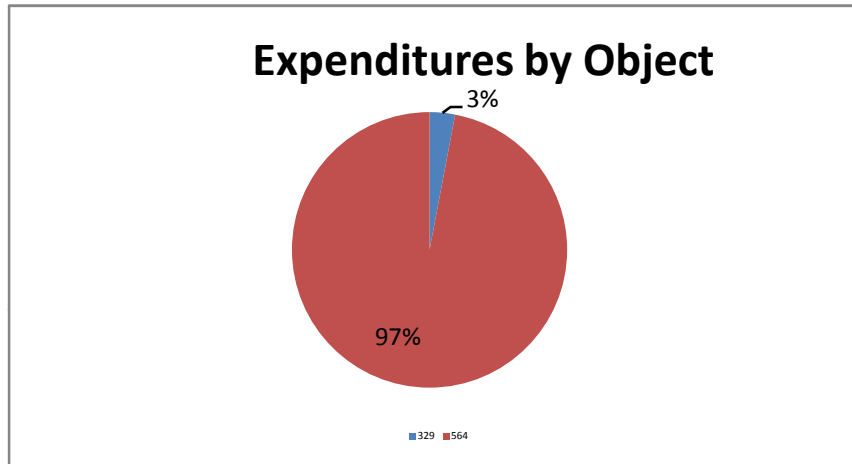
**Rationale**

**329 ADMINISTRATIVE SERVICES**

District share of administrative costs for Beattie Vo/Tech School.

**564 TUITION**

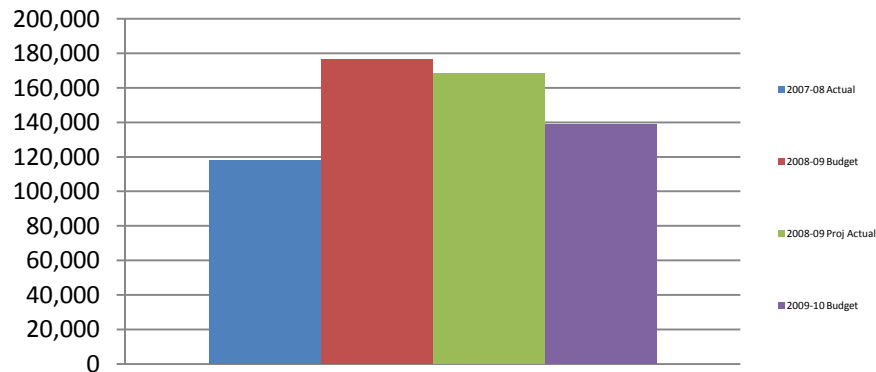
Cost for students to attend Beattie Vocational/Technical School, based on est. ADMs.



**1420/1430 OTHER EDUCATIONAL PROGRAMS**

		<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
<b>100</b>	<b>SALARIES/WAGES</b>	33,724	43,108	43,108	33,705	-9,403	-21.8%	-9,403	-21.8%
<b>200</b>	<b>BENEFITS</b>	11,221	5,911	12,421	<b>4,579</b>	-1,332	-22.5%	-7,842	-63.1%
<b>300</b>	<b>PROFESSIONAL SERVICES</b>	10,751	80,000	78,450	60,000	-20,000	-25.0%	-18,450	-23.5%
<b>400</b>	<b>PROPERTY SERVICES</b>	0	0	0	0	0	n/a	0	n/a
<b>500</b>	<b>OTHER SERVICES</b>	62,126	46,000	33,987	40,000	-6,000	-13.0%	6,013	17.7%
<b>610</b>	<b>SUPPLIES AND SOFTWARE</b>	0	1,500	327	550	-950	-63.3%	223	68.3%
<b>640</b>	<b>BOOKS AND EDUC MEDIA</b>	0	0	0	0	0	n/a	0	n/a
<b>700</b>	<b>EQUIPMENT</b>	0	0	0	0	0	n/a	0	n/a
<b>800</b>	<b>DUES AND FEES</b>	0	0	0	0	0	n/a	0	n/a
	<b>TOTALS</b>	<b>117,822</b>	<b>176,519</b>	<b>168,292</b>	<b>138,834</b>	<b>-37,685</b>	<b>-21.3%</b>	<b>-29,458</b>	<b>-17.5%</b>

**Total Expenditures by Function**

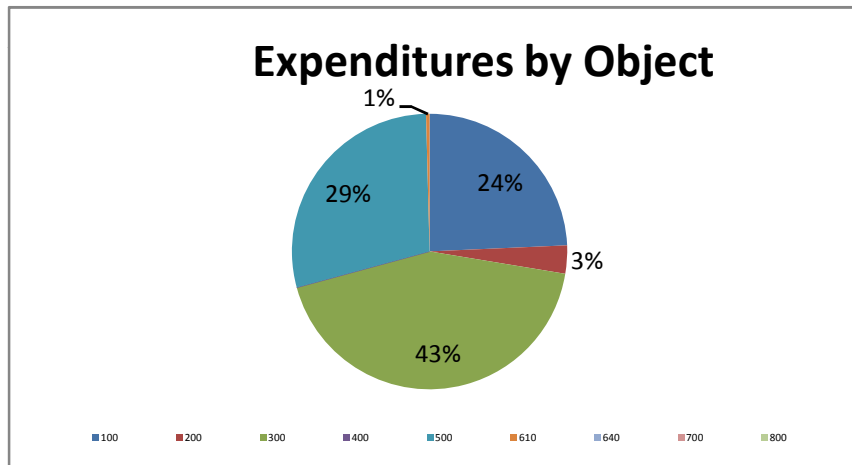


Number of students eligible for Extended School Year Programs was reduced.  
Number of staff required for in-house programs was reduced.

Homebound services may be reallocated by outsourcing option.

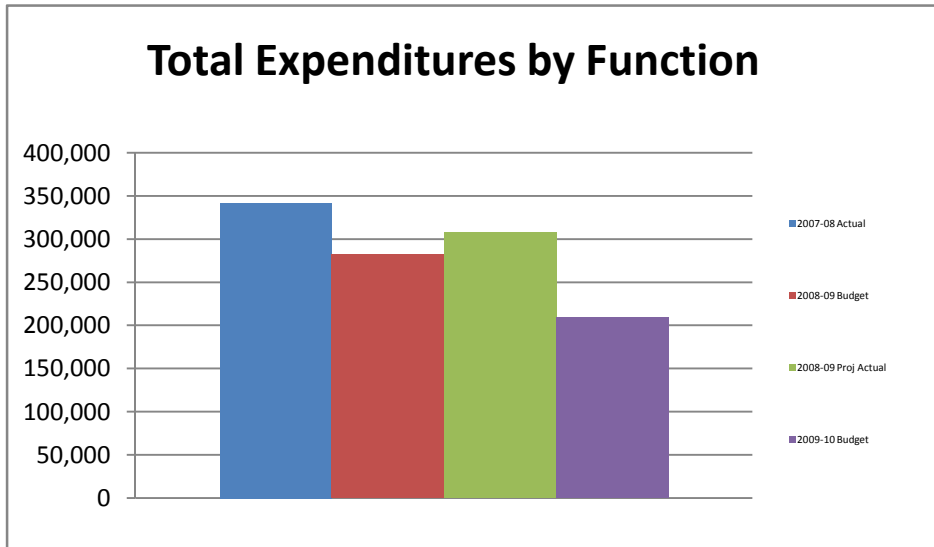
## 1420/1430 OTHER EDUCATIONAL PROGRAMS

		<u>Rationale</u>
100	<b>SALARIES/WAGES</b>	Includes wages for professional staff and instructional assistants who conduct extended school year and Homebound instruction.
200	<b>BENEFITS</b>	Includes costs for payroll taxes and retirement contributions.
300	<b>PROFESSIONAL SERVICES</b>	Tuition costs for extended school year programs.
400	<b>PROPERTY SERVICES</b>	No services requested.
500	<b>OTHER SERVICES</b>	Transportation costs for extended school year programs.
610	<b>SUPPLIES AND SOFTWARE</b>	Classroom supplies for District extended school year programs.
640	<b>BOOKS AND EDUC MEDIA</b>	No items requested.
700	<b>EQUIPMENT</b>	No items requested.
800	<b>DUES AND FEES</b>	No items requested.



1442 ALTERNATIVE EDUCATION

	<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
100 SALARIES/WAGES	114,277	112,966	24,275	0	-112,966	-100.0%	-24,275	-100.0%
200 BENEFITS	37,617	28,367	21,807	0	-28,367	-100.0%	-21,807	-100.0%
300 PROFESSIONAL SERVICES	0	0	0	0	0	n/a	0	n/a
400 PROPERTY SERVICES	0	0	0	0	0	n/a	0	n/a
500 OTHER SERVICES	188,376	137,850	260,628	209,238	71,388	51.8%	-51,390	-19.7%
610 SUPPLIES AND SOFTWARE	1,460	2,500	596	0	-2,500	-100.0%	-596	-100.0%
640 BOOKS AND EDUC MEDIA	250	250	0	0	-250	-100.0%	0	n/a
700 EQUIPMENT	0	0	0	0	0	n/a	0	n/a
800 DUES AND FEES	0	0	0	0	0	n/a	0	n/a
<b>TOTALS</b>	<b>341,980</b>	<b>281,933</b>	<b>307,306</b>	<b>209,238</b>	<b>-72,695</b>	<b>-25.8%</b>	<b>-98,068</b>	<b>-31.9%</b>



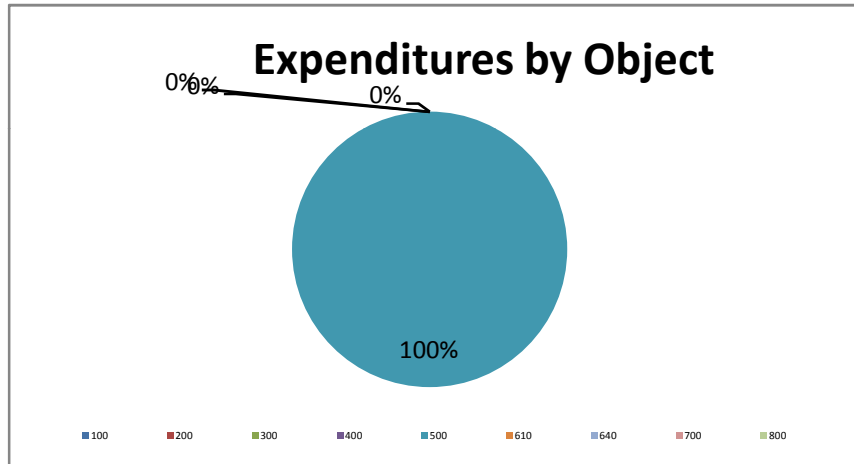
Eliminated PRIDE program at the HS.

1442 ALTERNATIVE EDUCATION

- 100 SALARIES/WAGES
- 200 BENEFITS
- 300 PROFESSIONAL SERVICES
- 400 PROPERTY SERVICES
- 500 OTHER SERVICES
- 610 SUPPLIES AND SOFTWARE
- 640 BOOKS AND EDUC MEDIA
- 700 EQUIPMENT
- 800 DUES AND FEES

**Rationale**

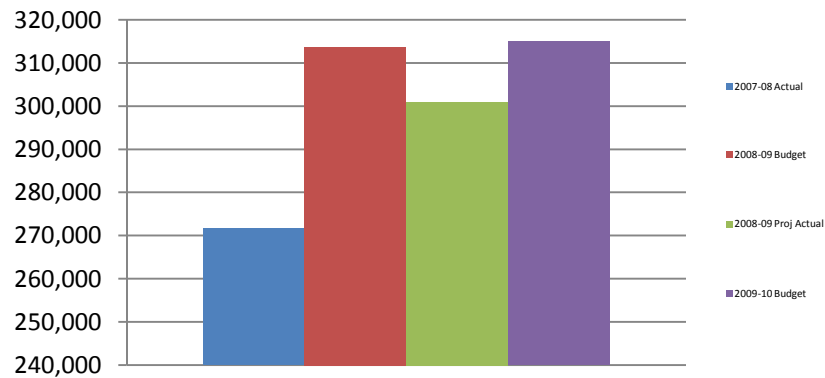
- No staff requested.
- No staff requested.
- No services requested.
- No services requested.
- Cost for Beattie Alternative School Tuition, field trips, and e-learning courses.
- No items requested.
- No items requested.
- No items requested.
- No items requested.



1190 FEDERAL PROGRAMS

	<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
100 SALARIES/WAGES	187,727	221,173	225,914	244,138	22,965	10.4%	18,224	8.1%
200 BENEFITS	78,361	84,541	75,011	69,175	-15,366	-18.2%	-5,836	-7.8%
300 PROFESSIONAL SERVICES	0	0	0	0	0	n/a	0	n/a
400 PROPERTY SERVICES	0	0	0	0	0	n/a	0	n/a
500 OTHER SERVICES	2,641	1,000	0	1,000	0	0.0%	1,000	n/a
610 SUPPLIES AND SOFTWARE	2,925	6,948	0	700	-6,248	-89.9%	700	n/a
640 BOOKS AND EDUC MEDIA	0	0	0	0	0	n/a	0	n/a
800 DUES AND FEES	0	0	0	0	0	n/a	0	n/a
<b>TOTALS</b>	<b>271,655</b>	<b>313,662</b>	<b>300,925</b>	<b>315,013</b>	<b>1,351</b>	<b>0.4%</b>	<b>14,088</b>	<b>4.7%</b>

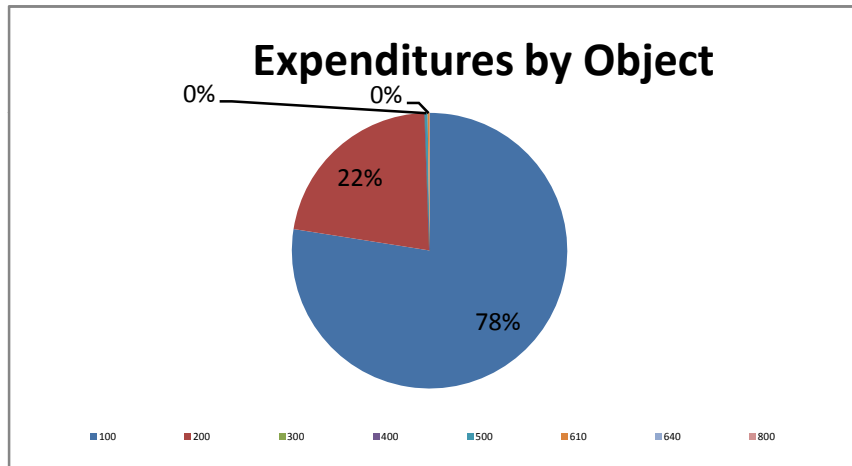
**Total Expenditures by Function**



**1190 FEDERAL PROGRAMS**

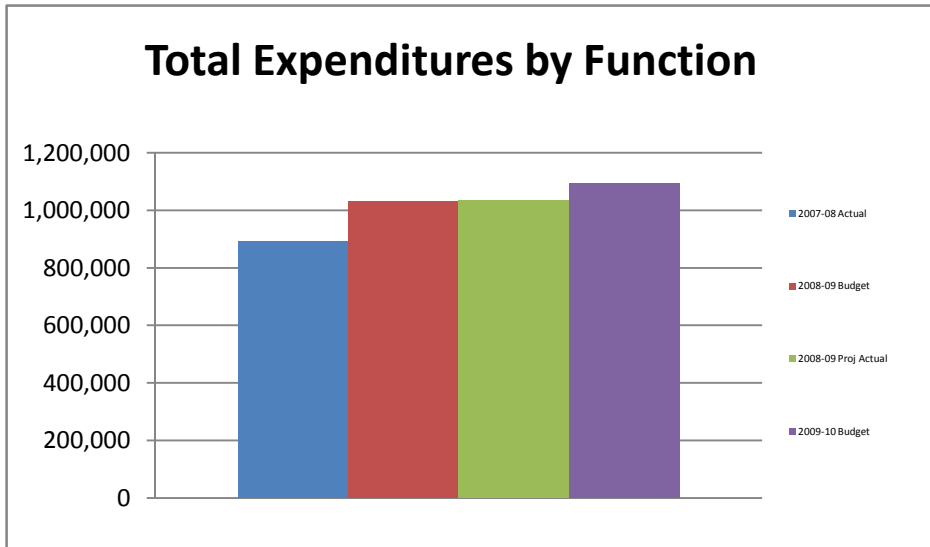
**Rationale**

<b>100</b>	<b>SALARIES/WAGES</b>	Includes professional salaries for two Title I teachers, one instructional assistant, and 94% of Title II teacher.
<b>200</b>	<b>BENEFITS</b>	Includes cost for payroll taxes, retirement, workers compensation, unemployment, and group insurance
<b>300</b>	<b>PROFESSIONAL SERVICES</b>	No services requested.
<b>400</b>	<b>PROPERTY SERVICES</b>	No services requested.
<b>500</b>	<b>OTHER SERVICES</b>	Field trips for students relating to Highly Addictive Drugs and Violence Prevention.
<b>610</b>	<b>SUPPLIES AND SOFTWARE</b>	Drug prevention materials and PSSA workbooks.
<b>640</b>	<b>BOOKS AND EDUC MEDIA</b>	No items requested.
<b>800</b>	<b>DUES AND FEES</b>	Not eligible expenditure under Federal grants.



2120 GUIDANCE SERVICES

	2007-08 <u>Actual</u>	2008-09 <u>Budget</u>	2008-09 <u>Proj Actual</u>	2009-10 <u>Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
100 SALARIES/WAGES	600,242	694,006	701,034	712,566	18,560	2.7%	11,532	1.6%
200 BENEFITS	211,030	234,522	235,995	256,502	21,980	9.4%	20,507	8.7%
300 PROFESSIONAL SERVICES	48,791	60,080	61,044	67,376	7,296	12.1%	6,332	10.4%
400 PROPERTY SERVICES	0	200	0	0	-200	-100.0%	0	n/a
500 OTHER SERVICES	761	1,350	203	1,000	-350	-25.9%	797	392.8%
610 SUPPLIES AND SOFTWARE	12,800	9,239	7,414	18,500	9,261	100.2%	11,086	149.5%
640 BOOKS AND EDUC MEDIA	5,468	4,521	2,527	5,900	1,379	30.5%	3,373	133.5%
700 EQUIPMENT	0	0	0	0	0	n/a	0	n/a
800 DUES AND FEES	13,301	25,985	25,310	30,960	4,975	19.1%	5,650	22.3%
<b>TOTALS</b>	<b>892,393</b>	<b>1,029,903</b>	<b>1,033,528</b>	<b>1,092,804</b>	<b>62,901</b>	<b>6.1%</b>	<b>59,276</b>	<b>5.7%</b>



**NEW STAFF:** HS Guidance Counselor funded by Project 720 (\$63,617)

AP Testing expenditures and reimbursements (\$85,900)

PSAT Testing (\$10,000)

AP, SAT, ACT test prep books (\$5,000)

Naviance and Kudor software (\$5,000)

**2120 GUIDANCE SERVICES**

**Rationale**

**100 SALARIES/WAGES**

Includes salaries and wages for guidance counselors and clerical secretaries and new staff indicated.

**200 BENEFITS**

Includes cost for payroll taxes, retirement, workers compensation, unemployment, and group insurance  
Retirement increased from 4.76% to 4.78%.

**300 PROFESSIONAL SERVICES**

Includes cost for purchasing and administering tests to students.

**400 PROPERTY SERVICES**

No services requested.

**500 OTHER SERVICES**

Includes cost for counselor's travel expenditures and printing of business cards/bullying booklets.

**610 SUPPLIES AND SOFTWARE**

Office supplies, bulletin board supplies, materials for career/college placement office & software.

**640 BOOKS AND EDUC MEDIA**

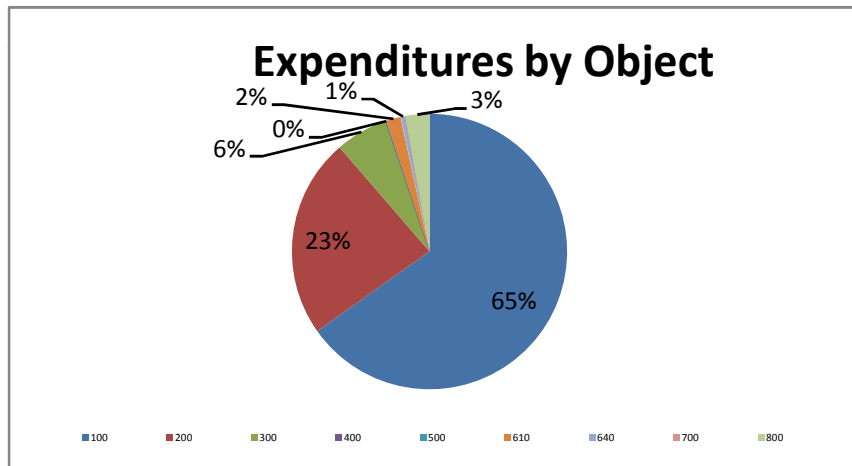
Update reference books for students, purchase of study books for SAT, PSAT, AP tests, etc.

**700 EQUIPMENT**

No items requested.

