

Stroudsburg Area School District  
2014-2015 Budget

January 7 Draft Preliminary

Budget Detail & Supporting Information

# STROUDSBURG AREA SCHOOL DISTRICT

## 2014-2015 Preliminary Budget

### Enrollment Projections

82% of the District's operating budget consists of wages and benefits for the District's staff. The primary factors in the size of the District's staff are enrollment, program, and required support services. The budget planning process begins with estimating enrollments at each grade level. The table below shows enrollments over the past six years, the table at the bottom converts those numbers to percentage changes from one grade to the next, and the average of those changes are used to project October 1, 2014 enrollments.

<u>October 1 enrollments, as reported annually to PDE</u>							projected 2014 based on average enrollment change	2014 by building		
2008	2009	2010	2011	2012	2013					
K	358	346	350	348	344	357	360			
1	361	361	346	357	334	352	358			
2	389	367	367	353	353	351	359	Elem	1077	+17
3	415	379	383	380	360	363	358			
4	388	412	412	392	383	348	369	IE	727	+16
5	440	401	422	409	387	396	353			
6	427	453	397	418	417	389	399			
7	463	445	471	420	407	411	397	MS	1149	-47
8	451	476	480	479	437	414	426			
9	495	462	490	456	475	433	413	JH	839	-8
10	517	518	446	461	446	464	425			
11	530	510	504	435	460	426	454			
12	518	511	496	506	447	468	425	HS	1304	-54
Total	5752	5641	5564	5414	5250	5172	5096		5096	-76

#### Patterns of enrollment change, from grade-to-grade and year-to-year

	08 to 09	09 to 10	10 to 11	11 to 12	12 to 13	average
K to 1	+1%	+0%	+2%	-4%	+2%	+0%
1 to 2	+2%	+2%	+2%	-1%	+5%	+2%
2 to 3	-3%	+4%	+4%	+2%	+3%	+2%
3 to 4	-1%	+9%	+2%	+1%	-3%	+2%
4 to 5	+3%	+2%	-1%	-1%	+3%	+1%
5 to 6	+3%	-1%	-1%	+2%	+1%	+1%
6 to 7	+4%	+4%	+6%	-3%	-1%	+2%
7 to 8	+3%	+8%	+2%	+4%	+2%	+4%
8 to 9	+2%	+3%	-5%	-1%	-1%	-0%
9 to 10	+5%	-3%	-6%	-2%	-2%	-2%
10 to 11	-1%	-3%	-2%	-0%	-4%	-2%
11 to 12	-4%	-3%	+0%	+3%	+2%	-0%
	+1.2%	+1.6%	-0.0%	-0.0%	+0.2%	

**STROUDSBURG AREA SCHOOL DISTRICT  
2014-2015 Preliminary Budget  
Function 1100 Regular Instruction Staffing  
Arlington**

Arlington Elementary School had an enrollment of 257 last October, the current enrollment is 251, and the projected enrollment for next year is 252. The breakdown of regular classroom teachers by grade level is shown below. (The number of teachers is set to keep class size below 25.)

Grade Level	Current Enrollment	Projected Enrollment	Average Class Size	Teachers Budgeted	Change
Kindergarten	79	81	20.3	4	--
First grade	87	80	20	4	--
Second grade	<u>85</u>	<u>91</u>	22.8	<u>4</u>	<u>--</u>
	251	252		12	0

Other specialized staff are required to provide additional curriculum and supporting instruction for the regular educational program. The cost of some of these positions is supported by federal grants. (\* Library instruction is in Function 2250.)

- 0.33 Art
- 0.75 Health & Phys Ed
- 0.33 Library \*
- 0.67 Music
- 2.83 Reading Specialists
- 0.67 Math Specialists
- 1.00 ESL (English as a Second Language)
- 0.67 RtII (Response to Instruction and Intervention)
- 2.00 Cafeteria monitor

Total Regular Instruction staff	21.25
Function 1100 salaries	\$1,463,565

**STROUDSBURG AREA SCHOOL DISTRICT  
2014-2015 Preliminary Budget  
Function 1100 Regular Instruction Staffing  
Clearview**

Clearview Elementary School had an enrollment of 192 last October, the current enrollment is 188, and the projected enrollment for next year is 219. The breakdown of regular classroom teachers by grade level is shown below. (The number of teachers is set to keep class size below 25.)

Grade Level	Current Enrollment	Projected Enrollment	Average Class Size	Teachers Budgeted	Change
Kindergarten	70	71	23.7	3	--
First grade	73	71	23.7	3	--
Second grade	<u>45</u>	<u>77</u>	25.7	<u>3</u>	<u>+1</u>
	188	219		9	1

Other specialized staff are required to provide additional curriculum and supporting instruction for the regular educational program. The cost of some of these positions is supported by federal grants. (\* Library instruction is in Function 2250.)

- 0.33 Art
- 0.50 Health & Phys Ed
- 0.33 Library \*
- 0.50 Music
- 1.83 Reading Specialists
- 0.50 Math Specialists
- 0.50 ESL (English as a Second Language)
- 0.50 RtII (Response to Instruction and Intervention)
- 2.00 Cafeteria monitors

Total Regular Instruction staff	15.99
Function 1100 salaries	\$889,848

**STROUDSBURG AREA SCHOOL DISTRICT  
2014-2015 Preliminary Budget  
Function 1100 Regular Instruction Staffing  
Hamilton**

Hamilton Elementary School had an enrollment of 246 last October, the current enrollment is 246, and the projected enrollment for next year is 236. The breakdown of regular classroom teachers by grade level is shown below. (The number of teachers is set to keep class size below 25.)

Grade Level	Current Enrollment	Projected Enrollment	Average Class Size	Teachers Budgeted	Change
Kindergarten	79	81	20.3	4	--
First grade	71	80	20	4	--
Second grade	<u>96</u>	<u>75</u>	25	<u>3</u>	<u>-1</u>
	246	236		11	-1

Other specialized staff are required to provide additional curriculum and supporting instruction for the regular educational program. The cost of some of these positions is supported by federal grants. (\* Library instruction is in Function 2250.)

- 0.33 Art
- 0.78 Health & Phys Ed
- 0.33 Library \*
- 1.00 Music
- 2.83 Reading Specialists
- 0.66 Math Specialists
- 0.50 ESL (English as a Second Language)
- 0.83 RtII (Response to Instruction and Intervention)
- 1.00 Cafeteria monitor

Total Regular Instruction staff	19.26
Function 1100 salaries	\$1,451,119

**STROUDSBURG AREA SCHOOL DISTRICT**  
**2014-2015 Preliminary Budget**  
**Function 1100 Regular Instruction Staffing**  
**Morey**

Morey Elementary School had an enrollment of 214 last October, the current enrollment is 209, and the projected enrollment for next year is 223. The breakdown of regular classroom teachers by grade level is shown below. (The number of teachers is set to keep class size below 25.)

Grade Level	Current Enrollment	Projected Enrollment	Average Class Size	Teachers Budgeted	Change
Kindergarten	76	77	25.7	3	--
First grade	66	77	25.7	3	--
Second grade	<u>67</u>	<u>69</u>	23	<u>3</u>	<u>--</u>
	209	223		9	0

Other specialized staff are required to provide additional curriculum and supporting instruction for the regular educational program. The cost of some of these positions is supported by federal grants. (\* Library instruction is in Function 2250.)

- 0.33 Art
- 0.55 Health & Phys Ed
- 0.26 Library \*
- 0.50 Music
- 2.33 Reading Specialists
- 0.67 Math Specialists
- 1.00 ESL (English as a Second Language)
- 0.67 RtII (Response to Instruction and Intervention)
- 2.00 Cafeteria monitor

Total Regular Instruction staff	17.31
Function 1100 salaries	\$1,100,914

**STROUDSBURG AREA SCHOOL DISTRICT  
2014-2015 Preliminary Budget  
Function 1100 Regular Instruction Staffing  
Ramsey**

Ramsey Elementary School had an enrollment of 151 last October, the current enrollment is 144, and the projected enrollment for next year is 147. The breakdown of regular classroom teachers by grade level is shown below. (The number of teachers is set to keep class size below 25.)

Grade Level	Current Enrollment	Projected Enrollment	Average Class Size	Teachers Budgeted	Change
Kindergarten	49	50	25	2	--
First grade	45	50	25	2	--
Second grade	<u>50</u>	<u>47</u>	23.5	<u>2</u>	--
	144	147		6	0

Other specialized staff are required to provide additional curriculum and supporting instruction for the regular educational program. The cost of some of these positions is supported by federal grants. (\* Library instruction is in Function 2250.)

- 0.18 Art
- 0.42 Health & Phys Ed
- 0.25 Library \*
- 0.33 Music
- 1.83 Reading Specialists
- 0.50 Math Specialists
- 1.00 ESL (English as a Second Language)
- 0.33 RtII (Response to Instruction and Intervention)
- 2.00 Cafeteria monitor, crossing guard

Total Regular Instruction staff	12.84
Function 1100 salaries	\$808,556

**STROUDSBURG AREA SCHOOL DISTRICT  
2014-2015 Preliminary Budget  
Function 1100 Regular Instruction Staffing  
Intermediate Elementary**

The Intermediate Elementary School had an enrollment of 711 last October, the current enrollment is 707, and the projected enrollment for next year is 727. The breakdown of regular classroom teachers by grade is shown below. (The number of teachers is set to keep class size below 25.)

Grade Level	Current Enrollment	Projected Enrollment	Average Class Size	Teachers Budgeted	Change
Third grade	363	358	23.9	15	--
Fourth grade	<u>344</u>	<u>369</u>	24.6	<u>15</u>	<u>--</u>
	707	727		30	0

Other specialized staff are required to provide additional curriculum and supporting instruction for the regular educational program. The cost of some of these positions is supported by federal grants. (Library instruction and services are budgeted in Function 2250.)

- 1.00 Art
- 3.00 Health & Phys Ed
- 3.00 Music
- 4.83 Reading Specialists
- 2.83 Math Specialists
- 1.33 ESL (English as a Second Language)
- 1.50 RtII (Response to Instruction and Intervention)
- 1.00 Keyboarding/Compass/LWC
- 1.00 Paraprofessional, computer lab
- 3.00 Cafeteria monitors

Total Regular Instruction staff	37.49
Function 1100 salaries	\$3,721,668



**STROUDSBURG AREA SCHOOL DISTRICT  
2014-2015 Preliminary Budget  
Function 1100 Regular Instruction Staffing  
Middle School**

The Middle School had an enrollment of 1196 last October, the current enrollment is 1215, and the projected enrollment for next year is 1149. The building contains a split program, with the fifth and sixth grades following an elementary model with team teaching, and the seventh grade following a secondary model with a homeroom and separate teachers for each subject (the five shown in the bottom list). Breakdown by grade level is shown below. (The number of teachers is set to keep class size as close to 25 as possible.)

Grade Level	Current Enrollment	Projected Enrollment	Average Class Size	Teachers Budgeted	Change
Fifth grade	402	353	25.2	14	-2
Sixth grade	400	399	24.9	16	--
Seventh grade	<u>413</u>	<u>397</u>	26.5	<u>15</u>	<u>--</u>
	1215	1149		45	-2

Other specialized staff provide instruction for seventh graders, and additional curriculum and supporting instruction for the regular educational program in all three grades. The cost of some of the supporting instruction positions is supported by federal grants.

- 3.00 Language Arts
- 3.00 Mathematics
- 3.00 Science
- 3.00 Social Studies
- 3.00 Reading
- 1.33 Art
- 1.00 Computer Applications
- 1.00 Family & Consumer Science
- 3.00 Health & Phys Ed
- 4.83 Music
- 1.50 Tech Ed
- 3.66 Reading Specialists
- 2.50 Math Specialists
- 1.00 ESL (English as a Second Language)
- 1.00 RtII (Response to Instruction and Intervention)
- 1.00 Paraprofessional, ACE
- 6.00 Cafeteria monitors

Total Regular Instruction staff	72.82
Function 1100 salaries	\$5,307,486

**STROUDSBURG AREA SCHOOL DISTRICT  
2014-2015 Preliminary Budget  
Function 1100 Regular Instruction Staffing  
Junior and Senior High**

The Junior High School had an enrollment of 847 last October, the current enrollment is 848, and the projected enrollment for next year is 839. Senior High enrollment last October was 1358, it is currently 1380, and is projected for next year at 1304. The primary factor in instructional staffing at the Junior and Senior High levels is the number and variety of courses offered as part of the instructional program. This draft budget includes the three half positions added back to the Junior High for electives. The number of equivalent full-time staff for each course and support area is:

**JUNIOR HIGH**

<u>Regular Instruction</u>	<u>Supplemental Instruction</u>
7.83 Language Arts	4.00 Reading Specialists
10.00 Mathematics	1.00 ESL
8.00 Science	1.00 Paraprofessional, ACE
6.00 Social Studies	5.00 Cafeteria monitors
3.00 World Languages	
2.50 Business	
2.00 Family & Consumer Science	
1.50 Tech Ed	
2.50 Health & Phys Ed	
2.17 Music	
1.50 Art	
Total Regular Instruction staff	58.00
Function 1100 salaries	\$4,087,925

**SENIOR HIGH**

<u>Regular Instruction</u>	<u>Supplemental Instruction</u>
14.00 Science	1.00 Reading Specialists
12.00 Mathematics	0.67 ESL
12.00 Language Arts	3.00 Building substitutes
9.00 Social Studies	2.00 Instructional assistants
4.00 World Languages	6.00 Cafeteria monitors
3.50 Business	
2.00 Family & Consumer Science	
2.00 Tech Ed	
4.00 Health & Phys Ed	
2.67 Art	
3.00 Music	
Total Regular Instruction staff	80.84
Function 1100 salaries	\$5,163,014

**STROUDSBURG AREA SCHOOL DISTRICT**  
**2014-2015 Preliminary Budget**  
**Function 1100 Other Objects**

Other salary and wages are paid in support of the instructional program, also recorded in Function 1100, Object 100. These amounts are budgeted based on past experience.

<u>Category/Item</u>	<u>Budget 15</u>	<u>Bud. 14</u>	<u>12-13</u>	<u>11-12</u>	<u>10-11</u>	<u>09-10</u>
100 - Salaries						
Salary Guide advancements	\$0	\$0	\$448,800	\$0	\$292,275	\$296,975
Day-to-day substitutes	400,000	400,000	315,264	362,618	419,643	398,610
Long-term substitutes	120,000	120,000	xxx	xxx	xxx	xxx
Coverages	45,000	50,000	34,546	51,982	45,390	31,453
Sabbaticals	100,000	100,000	xxx	xxx	xxx	xxx
Detention, loss of prep, etc.	75,000	90,000	59,908	93,957	87,355	61,219
New teacher orientation	0	0	0	0	16,025	9,953
Retirement payouts	<u>300,000</u>	300,000	162,585	401,541	323,267	204,202
Subtotal 100	\$1,040,000					

Salary totals from building pages:

Arlington	1,463,565
Clearview	889,848
Hamilton	1,451,119
Morey	1,100,914
Ramsey	808,556
Intermediate Elementary	3,721,668
Middle School	5,307,486
Junior High	4,087,925
Senior High	<u>5,163,014</u>
Total 100	\$25,034,095

Benefits are budgeted on the basis of either a fixed amount per person or a percentage of salaries, with the exception of unemployment compensation, which is budgeted based on experience.