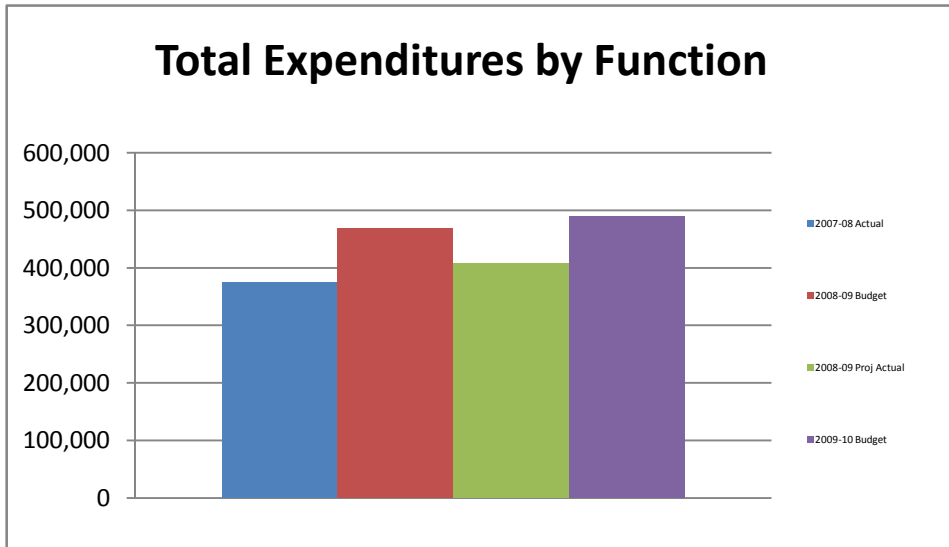
**800 DUES AND FEES**

Refunds to parents for student's scoring 3 or higher on AP Tests,  
Dues for Counselor's Association and National Certified Counselors Association.



2140 PSYCHOLOGICAL SERVICES

	<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
100 SALARIES/WAGES	208,029	262,102	262,102	274,121	12,019	4.6%	12,019	4.6%
200 BENEFITS	68,749	91,510	81,065	87,153	-4,357	-4.8%	6,088	7.5%
300 PROFESSIONAL SERVICES	29,849	28,060	20,096	19,060	-9,000	-32.1%	-1,036	-5.2%
400 PROPERTY SERVICES	240	0	328	0	0	n/a	-328	-100.0%
500 OTHER SERVICES	2,126	2,900	1,818	3,500	600	20.7%	1,682	92.6%
610 SUPPLIES AND SOFTWARE	65,271	78,900	37,850	102,250	23,350	29.6%	64,400	170.1%
640 BOOKS AND EDUC MEDIA	267	450	347	450	0	0.0%	103	29.6%
700 EQUIPMENT	571	1,850	4,120	0	-1,850	-100.0%	-4,120	-100.0%
800 DUES AND FEES	449	2,800	636	3,000	200	7.1%	2,364	372.0%
<b>TOTALS</b>	<b>375,552</b>	<b>468,572</b>	<b>408,362</b>	<b>489,534</b>	<b>20,962</b>	<b>4.5%</b>	<b>81,172</b>	<b>19.9%</b>



**Student tests include:** Dibels (\$1,500), standardized math (\$25,000), Gates MacGinite Reading (\$25,000), Redi stop pre-PSAT (\$4,500), PSAT (\$5,400), Aims web test (\$3,600), consumable test protocols (\$6,000), psych corp. cognitive tests (\$2,500), 4 sight online assessments (\$6,000), Renzulli learning system (\$5,000)

Software: GIEP writer (\$5,500),

**Aimsweb software for assessment (\$10,000).**

**2140 PSYCHOLOGICAL SERVICES**

**100 SALARIES/WAGES**

**200 BENEFITS**

**300 PROFESSIONAL SERVICES**

**400 PROPERTY SERVICES**

**500 OTHER SERVICES**

**610 SUPPLIES AND SOFTWARE**

**640 BOOKS AND EDUC MEDIA**

**700 EQUIPMENT**

**800 DUES AND FEES**

**Rationale**

Includes salaries and wages for psychologists and clerical secretary.

Includes cost for payroll taxes, retirement, workers compensation, unemployment, and group insurance  
Retirement increased from 4.76% to 4.78%.

Intern stipend (\$8,500), counseling services with Longmore (\$8,000), Title V counseling (\$2,560).

No services requested.

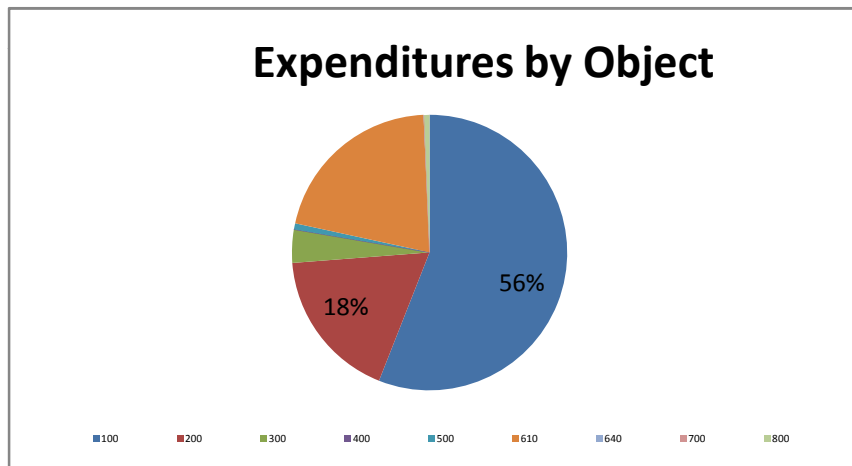
Printing of parent notification letters and travel costs for psychologists.

Student tests and office supplies.

APA and NASP journals and parent training and informational bulletins.

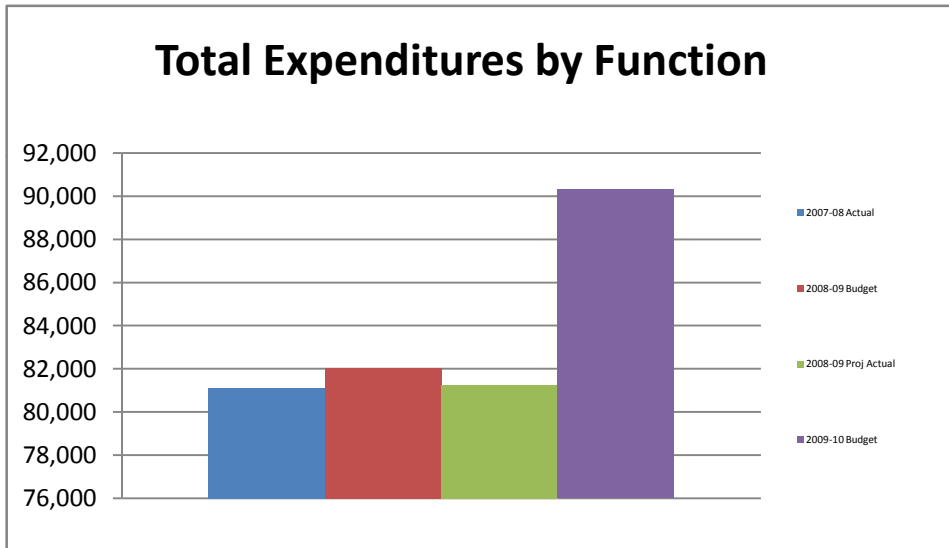
No items requested.

Professional memberships and conference registrations for APA and NASP.



2170 STUDENT ACCOUNTING SERVICES

		<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
100	SALARIES/WAGES	52,560	55,625	55,341	62,101	6,476	11.6%	6,760	12.2%
200	BENEFITS	28,560	26,432	25,903	28,216	1,784	6.7%	2,313	8.9%
	<b>TOTALS</b>	<b>81,120</b>	<b>82,057</b>	<b>81,244</b>	<b>90,317</b>	<b>8,260</b>	<b>10.1%</b>	<b>9,073</b>	<b>11.2%</b>



**2170 STUDENT ACCOUNTING SERVICES**

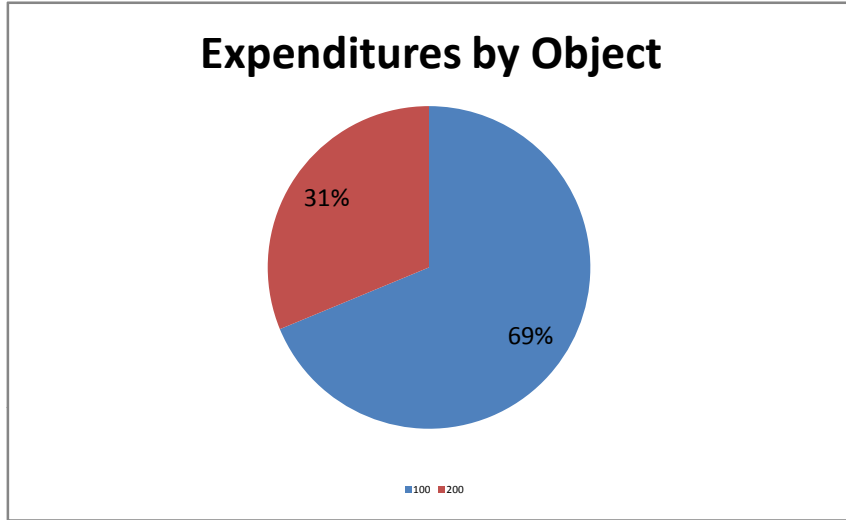
**Rationale**

**100 SALARIES/WAGES**

Wages for HS Attendance Secretary and Enrollment Coordinator.

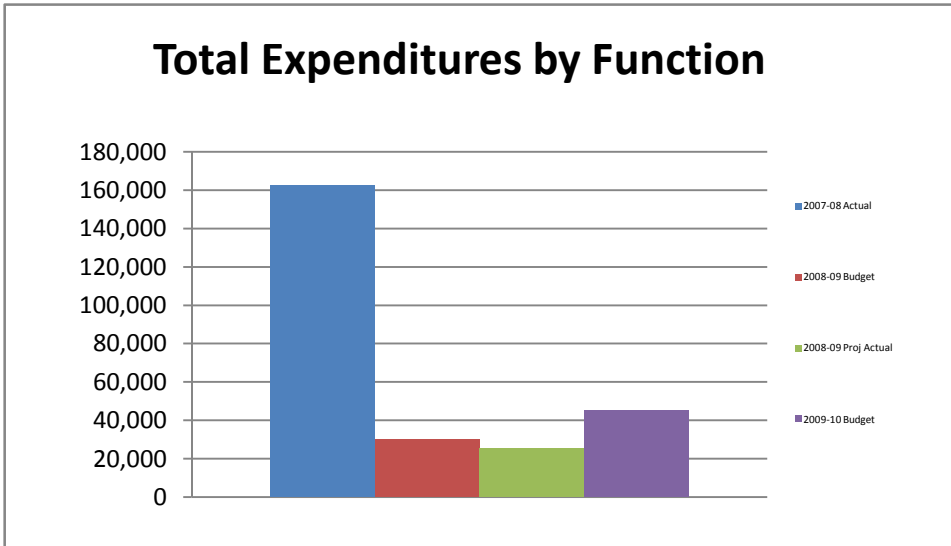
**200 BENEFITS**

Benefits and payroll taxes for HS Attendance Secretary and Enrollment Coordinator.



2220 AUDIO-VISUAL SERVICES

		<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
100	SALARIES/WAGES	4,221	4,369	4,825	4,994	625	14.3%	169	3.5%
200	BENEFITS	1,224	615	1,226	694	79	12.8%	-532	-43.4%
300	PROFESSIONAL SERVICES	0	0	0	0	0	n/a	0	n/a
400	PROPERTY SERVICES	4,918	4,500	3,521	7,000	2,500	55.6%	3,479	98.8%
500	OTHER SERVICES	0	0	0	0	0	n/a	0	n/a
610	SUPPLIES AND SOFTWARE	6,683	7,350	6,139	11,150	3,800	51.7%	5,011	81.6%
640	BOOKS AND EDUC MEDIA	0	0	0	0	0	n/a	0	n/a
700	EQUIPMENT	145,471	13,003	9,622	<b>21,350</b>	8,347	64.2%	11,728	121.9%
800	DUES AND FEES	0	0	0	0	0	n/a	0	n/a
	<b>TOTALS</b>	<b>162,517</b>	<b>29,837</b>	<b>25,333</b>	<b>45,188</b>	<b>15,351</b>	<b>51.4%</b>	<b>19,855</b>	<b>78.4%</b>

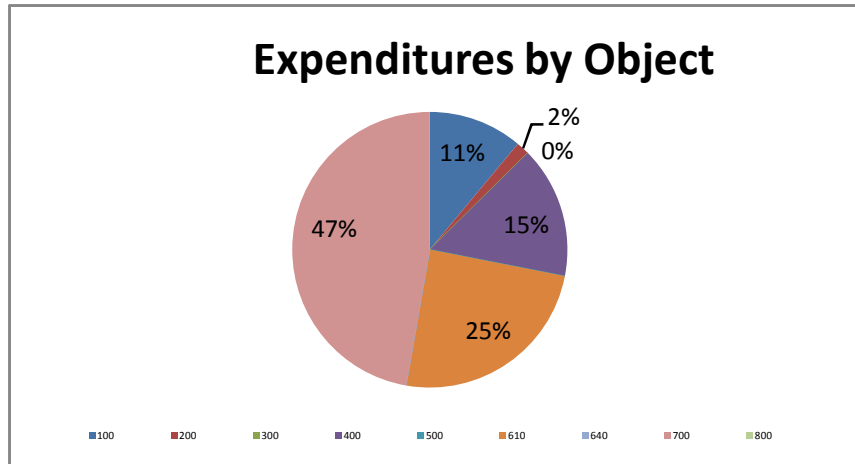


**Equipment requests include:** Intercom system w/ headsets (\$5,400), 5 cassette/cd players (\$1,250), 5 digital cameras (\$1,250), 6 VCR/DVD players (\$900), 10 CD players (\$400), 3 Listening centers (\$450), 3 Ipod chargers & remotes (\$400), VHS/DVD recorders (\$400), 2 projector carts (\$400), 3 printer stands (\$1,200), laptop (\$1,500), **wireless microphones for HS (\$6,000)** and scanner (\$1,800).

**2220 AUDIO-VISUAL SERVICES**

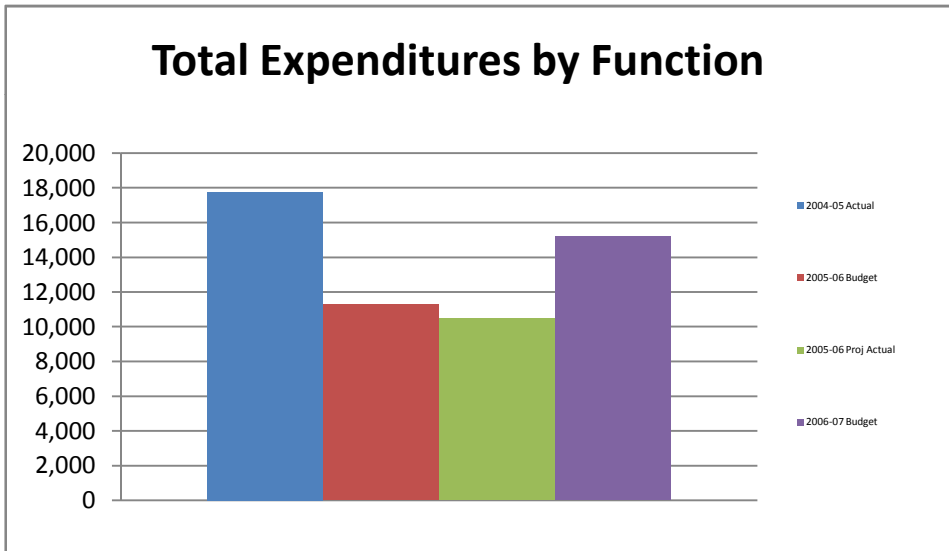
**Rationale**

<b>100</b>	<b>SALARIES/WAGES</b>	Includes supplemental wages for building Audio-Visual Directors.
<b>200</b>	<b>BENEFITS</b>	Includes cost for payroll taxes, retirement, workers compensation, unemployment.
<b>300</b>	<b>PROFESSIONAL SERVICES</b>	No services requested.
<b>400</b>	<b>PROPERTY SERVICES</b>	Repairs to stage lights, wireless microphones, TVs, tech equipment.
<b>500</b>	<b>OTHER SERVICES</b>	No services requested.
<b>610</b>	<b>SUPPLIES AND SOFTWARE</b>	Replacement bulbs for stage and equipment, headphones, cables, connectors, powerstrips.
<b>640</b>	<b>BOOKS AND EDUC MEDIA</b>	No items requested.
<b>700</b>	<b>EQUIPMENT</b>	See listing on prior page.
<b>800</b>	<b>DUES AND FEES</b>	No items requested.



**2230 EDUCATIONAL TELEVISION SERVICES**

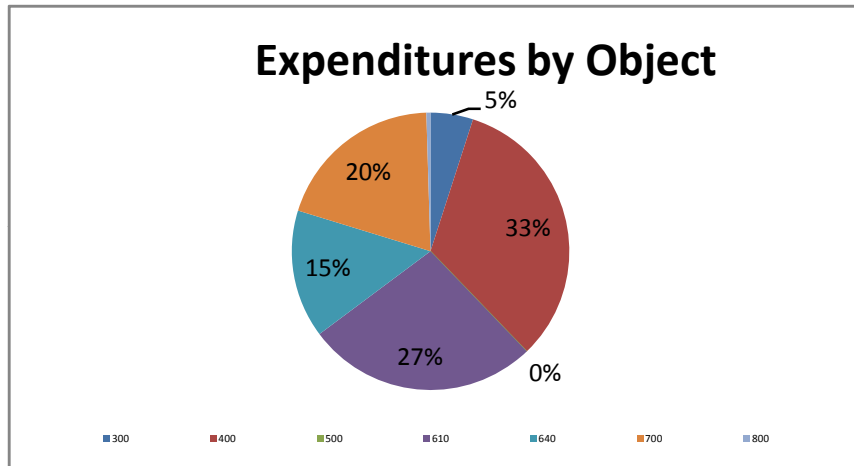
		<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
300	PROFESSIONAL SERVICES	319	1,750	0	750	-1,000	-57.1%	750	n/a
400	PROPERTY SERVICES	9,867	5,000	5,435	5,000	0	0.0%	-435	-8.0%
500	OTHER SERVICES	181	462	624	0	-462	-100.0%	-624	-100.0%
610	SUPPLIES AND SOFTWARE	4,726	3,700	3,345	4,100	400	10.8%	755	22.6%
640	BOOKS AND EDUC MEDIA	0	0	0	2,273	2,273	n/a	2,273	n/a
700	EQUIPMENT	2,654	300	985	3,000	2,700	900.0%	2,015	204.5%
800	DUES AND FEES	0	75	75	75	0	0.0%	0	0.0%
	<b>TOTALS</b>	<b>17,747</b>	<b>11,287</b>	<b>10,463</b>	<b>15,198</b>	<b>3,911</b>	<b>34.7%</b>	<b>4,735</b>	<b>45.3%</b>



**2230 EDUCATIONAL TELEVISION SERVICES**

**Rationale**

- 300 PROFESSIONAL SERVICES** Cost associated with duplication of tapes and productions.
- 400 PROPERTY SERVICES** Repair of studio equipment.
- 500 OTHER SERVICES** No services requested.
- 610 SUPPLIES AND SOFTWARE** Supplies for TV productions includes tapes, cables, switches, etc.
- 640 BOOKS AND EDUC MEDIA** Video 101 textbook and Video Production 3 textbook.
- 700 EQUIPMENT** Video controller for internet broadcasting.
- 800 DUES AND FEES** TVT membership dues.



2240 COMPUTER-ASSISTED INSTRUCTIONAL SERVICES

		<u>2007-08</u> <u>Actual</u>	<u>2008-09</u> <u>Budget</u>	<u>2008-09</u> <u>Proj Actual</u>	<u>2009-10</u> <u>Budget</u>	<u>Budget</u> <u>Change</u>	<u>% Budget</u> <u>Change</u>	<u>Budget to</u> <u>Proj Actual</u> <u>Change</u>	<u>% Budget to</u> <u>Proj Actual</u> <u>Change</u>
300	PROFESSIONAL SERVICES	0	0	0	0	0	n/a	0	n/a
400	PROPERTY SERVICES	0	0	0	0	0	n/a	0	n/a
500	OTHER SERVICES	0	0	0	0	0	n/a	0	n/a
610	SUPPLIES AND SOFTWARE	0	0	0	0	0	n/a	0	n/a
640	BOOKS AND EDUC MEDIA	0	0	0	0	0	n/a	0	n/a
700	EQUIPMENT	0	0	0	0	0	n/a	0	n/a
800	DUES AND FEES	0	0	0	0	0	n/a	0	n/a
	<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>	<b>0</b>	<b>n/a</b>

Total Expenditures by Function



**2240 COMPUTER-ASSISTED INSTRUCTIONAL SERVICES**

**Rationale**

<b>300</b>	<b>PROFESSIONAL SERVICES</b>	No services requested.
<b>400</b>	<b>PROPERTY SERVICES</b>	No services requested.
<b>500</b>	<b>OTHER SERVICES</b>	No services requested.
<b>610</b>	<b>SUPPLIES AND SOFTWARE</b>	No items requested.
<b>640</b>	<b>BOOKS AND EDUC MEDIA</b>	No items requested.
<b>700</b>	<b>EQUIPMENT</b>	No items requested.
<b>800</b>	<b>DUES AND FEES</b>	No items requested.