200 - Benefits

Health insurance	\$6,290,920	average of \$18,142 per full-time employee				
Life insurance	45,061	0.18% of payroll				
Disability insurance	87,619	0.35% of payroll				
Social Security	1,915,108	7.65% of payroll				
Retirement	5,357,296	21.40% of payroll (was 16.93%)				
Workers' compensation	312,926	1.25% of payroll				
Unemployment	<u>120,000</u>	175,000	341,450	110,215	127,866	89,937
Total 200	\$14,128,930					

**STROUDSBURG AREA SCHOOL DISTRICT**  
**2014-2015 Preliminary Budget**  
**Function 1100 Other Objects**

<u>Category/Item</u>	<u>Budget 15</u>	<u>Bud. 14</u>	<u>12-13</u>	<u>11-12</u>	<u>10-11</u>	<u>09-10</u>
Other regular instruction expenditures are budgeted based on past experience, using either an average of past expenditures or a trend.						
300 - Purchased Services						
Student Assistance Program	<u>\$45,000</u>	\$45,000	\$44,100	\$44,100	\$42,000	\$42,000
Total 300	\$45,000					
400 - Purchased property services						
Equipment repairs	\$21,000	\$20,500	\$19,720	\$20,552	\$22,008	\$21,481
Software maintenance	22,000	32,000	20,332	29,265	42,710	54,580
Equipment rental	<u>310,000</u>	350,000	304,811	324,848	357,799	331,612
Total 400	\$353,000					
500 - Other purchased services						
Printing	\$6,000	\$10,000	\$5,645	\$5,795	\$10,887	\$10,621
District mainstreaming	6,000	10,000	5,575	10,471	4,677	0
Charter school tuition	2,300,000	2,000,000	2,062,966	1,690,339	1,794,934	1,566,691
PRRI tuition	25,000	25,000	29,199	21,998	8,705	27,597
Teacher travel	6,500	8,500	4,880	8,258	7,277	6,316
Academic competitions	72,000	77,500	51,447	87,469	67,162	91,903
Field trips, program fees	<u>35,000</u>	35,000	8,837	19,895	22,354	47,700
Total 500	\$2,450,500					
600 - Supplies						
Instructional supplies	\$518,700	\$437,500	\$379,853	\$474,092	\$661,308	\$784,171
Books and workbooks	<u>414,960</u>	519,000	229,491	424,559	536,748	439,238
Total 600	\$933,660					
700 - Property						
Original equipment	\$17,500	\$30,000	\$6,461	\$13,300	\$13,408	\$26,330
Computers (1.5 mills)	585,346	588,220	301,645	401,388	0	414,695
Replacement equipment	<u>40,000</u>	40,000	37,214	18,895	29,758	51,321
Total 700	\$642,846					
800 - Other objects						
Dues and fees	<u>\$2,500</u>	\$2,800	\$1,881	\$2,359	\$2,195	\$2,824
Total 800	\$2,500					

**STROUDSBURG AREA SCHOOL DISTRICT**  
**2014-2015 Preliminary Budget**  
**Function 1200 Special Education Instruction**

Special Education services are provided to students with special needs in accordance with Individualized Education Programs. Expenditures for instruction are recorded to various functions within subfunction 1200, while health-related services such as occupational and physical therapy are charged to function 2420. Services for high-incidence exceptionalities are generally provided by district employees, while low-incidence services are generally contracted with the Intermediate Unit or other educational agencies. Numbers of district staff for each exceptionality, and total salaries and benefits for each, are shown below.

<u>Exceptionalty</u>	<u>Teachers</u>	<u>Para's</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Contracted</u>																								
1211 - Life Skills Support					\$312,049																								
1221 - Hearing Support					149,810																								
1224 - Vision Support					203,031																								
1225 - Speech Support	7		\$526,274	\$289,244	112,443																								
1231 - Emotional Support	10	9	892,266	619,784	344,023																								
1232 - Partial Hospitalization					198,072																								
1233 - Autistic Support					475,432																								
1241 - Learning Support	38.83	56	4,191,613	3,012,684	100,700																								
<table border="1" style="margin-left: auto; margin-right: auto;"> <tbody> <tr> <td style="padding-left: 40px;">Elementary</td> <td>10</td> <td>25</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="padding-left: 40px;">Middle School</td> <td>12.5</td> <td>12</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="padding-left: 40px;">Junior High</td> <td>7.5</td> <td>8</td> <td></td> <td></td> <td></td> </tr> <tr> <td style="padding-left: 40px;">High School</td> <td>8.83</td> <td>11</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>						Elementary	10	25				Middle School	12.5	12				Junior High	7.5	8				High School	8.83	11			
Elementary	10	25																											
Middle School	12.5	12																											
Junior High	7.5	8																											
High School	8.83	11																											
1243 - Gifted	1.87		146,760	79,167	0																								
1260 - Physical Support					53,894																								
1270 - Multihandicapped Support					104,191																								
1280 - Early Intervention					0																								
1290 - Other Support (Ed. Consult.)	2		<u>150,770</u>	<u>82,767</u>	<u>0</u>																								
			\$5,907,683	\$4,083,646	\$2,053,645																								
			Total 100	Total 200																									

**STROUDSBURG AREA SCHOOL DISTRICT**  
**2014-2015 Preliminary Budget**  
**Function 1200 Special Education Instruction**

All non-payroll expenditures are recorded to Objects 300-800.

<u>Category/Item</u>	<u>Budget 15</u>	<u>Bud. 14</u>	<u>12-13</u>	<u>11-12</u>	<u>10-11</u>	<u>09-10</u>
<b>300 - Purchased Services</b>						
322 IU Services	\$2,053,645	\$2,192,410	\$2,443,144	\$2,216,551	\$2,217,686	\$1,859,517
323 Other outside agencies	400,000	450,000	351,426	240,975	477,263	567,361
329 Individual ed providers	0	0	0	0	0	1,988
330 Speech services	<u>0</u>	5,000	0	0	5,255	6,307
Total 300	\$2,453,645					
<b>400 - Purchased property services</b>						
430 Equipment repairs	\$2,000	\$2,500	\$1,621	\$1,914	\$1,632	\$2,350
442 Equipment rental	<u>5,000</u>	4,000	4,858	5,164	2,875	3,937
Total 400	\$7,000					
<b>500 - Other purchased services</b>						
567 Tuition, APS	\$95,000	\$60,000	\$91,304	\$97,068	\$125,542	\$26,296
569 Tuition, other	10,000	40,000	0	0	0	37,847
580 Travel	2,300	3,000	1,837	1,614	2,744	2,182
594 IU institutionalized program	<u>0</u>	5,000	0	523	11,855	0
Total 500	\$107,300					
<b>600 - Supplies</b>						
610 Supplies	\$30,000	\$45,000	\$18,371	\$42,287	\$41,829	\$37,125
640 Books and workbooks	<u>50,000</u>	60,000	51,215	30,182	23,435	63,306
Total 600	\$80,000					
<b>700 - Property</b>						
750 Equipment	<u>\$10,000</u>	\$20,000	\$0	\$4,460	\$8,795	\$24,215
Total 700	\$10,000					
<b>800 - Other objects</b>						
810 Dues and fees	<u>\$300</u>	\$300	\$215	\$795	\$200	\$200
Total 800	\$300					

**STROUDSBURG AREA SCHOOL DISTRICT  
2014-2015 Preliminary Budget  
Function 1300 Vocational Education  
and Function 1500 Non-public Programs**

<u>Category/Item</u>	<u>Budget 15</u>	<u>Bud. 14</u>	<u>12-13</u>	<u>11-12</u>	<u>10-11</u>	<u>09-10</u>
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Function 1390, Other Vocational Education. Vocational education is recorded in the 1300 functions, but only for those programs specifically approved and controlled by PDE. The Tech Ed, Family & Consumer Science, and Business programs the district provides with its own staff are recorded in Function 1100 as Regular Instruction. Tuition for programs at MCTI are recorded in Function 1390.

564 MCTI tuition	<u>\$1,534,164</u>	(approx. 200 students in half-day programs)				
Total 1390	\$1,534,164					

Function 1500, Non-Public Instruction. The state's Intermediate Units operate remedial math and reading programs in the non-public schools under Title 1 of No Child Left Behind, but receive no direct allocation. School districts are required to allocate and pay a portion of their federal Title 1 funds to the Intermediate Unit each year to provide these services.

322 IU Title 1 Programs	<u>\$7,751</u>	\$7,751	\$7,453	\$18,781	\$18,781	\$8,606
Total 1500	\$7,751					

**STROUDSBURG AREA SCHOOL DISTRICT**  
**2014-2015 Preliminary Budget**  
**Function 1400 Other Instruction**

<u>Category/Item</u>	<u>Budget 15</u>	<u>Bud. 14</u>	<u>12-13</u>	<u>11-12</u>	<u>10-11</u>	<u>09-10</u>
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Function 1400 records expenditures for other elementary and secondary instruction.

Function 1420, Summer School

100 Salaries	\$109,000	\$109,000	\$103,352	\$105,225	\$109,596	\$262,062
200 Benefits	<u>33,604</u>					
Total 1420	\$142,604					

Function 1430, Homebound Instruction

100 Salaries	\$120,000	\$90,000	\$115,636	\$104,980	\$88,536	\$79,431
200 Benefits	36,996					
580 Travel	<u>4,500</u>	2,200	4,007	2,685	1,933	1,805
Total 1430	\$161,496					

Function 1441, Court Placed Alternative Education

561 PDE withholding	<u>\$100,000</u>	\$100,000	\$104,833	\$58,818	\$119,121	\$96,524
Total 1441	\$100,000					

Function 1442, Alternative Education

322 IU programs (Colonial)	\$209,066	\$273,289	\$188,960	\$277,046	\$483,380	\$438,136
323 Other providers	<u>175,000</u>	175,000	174,680	118,993	159,793	265,940
Total 1442	\$384,066					

Function 1450, Tutoring

100 Salaries	\$70,000	\$80,000	\$64,829	\$67,594	\$133,716	\$104,039
200 Benefits	21,584					
320 Supplemental Ed Services	0	0	0	0	2,015	26,337
610 Supplies	<u>12,000</u>	12,000	9,542	16,011	xxx	xxx
Total 1450	\$103,584					

Function 1490, District Cyber Program

329 Contracted services	\$0	\$150,000	\$144,250	\$126,750	\$0	\$0
640 Books	<u>0</u>	8,000	3,456	6,606	0	0
Total 1490	\$0					



**STROUDSBURG AREA SCHOOL DISTRICT  
2014-2015 Preliminary Budget  
Function 2100 Support, Pupil Personnel**

<u>Category/Item</u>	<u>Budget 15</u>	<u>Bud. 14</u>	<u>12-13</u>	<u>11-12</u>	<u>10-11</u>	<u>09-10</u>
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Function 2122, Counseling Services. The district employs the equivalent of one counselor per grade level (averaging approximately 400 students), with one additional counselor each at the Junior High and High School.

120 Counselor Salaries	\$1,168,124					
127 Summer work	60,000	52,000	60,493	47,023	\$49,500	\$69,161
150 Clerical wages	199,085					
200 Benefits	839,133					
610 Supplies	<u>3,000</u>	2,500	4,017	1,857	470	2,983
Total 2122	\$2,269,342					

Function 2143, Psychological Services. Six psychologists are employed by the district, primarily (but not entirely) for services to or identification of special education students. Additional services are provided through contracts with the Intermediate Unit and individual providers.

120 Salaries	\$442,818					
127 Summer work	0	0	0	0	13,381	\$13,315
200 Benefits	245,372					
322 IU services	40,561	41,066	52,071	42,526	45,520	46,322
330 Other providers	7,000	7,000	2,887	9,225	0	7,361
610 Supplies	<u>6,000</u>	7,500	3,379	4,420	5,527	14,373
Total 2143	\$741,751					

**STROUDSBURG AREA SCHOOL DISTRICT**  
**2014-2015 Preliminary Budget**  
**Function 2200 Support, Staff**

<u>Category/Item</u>	<u>Budget 15</u>	<u>Bud. 14</u>	<u>12-13</u>	<u>11-12</u>	<u>10-11</u>	<u>09-10</u>
<u>Function 2220, Audio-Visual Services.</u> Staffing consists of one full-time technician and one part-time person in charge of sound systems.						
100 Salaries	\$53,667					
200 Benefits	34,689					
430 Equipment repairs	750	1,200	0	1,130	515	1,552
610 Supplies (bulbs, etc.)	<u>12,000</u>	15,000	8,710	10,797	12,657	10,412
Total 2220	\$101,106					

Function 2250, Library Services. Elementary librarians provide instruction to students once in a six-day cycle, and at both the upper elementary and secondary levels they provide services as reference librarians, for both students and teachers. The district employs 1.5 librarians to cover the five elementary schools, and 3.5 librarians and 4 paraprofessionals to cover the other four buildings.

120 Teacher salaries	\$420,467					
140 Paraprofessionals	90,968					
200 Benefits	315,151					
610 Supplies	11,000	11,000	11,632	8,842	8,940	14,811
640 Library books	25,000	25,000	24,735	70,795	65,433	111,313
648 Library software	28,000	25,000	27,839	26,599	22,548	19,856
760 Replacement equipment	2,000	2,000	1,264	0	0	474
810 Dues and fees	<u>400</u>	1,300	250	295	1,253	879
Total 2250	\$892,986					

Function 2260, Curriculum Services. Supporting the instructional program are a director and secretary for language arts and federal programs, and a director, assistant, and 3 secretaries for Special Education. Additional wages are for department chairs and other curriculum work.

130 Director salaries	\$302,573					
150 Clerical	110,551					
127 Department chairs	28,000	28,000	28,000	28,000	28,000	26,000
127 Curriculum writing	36,000	36,000	13,857	28,056	36,000	32,400
127 Summer work	0	0	0	0	9,018	23,521
200 Benefits	255,950					
390 Training	500	1,100	175	408	125	1,060
442 Equipment rental	1,000	1,000	981	823	912	1,956
530 Phone	1,200	2,300	936	1,516	2,482	xxx
580 Travel	4,000	3,000	4,448	2,971	378	662
600 Supplies and books	1,200	2,000	931	560	1,822	1,434
618 Perform. Tracker, Spec Ed	28,500	28,500	27,758	26,837	18,090	17,964
810 Dues and fees	<u>1,500</u>	1,000	1,449	1,126	149	557
Total 2260	\$770,974					

Function 2270, Staff Development. This function records general training for the instructional staff, including reimbursement for graduate course tuition paid by teachers and the provision of mentors.

127 Mentors	\$10,000	\$10,000	\$17,600	\$9,600	\$6,000	\$12,463
200 Benefits	3,083					
390 Training	30,000	30,000	3,061	9,955	53,047	42,269
391 Tuition reimbursement	20,000	350,000	299,364	16,537	340,735	384,720
580 Travel	5,000	7,000	2,335	5,358	7,455	8,873
610 Supplies	<u>6,000</u>	3,000	11,785	1,637	1,043	5,839
Total 2270	\$74,083					

**STROUDSBURG AREA SCHOOL DISTRICT**  
**2014-2015 Preliminary Budget**  
**Function 2300 Support, Administrative**

<u>Category/Item</u>	<u>Budget 15</u>	<u>Bud. 14</u>	<u>12-13</u>	<u>11-12</u>	<u>10-11</u>	<u>09-10</u>
<u>Function 2310, Board Expenses.</u>						
111 Secretary	\$2,925					
150 Recording secretaries	5,000	5,000	5,100	3,350	3,950	3,950
200 Benefits	2,445					
330 Audit, consultants	17,500	15,000	15,000	15,000	15,000	15,000
390 Board training	3,000	3,000	646	1,172	0	0
525 Bonding insurance	750	750	0	5,574	750	750
529 Legal liability insurance	18,000	17,000	15,187	15,391	16,451	16,451
540 Advertising	15,000	12,500	15,764	3,624	12,357	12,357
580 Travel	500	500	0	0	0	0
599 Other services	15,000	15,000	14,182	17,344	16,917	15,039
610 Supplies & meeting exp.	3,500	4,000	2,110	3,789	3,409	5,376
810 Dues	<u>18,000</u>	18,000	16,825	16,825	16,850	16,675
Total 2310	\$101,620					

Function 2330, Tax Collection. Salaries and expenses for elected property tax collectors, and fees for collection of other local taxes.