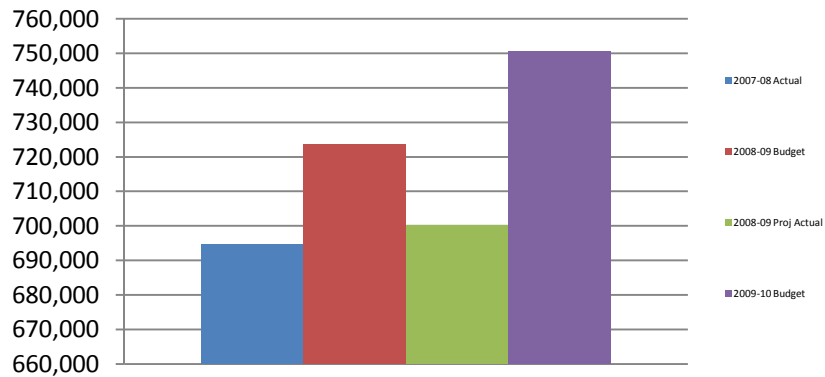
**Expenditures by Object**

■ 300   ■ 400   ■ 500   ■ 610   ■ 640   ■ 700   ■ 800

2250 LIBRARY SERVICES

	<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
100 SALARIES/WAGES	413,964	499,635	479,968	510,560	10,925	2.2%	30,592	6.4%
200 BENEFITS	121,151	140,047	136,760	148,552	8,505	6.1%	11,792	8.6%
300 PROFESSIONAL SERVICES	0	250	672	1,250	1,000	400.0%	578	86.0%
400 PROPERTY SERVICES	0	0	0	0	0	n/a	0	n/a
500 OTHER SERVICES	1,466	975	1,034	1,200	225	23.1%	166	16.1%
610 SUPPLIES AND SOFTWARE	14,865	9,892	10,870	10,920	1,028	10.4%	50	0.5%
640 BOOKS AND EDUC MEDIA	140,699	71,178	70,312	74,998	3,820	5.4%	4,686	6.7%
700 EQUIPMENT	1,782	1,110	0	0	-1,110	-100.0%	0	n/a
800 DUES AND FEES	625	590	515	3,135	2,545	431.4%	2,620	508.7%
<b>TOTALS</b>	<b>694,552</b>	<b>723,677</b>	<b>700,131</b>	<b>750,615</b>	<b>26,938</b>	<b>3.7%</b>	<b>50,484</b>	<b>7.2%</b>

Total Expenditures by Function



SIRS subscription \$2,545.



**2250 LIBRARY SERVICES**

**Rationale**

**100 SALARIES/WAGES**

Includes salaries and wages for librarians, library assistants, substitutes, and summer hours.

**200 BENEFITS**

Includes cost for payroll taxes, retirement, workers compensation, unemployment, and group insurance  
Retirement increased from 4.76% to 4.78%.

**300 PROFESSIONAL SERVICES**

Maintenance agreement with Follett Software.

**400 PROPERTY SERVICES**

No services requested.

**500 OTHER SERVICES**

Book rebinding costs.

**610 SUPPLIES AND SOFTWARE**

Book repair and cataloging supplies, bookmarks, posters, subscription licenses for reference searches.

**640 BOOKS AND EDUC MEDIA**

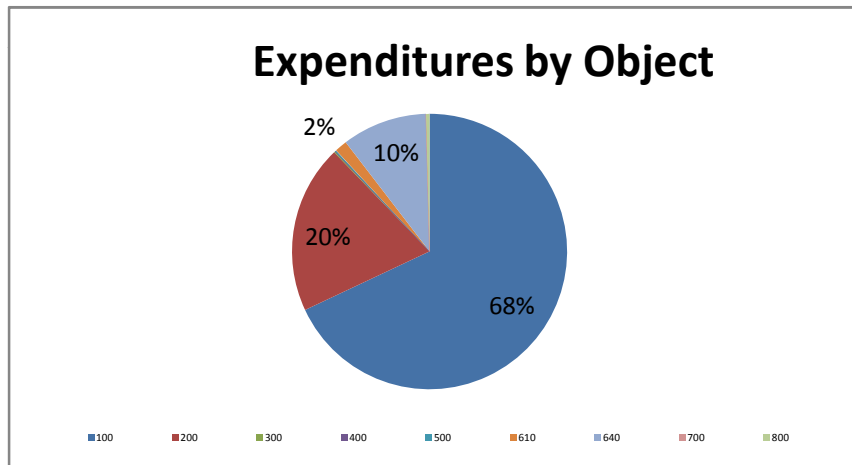
Fiction and non-fiction books, periodicals, reference books, replacement books and video/cd references.

**700 EQUIPMENT**

Book carts for Eden Hall Library.

**800 DUES AND FEES**

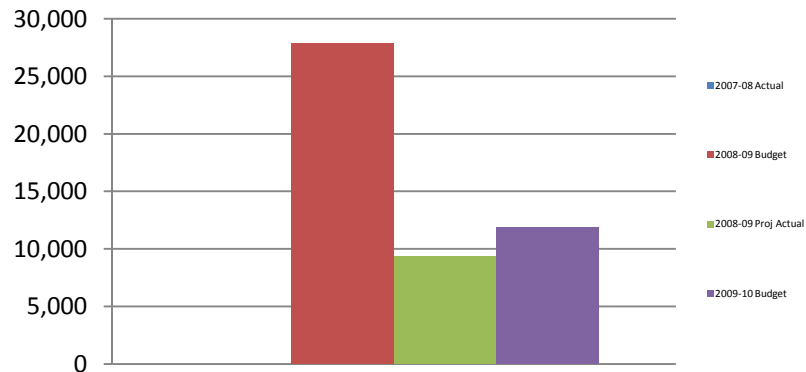
Fees for ACCESS PA, PSLA, WPSLA, Inter-Library Delivery Service, American Library Assoc., Young Adult Library Services Assoc., American Assoc. of School Librarians, and Follett Conference.



2260 CURRICULUM SERVICES

		<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
100	SALARIES/WAGES	0	21,360	6,360	0	-21,360	-100.0%	-6,360	-100.0%
200	BENEFITS	0	900	303	0	-900	-100.0%	-303	-100.0%
300	PROFESSIONAL SERVICES	0	0	0	2,000	2,000	n/a	2,000	n/a
400	PROPERTY SERVICES	0	0	0	0	0	n/a	0	n/a
500	OTHER SERVICES	0	2,800	1,607	4,100	1,300	46.4%	2,493	155.1%
610	SUPPLIES AND SOFTWARE	0	1,100	1,034	2,900	1,800	163.6%	1,866	180.5%
640	BOOKS AND EDUC MEDIA	0	1,500	0	2,500	1,000	66.7%	2,500	n/a
700	EQUIPMENT	0	75	0	250	175	233.3%	250	n/a
800	DUES AND FEES	0	100	0	150	50	50.0%	150	n/a
	<b>TOTALS</b>	<b>0</b>	<b>27,835</b>	<b>9,304</b>	<b>11,900</b>	<b>-15,935</b>	<b>-57.2%</b>	<b>2,596</b>	<b>27.9%</b>

**Total Expenditures by Function**



Wages reduced for curriculum writing and special ed adaptive writing at ancillary pay rate.

**2260 CURRICULUM SERVICES**

**100 SALARIES/WAGES**

**200 BENEFITS**

**300 PROFESSIONAL SERVICES**

**400 PROPERTY SERVICES**

**500 OTHER SERVICES**

**610 SUPPLIES AND SOFTWARE**

**640 BOOKS AND EDUC MEDIA**

**700 EQUIPMENT**

**800 DUES AND FEES**

**Rationale**

Ancillary pay for curriculum writing done by professional staff.

Includes cost for payroll taxes, retirement, workers compensation, and unemployment.

Retirement increased from 4.76% to 4.78%.

Stipends for college reps and speakers.

No services requested.

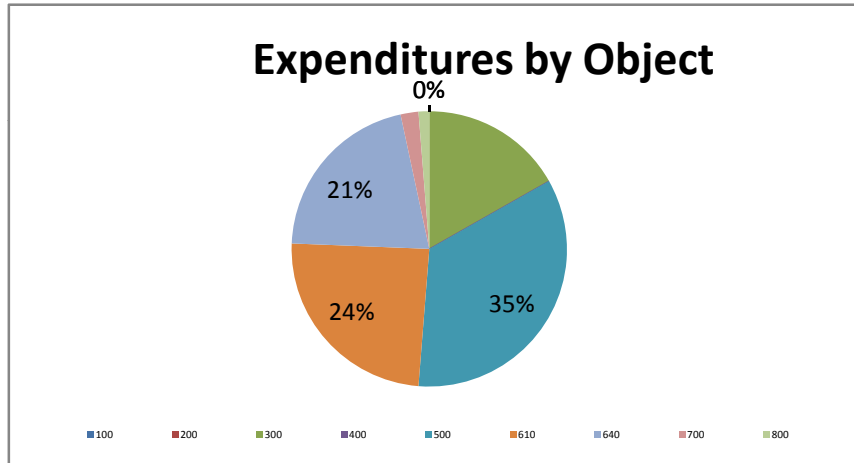
Printing of school profile and travel for College/Career Placement Officer.

Letterhead, business cards, supplies for College/Career Placement Officer.

Student resource materials/books.

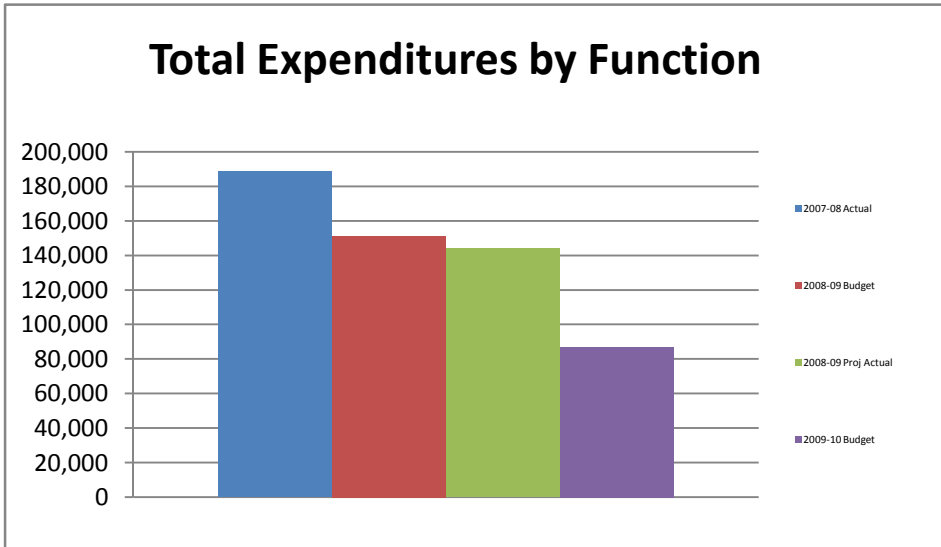
Bulletin board.

Memberships to professional organizations.



**2270/2834 STAFF DEVELOPMENT**

		<b>2007-08 Actual</b>	<b>2008-09 Budget</b>	<b>2008-09 Proj Actual</b>	<b>2009-10 Budget</b>	<b>Budget Change</b>	<b>% Budget Change</b>	<b>Budget to Proj Actual Change</b>	<b>% Budget to Proj Actual Change</b>
<b>100</b>	<b>SALARIES/WAGES</b>	27,213	24,025	15,025	2,800	-21,225	-88.3%	-12,225	-81.4%
<b>200</b>	<b>BENEFITS</b>	8,642	2,647	1,972	<b>382</b>	-2,265	-85.6%	-1,590	-80.6%
<b>300</b>	<b>PROFESSIONAL SERVICES</b>	42,702	24,383	53,359	<b>53,250</b>	28,867	118.4%	-109	-0.2%
<b>500</b>	<b>OTHER SERVICES</b>	26,894	54,600	40,158	<b>10,350</b>	-44,250	-81.0%	-29,808	-74.2%
<b>610</b>	<b>SUPPLIES AND SOFTWARE</b>	13,114	16,000	12,884	4,475	-11,525	-72.0%	-8,409	-65.3%
<b>640</b>	<b>BOOKS AND EDUC MEDIA</b>	5,442	1,200	3,234	4,300	3,100	258.3%	1,066	33.0%
<b>800</b>	<b>DUES AND FEES</b>	64,764	28,376	17,312	11,325	-17,051	-60.1%	-5,987	-34.6%
	<b>TOTALS</b>	<b>188,770</b>	<b>151,231</b>	<b>143,944</b>	<b>86,882</b>	<b>-64,349</b>	<b>-42.6%</b>	<b>-57,062</b>	<b>-39.6%</b>



Professional services include: principal interns (\$26,000), ELI consultants (\$12,000), outside consultants for Guided reading, walk-throughs, college board, AP curriculum development and technology (\$22,000)

**2270/2834 STAFF DEVELOPMENT**

**100 SALARIES/WAGES**

**200 BENEFITS**

**300 PROFESSIONAL SERVICES**

**500 OTHER SERVICES**

**610 SUPPLIES AND SOFTWARE**

**640 BOOKS AND EDUC MEDIA**

**800 DUES AND FEES**

**Rationale**

Wages for directional report writing and in-service workshops including preparation.

Includes cost for payroll taxes, retirement, workers compensation, and unemployment.

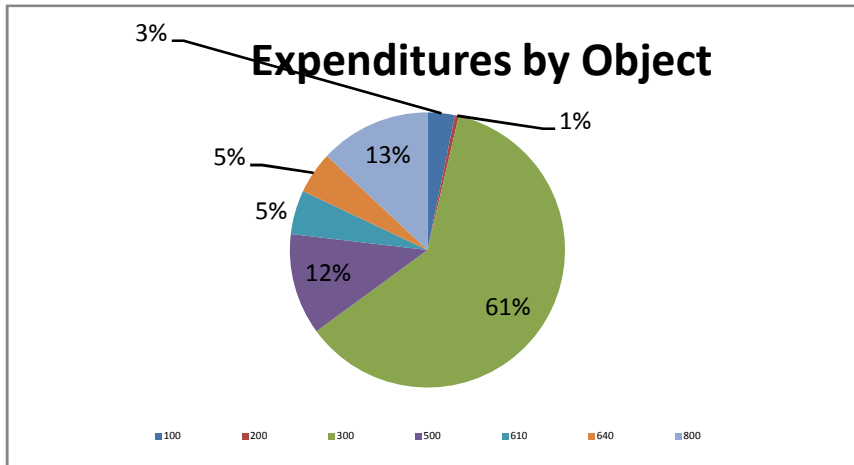
Speakers for District in-service programs.

Travel to workshops and professional conferences.

Safety binders, in-service materials, and refreshments for in-service programs.

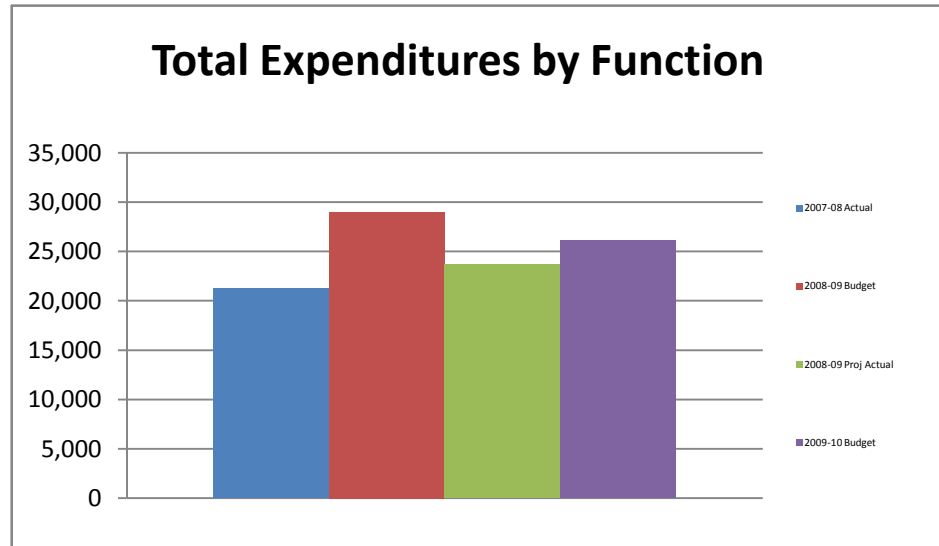
Reference books related to staff development initiatives.

Conference and workshop fees, AIU Secretaries workshop, AP & Gateway to Arts training.



**2290 OTHER SERVICES**

		<b>2007-08 Actual</b>	<b>2008-09 Budget</b>	<b>2008-09 Proj Actual</b>	<b>2009-10 Budget</b>	<b>Budget Change</b>	<b>% Budget Change</b>	<b>Budget to Proj Actual Change</b>	<b>% Budget to Proj Actual Change</b>
<b>300</b>	<b>PROFESSIONAL SERVICES</b>	6,272	10,800	7,666	6,842	-3,958	-36.6%	-824	-10.7%
<b>400</b>	<b>PROPERTY SERVICES</b>	0	0	0	0	0	n/a	0	n/a
<b>500</b>	<b>OTHER SERVICES</b>	15,023	16,910	15,638	17,100	190	1.1%	1,462	9.3%
<b>610</b>	<b>SUPPLIES AND SOFTWARE</b>	0	1,300	375	2,200	900	69.2%	1,825	486.7%
<b>640</b>	<b>BOOKS AND EDUC MEDIA</b>	0	0	0	0	0	n/a	0	n/a
<b>700</b>	<b>EQUIPMENT</b>	0	0	0	0	0	n/a	0	n/a
<b>800</b>	<b>DUES AND FEES</b>	0	0	0	0	0	n/a	0	n/a
	<b>TOTALS</b>	<b>21,295</b>	<b>29,010</b>	<b>23,679</b>	<b>26,142</b>	<b>-2,868</b>	<b>-9.9%</b>	<b>2,463</b>	<b>10.4%</b>



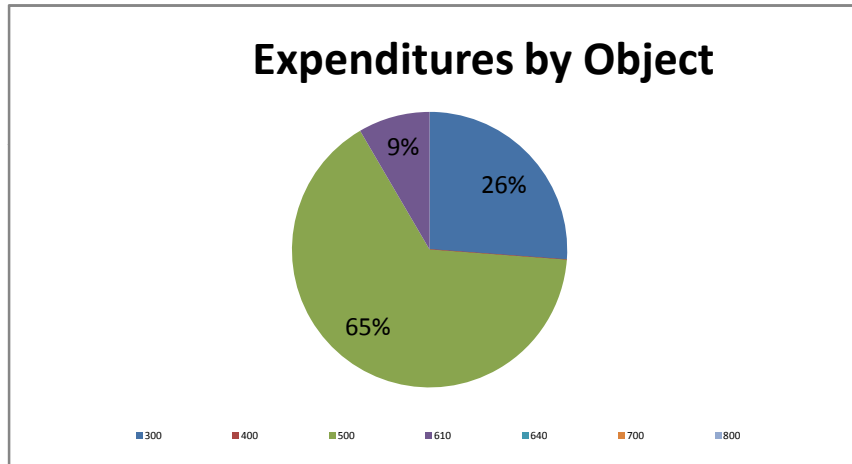
Other services includes Connect-Ed service for parent notification (\$16,600).

**2290 OTHER SERVICES**

- 300 PROFESSIONAL SERVICES**
- 400 PROPERTY SERVICES**
- 500 OTHER SERVICES**
- 610 SUPPLIES AND SOFTWARE**
- 640 BOOKS AND EDUC MEDIA**
- 700 EQUIPMENT**
- 800 DUES AND FEES**

**Rationale**

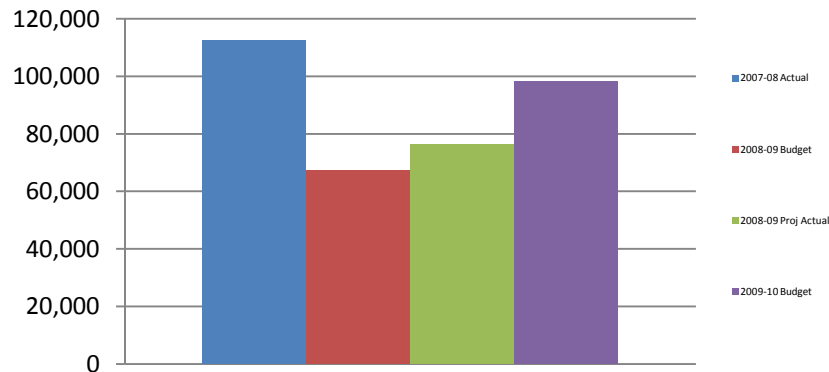
- Induction stipends and AIU media services.
- No services requested.
- Connect-ed fees and staff travel costs for legal matters.
- Supplies, materials, refreshments related to the Induction program for new teachers.
- No items requested.
- No items requested.
- No items requested.