169 Property tax collectors	\$37,943					
200 Benefits	11,698					
310 Other local tax collections	290,000	290,000	334,039	311,889	266,046	275,872
525 Bonding insurance	0	28,000	0	0	0	26,234
530 Postage	9,000	10,000	8,238	10,666	8,431	7,703
610 Supplies	<u>6,000</u>	6,000	7,653	2,550	5,635	6,185
Total 2330	\$354,641					

Function 2340, Staff Relations & Negotiations. Legal fees and contract-related arbitration costs.

330 Legal fees	<u>\$30,000</u>	\$30,000	\$38,165	\$14,414	\$13,550	\$41,489
Total 2340	\$30,000					

Function 2350, Legal Fees. Fees for everyday legal work, expulsion hearings, court and other administrative proceedings, and for legal services related to special education.

330 Legal fees, non-special ed	\$25,000	\$30,000	\$20,040	\$28,137	\$25,181	\$19,507
330s Legal fees, special ed	<u>70,000</u>	68,000	64,076	85,918	44,284	99,156
Total 2350	\$95,000					

**STROUDSBURG AREA SCHOOL DISTRICT**  
**2014-2015 Preliminary Budget**  
**Function 2300 Support, Administrative**

<u>Category/Item</u>	<u>Budget 15</u>	<u>Bud. 14</u>	<u>12-13</u>	<u>11-12</u>	<u>10-11</u>	<u>09-10</u>
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Function 2360, Administration. This function records expenditures for the central administration of the district, including the superintendent, assistant superintendents for curriculum and personnel, three secretaries, and a personnel clerk.

110 Administrative salaries	\$483,339					
150 Clerical salaries	227,443					
200 Benefits	346,128					
390 Training	4,000	5,000	707	3,651	5,178	3,557
525 Bonding insurance	250	0	250	0	0	500
530 Phone and postage	4,000	4,000	3,486	3,336	18,576	14,507
541 School newsletter & calendar	0	0	0	23,684	22,856	24,338
580 Travel	4,500	5,500	3,846	3,224	4,976	7,651
610 Supplies	9,000	12,000	6,443	8,204	10,136	18,209
618 Notification software	15,000	15,000	14,585	14,535	14,535	14,535
640 Publications	1,600	1,400	1,594	1,172	1,227	1,427
810 Dues	<u>2,500</u>	1,500	2,505	986	1,943	1,517
Total 2360	\$1,097,760					

Function 2380, Building Principals. This function records expenditures for the administration of each of the district's buildings. There are four principals for the five elementary schools and one at each of the other four buildings. The Intermediate School has one assistant principal, Middle School and Junior High 1.5 each, and High School three.

110 Administrative salaries	\$1,324,759					
150 Clerical salaries	828,920					
151 Substitute secretaries	35,000	\$40,000	\$27,453	\$42,818	\$36,436	\$37,533
153 Clerical overtime	4,000	3,500	5,233	2,078	3,060	861
157 Sub callers	9,750					
200 Benefits	1,495,405					
390 Training	1,500	1,500	1,048	1,081	1,009	418
391 Tuition reimbursement	25,000	22,000	32,658	18,640	33,941	20,340
430 Repairs	600	600	228	1,409	420	50
530 Phone and postage	40,000	50,000	35,256	41,878	64,621	51,919
580 Travel	5,000	5,000	4,007	4,490	8,873	5,531
599 Other expenses	4,500	4,500	4,585	3,601	3,397	11,941
610 Supplies	47,000	45,000	45,089	46,308	52,018	42,811
618 Administrative software	115,000	115,000	110,227	109,887	106,662	116,974
640 Publications	2,000	2,500	1,911	296	2,824	2,442
760 Replacement equipment	5,000	5,000	6,342	535	4,195	5,218
810 Dues	<u>8,000</u>	9,500	7,274	9,360	9,254	7,747
Total 2380	\$3,951,434					

**STROUDSBURG AREA SCHOOL DISTRICT**  
**2014-2015 Preliminary Budget**  
**Function 2400 Support, Pupil Health**

<u>Category/Item</u>	<u>Budget 15</u>	<u>Bud. 14</u>	<u>12-13</u>	<u>11-12</u>	<u>10-11</u>	<u>09-10</u>
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Function 2420, Medical Services. This function records expenditures for occupational and physical therapy and audiological services required by special education students' IEPs, as well as screenings and physical exams provided by the school doctor.

322 IU occupational therapy	\$158,961	\$158,961	\$122,808	\$136,125	\$121,969	\$132,610
322 IU physical therapy	34,589	34,589	29,238	47,828	29,064	33,234
322 IU audiological services	14,928	14,928	9,447	8,462	9,676	6,246
330 3rd party therapists	10,000	10,000	7,291	1,712	6,522	\$26,598
330 School doctor	<u>24,000</u>	24,000	24,000	24,000	24,534	24,000
Total 2420	\$242,478					

Function 2430, Dental Services. Contracted services for state-required dental screenings.

330 Professional services	<u>\$1,800</u>	\$1,800	\$1,580	\$1,800	\$1,300	\$1,740
Total 2430	\$1,800					

Function 2440, Nursing Services. The district employs two school nurses and three health office nurses at the elementary schools, and one of each at the other four buildings. This staff provides mandated health-related service to our students, and to non-public schools within our district.

120 School nurse salaries	\$432,174					
121 Substitutes	10,000	\$15,000	\$7,263	\$33,188	\$12,293	\$16,236
127 Summer work	10,000	12,000	8,691	6,647	8,187	17,337
140 Health office nurse wages	198,085					
143 Health office nurse overtime	1,000	1,000	247	779	1,032	2,294
200 Benefits	436,632					
390 Training	200	200	150	364	0	0
430 Equipment maintenance	750	750	1,039	586	461	574
610 Supplies	14,000	14,000	13,405	11,480	12,587	16,183
618 Software	5,000	2,800	2,469	2,427	2,733	2,893
640 Reference materials	250	500	0	230	518	224
760 Replacement equipment	2,000	2,000	727	0	0	594
810 Dues	<u>500</u>	400	500	375	375	500
Total 2440	\$1,110,591					

Function 2490, Wellness Activities. The district's wellness policy provides for after-school activities for students, but the budget does not.

130 Advisor wages	\$0	\$0	\$0	\$0	\$1,728	\$3,933
200 Benefits	0					
610 Supplies	<u>0</u>	0	0	3,760	691	336
Total 2490	\$0					

**STROUDSBURG AREA SCHOOL DISTRICT**  
**2014-2015 Preliminary Budget**  
**Function 2500 Support, Business**

<u>Category/Item</u>	<u>Budget 15</u>	<u>Bud. 14</u>	<u>12-13</u>	<u>11-12</u>	<u>10-11</u>	<u>09-10</u>
<u>Function 2510, Fiscal Services.</u> This function records expenditures for management of the district's financial operations and general business office expenses.						
111 Administrative salaries	\$230,125					
210 Benefits	107,232					
390 Training	1,500	\$400	\$166	\$300	\$33	\$89
442 Equipment rental	18,000	17,500	17,846	17,456	3,368	\$3,071
525 Bonding	250	250	250	250	250	250
530 Document shipping	12,000	12,000	14,226	11,472	106	442
580 Travel	1,200	900	539	1,031	509	1,287
590 Debt administration fees	6,000	6,000	6,867	5,486	6,072	5,048
610 Supplies	8,000	8,750	5,719	10,770	8,146	7,810
640 Reference materials	500	750	425	451	986	1,351
810 Dues	<u>440</u>	300	220	285	275	275
Total 2510	\$385,247					

Function 2512, Budgeting and Accounting. The procurement, accounts payable, accounting, and finance functions are supported by one accounts payable secretary, a receptionist, and a book-keeper/confidential secretary.

150 Clerical salaries	\$137,972					
210 Benefits	96,963					
348 Accounting software	<u>3,000</u>	3,000	2,482	4,080	2,533	1,951
Total 2512	\$237,935					

Function 2514, Payroll Services. The full-time, part-time, and substitute employees of the district are supported by three secretaries handling payroll, benefits, attendance and absence accounting, and substitute pay.

150 Clerical salaries	\$108,030					
153 Clerical overtime	250					
210 Benefits	87,807					
310 UC Services	6,000	2,800	9,975	0	0	0
348 Payroll software	<u>5,000</u>	5,000	4,684	2,661	4,960	5,470
Total 2514	\$207,087					

**STROUDSBURG AREA SCHOOL DISTRICT**  
**2014-2015 Preliminary Budget**  
**Function 2600 Support, Maintenance**

<u>Category/Item</u>	<u>Budget 15</u>	<u>Bud. 14</u>	<u>12-13</u>	<u>11-12</u>	<u>10-11</u>	<u>09-10</u>
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Function 2610, Supervision of Maintenance Services. All activities involved with maintaining the district's physical plant are directed by the Supervisor of Buildings and Grounds, supported by one secretary.

111 Administrative salaries	\$88,279					
150 Clerical salaries	49,201					
210 Benefits	78,669					
610 Supplies	500	500	472	505	xxx	xxx
810 Dues	<u>225</u>	225	213	206	204	198
Total 2610	\$216,874					

Function 2620, Maintenance and Custodial Services. Eight tradesmen are on staff to take care of plumbing, electrical, carpentry, HVAC, and other repairs to the districts' permanent and temporary buildings. Eight additional maintenance employees perform general maintenance, groundskeeping, warehousing, and courier duties. Custodial services at each of the elementary schools are provided by one day custodian and one or two second shift custodians, while each of the larger buildings uses a head custodian and a number of custodians and cleaners primarily working second and third shifts. The number of staff in each building is based on building size, and total two each at Ramsey and Clearview, 2.5 at Arlington and Morey, three at Hamilton, eight each at the Intermediate School and Junior High, eleven at the Middle School, fourteen taking care of the High School, Administration Building and Transportation, and one floater to cover for absent employees.

160 Maintenance wages	\$771,367					
160 Custodial wages	2,223,073					
162 Substitutes	70,000	\$70,000	\$55,841	\$85,479	\$66,400	\$63,047
163 Overtime	115,000	120,000	103,454	110,534	119,145	114,205
210 Benefits	2,322,728					
340 Indoor air testing	32,000	31,000	31,000	0	31,000	33,552
430 Repairs	200,000	230,000	155,848	223,011	157,277	207,669
441 Building rental	0	15,000	0	13,409	12,116	30,260
580 Travel	600	600	508	587	494	450
599 Interagency payments	10,000	5,000	9,818	1,074	3,489	3,250
610 Supplies	550,000	500,000	543,400	463,193	559,267	515,584
760 Equipment	100,000	90,000	100,003	129,853	101,723	66,492
439 Five-year plan projects	<u>0</u>	0	0	14,771	180,414	0
Total 2620	\$6,394,768					

**STROUDSBURG AREA SCHOOL DISTRICT**  
**2014-2015 Preliminary Budget**  
**Function 2600 Support, Maintenance**

<u>Category/Item</u>	<u>Budget 15</u>	<u>Bud. 14</u>	<u>12-13</u>	<u>11-12</u>	<u>10-11</u>	<u>09-10</u>
<u>Function 2650, Vehicle Maintenance.</u> This function records expenditures for maintaining all of the district's vehicles except school buses.						
430 Repairs	\$2,500	\$4,000	\$1,798	\$1,517	\$5,482	\$5,604
610 Parts and supplies	18,000	12,500	18,262	14,577	9,678	9,979
626 Gasoline	<u>30,000</u>	30,000	27,664	29,139	20,246	17,591
Total 2650	\$50,500					

Function 2660, Security Services. The district's security force is comprised of six full-time officers, twelve school-year officers, and two contracted school resource officers. Staff members provide security within the school buildings during the day, traffic control during student arrival and departure, and both traffic control and security during events.

160 Officer wages	\$570,854					
163 Overtime	100,000	85,000	107,481	107,785	81,527	69,234
210 Benefits	533,381					
340 Resource officer (2)	150,000	150,000	55,200	105,073	106,230	87,068
390 Training	500	1,500	110	590	341	739
530 Communication	4,000	3,000	3,922	2,687	2,791	5,347
580 Travel	8,000	8,500	6,738	7,767	7,907	7,370
599 Monroe Co Control Center	3,200	4,500	3,087	4,500	0	768
610 Supplies	14,000	14,000	15,400	13,585	8,947	13,542
760 Equipment	<u>2,000</u>	1,000	2,258	12,000	458	0
Total 2660	\$1,385,935					

Function 2690, Other Maintenance. This function records other expenditures for the operation of the district's buildings, primarily for utilities.

340 Insurance valuations	\$17,500	\$1,750	\$1,695	\$1,645	\$1,595	\$1,490
411 Garbage disposal	90,000	80,000	89,766	83,946	93,772	90,132
412 Plowing	27,000	25,000	38,739	7,957	43,407	15,866
422 Electricity	900,000	930,000	785,105	868,328	1,050,189	958,093
424 Water/sewer	125,000	155,000	113,467	149,463	126,478	109,027
442 Equipment rental	4,500	6,000	3,763	4,209	40,264	40,264
460 Exterminator	17,500	19,000	16,332	17,215	18,321	19,135
521 Fire & liability insurance	145,000	122,000	132,386	117,773	112,832	71,433
530 Phone and postage	90,000	95,000	79,360	90,547	91,189	50,574
621 Natural gas	325,000	375,000	284,912	292,016	348,321	402,771
623 Propane	500	500	410	0	155	5,476
624 Fuel oil	<u>20,000</u>	50,000	25,745	113,242	9,690	105,086
Total 2690	\$1,762,000					



**STROUDSBURG AREA SCHOOL DISTRICT**  
**2014-2015 Preliminary Budget**  
**Function 2700 Support, Transportation**

<u>Category/Item</u>	<u>Budget 15</u>	<u>Bud. 14</u>	<u>12-13</u>	<u>11-12</u>	<u>10-11</u>	<u>09-10</u>
<u>Function 2710, Supervision of Student Transportation.</u> This function records the expenditures of the Transportation Supervisor, supported by a dispatcher, two full-time secretaries, and one school term secretary.						
111 Administrative salaries	\$82,504					
150 Clerical salaries	130,267					
153 Clerical overtime	5,000	5,000	6,235	3,644	2,606	4,472
210 Benefits	157,854					
442 Equipment rental	1,800	1,800	1,917	1,659	1,710	1,710
530 Phone and postage	1,850	3,500	1,674	3,191	3,077	3,077
610 Supplies & Software	4,500	5,000	4,001	5,362	3,080	3,080
810 Dues	75	75	0	0	75	75
Total 2710	\$383,850					

Function 2720, Vehicle Operation. Fifty-nine bus drivers provide transportation to the district's nine schools, as well as to the MCTI, non-public schools, alternative schools, and several special education placements.