2310 BOARD SERVICES

		<b>2007-08 Actual</b>	<b>2008-09 Budget</b>	<b>2008-09 Proj Actual</b>	<b>2009-10 Budget</b>	<b>Budget Change</b>	<b>% Budget Change</b>	<b>Budget to Proj Actual Change</b>	<b>% Budget to Proj Actual Change</b>
100	SALARIES/WAGES	19,479	12,952	12,952	13,900	948	7.3%	948	7.3%
200	BENEFITS	4,429	1,758	3,248	1,863	105	6.0%	-1,385	-42.6%
300	PROFESSIONAL SERVICES	10,950	0	4,100	0	0	n/a	-4,100	-100.0%
400	PROPERTY SERVICES	0	500	0	0	-500	-100.0%	0	n/a
500	OTHER SERVICES	28,588	20,250	18,220	22,250	2,000	9.9%	4,030	22.1%
610	SUPPLIES AND SOFTWARE	14,299	16,870	16,304	15,870	-1,000	-5.9%	-434	-2.7%
640	BOOKS AND EDUC MEDIA	450	750	295	200	-550	-73.3%	-95	-32.1%
700	EQUIPMENT	18,170	2,695	2,444	0	-2,695	-100.0%	-2,444	-100.0%
800	DUES AND FEES	16,156	11,400	18,716	44,216	32,816	287.9%	25,500	136.3%
	<b>TOTALS</b>	<b>112,521</b>	<b>67,175</b>	<b>76,278</b>	<b>98,299</b>	<b>31,124</b>	<b>46.3%</b>	<b>22,021</b>	<b>28.9%</b>

**Total Expenditures by Function**



Advertising costs are estimated at \$15,000.

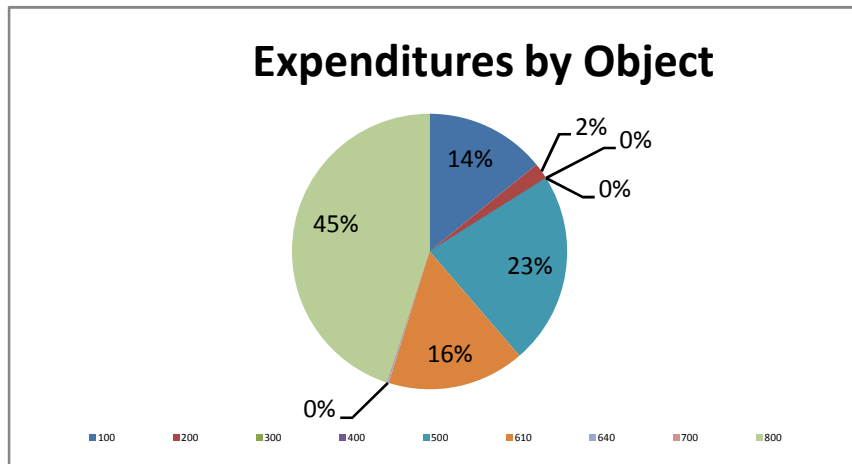
Board Docs software (\$8,000)

Mailing of Act 1 letters (\$2,500)

**2310 BOARD SERVICES**

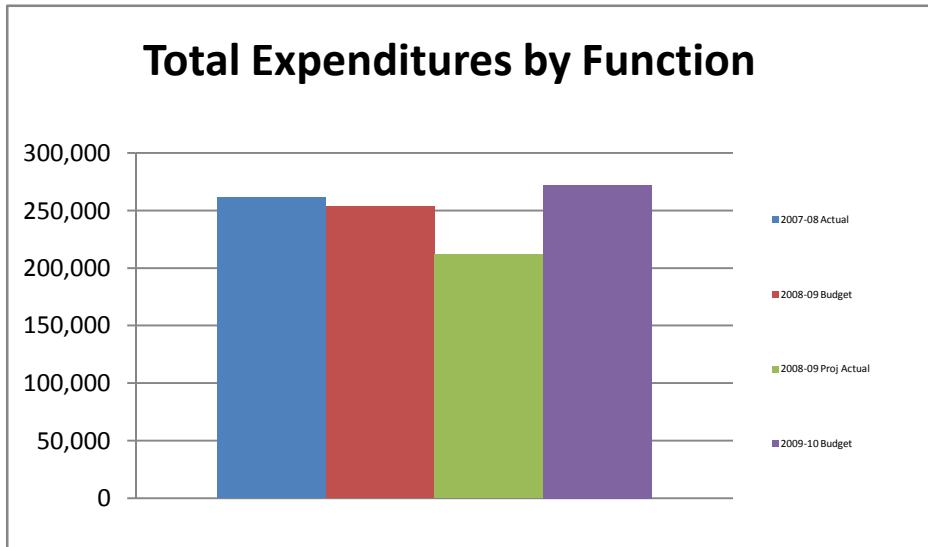
**Rationale**

<b>100 SALARIES/WAGES</b>	Includes wages for Board Secretary only. Board of Directors are unpaid positions.
<b>200 BENEFITS</b>	Includes cost for payroll taxes, retirement, workers compensation, and unemployment.
<b>300 PROFESSIONAL SERVICES</b>	No services requested.
<b>400 PROPERTY SERVICES</b>	No services requested.
<b>500 OTHER SERVICES</b>	Travel and lodging for three state conferences, Board Secretaries Conf., advertisement of meetings, printing services and postage associated with Act 1 mailings.
<b>610 SUPPLIES AND SOFTWARE</b>	Refreshments for Board & Committee meetings, awards and recognitions, board supplies, yearbooks, and Board Docs software fees (\$8,000).
<b>640 BOOKS AND EDUC MEDIA</b>	Reference books for possible new board members.
<b>700 EQUIPMENT</b>	No items requested.
<b>800 DUES AND FEES</b>	PSBA dues and registration fees for conferences and workshops, and contingency for judgments & claims.



**2330 TAX COLLECTION SERVICES**

		<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
<b>100</b>	<b>SALARIES/WAGES</b>	31,992	0	0	0	0	n/a	0	n/a
<b>200</b>	<b>BENEFITS</b>	2,709	0	43	0	0	n/a	-43	-100.0%
<b>300</b>	<b>PROFESSIONAL SERVICES</b>	220,449	242,700	201,264	259,900	17,200	7.1%	58,636	29.1%
<b>500</b>	<b>OTHER SERVICES</b>	6,043	10,500	10,388	12,200	1,700	16.2%	1,812	17.4%
	<b>TOTALS</b>	<b>261,193</b>	<b>253,200</b>	<b>211,695</b>	<b>272,100</b>	<b>18,900</b>	<b>7.5%</b>	<b>60,405</b>	<b>28.5%</b>



**2330 TAX COLLECTION SERVICES**

**Rationale**

**100 SALARIES/WAGES**

Richland Township Collector retired during 2008.

**200 BENEFITS**

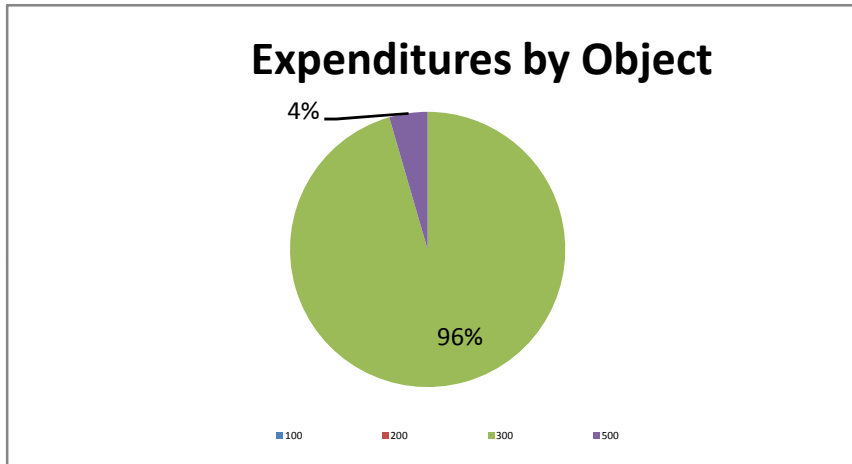
Richland Township Collector retired during 2008.

**300 PROFESSIONAL SERVICES**

Includes fees and commissions paid to tax collectors for collection of real estate, wage, liens and delinquent taxes. Also includes commissions paid to Allegheny County for real estate transfers.

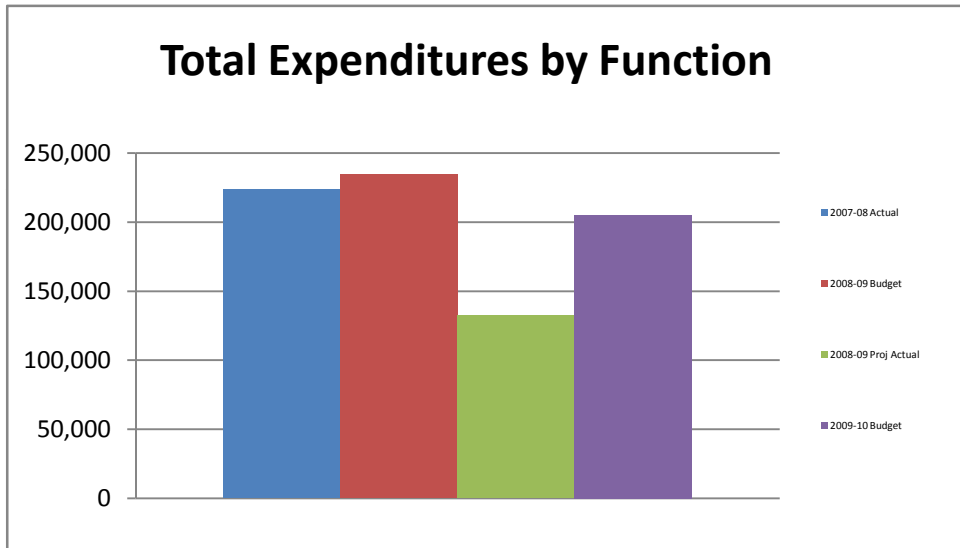
**500 OTHER SERVICES**

Bonding insurance for township tax collectors.



**2350 LEGAL SERVICES**

	<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
<b>300 PROFESSIONAL SERVICES</b>	224,271	235,000	132,374	<b>205,000</b>	-30,000	-12.8%	72,626	54.9%
<b>TOTALS</b>	<b>224,271</b>	<b>235,000</b>	<b>132,374</b>	<b>205,000</b>	<b>-30,000</b>	<b>-12.8%</b>	<b>72,626</b>	<b>54.9%</b>

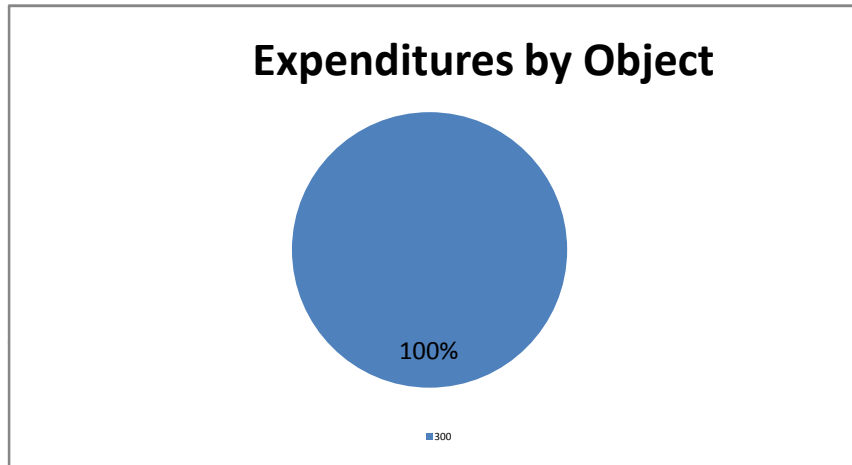


2350 LEGAL SERVICES

300 PROFESSIONAL SERVICES

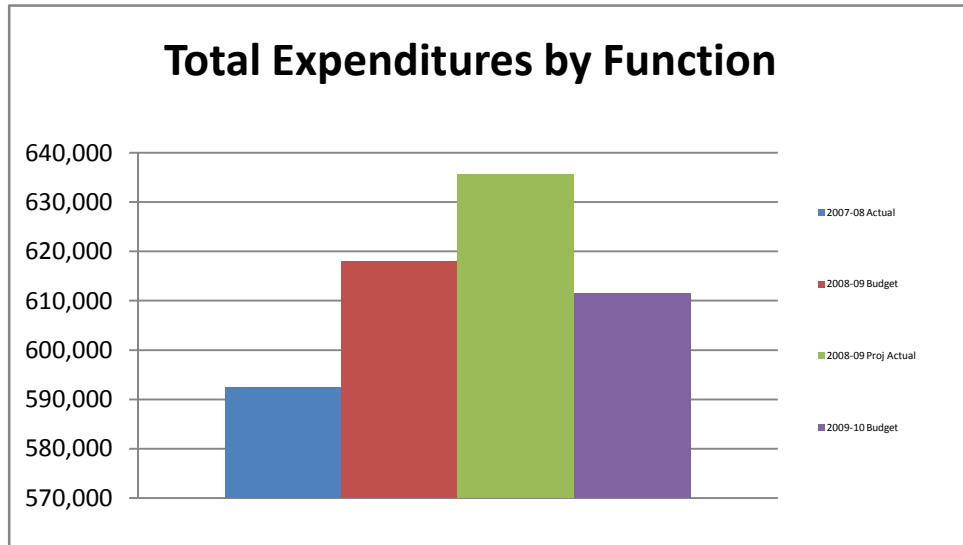
Rationale

Retainer and hour fees for services provided by solicitor, special ed counsel.



2360 OFFICE OF SUPERINTENDENTS

		<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
100	SALARIES/WAGES	447,448	465,120	475,406	455,503	-9,617	-2.1%	-19,903	-4.2%
200	BENEFITS	117,121	115,769	127,350	117,328	1,559	1.3%	-10,022	-7.9%
300	PROFESSIONAL SERVICES	110	0	0	2,000	2,000	n/a	2,000	n/a
400	PROPERTY SERVICES	0	0	0	0	0	n/a	0	n/a
500	OTHER SERVICES	8,535	19,836	15,561	17,836	-2,000	-10.1%	2,275	14.6%
610	SUPPLIES AND SOFTWARE	4,522	5,391	5,577	5,500	109	2.0%	-77	-1.4%
640	BOOKS AND EDUC MEDIA	3,079	909	1,717	1,200	291	32.0%	-517	-30.1%
700	EQUIPMENT	3,181	0	0	1,000	1,000	n/a	1,000	n/a
800	DUES AND FEES	8,307	11,000	10,024	11,000	0	0.0%	976	9.7%
	<b>TOTALS</b>	<b>592,304</b>	<b>618,025</b>	<b>635,636</b>	<b>611,367</b>	<b>-6,658</b>	<b>-1.1%</b>	<b>-24,269</b>	<b>-3.8%</b>



Increase in wages was minimized by elimination of subs and retirement of current Superintendent.

2360 OFFICE OF SUPERINTENDENTS

100 SALARIES/WAGES

200 BENEFITS

300 PROFESSIONAL SERVICES

400 PROPERTY SERVICES

500 OTHER SERVICES

610 SUPPLIES AND SOFTWARE

640 BOOKS AND EDUC MEDIA

700 EQUIPMENT

800 DUES AND FEES

**Rationale**

Include salaries and wages for Superintendent, Asst. Superintendent, secretaries, subs, and overtime.

Includes cost for payroll taxes, retirement, workers compensation, unemployment, and group insurance

Retirement increased from 4.76% to 4.78%.

Outside consultant for meetings and/or assemblies.

No services requested.

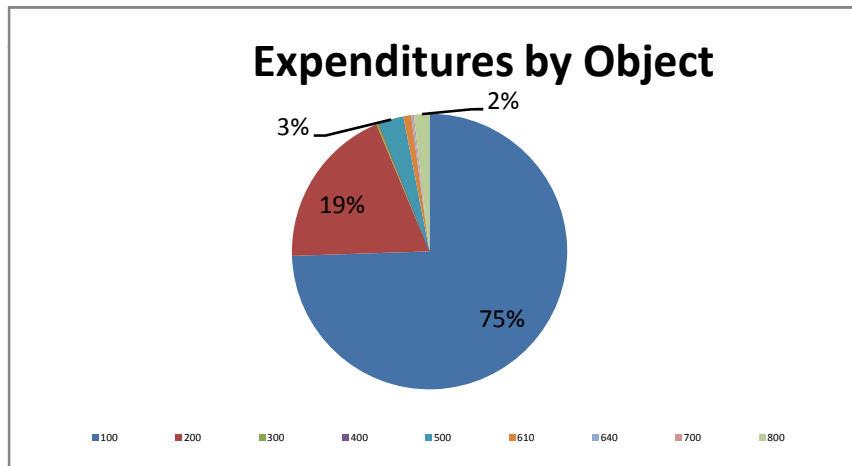
Travel and lodging for conferences as per contracts, printing costs, cell phone services.

Supplies for awards and recognitions, meals and refreshments for meetings.

Professional journals and periodicals, ASCD curriculum handbook.

Laptop computer.

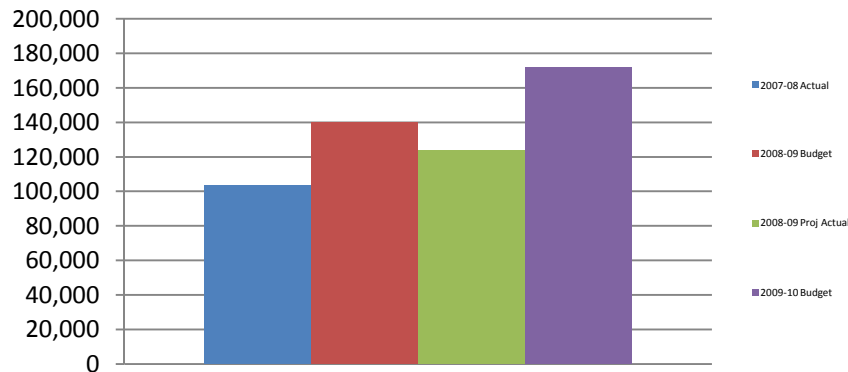
Professional memberships as per contract and registration fees for conferences and workshops.



**2370 COMMUNITY RELATIONS SERVICES**

		<b>2007-08 Actual</b>	<b>2008-09 Budget</b>	<b>2008-09 Proj Actual</b>	<b>2009-10 Budget</b>	<b>Budget Change</b>	<b>% Budget Change</b>	<b>Budget to Proj Actual Change</b>	<b>% Budget to Proj Actual Change</b>
<b>100</b>	<b>SALARIES/WAGES</b>	42,640	44,986	44,986	<b>67,000</b>	22,014	48.9%	22,014	48.9%
<b>200</b>	<b>BENEFITS</b>	7,115	8,144	8,756	<b>15,405</b>	7,261	89.2%	6,649	75.9%
<b>300</b>	<b>PROFESSIONAL SERVICES</b>	12,175	18,425	7,625	27,625	9,200	49.9%	20,000	262.3%
<b>400</b>	<b>PROPERTY SERVICES</b>	238	500	0	1,000	500	100.0%	1,000	n/a
<b>500</b>	<b>OTHER SERVICES</b>	36,185	45,200	46,359	47,780	2,580	5.7%	1,421	3.1%
<b>610</b>	<b>SUPPLIES AND SOFTWARE</b>	1,395	14,730	14,092	3,795	-10,935	-74.2%	-10,297	-73.1%
<b>640</b>	<b>BOOKS AND EDUC MEDIA</b>	878	3,410	1,347	3,235	-175	-5.1%	1,888	140.2%
<b>700</b>	<b>EQUIPMENT</b>	1,921	800	0	800	0	0.0%	800	n/a
<b>800</b>	<b>DUES AND FEES</b>	1,116	3,970	593	5,210	1,240	31.2%	4,617	778.9%
	<b>TOTALS</b>	<b>103,663</b>	<b>140,165</b>	<b>123,757</b>	<b>171,850</b>	<b>31,685</b>	<b>22.6%</b>	<b>48,093</b>	<b>38.9%</b>

**Total Expenditures by Function**



**STAFFING REQUEST:** Public relations and community services director moved to full-time status (\$26,296).

Professional Services include: Friday folder services (\$14,925), Website content management (\$9,500), Photographer (\$2,000), Memory upgrades (\$1,200).

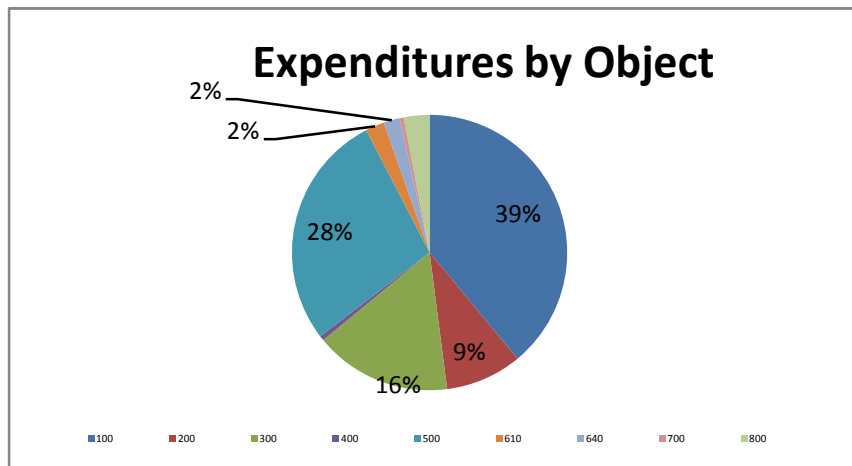
Other Services include design, printing, and postage costs associated with the district calendar (\$14,500), annual report (\$10,500), district guidebook (\$11,000), HS promotional materials (\$2,040), senior citizen mailings (\$500), misc printing and newsletters (\$5,500).