170 Regular bus drivers	\$1,182,532					
171 Substitutes	130,000	140,000	108,518	130,781	137,782	139,194
173 Overtime	35,000	35,000	32,538	30,152	25,801	39,951
180 Monitors	25,596	30,294	29,842	27,716	24,628	22,899
210 Benefits	1,548,143					
399 Driver testing	3,500	4,000	3,013	2,788	4,594	5,628
513 Contractors	7,000	5,500	9,294	4,480	6,341	9,416
516 IU transportation	40,000	40,000	43,420	40,573	35,008	26,721
627 Diesel fuel	<u>700,000</u>	600,000	611,917	554,910	456,622	354,785
Total 2720	\$3,671,771					

Function 2740, Vehicle Maintenance. This function records expenditures for the maintenance of the fleet, including purchase of buses, and for expenses of the garage. Four full-time mechanics are employed to take care of 70+ buses and vans, as well as our maintenance vehicles.

180 Mechanics wages	\$203,664					
183 Overtime	40,000	\$35,000	\$45,859	\$43,803	\$28,308	\$33,035
210 Benefits	147,690					
411 Garbage removal	1,500	2,000	169	1,845	2,347	1,881
422 Electric	0	0	0	1,556	12,589	8,797
424 Water and sewer	1,750	2,500	1,266	2,382	1,699	1,317
430 Outsourced repairs	17,500	15,000	18,380	8,111	5,309	32,200
522 Auto insurance	74,000	65,000	69,230	61,483	36,991	32,248
610 Parts	135,000	130,000	148,626	110,239	124,844	101,975
611 Tires	45,000	45,000	38,248	44,079	41,154	40,055
621 Natural gas (was propane)	4,000	4,000	3,799	3,688	3,435	4,364
760 Bus purchases (7 of 70)	<u>520,000</u>	0	257,946	202,309	186,920	538,544
Total 2740	\$1,190,104					

**STROUDSBURG AREA SCHOOL DISTRICT**  
**2014-2015 Preliminary Budget**  
**Function 2800 Support, Centralized**  
**Function 2900 Support, Other**

<u>Category/Item</u>	<u>Budget 15</u>	<u>Bud. 14</u>	<u>12-13</u>	<u>11-12</u>	<u>10-11</u>	<u>09-10</u>
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Function 2818, System-Wide Technology. This function records the expenditures of the technology staff, including the network administrator, student information system coordinator, and four computer technicians. Technology supplies not allocated to buildings are also recorded here.

130 Professional salaries	\$79,578					
145 Technician salaries	250,901					
127 Computer facilitators	5,000					
150 Secretary salaries	32,831					
210 Benefits	240,700					
390 Training	1,000	1,500	656	961	1,017	1,570
438 Computer repair	8,000	8,000	463	11,298	5,109	8,061
442 Equipment rental	2,500	3,000	1,987	4,602	2,235	2,439
538 Internet services	34,000	34,000	25,485	33,418	32,918	15,490
580 Travel	4,000	4,000	3,671	2,437	2,295	5,979
610 Supplies	130,000	115,000	142,512	120,874	92,468	106,283
618 Administrative software	80,000	80,000	67,633	76,105	108,207	71,324
640 Reference materials	0	300	0	0	0	595
648 Network software	30,000	30,000	26,433	25,956	39,490	27,024
760 Replacement equipment	30,000	5,000	29,132	23,096	69,663	38,722
810 Dues	<u>0</u>	0	0	0	808	400
Total 2818	\$928,510					

Function 2900, Other Support. This function is used to record the amount withheld from subsidy by PDE to pay for the district's contribution to the IU's General Operating Budget.

595 IU withholdings	<u>\$37,500</u>	\$35,813	\$36,505	\$35,245	\$37,222	\$35,869
Total 2900	\$37,500					

**STROUDSBURG AREA SCHOOL DISTRICT**  
**2014-2015 Preliminary Budget**  
**Function 3200 Student Activities**

<u>Category/Item</u>	<u>Budget 15</u>	<u>Bud. 14</u>	<u>12-13</u>	<u>11-12</u>	<u>10-11</u>	<u>09-10</u>
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Function 3210, Student Activities. This function records expenditures for the staff in charge of each student activity. Payment rates are set by the Board and advisors are appointed by the Board each year. Activities are overseen by an 11-month Activities Director and half-time secretary.

110 Director salary	\$17,015					
120 Advisor stipends	90,000	\$85,000	\$86,195	\$99,553	\$79,083	\$86,128
150 Clerical salaries	36,485					
210 Benefits	66,013					
599 District contributions	7,500	7,500	5,828	5,325	6,380	5,722
610 Supplies	3,500	4,000	2,024	3,748	2,714	3,130
760 Equipment	<u>3,000</u>	3,800	0	3,540	6,950	1,803
Total 3210	\$223,513					

Function 3250, Athletics. This function records expenditures for the Athletic Director, half-time secretary, two trainers, coaches, materials, and expenses for the interscholastic athletics program.

110 Director salary	\$68,060					
120 Coaches salaries	235,000	\$250,000	\$226,048	\$218,463	\$230,815	\$239,621
130 Trainer salaries	142,652					
150 Clerical wages	32,831					
210 Benefits	216,477					
340 Officials	30,000	35,000	25,543	33,175	32,738	22,350
390 Training	500	750	125	732	120	120
430 Repairs & maintenance	17,500	15,000	28,095	14,201	17,108	xxx
441 Facility rental	12,500	10,500	12,325	14,500	0	0
513 Contracted bussing	8,000	6,000	39,171	7,134	6,340	0
529 Student accident insurance	20,100	17,100	17,100	17,100	17,100	17,100
530 Postage	0	0	0	0	63	397
580 Travel	3,500	3,500	5,806	3,665	xxx	xxx
599 Entry fees	8,500	7,500	12,045	7,500	7,373	xxx
610 Supplies	60,000	58,000	42,052	77,533	110,239	132,164
760 Equipment	30,000	7,000	44,235	8,125	xxx	xxx
810 Dues and fees	<u>8,000</u>	10,000	1,178	10,272	8,656	13,765
Total 3250	\$893,620					

**STROUDSBURG AREA SCHOOL DISTRICT**  
**2014-2015 Preliminary Budget**  
**Function 5100 Debt Service**

The district has financed long-term capital projects, such as building programs, with the issuance of general obligation bonds and one variable rate note. Payments are made on these obligations each year from the general fund budget according to a predetermined schedule. The year of issue, purpose, and current status of each outstanding obligation is as follows:

Issue	Purpose	6/30/14 Balance	2014-15 Principal	2014-15 Interest	Federal Subsidy
1998	Intermediate School	\$8,937,748	\$1,191,290	\$1,638,740	
2006	Middle School (refunding)	225,000	40,000	8,875	
2007	Middle School (refunding)	280,000	50,000	10,750	
2008	High School (variable rate)	12,064,000	660,000	480,360	
2009B	Middle School (refunding)	5,685,000	545,000	214,464	
2010Q	High School (QSCB)	15,265,000	565,000	850,000	821,100
2010	Middle School (refunding)	7,165,000	475,000	197,355	
2011A	High School (grandfathered)	26,665,000	1,460,000	1,162,535	
2011B	Middle School (refunding)	12,620,000	1,455,000	353,745	
2011Q	High School (QSCB)	24,535,000	515,000	1,305,835	1,305,835
2012A	Middle School (refunding)	9,990,000	5,000	277,923	
2012B	Middle School (refunding)	9,915,000	30,000	287,471	
2013	Energy Project	<u>4,780,000</u>	<u>165,000</u>	<u>135,360</u>	
		\$138,126,748	\$7,156,290	\$6,923,413	
	District share of MCTI bonds		<u>160,562</u>	<u>13,507</u>	
			\$7,316,852	\$6,936,920	\$2,126,935

<u>Category/Item</u>	<u>Budget 15</u>	<u>Bud. 14</u>	<u>12-13</u>	<u>11-12</u>	<u>10-11</u>	<u>09-10</u>
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Function 5110, Debt Service. This function records payments of principal and interest on long-term debt.