Dues & Fees include \$3,000 to cover cost of senior citizen volunteer clearances.

**2370 COMMUNITY RELATIONS SERVICES**

**Rationale**

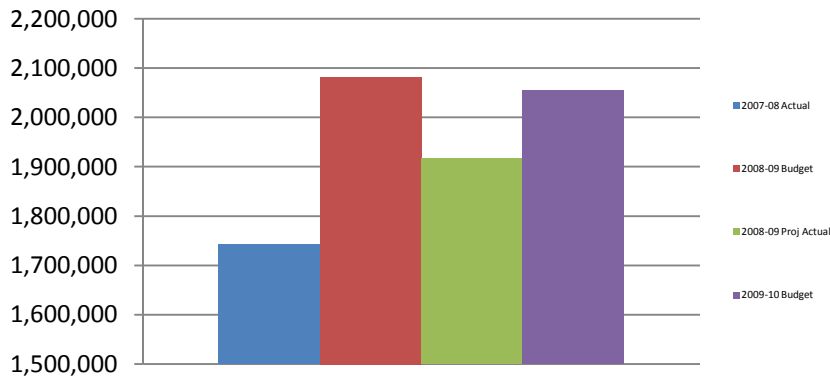
<b>100</b>	<b>SALARIES/WAGES</b>	Salary for Community Relations administrator.
<b>200</b>	<b>BENEFITS</b>	Includes cost for payroll taxes, retirement, workers compensation, and unemployment.
<b>300</b>	<b>PROFESSIONAL SERVICES</b>	Photographer, electronic Friday folder, memory upgrade, and website content management system.
<b>400</b>	<b>PROPERTY SERVICES</b>	Connection to PRTV to monitor postings.
<b>500</b>	<b>OTHER SERVICES</b>	Design & printing of annual report, calendar, sport schedules, and newsletter.
<b>610</b>	<b>SUPPLIES AND SOFTWARE</b>	Supplies needed to produce public documents, refreshments for meetings, electronic Friday Flash software.
<b>640</b>	<b>BOOKS AND EDUC MEDIA</b>	Newspaper subscription for Trib, Post-Gazette, and Journal.
<b>700</b>	<b>EQUIPMENT</b>	Camera flash attachment and lense attachment.
<b>800</b>	<b>DUES AND FEES</b>	Entrance fees for competitions/contests, PensPRA registration and membership, conference fees.



2380 PRINCIPAL SERVICES

		<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
100	SALARIES/WAGES	1,222,965	1,481,742	1,370,127	1,416,349	-65,393	-4.4%	46,222	3.4%
200	BENEFITS	401,956	494,385	440,670	472,097	-22,288	-4.5%	31,427	7.1%
300	PROFESSIONAL SERVICES	0	2,500	0	38,795	36,295	1451.8%	38,795	n/a
400	PROPERTY SERVICES	16,574	3,620	8,581	5,400	1,780	49.2%	-3,181	-37.1%
500	OTHER SERVICES	23,155	21,659	39,698	34,025	12,366	57.1%	-5,673	-14.3%
610	SUPPLIES AND SOFTWARE	47,695	48,903	38,549	51,782	2,879	5.9%	13,233	34.3%
640	BOOKS AND EDUC MEDIA	4,032	150	108	300	150	100.0%	192	178.2%
700	EQUIPMENT	18,695	14,520	11,556	21,400	6,880	47.4%	9,844	85.2%
800	DUES AND FEES	7,238	14,630	6,587	15,504	874	6.0%	8,918	135.4%
	<b>TOTALS</b>	<b>1,742,311</b>	<b>2,082,109</b>	<b>1,915,876</b>	<b>2,055,652</b>	<b>-26,457</b>	<b>-1.3%</b>	<b>139,777</b>	<b>7.3%</b>

**Total Expenditures by Function**



Wages reduced due to elimination of substitutes for clerical staff.

Equipment requests include: 100 student lockers (**\$17,000**), 2 digital cameras (\$600), 8 two-way radios (\$3,000), 4 office chairs (\$800).

**Printing of MS handbooks/planners (\$7,625).**

**Kelly Educational Staffing = \$38,795**

**2380 PRINCIPAL SERVICES**

**Rationale**

**100 SALARIES/WAGES**

Includes salaries and wages for building principals, secretaries, playground/café monitors, and substitutes.

**200 BENEFITS**

Includes cost for payroll taxes, retirement, workers compensation, unemployment, and group insurance

Retirement increased from 4.76% to 4.78%.

**300 PROFESSIONAL SERVICES**

No services requested.

**400 PROPERTY SERVICES**

Unanticipated repairs to building equipment.

**500 OTHER SERVICES**

Printing of student/parent handbooks, tardy slips, report cards, forms, Friday folder info., rebinding & repair of textbooks, reroute classroom phones and principals' travel expenses.

**610 SUPPLIES AND SOFTWARE**

Office supplies, awards, graduation expenses, kindercamp supplies, upgrade of phone dialer at HS, and meals and refreshments for parent, student, and staff meetings.

**640 BOOKS AND EDUC MEDIA**

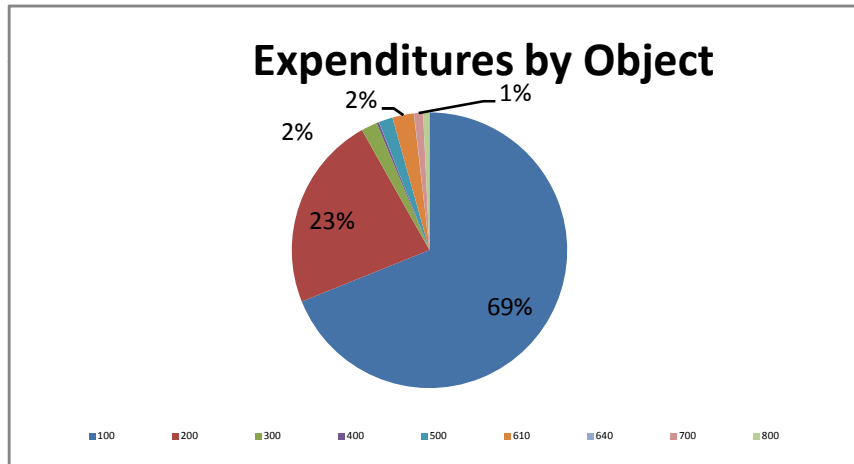
Professional journals and periodicals, reference books for professional development.

**700 EQUIPMENT**

Equipment listed on prior page.

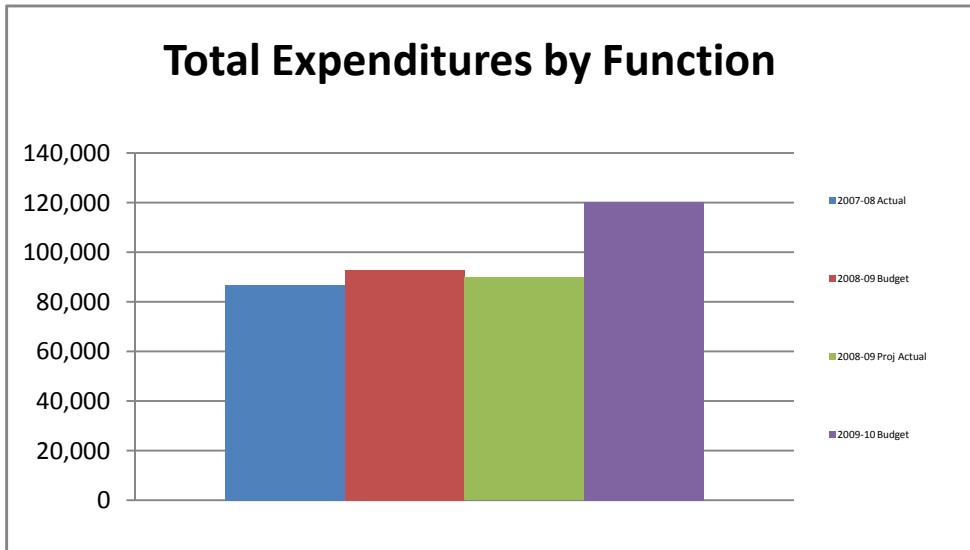
**800 DUES AND FEES**

Dues for PAESSP, ASCD, Master Teacher Admin. Solutions, and conferences/workshops.



**2390 OTHER ADMIN SERVICES**

	<b>2007-08 Actual</b>	<b>2008-09 Budget</b>	<b>2008-09 Proj Actual</b>	<b>2009-10 Budget</b>	<b>Budget Change</b>	<b>% Budget Change</b>	<b>Budget to Proj Actual Change</b>	<b>% Budget to Proj Actual Change</b>
<b>100 SALARIES/WAGES</b>	69,753	72,822	72,822	<b>101,078</b>	28,256	38.8%	28,256	38.8%
<b>200 BENEFITS</b>	11,895	12,602	12,983	<b>16,627</b>	4,025	31.9%	3,644	28.1%
<b>300 PROFESSIONAL SERVICES</b>	1,050	0	0	0	0	n/a	0	n/a
<b>400 PROPERTY SERVICES</b>	0	0	0	0	0	n/a	0	n/a
<b>500 OTHER SERVICES</b>	2,733	1,800	1,029	1,400	-400	-22.2%	371	36.1%
<b>610 SUPPLIES AND SOFTWARE</b>	660	2,950	2,072	600	-2,350	-79.7%	-1,472	-71.0%
<b>640 BOOKS AND EDUC MEDIA</b>	0	0	0	0	0	n/a	0	n/a
<b>700 EQUIPMENT</b>	0	0	0	0	0	n/a	0	n/a
<b>800 DUES AND FEES</b>	574	2,600	835	600	-2,000	-76.9%	-235	-28.1%
<b>TOTALS</b>	<b>86,666</b>	<b>92,774</b>	<b>89,741</b>	<b>120,305</b>	<b>27,531</b>	<b>29.7%</b>	<b>30,564</b>	<b>34.1%</b>



Special Programs Director previously charged 25% to Alternative Education Program function area.

**2390 OTHER ADMIN SERVICES**

**Rationale**

**100 SALARIES/WAGES**

Includes salaries and wages for Director of Special Programs (.75)

**200 BENEFITS**

Includes cost for payroll taxes, retirement, workers compensation, unemployment, and group insurance.

Retirement increased from 4.76% to 4.78%.

**300 PROFESSIONAL SERVICES**

No services requested.

**400 PROPERTY SERVICES**

No services requested.

**500 OTHER SERVICES**

Includes travel to conferences/workshops, newsletter printing, and cell phone costs.

**610 SUPPLIES AND SOFTWARE**

Office supplies, student awards and recognitions, and e-learning programs.

**640 BOOKS AND EDUC MEDIA**

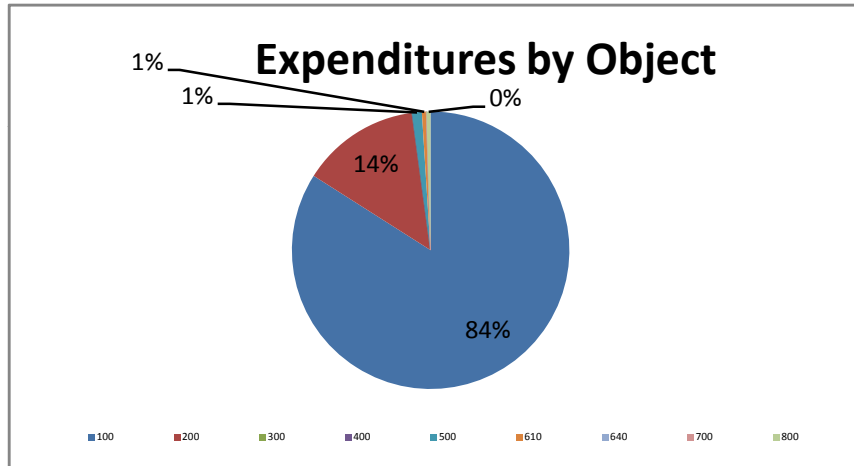
No items requested.

**700 EQUIPMENT**

No items requested.

**800 DUES AND FEES**

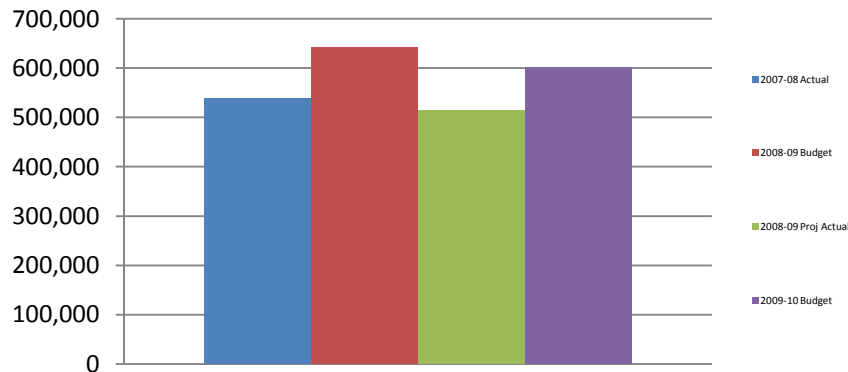
Professional registrations fees.



2400 HEALTH SERVICES

		<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
100	SALARIES/WAGES	374,782	431,287	370,395	416,173	-15,114	-3.5%	45,778	12.4%
200	BENEFITS	152,354	170,352	129,111	<b>158,928</b>	-11,424	-6.7%	29,817	23.1%
300	PROFESSIONAL SERVICES	455	1,000	80	<b>15,995</b>	14,995	1499.5%	15,915	19956.4%
400	PROPERTY SERVICES	10	1,300	225	200	-1,100	-84.6%	-25	-11.1%
500	OTHER SERVICES	24	0	15	0	0	n/a	-15	-100.0%
610	SUPPLIES AND SOFTWARE	7,312	10,000	6,153	8,000	-2,000	-20.0%	1,847	30.0%
640	BOOKS AND EDUC MEDIA	107	600	391	100	-500	-83.3%	-291	-74.4%
700	EQUIPMENT	1,971	26,700	7,062	1,800	-24,900	-93.3%	-5,262	-74.5%
800	DUES AND FEES	550	0	0	0	0	n/a	0	n/a
	<b>TOTALS</b>	<b>537,566</b>	<b>641,239</b>	<b>513,431</b>	<b>601,196</b>	<b>-40,043</b>	<b>-6.2%</b>	<b>87,765</b>	<b>17.1%</b>

**Total Expenditures by Function**



**NEW STAFF:** Personal Care Assistant at HS to meet student needs (\$44,839).

Equipment requested includes: 2 cots (\$1,000), ice machine (\$800)

**Kelly Educational Staffing Services = \$13,495**

**2400 HEALTH SERVICES**

**Rationale**

**100 SALARIES/WAGES**

Salaries and wages for Registered School Nurses and Personal Care Assistants and substitutes.

**200 BENEFITS**

Includes cost for payroll taxes, retirement, workers compensation, unemployment, and group insurance  
Retirement increased from 4.76% to 4.78%.

**300 PROFESSIONAL SERVICES**

Fees for doctors and dentists to perform required exams and work permit exams.

**400 PROPERTY SERVICES**

Costs to recalibrate audiometer, inspect Hoyer lift, and laundry services.

**500 OTHER SERVICES**

No services requested.

**610 SUPPLIES AND SOFTWARE**

Medical and first aid supplies for nursing offices.

**640 BOOKS AND EDUC MEDIA**

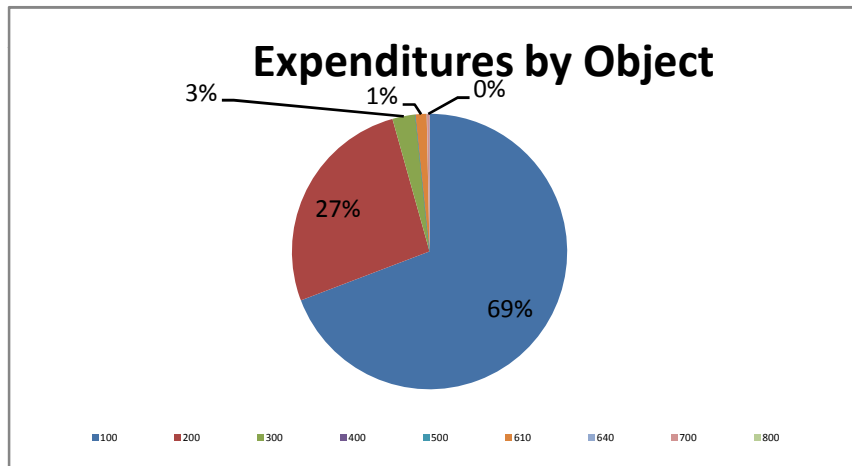
School Health Alert subscription.

**700 EQUIPMENT**

List of equipment listed on previous page.

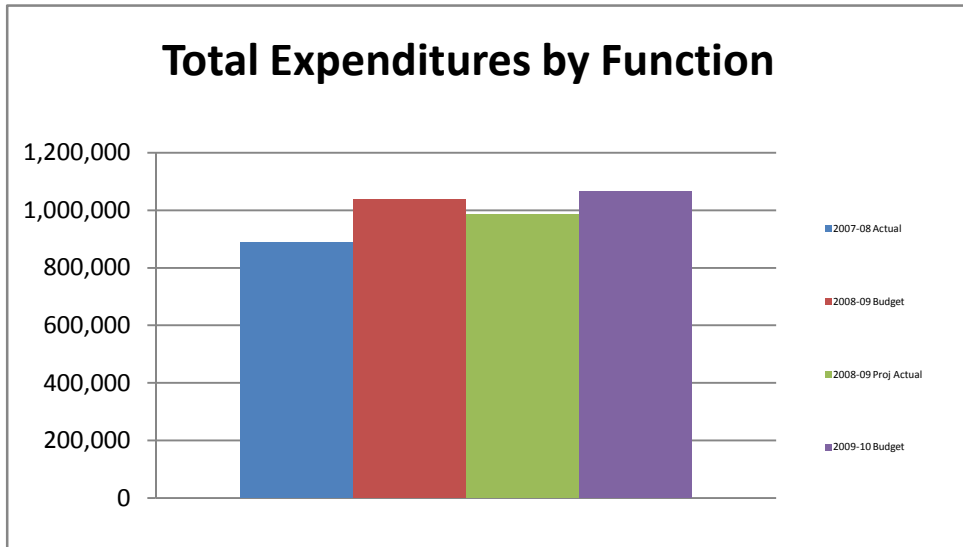
**800 DUES AND FEES**

No items requested.



**2500 ADMINISTRATIVE SERVICES**

	<b>2007-08 Actual</b>	<b>2008-09 Budget</b>	<b>2008-09 Proj Actual</b>	<b>2009-10 Budget</b>	<b>Budget Change</b>	<b>% Budget Change</b>	<b>Budget to Proj Actual Change</b>	<b>% Budget to Proj Actual Change</b>
<b>100 SALARIES/WAGES</b>	286,936	303,480	289,356	<b>303,352</b>	-128	0.0%	13,996	4.8%
<b>200 BENEFITS</b>	83,773	90,330	89,531	<b>93,153</b>	2,823	3.1%	3,622	4.0%
<b>300 PROFESSIONAL SERVICES</b>	39,787	49,500	34,900	<b>47,580</b>	-1,920	-3.9%	12,680	36.3%
<b>400 PROPERTY SERVICES</b>	304,794	436,393	419,639	<b>461,285</b>	24,892	5.7%	41,646	9.9%
<b>500 OTHER SERVICES</b>	97,450	87,623	79,922	87,640	17	0.0%	7,718	9.7%
<b>610 SUPPLIES AND SOFTWARE</b>	49,361	39,502	40,105	43,650	4,148	10.5%	3,545	8.8%
<b>640 BOOKS AND EDUC MEDIA</b>	143	325	0	175	-150	-46.2%	175	n/a
<b>700 EQUIPMENT</b>	1,290	2,500	2,218	0	-2,500	-100.0%	-2,218	-100.0%
<b>800 DUES AND FEES</b>	24,839	29,595	28,217	29,375	-220	-0.7%	1,158	4.1%
<b>TOTALS</b>	<b>888,373</b>	<b>1,039,248</b>	<b>983,889</b>	<b>1,066,210</b>	<b>26,962</b>	<b>2.6%</b>	<b>82,321</b>	<b>8.4%</b>



Professional services support include: Pentamation (\$4,000), Timeclock (\$7,000), auditor (\$29,000), property valuation (\$900), energy utilization consultant (\$3,600).

Property services support include: IKON (\$434,800), Postage & folding equipment rentals (\$6,648), misc repairs (\$500)

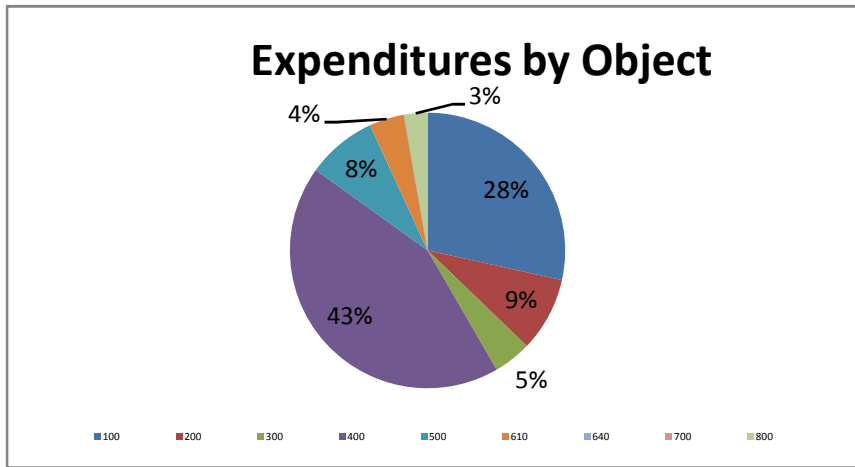
Other services include: Legal liability insurance (\$35,000), District postage (\$42,500), travel (\$5,700), printing of forms (\$3,140), bond premiums (\$900), advertising of bids (\$400).

**Kelly Educational Staffing Services = \$3,080**

**2500 ADMINISTRATIVE SERVICES**

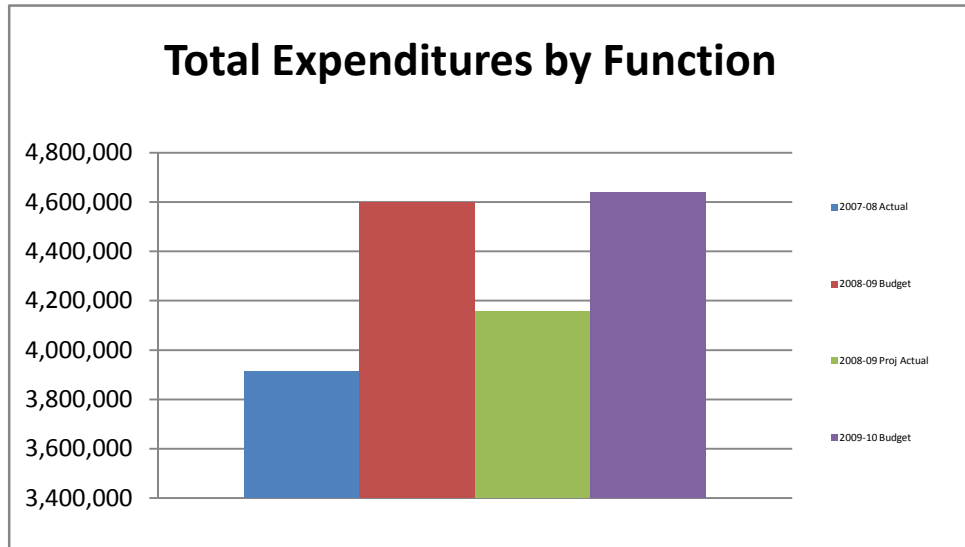
**Rationale**

- 100 SALARIES/WAGES** Salaries and wages for Business Manager, Asst. Business Manager, and Office support staff and overtime.
- 200 BENEFITS** Includes cost for payroll taxes, retirement, workers compensation, unemployment, and group insurance Retirement increased from 4.76% to 4.78%.
- 300 PROFESSIONAL SERVICES** Costs for services provide by auditor, Eric Ryan Corporation, asset inventory services, timeclock and accounting support services.
- 400 PROPERTY SERVICES** Copier charges, repair of printers and fax machine, rental of postage meter, and letter folder stuffer for checks.
- 500 OTHER SERVICES** Insurance cost for legal liability, school leaders policy, VIP, and bonding insurances, postage, UPS charges, reimbursements for cell phones, travel, advertising of bids, printing of check stock and purchase order forms.
- 610 SUPPLIES AND SOFTWARE** Pentamation ASP hosting software fees (\$33,650), office supplies (\$6,500), and copy center supplies (\$3,500).
- 640 BOOKS AND EDUC MEDIA** Financial reference materials/publications.
- 700 EQUIPMENT** No items requested.
- 800 DUES AND FEES** Professional memberships to PASBO, PICPA, conference and workshop fees, safety deposit box fee, bulk mailing permit, Pennlink service, and paying agent fees (\$22,400).



2600 OPERATIONS AND MAINTENANCE

	<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
100 SALARIES/WAGES	1,375,924	1,596,960	1,419,080	1,479,355	-117,605	-7.4%	60,275	4.2%
200 BENEFITS	683,681	767,064	718,237	775,250	8,187	1.1%	57,013	7.9%
300 PROFESSIONAL SERVICES	36,340	20,500	35,185	87,158	66,658	325.2%	51,973	147.7%
400 PROPERTY SERVICES	1,072,698	1,179,710	1,127,161	1,328,130	148,420	12.6%	200,969	17.8%
500 OTHER SERVICES	163,489	211,745	176,124	191,947	-19,798	-9.3%	15,823	9.0%
610 SUPPLIES	178,737	281,050	220,157	309,286	28,236	10.0%	89,129	40.5%
620 NATURAL GAS	354,786	454,650	370,809	369,913	-84,737	-18.6%	-896	-0.2%
700 EQUIPMENT	45,784	87,605	88,495	96,072	8,467	9.7%	7,577	8.6%
800 DUES AND FEES	87	300	620	300	0	0.0%	-320	-51.6%
<b>TOTALS</b>	<b>3,911,526</b>	<b>4,599,584</b>	<b>4,155,869</b>	<b>4,637,411</b>	<b>37,827</b>	<b>0.8%</b>	<b>481,542</b>	<b>11.6%</b>



Equipment requests include: glycol tanks (\$6,000), forklift (\$7,540), dual axle trailer (\$6,000), carpet extractor (\$3,675), 6 sweeper replacements (\$1,500).

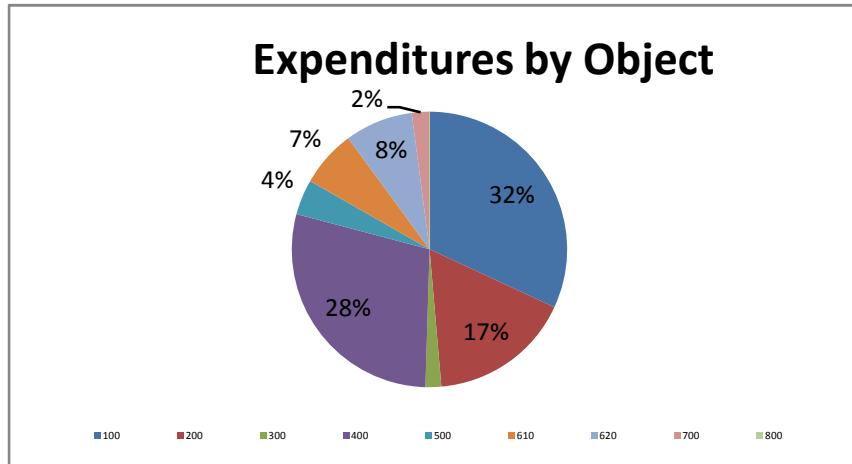
Natural gas locked in at rates that are 18% below the current year costs.

**Kelly Educational Services = \$50,000**

**2600 OPERATIONS AND MAINTENANCE**

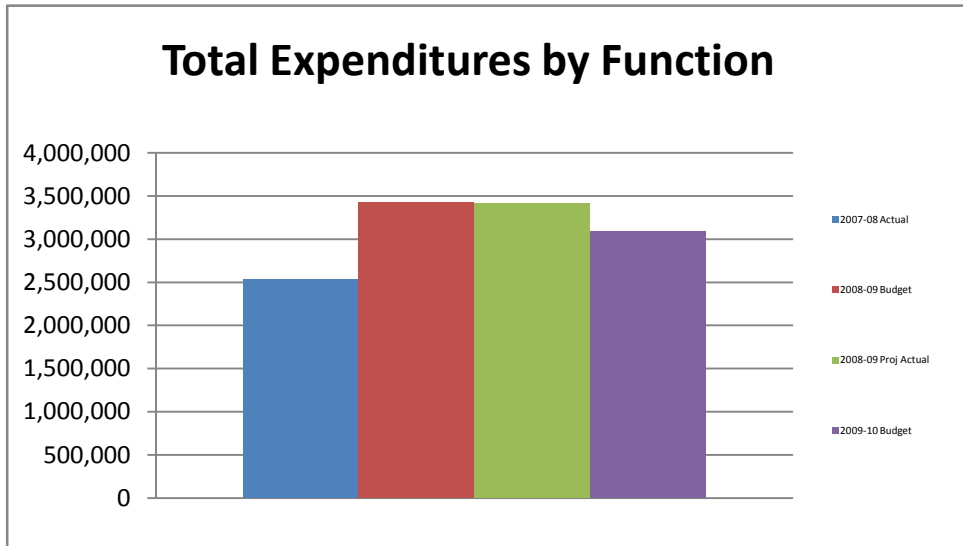
**Rationale**

- 100 SALARIES/WAGES** Salaries and wages for Director of Bldgs & Grounds, Asst. Director, Night Supervisor, supply clerk, custodians, maintenance personnel, substitutes, and overtime.
- 200 BENEFITS** Includes cost for payroll taxes, retirement, workers compensation, unemployment, and group insurance  
Retirement increased from 4.76% to 4.78%.
- 300 PROFESSIONAL SERVICES** Wackenhut security services.
- 400 PROPERTY SERVICES** Services for garbage removal, window cleaning, dust mop cleaning, pest control, HVAC repairs, snow removal, field maintenance, and general building repairs. Utility costs for electricity, water, and sewage.
- 500 OTHER SERVICES** Insurance costs for general liability, umbrella policy, phones, and travel.
- 610 SUPPLIES** Repair parts, equipment replacement parts and pads, cleaning supplies, paper products, uniforms, salt and calcium chloride for snow removal and gasoline.
- 620 NATURAL GAS** Utility costs for natural gas.
- 700 EQUIPMENT** Equipment purchases listed above.
- 800 DUES AND FEES** Fee for pest control license.



**2700 STUDENT TRANSPORTATION**

	<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
<b>100 SALARIES/WAGES</b>	7,618	0	0	0	0	n/a	0	n/a
<b>200 BENEFITS</b>	1,271	0	73	0	0	n/a	-73	-100.0%
<b>300 PROFESSIONAL SERVICES</b>	12,769	32,000	48,897	50,000	18,000	56.3%	1,103	2.3%
<b>500 OTHER SERVICES</b>	2,230,763	2,868,430	2,836,595	2,791,125	-77,305	-2.7%	-45,471	-1.6%
<b>620 GASOLINE</b>	277,099	525,000	524,012	250,000	-275,000	-52.4%	-274,012	-52.3%
<b>700 EQUIPMENT</b>	0	0	0	0	0	n/a	0	n/a
<b>800 DUES AND FEES</b>	0	0	0	0	0	n/a	0	n/a
<b>TOTALS</b>	<b>2,529,520</b>	<b>3,425,430</b>	<b>3,409,577</b>	<b>3,091,125</b>	<b>-334,305</b>	<b>-9.8%</b>	<b>-318,452</b>	<b>-9.3%</b>



Increase in contracted services reflect new rates, additional school days of operation, and 3 additional vehicles in 2009-2010.

Gasoline costs decreased due to ability to lock in lower price per gallon for 2009-10.

**2700 STUDENT TRANSPORTATION**

**100 SALARIES/WAGES**

**200 BENEFITS**

**300 PROFESSIONAL SERVICES**

**500 OTHER SERVICES**

**620 GASOLINE**

**700 EQUIPMENT**

**800 DUES AND FEES**

**Rationale**

No district employees utilized.

No district employees utilized.

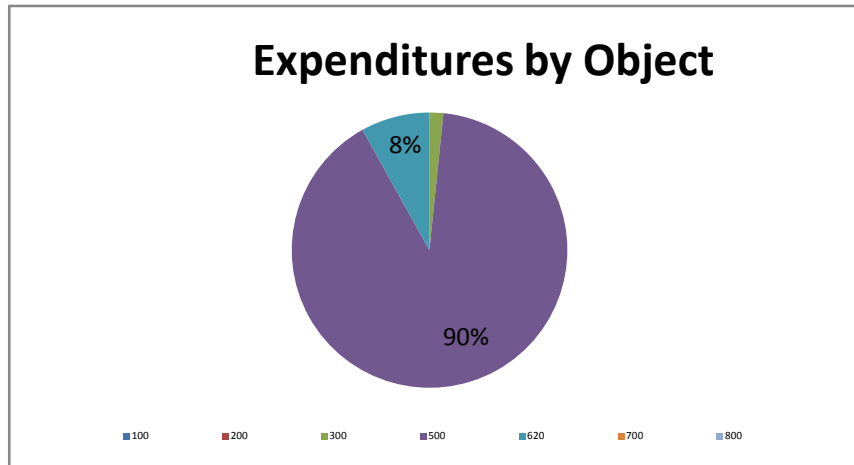
Cost to contract bus monitors through Monark Student Transportation Corp.

Contracted services provided by Monark Student Transportation for public and non-public students.

District costs for diesel and gasoline for busses and vans.

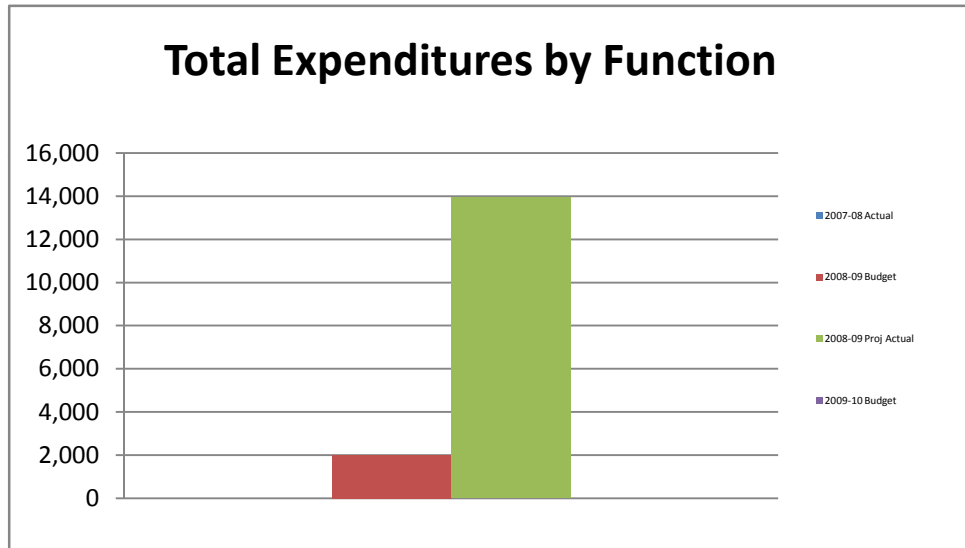
No items requested.

No items requested.



2810 RESEARCH & DEVELOPMENT

		<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
300	PROFESSIONAL SERVICES	0	2,000	13,932	0	-2,000	-100.0%	-13,932	-100.0%
610	SUPPLIES	0	0	0	0	0	n/a	0	n/a
	<b>TOTALS</b>	<b>0</b>	<b>2,000</b>	<b>13,932</b>	<b>0</b>	<b>-2,000</b>	<b>-100.0%</b>	<b>-13,932</b>	<b>-100.0%</b>



2810 RESEARCH & DEVELOPMENT

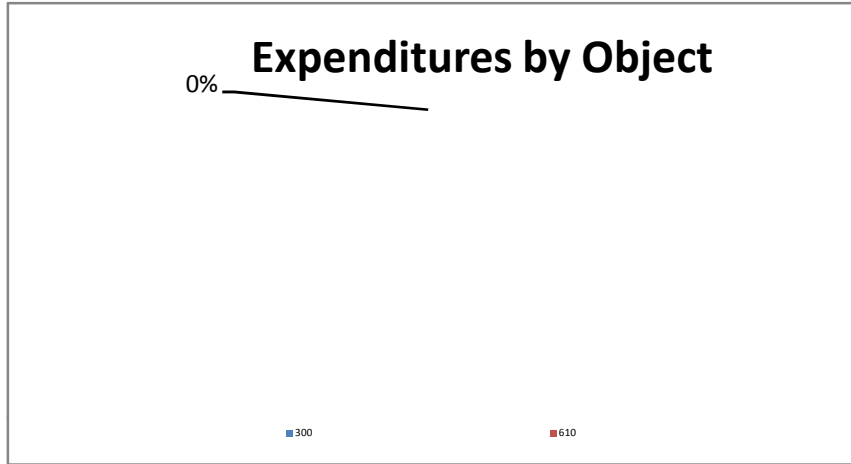
Rationale

300 PROFESSIONAL SERVICES

No services requested.

610 SUPPLIES

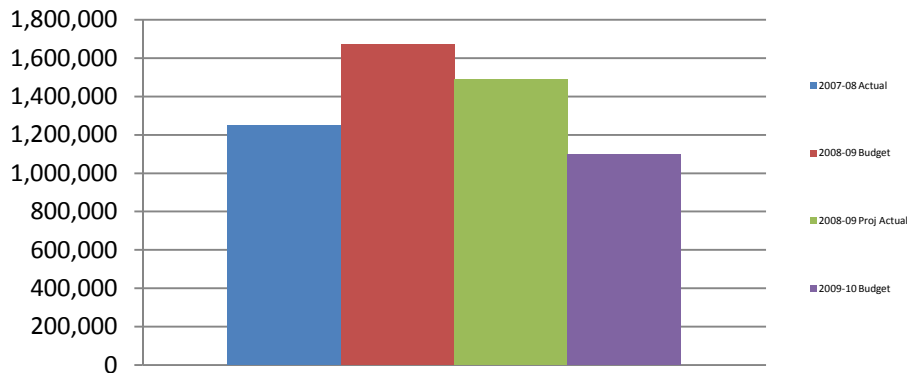
No items requested.



2818 SYSTEM-WIDE TECHNOLOGY SERVICES

	<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
100 SALARIES/WAGES	328,652	471,402	470,878	550,944	79,542	16.9%	80,066	17.0%
200 BENEFITS	119,468	169,676	157,050	192,361	22,685	13.4%	35,311	22.5%
300 PROFESSIONAL SERVICES	68,208	202,800	44,481	69,452	-133,348	-65.8%	24,971	56.1%
400 PROPERTY SERVICES	8,918	20,000	8,131	12,000	-8,000	-40.0%	3,869	47.6%
500 OTHER SERVICES	24,677	75,192	13,372	99,720	24,528	32.6%	86,348	645.7%
610 SUPPLIES AND SOFTWARE	82,696	210,058	125,148	46,690	-163,368	-77.8%	-78,458	-62.7%
640 BOOKS AND EDUC MEDIA	0	200	0	1,000	800	400.0%	1,000	n/a
700 EQUIPMENT	613,881	523,168	670,472	119,700	-403,468	-77.1%	-550,772	-82.1%
800 DUES AND FEES	609	1,500	149	5,500	4,000	266.7%	5,351	3591.3%
<b>TOTALS</b>	<b>1,247,110</b>	<b>1,673,996</b>	<b>1,489,681</b>	<b>1,097,367</b>	<b>-576,629</b>	<b>-34.4%</b>	<b>-392,314</b>	<b>-26.3%</b>

**Total Expenditures by Function**



Professional services include: MIG support (\$20,000), disposal services (\$7,000), email replacement (\$30,000), Library K-12 Destiny (\$5,052)

Communication services include: fiber leasing (\$56,640), RWAN (\$30,000), ethernet/internet services (\$7,560), cell phones (\$2,520), and travel (\$3,000)

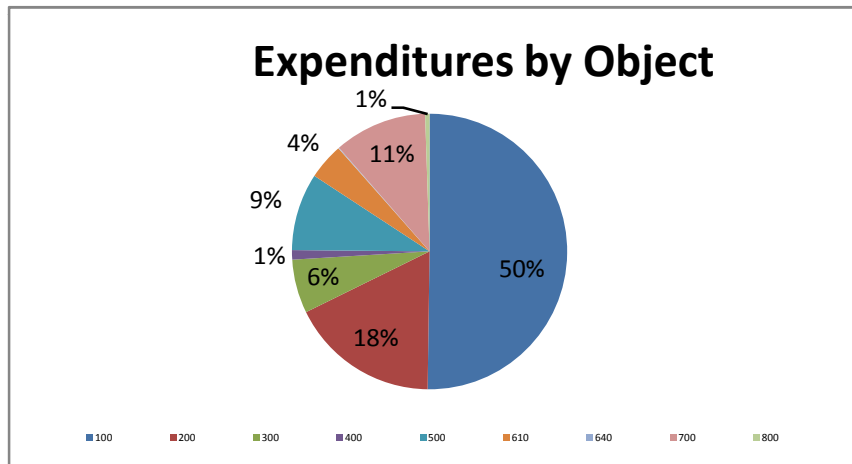
Software and supplies include: Blended schools/blackboard (\$30,000), tech supplies (\$21,240), hyperstudio (\$17,220), google mail servide (\$6,000), help desk software (\$3,500), internet filter (\$1,200), survey monkey (\$150).