830 Interest	\$6,936,920
910 Bond and Note Principal	7,156,290
920 MCTI Debt Payments	<u>160,562</u>
Total 5110	\$14,253,772

Function 5130, Refund of Prior Year Revenues . The main expenditures from this function are refunds to taxpayers for prior year assessment appeals and the employer share of employee purchases of prior year part-time service.

880 Refunds	<u>\$50,000</u>	\$40,000	\$934,304	\$32,396	\$66,270	\$88,211
Total 5130	\$50,000					

Function 5140, TRAN Borrowing Expense .

830 Interest	<u>\$0</u>	\$0	\$0	\$58,012	\$87,208	\$120,651
Total 5140	\$0					

**STROUDSBURG AREA SCHOOL DISTRICT**  
**2013-2014 Preliminary Budget**  
**Function 5900 Budgetary Reserve**

The amounts budgeted for the various functions represent the best estimates at the current time of expenditures needed during the school year to provide the district's educational program and its necessary support. The district has adopted the advice of the Department of Education's Manual of Accounting and Financial Reporting for Pennsylvania Public Schools:

In addition to the appropriations, it is a sound management practice to provide for operating contingencies through a BUDGETARY RESERVE. Experience indicates that there are certain variables over which control is impossible regardless of the care with which the budget is prepared. These variables include unpredictable changes in the costs of goods and services, and the occurrences of events which are vaguely perceptible during the time of budget preparations, but which nevertheless, may require expenditures by the LEA during the year for which the budget is being prepared.

Rather than provide for such contingencies by "padding" the functional appropriations, it is preferable to limit the functional appropriations to amounts that are supportable by estimates based upon financial, enrollment and other statistics as related to the more definite educational plans and programs for the budget year, and earmark a reserve for the less predictable requirements. The BUDGETARY RESERVE should be reasonable in amount and in proper proportion to the known operating requirements of the LEA.

<u>Category Item</u>	<u>Budget</u>
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Function 5900, Budgetary Reserve . Approximately 1% of total expenditures, to cover all contingencies throughout the budget.

840 Contingency	<u>\$995,249</u>
Total 5900	\$995,249

**STROUDSBURG AREA SCHOOL DISTRICT**  
**2014-2015 Preliminary Budget**  
**Function 6000 Local Revenue**

<u>Item</u>	<u>Budget 15</u>	<u>Bud. 14</u>	<u>12-13</u>	<u>11-12</u>	<u>10-11</u>	<u>09-10</u>
Current Real Estate Taxes are those received in the year of levy by December 31, after which unpaid bills are reported to the County as delinquent. The amount of current taxes budgeted is the product of the total assessments in the district, the millage rate, and the estimated percentage of taxes collected during the "current" period.						
(Collection rate)	(92.00%)	(92.00%)	(91.87%)	(91.80%)	(92.17%)	(92.84%)
(Millage rate)	157.36	157.36	157.36	156.09	156.09	145.45
6111 Current millage	\$58,747,007	\$58,881,393	\$58,862,278	\$58,152,642	\$57,626,718	\$53,343,936
6111 Senior Citizen Rebate	-122,000	-120,000	-120,931	-119,044	-117,396	-118,508
6111 Additional millage	0					
<u>Other local taxes:</u>						
6112 Interim Real Estate	200,000	250,000	51,443	289,194	263,134	277,253
6113 Public Utility Realty	85,000	82,000	90,466	85,567	82,771	81,849
6114 Payments in Lieu of	30,000	20,000	42,976	18,202	39,045	64
6143 Local Services	75,000	70,000	75,730	71,092	70,898	68,088
6151 Earned Income	3,000,000	2,800,000	3,101,625	2,805,856	2,806,005	2,703,925
6153 Real Estate Transfer	375,000	350,000	381,261	361,638	330,014	404,863
<u>Other local revenue:</u>						
6400 Delinquent Taxes	5,500,000	4,800,000	6,133,555	5,129,082	5,030,981	4,318,065
6500 Interest	60,000	50,000	59,015	44,646	39,856	71,805
6710 Gate Receipts	45,000	45,000	43,407	40,132	55,754	xxx
6831 IDEA Pass-Through	650,000	606,913	658,857	651,615	687,392	694,785
6833 ARRA Pass-Through	0	0	0	0	558,872	558,872
6910 Rentals	25,000	25,000	17,801	33,346	21,101	28,737
6920 Donations	1,000	0	1,282	800	2,000	0
6940 Tuition	115,000	85,000	110,577	145,212	106,114	126,975
6990 Refunds and misc.	<u>20,000</u>	20,000	7,002	19,872	15,185	94,206
Total 6000	\$68,806,007					

66% of total expenditures

**STROUDSBURG AREA SCHOOL DISTRICT**  
**2013-2014 Preliminary Budget**  
**Function 7000 State Revenue**  
**Function 8000 Federal Revenue**

<u>Item</u>	<u>Budget 15</u>	<u>Bud. 14</u>	<u>12-13</u>	<u>11-12</u>	<u>10-11</u>	<u>09-10</u>
<b>State revenue:</b>						
7110 Basic Education	\$12,222,460	\$10,489,100	\$10,882,543	\$9,385,125	\$8,195,009	\$8,641,937
7140 Charter Schools	0	0	0	0	356,413	328,909
7160 Tuition for Orphans	0	0	55,943	66,802	0	162,811
7210 Homebound Instruction	0	0	0	0	0	0
7220 Vocational Education	150,000	112,000	164,954	110,998	175,996	135,823
7271 Special Education	2,606,470	2,606,470	2,604,562	2,520,231	2,606,470	2,627,991
7291 Educational Assistance	0	0	0	0	122,797	145,370
7310 Transportation	1,350,000	1,250,000	1,384,460	1,355,313	1,495,742	1,604,105
7320 Building Subsidy	952,562	1,037,221	750,027	1,067,850	1,059,512	1,069,717
7330 Health Services	100,000	100,000	96,500	98,596	101,361	104,640
7340 Act 1 Tax Reduction	2,659,743	2,659,743	2,659,743	2,656,267	2,660,418	2,665,588
7501 Accountability Grant	311,108	311,108	318,608	311,108	791,851	844,426
7810 FICA Subsidy	1,806,005	1,789,212	1,654,653	1,914,935	1,811,112	1,907,772
7820 Retirement Subsidy	<u>5,052,092</u>	3,959,658	2,832,125	2,002,333	1,378,245	1,147,879
	27,210,440					

26% of total expenditures

If the state covered 50% of the cost of public education, the local property tax millage rate would be about 94 mills instead of 157

<b>Federal revenue:</b>						
8514 NCLB Title 1	\$662,205	\$662,205	\$665,712	\$691,082	\$794,925	\$750,585
8515 NCLB Title 2	174,065	174,065	174,576	175,878	196,860	222,384
8516 NCLB Title 3	38,765	38,765	38,565	44,010	31,068	49,233
8517 Drug-Free Schools	0	0	0	0	0	17,091
8518 NCLB Title 5	0	0	0	0	0	0
8703 ARRA Title 1	0	0	0	0	197,455	200,000
8708 ARRA State FSF	0	0	0	0	2,167,728	1,162,067
8799 ARRA QSCB Subsidy	2,126,935	2,130,335	2,126,935	1,299,908	362,653	0
8810 Access	<u>200,000</u>	250,000	15,606	1,207	251,266	1,192
	3,201,970					

3% of total expenditures