Equipment purchases are for replacements of laptops, desktops, and servers as needed (\$119,700).

**2818 SYSTEM-WIDE TECHNOLOGY SERVICES**

**Rationale**

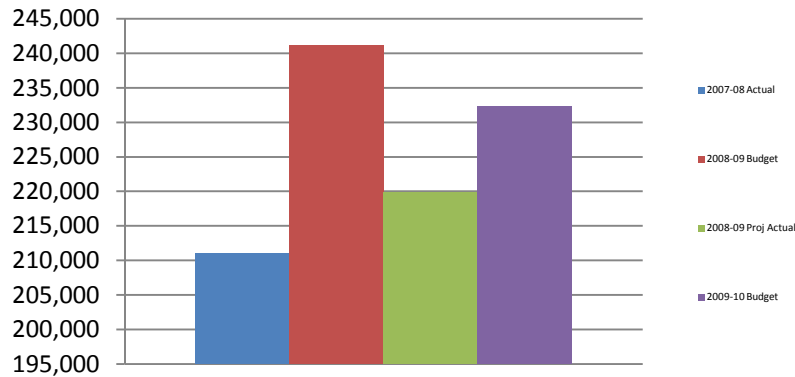
<b>100</b>	<b>SALARIES/WAGES</b>	Salaries and Wages for Director of Technology, Computer Technicians, Secretary, Help Desk, subs, and OT.
<b>200</b>	<b>BENEFITS</b>	Includes cost for payroll taxes, retirement, workers compensation, unemployment, and group insurance Retirement increased from 4.76% to 4.78%.
<b>300</b>	<b>PROFESSIONAL SERVICES</b>	Certification training, Support for Student software, disposal of obsolete equipment, consulting services for network support, and library K-12 destiny.
<b>400</b>	<b>PROPERTY SERVICES</b>	Repairs to computers and peripheral devices.
<b>500</b>	<b>OTHER SERVICES</b>	Lease of fiber lines, internet services, and travel of technology department director and staff.
<b>610</b>	<b>SUPPLIES AND SOFTWARE</b>	See list on prior page.
<b>640</b>	<b>BOOKS AND EDUC MEDIA</b>	Reference manuals for technology staff.
<b>700</b>	<b>EQUIPMENT</b>	Replacement computers and servers only.
<b>800</b>	<b>DUES AND FEES</b>	Conference and workshop registration fees.



2830 STAFF SERVICES

		<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
100	SALARIES/WAGES	136,169	146,674	141,269	147,808	1,134	0.8%	6,539	4.6%
200	BENEFITS	47,142	47,431	46,014	49,325	1,894	4.0%	3,311	7.2%
300	PROFESSIONAL SERVICES	9,129	9,500	9,525	1,500	-8,000	-84.2%	-8,025	-84.3%
400	PROPERTY SERVICES	0	0	0	0	0	n/a	0	n/a
500	OTHER SERVICES	4,638	12,900	3,360	8,000	-4,900	-38.0%	4,640	138.1%
610	SUPPLIES AND SOFTWARE	10,493	18,500	15,514	18,300	-200	-1.1%	2,786	18.0%
640	BOOKS AND EDUC MEDIA	179	1,450	647	1,900	450	31.0%	1,253	193.7%
700	EQUIPMENT	1,095	0	0	0	0	n/a	0	n/a
800	DUES AND FEES	2,129	4,650	3,504	5,500	850	18.3%	1,996	57.0%
	<b>TOTALS</b>	<b>210,974</b>	<b>241,104</b>	<b>219,833</b>	<b>232,333</b>	<b>-8,771</b>	<b>-3.6%</b>	<b>12,500</b>	<b>5.7%</b>

**Total Expenditures by Function**



Expenditure in this function area are for operation of the Human Resource & Legal Services Office.

**2830 STAFF SERVICES**

**100 SALARIES/WAGES**

**200 BENEFITS**

**300 PROFESSIONAL SERVICES**

**400 PROPERTY SERVICES**

**500 OTHER SERVICES**

**610 SUPPLIES AND SOFTWARE**

**640 BOOKS AND EDUC MEDIA**

**700 EQUIPMENT**

**800 DUES AND FEES**

**Rationale**

Salaries for HR Director and secretary, substitutes and overtime.

Includes cost for payroll taxes, retirement, workers compensation, unemployment, and group insurance

Retirement increased from 4.76% to 4.78%.

Disposal of old records. **(Aesop services cut due to contract with Kelly Ed Staffing.)**

No services requested.

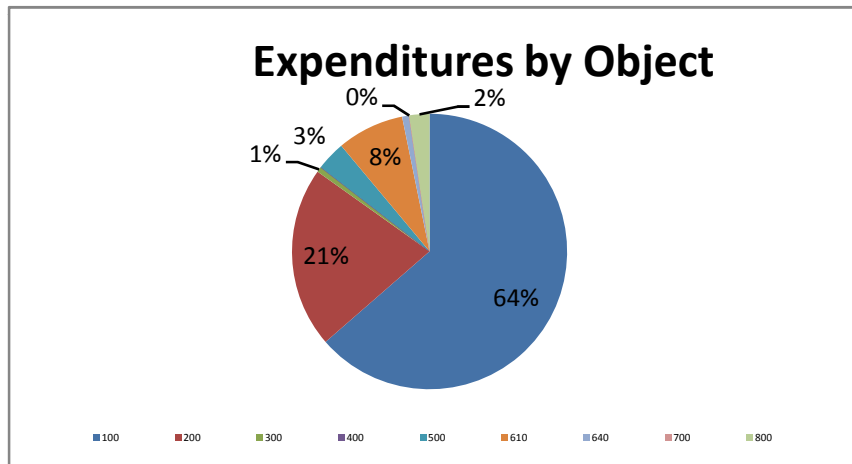
Advertisements for open positions, printing of substitute handbooks, and travel expenses for HR Director.

Office/badging system supplies, PA Educator and Web Search licenses, lunches for safety committee mtgs. organization chart software, and K12 personnel software.

Books utilized for administrative staff development and reference and on-line training.

No items requested.

Conference registrations, professional dues and workshop fees.



2843 PROGRAMMING SERVICES

	<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
100 SALARIES/WAGES	0	0	0	0	0	n/a	0	n/a
200 BENEFITS	0	0	0	0	0	n/a	0	n/a
300 PROFESSIONAL SERVICES	0	0	0	0	0	n/a	0	n/a
610 SUPPLIES AND SOFTWARE	0	0	0	0	0	n/a	0	n/a
700 EQUIPMENT	0	0	0	0	0	n/a	0	n/a
800 DUES AND FEES	0	0	0	0	0	n/a	0	n/a
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>n/a</b>	<b>0</b>	<b>n/a</b>

### Total Expenditures by Function



District Technology Staff were reorganized to eliminate the need to this function area of the budget. All salaries and wages fall within the 2818 function area in 2008-2009.

**2843 PROGRAMMING SERVICES**

**Rationale**

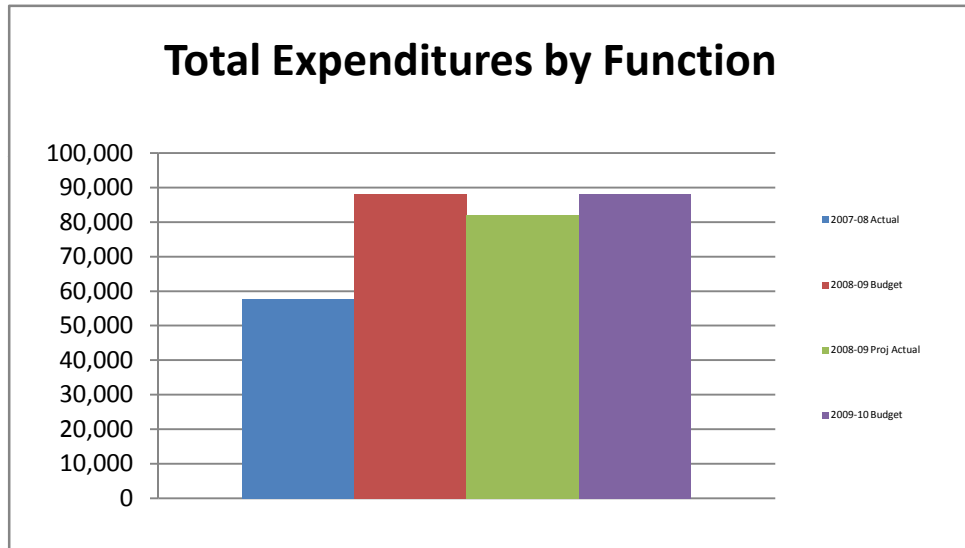
<b>100</b>	<b>SALARIES/WAGES</b>	No staff requested.
<b>200</b>	<b>BENEFITS</b>	No staff requested.
<b>300</b>	<b>PROFESSIONAL SERVICES</b>	No services requested.
<b>610</b>	<b>SUPPLIES AND SOFTWARE</b>	No items requested.
<b>700</b>	<b>EQUIPMENT</b>	No items requested.
<b>800</b>	<b>DUES AND FEES</b>	No items requested.

**Expenditures by Object**



**2900 INTERMEDIATE UNIT SERVICES**

		<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
<b>500</b>	<b>OTHER SERVICES</b>	57,693	85,000	82,035	85,000	0	0.0%	2,965	3.6%
<b>800</b>	<b>DUES AND FEES</b>	0	3,000	0	3,000	0	0.0%	3,000	n/a
	<b>TOTALS</b>	<b>57,693</b>	<b>88,000</b>	<b>82,035</b>	<b>88,000</b>	<b>0</b>	<b>0.0%</b>	<b>5,965</b>	<b>7.3%</b>



Cost for AIU Services as per Intermediate Unit budget for instructional media services, continuing education services, alternative education services, joint purchasing programs, etc.

**2900 INTERMEDIATE UNIT SERVICES**

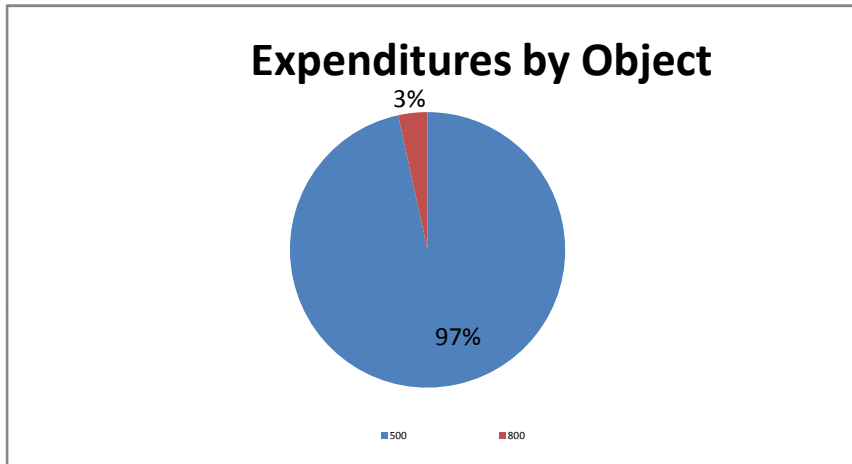
**500 OTHER SERVICES**

**800 DUES AND FEES**

**Rationale**

AIU charges for administrative services provided Districts.

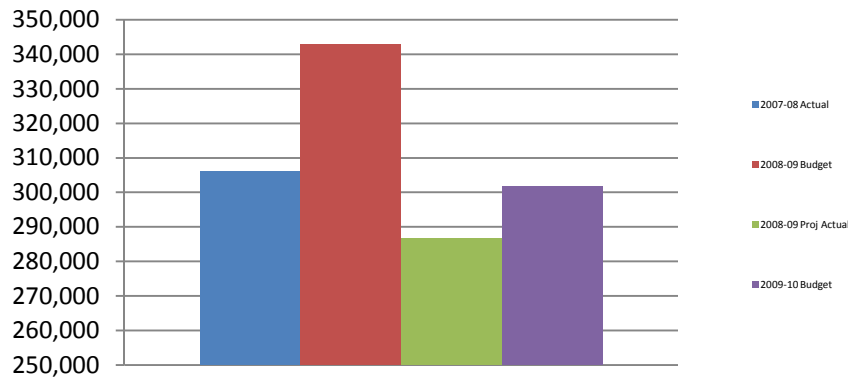
Pass-thru costs associated with Federal programs.



**3210 STUDENT ACTIVITIES**

		<b>2007-08 Actual</b>	<b>2008-09 Budget</b>	<b>2008-09 Proj Actual</b>	<b>2009-10 Budget</b>	<b>Budget Change</b>	<b>% Budget Change</b>	<b>Budget to Proj Actual Change</b>	<b>% Budget to Proj Actual Change</b>
<b>100</b>	<b>SALARIES/WAGES</b>	165,678	210,158	200,730	179,358	-30,800	-14.7%	-21,371	-10.6%
<b>200</b>	<b>BENEFITS</b>	38,719	45,580	26,932	<b>24,475</b>	-21,105	-46.3%	-2,457	-9.1%
<b>300</b>	<b>PROFESSIONAL SERVICES</b>	0	0	0	0	0	n/a	0	n/a
<b>400</b>	<b>PROPERTY SERVICES</b>	0	0	0	0	0	n/a	0	n/a
<b>500</b>	<b>OTHER SERVICES</b>	22,381	21,647	6,132	20,400	-1,247	-5.8%	14,268	232.7%
<b>610</b>	<b>SUPPLIES AND SOFTWARE</b>	63,890	51,300	45,456	48,350	-2,950	-5.8%	2,894	6.4%
<b>640</b>	<b>BOOKS AND EDUC MEDIA</b>	0	0	0	0	0	n/a	0	n/a
<b>700</b>	<b>EQUIPMENT</b>	0	0	0	0	0	n/a	0	n/a
<b>800</b>	<b>DUES AND FEES</b>	15,321	14,050	7,223	29,050	15,000	106.8%	21,827	302.2%
	<b>TOTALS</b>	<b>305,989</b>	<b>342,735</b>	<b>286,474</b>	<b>301,633</b>	<b>-41,102</b>	<b>-12.0%</b>	<b>15,160</b>	<b>5.3%</b>

**Total Expenditures by Function**



Eliminated all primary school supplementals for talent show, intramurals, and webmasters.

Restructure Activity Coordinator position to salary position from hourly.

Budgeted expenditures by program (does not include supplemental wages):

- Musical (\$37,000)
- Cheerleading (\$3,700)
- National Honor Society (\$2,000)
- Band Auxiliary (\$6,250)
- Newspaper (\$11,000)
- TSA (\$19,500)
- FBLA (\$15,000)

**3210 STUDENT ACTIVITIES**

**100 SALARIES/WAGES**

**200 BENEFITS**

**300 PROFESSIONAL SERVICES**

**400 PROPERTY SERVICES**

**500 OTHER SERVICES**

**610 SUPPLIES AND SOFTWARE**

**640 BOOKS AND EDUC MEDIA**

**700 EQUIPMENT**

**800 DUES AND FEES**

**Rationale**

Includes supplemental wages for all class and club sponsors.

Includes cost for payroll taxes, retirement, workers compensation, and unemployment.

No services requested.

No services requested.

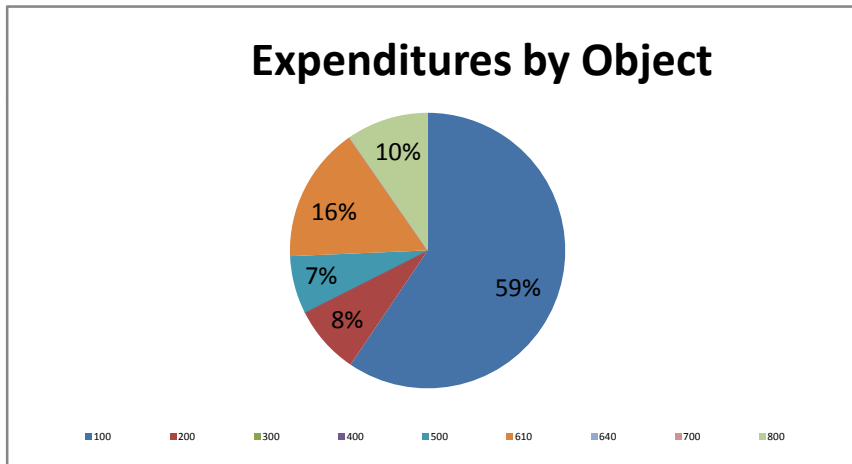
Printing of High School Newspaper and play/musical programs.

Awards and recognitions to students, meals provided students at MS, supplies for Student Councils, Newspaper, High School Musical, NHS, Cheerleading, Band Auxiliary, and Intramurals.

No items requested.

No items requested.

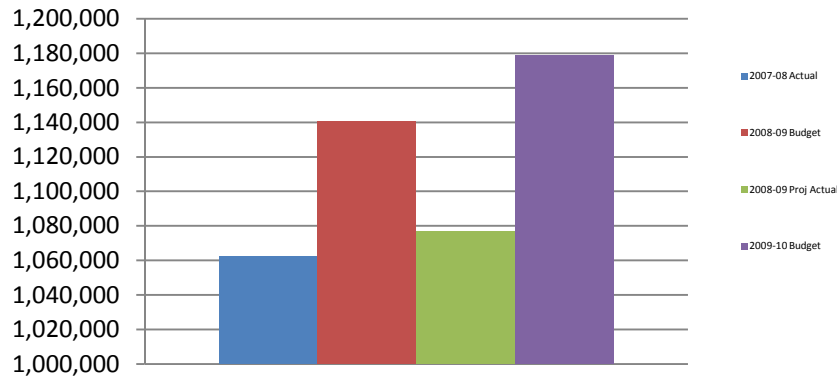
Fees for camps and competitions.



**3250 ATHLETIC PROGRAMS**

		<b>2007-08 Actual</b>	<b>2008-09 Budget</b>	<b>2008-09 Proj Actual</b>	<b>2009-10 Budget</b>	<b>Budget Change</b>	<b>% Budget Change</b>	<b>Budget to Proj Actual Change</b>	<b>% Budget to Proj Actual Change</b>
<b>100</b>	<b>SALARIES/WAGES</b>	577,439	671,446	631,190	<b>654,807</b>	-16,638	-2.5%	23,617	3.7%
<b>200</b>	<b>BENEFITS</b>	133,315	118,655	126,093	<b>116,794</b>	-1,861	-1.6%	-9,299	-7.4%
<b>300</b>	<b>PROFESSIONAL SERVICES</b>	36,175	37,200	37,200	<b>83,000</b>	45,800	123.1%	45,800	123.1%
<b>400</b>	<b>PROPERTY SERVICES</b>	39,930	44,500	46,857	<b>53,400</b>	8,900	20.0%	6,543	14.0%
<b>500</b>	<b>OTHER SERVICES</b>	119,645	119,600	96,969	<b>120,700</b>	1,100	0.9%	23,731	24.5%
<b>610</b>	<b>SUPPLIES AND SOFTWARE</b>	68,142	71,425	59,947	89,265	17,840	25.0%	29,318	48.9%
<b>640</b>	<b>BOOKS AND EDUC MEDIA</b>	0	0	0	300	300	n/a	300	n/a
<b>700</b>	<b>EQUIPMENT</b>	76,815	62,807	63,979	42,618	-20,189	-32.1%	-21,361	-33.4%
<b>800</b>	<b>DUES AND FEES</b>	10,938	14,590	14,250	17,570	2,980	20.4%	3,320	23.3%
	<b>TOTALS</b>	<b>1,062,398</b>	<b>1,140,223</b>	<b>1,076,485</b>	<b>1,178,454</b>	<b>38,232</b>	<b>3.4%</b>	<b>101,969</b>	<b>9.5%</b>

**Total Expenditures by Function**



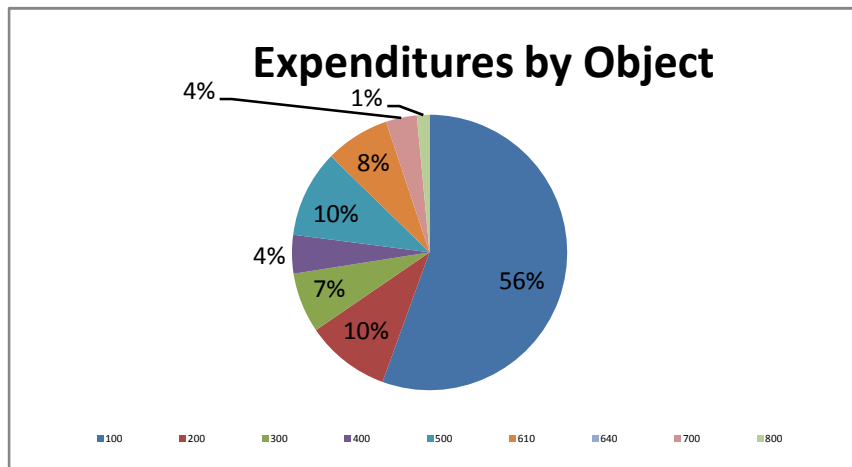
Major equipment items include: football helmets (\$2,424), boys soccer uniforms (\$2,250), wrestling singlets (\$5,650), MS girls basketball uniforms (\$1,000), cross country uniforms (\$4,150), girls lacrosse goalie pads and goggles (\$2,400), medical supplies (\$4,165).

**Kelly Educational Staffing (\$44,000) for athletic workers.**

**3250 ATHLETIC PROGRAMS**

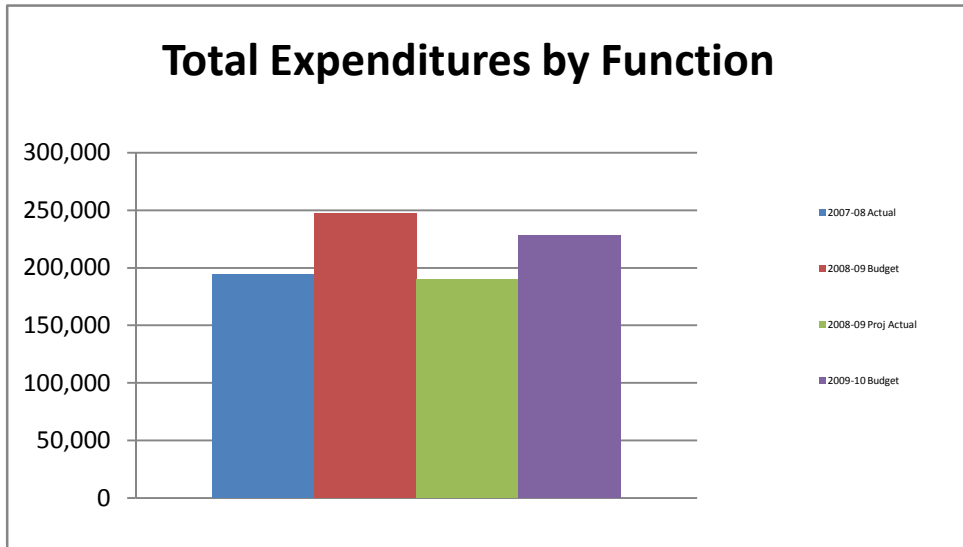
**Rationale**

- 100 SALARIES/WAGES** Salaries & wages for Athletic Dir., secretaries, equipment manager, coaches, subs, and extended season.
- 200 BENEFITS** Includes cost for payroll taxes, retirement, workers compensation, unemployment, and group insurance  
Retirement increased from 4.76% to 4.78%.
- 300 PROFESSIONAL SERVICES** Contract with UPMC to provide Athletic trainer services (3 trainers).
- 400 PROPERTY SERVICES** Cost for field maint., line painting, reconditioning of helmets/uniforms, repairs to scoreboards, soccer goals, football sleds and weight room equipment, **replacing stadium lights (\$10,000)**.
- 500 OTHER SERVICES** Bus transportation to athletic events, playoffs, shuttles, student accident insurance, postage, cell phone chgs, and travel for AD, coaches, scouts.
- 610 SUPPLIES AND SOFTWARE** Athletic and medical supplies for all sports, trainer software, and meals for celebrations.
- 640 BOOKS AND EDUC MEDIA** Game film on DVDs.
- 700 EQUIPMENT** See list on previous page.
- 800 DUES AND FEES** Fees for professional and athletic memberships, invitational entrance fees, clinic fees, workshops and conference fees.



**3300 COMMUNITY SERVICES**

	<b>2007-08 Actual</b>	<b>2008-09 Budget</b>	<b>2008-09 Proj Actual</b>	<b>2009-10 Budget</b>	<b>Budget Change</b>	<b>% Budget Change</b>	<b>Budget to Proj Actual Change</b>	<b>% Budget to Proj Actual Change</b>
<b>100 SALARIES/WAGES</b>	126,775	172,678	123,986	<b>111,628</b>	-61,050	-35.4%	-12,358	-10.0%
<b>200 BENEFITS</b>	18,501	28,407	21,788	<b>20,309</b>	-8,098	-28.5%	-1,479	-6.8%
<b>300 PROFESSIONAL SERVICES</b>	7,792	7,500	5,400	7,500	0	0.0%	2,100	38.9%
<b>400 PROPERTY SERVICES</b>	0	0	0	0	0	n/a	0	n/a
<b>500 OTHER SERVICES</b>	115	0	0	0	0	n/a	0	n/a
<b>610 SUPPLIES AND SOFTWARE</b>	40	200	0	200	0	0.0%	200	n/a
<b>640 BOOKS AND EDUC MEDIA</b>	0	0	0	0	0	n/a	0	n/a
<b>700 EQUIPMENT</b>	0	0	0	0	0	n/a	0	n/a
<b>800 DUES AND FEES</b>	41,373	38,500	38,500	<b>88,500</b>	50,000	129.9%	50,000	129.9%
<b>TOTALS</b>	<b>194,596</b>	<b>247,285</b>	<b>189,674</b>	<b>228,137</b>	<b>-19,148</b>	<b>-7.7%</b>	<b>38,463</b>	<b>20.3%</b>



Costs for wages of pool for community events (\$146,416)

Donations to club sports are as follows:

- \*Hockey \$16,000
- \*Boys Lacrosse 12,000
- \*Gymnastics 3,000
- \*Crew 6,000
- \*Indoor Track 1,500

Real estate tax rebates for senior citizens (**\$50,000**)

**3300 COMMUNITY SERVICES**

**100 SALARIES/WAGES**

**200 BENEFITS**

**300 PROFESSIONAL SERVICES**

**400 PROPERTY SERVICES**

**500 OTHER SERVICES**

**610 SUPPLIES AND SOFTWARE**

**640 BOOKS AND EDUC MEDIA**

**700 EQUIPMENT**

**800 DUES AND FEES**

**Rationale**

Wages for pool directors, supervisors, life guards, and swim lesson teachers.

Includes cost for payroll taxes, retirement, workers compensation, and unemployment.

Title IV funds used for Pine-Richland Youth Center programs (\$2,500) and donation to Alliance Against Highly Addictive Drugs (\$5,000).

No services requested.

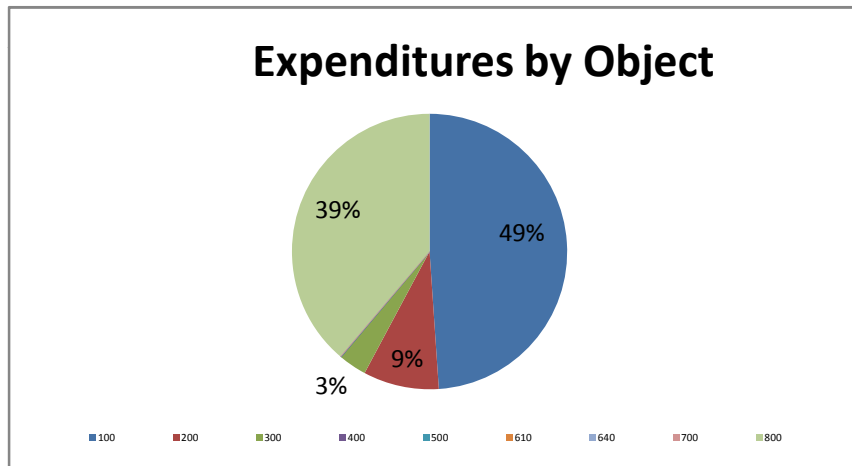
No items requested.

Supplies and refreshments related to federal programs activities.

No items requested.

No items requested.

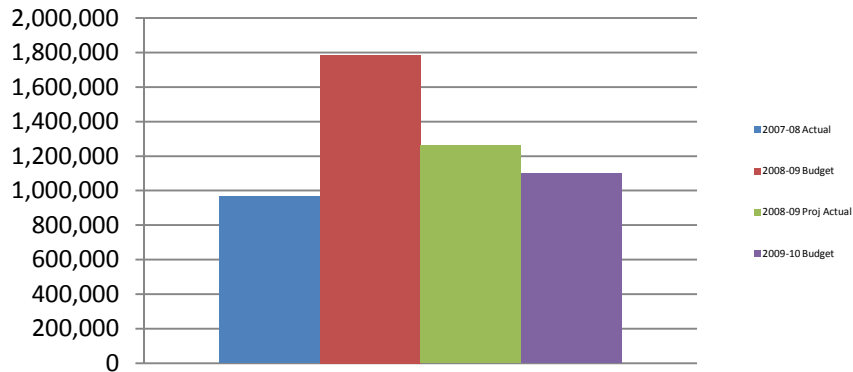
Donations to club sports and senior citizen tax rebates.



**4000 FACILITY AND SITE IMPROVEMENTS**

		<b>2007-08 Actual</b>	<b>2008-09 Budget</b>	<b>2008-09 Proj Actual</b>	<b>2009-10 Budget</b>	<b>Budget Change</b>	<b>% Budget Change</b>	<b>Budget to Proj Actual Change</b>	<b>% Budget to Proj Actual Change</b>
<b>300</b>	<b>PROFESSIONAL SERVICES</b>	86,701	60,000	58,212	80,000	20,000	33.3%	21,788	37.4%
<b>400</b>	<b>PROPERTY SERVICES</b>	879,846	1,726,000	1,202,084	<b>798,900</b>	-927,100	-53.7%	-403,184	-33.5%
<b>700</b>	<b>EQUIPMENT</b>	0	1,000	0	220,000	219,000	21900.0%	220,000	n/a
	<b>TOTALS</b>	<b>966,547</b>	<b>1,787,000</b>	<b>1,260,296</b>	<b>1,098,900</b>	<b>-688,100</b>	<b>-38.5%</b>	<b>-161,396</b>	<b>-12.8%</b>

### Total Expenditures by Function



All capital projects are funded through District's designated fund balance for capital improvements.

- Richland Elementary cafeteria/entrance (\$215,000)
- Middle School restroom renovations (\$160,000)
- Stadium artificial surface replacement (\$405,000)

Equipment purchases are technology infrastructure (\$220,000)

Related architectural services (\$80,000)

**4000 FACILITY AND SITE IMPROVEMENTS**

**300 PROFESSIONAL SERVICES**

**400 PROPERTY SERVICES**

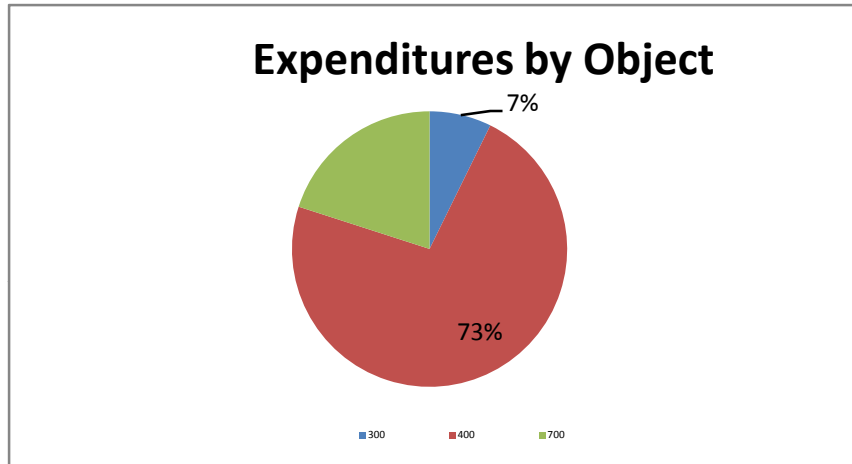
**700 EQUIPMENT**

**Rationale**

Architect fees associated with planned projects.

Projects are listed on previous page.

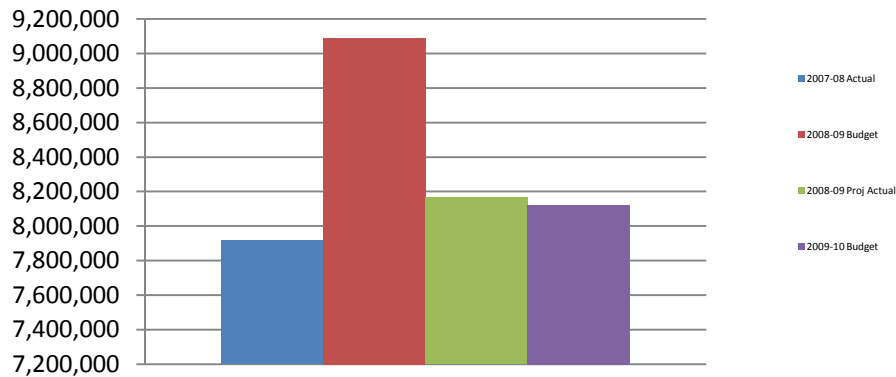
Technology infrastructure.



**5100 DEBT SERVICE**

	<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
<b>5110-800 INTEREST-BONDS</b>	2,227,560	2,163,580	2,213,859	2,174,400	10,821	0.5%	-39,459	-1.8%
<b>5110-900 PRINCIPAL-BONDS</b>	758,110	922,335	908,974	951,527	29,192	3.2%	42,553	4.7%
<b>5120-800 INTEREST-REFUNDED</b>	2,189,268	4,255,780	3,647,262	3,242,663	-1,013,117	-23.8%	-404,599	-11.1%
<b>5120-900 PRINCIPAL-REFUNDED</b>	2,740,000	1,748,648	1,395,000	1,752,248	3,600	0.2%	357,248	25.6%
<b>TOTALS</b>	<b>7,914,937</b>	<b>9,090,342</b>	<b>8,165,095</b>	<b>8,120,838</b>	<b>-969,504</b>	<b>-10.7%</b>	<b>-44,257</b>	<b>-0.5%</b>

**Total Expenditures by Function**



All payments are calculated from the existing debt schedules for each bond issue outstanding.

Beattie Vo-tech debt service payment = \$174,581; \$116,600 to be funded with State Stabilization Stimulus Grant Funds.

**5100 DEBT SERVICE**

**5110-800 INTEREST-BONDS**

**5110-900 PRINCIPAL-BONDS**

**5120-800 INTEREST-REFUNDED**

**5120-900 PRINCIPAL-REFUNDED**

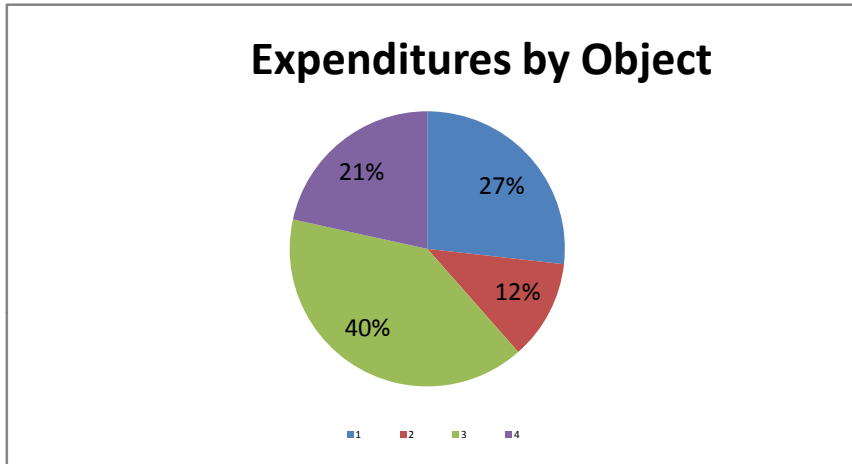
**Rationale**

Interest payments due during the fiscal year on outstanding bond issues.

Principal payments due during the fiscal year on outstanding bond issues.

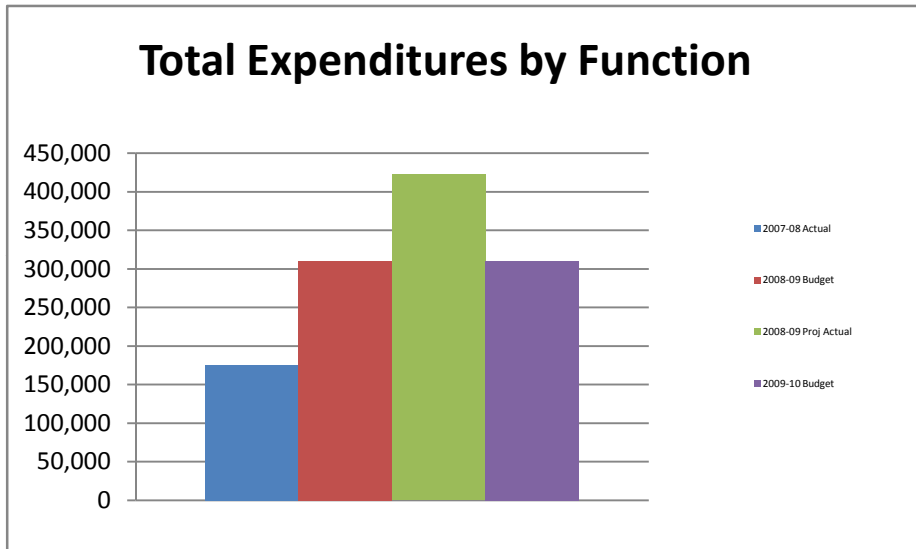
Interest payments due during the fiscal year on outstanding refunded bond issues.

Principal payments due during the fiscal year on outstanding refunded bond issues.



**5130 REFUNDS AND TRANSFERS**

		<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
<b>800</b>	<b>REFUNDS</b>	167,473	310,048	416,938	310,048	0	0.0%	-106,890	-25.6%
<b>900</b>	<b>TRANSFERS</b>	7,500	0	5,500	0	0	n/a	-5,500	-100.0%
	<b>TOTALS</b>	<b>174,973</b>	<b>310,048</b>	<b>422,438</b>	<b>310,048</b>	<b>0</b>	<b>0.0%</b>	<b>-112,390</b>	<b>-26.6%</b>



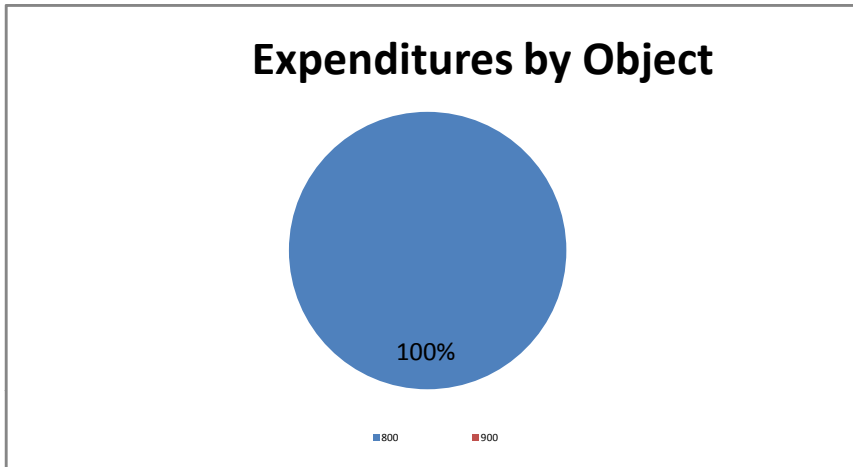
**5130 REFUNDS AND TRANSFERS**

**Rationale**

Represents real estate tax refunds granted by Allegheny County.

Represents transfers to other funds within the District.

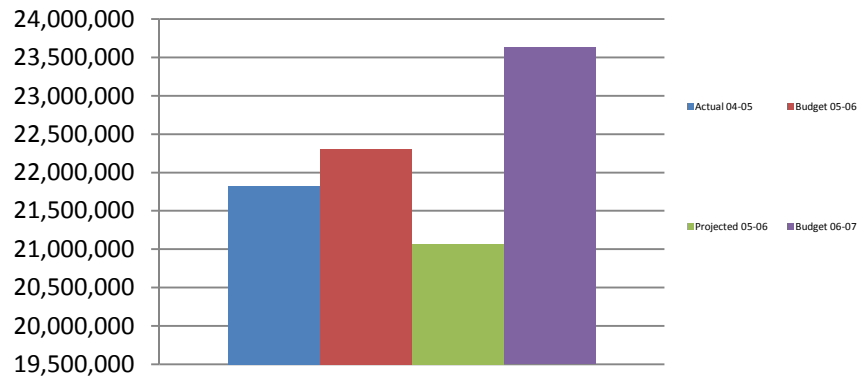
- 800 REFUNDS**
- 900 TRANSFERS**



**5900 BUDGETARY RESERVE**

	<u>2007-08 Actual</u>	<u>2008-09 Budget</u>	<u>2008-09 Proj Actual</u>	<u>2009-10 Budget</u>	<u>Budget Change</u>	<u>% Budget Change</u>	<u>Budget to Proj Actual Change</u>	<u>% Budget to Proj Actual Change</u>
<b>840-390 RESERVE-SPECIAL ED</b>	0	100,000	240,000	100,000	0	0.0%	-140,000	-58.3%
<b>840 RESERVE</b>	0	150,000	0	150,000	0	0.0%	150,000	n/a
<b>TOTALS</b>	<b>0</b>	<b>250,000</b>	<b>240,000</b>	<b>250,000</b>	<b>0</b>	<b>0.0%</b>	<b>10,000</b>	<b>4.2%</b>

**Total Expenditures by Function**



5900 BUDGETARY RESERVE

840-390 RESERVE-SPECIAL ED  
840 RESERVE

**Rationale**

Budgetary reserve is utilized to cover unanticipated Spec Ed expenditures that occur during the fiscal year.  
Budgetary reserve is utilized to cover unanticipated expenditures that occur during the fiscal year.

