

## Wayne, Pennsylvania

General Fund  
2006-07 Summary Budget Worksheet  
(Final Budget)

Description	Budget 2005-06	Projected 2005-06	Budget 2006-07	% of Incr. (Budget to Budget)
Current Real Estate Taxes	\$48,681,902	\$48,567,829	\$52,173,911	7.2%
Other Revenues:				
Local Sources	4,995,876	5,720,770	5,617,492	12.4%
State Sources	6,042,439	6,176,102	6,653,597	10.1%
Federal Sources	363,155	402,467	452,020	24.5%
Other Financing Sources	444,330	457,271	0	-100.0%
Sub-Total, Other Revenues	<u>11,845,800</u>	<u>12,756,610</u>	<u>12,723,109</u>	7.4%
Fund Balance Appropriation	700,000	0	475,000	-32.1%
<b>TOTAL REVENUES &amp; FUND BALANCE APPROPRIATION</b>	<b>\$61,227,702</b>	<b>\$61,324,439</b>	<b>\$65,372,020</b>	6.8%
Expenditures:				
Salaries & Wages	33,382,572	33,485,078	34,352,156	2.9%
Group Insur's. & Tuition Reimb.	7,727,179	7,482,476	8,234,975	6.6%
P/R Taxes & Retirement Contr's.	4,336,396	4,349,713	5,121,754	18.1%
Sub-Total, Compensation	<u>45,446,147</u>	<u>45,317,267</u>	<u>47,708,885</u>	5.0%
Other Expenditures:				
Purchased Services	6,346,640	6,535,689	6,847,836	7.9%
Supplies, Books & Periodicals	2,732,558	2,906,234	3,139,139	14.9%
Equipment	36,500	39,000	39,900	9.3%
Other Expenses (Dues & Fees)	97,243	101,322	114,861	18.1%
Other Financing Uses (Transfers)	0	0	0	
Sub-Total, Other Expenses	<u>9,212,941</u>	<u>9,582,245</u>	<u>10,141,736</u>	10.1%
Total, Variable Expenses	<u>54,659,088</u>	<u>54,899,512</u>	<u>57,850,621</u>	5.8%
Fixed Cost	6,318,614	6,325,689	7,246,399	14.7%
Budgetary Reserve & Supt. Initiatives	250,000	0	275,000	10.0%
<b>TOTAL EXPENDITURES</b>	<b>\$61,227,702</b>	<b>\$61,225,201</b>	<b>\$65,372,020</b>	6.8%
Full Property Assessments	\$3,043,204,255		\$3,081,228,973	
Net Assessments @ 97.5% collection rate	\$2,967,124,149		\$3,004,198,249	
Real Estate Tax Millage	16.410		17.367	

Prepared: April 29, 2006  
Revised: June 13, 2006

Revenues Excluding Current Real Estate Taxes

Description	Budget 2005-06	Projected 2005-06	Budget 2006-07
<b>Local Revenues:</b>			
Interim Real Estate Taxes	\$225,000	\$265,000	\$225,000
Delinquent Real Estate Taxes	611,000	580,000	600,000
Public Utility Realty Taxes	58,025	77,234	75,000
Valley Forge Military Academy	91,822	102,635	109,452
Occupational Privilege Taxes	123,000	100,962	101,000
Real Estate Transfer Taxes	1,600,000	1,800,000	1,600,000
Earnings on Investments	800,000	1,230,361	1,375,000
Student Activities	70,960	78,857	71,064
Revenue from Intermediate Sources - IDEA	498,867	498,867	493,878
Rental of Facilities	102,232	97,000	109,800
Tuitions	40,000	19,812	0
General Fund Receipts - Other LEAs	744,970	810,881	832,298
Miscellaneous	30,000	59,161	25,000
Total, Local Revenues	4,995,876	5,720,770	5,617,492
<b>State Revenues:</b>			
Basic Subsidy for Equal Educ.	1,585,334	1,604,469	1,636,558
Non-Public Tuition	4,000	6,000	37,653
Specific Program Subsidies	1,215,280	1,258,357	1,339,932
Transportation Subsidy	869,000	900,000	875,000
Social Security Subsidy	1,266,784	1,269,828	1,302,728
Retirement Contribution Subsidy	782,820	785,227	1,109,505
Debt Service Reimbursement	140,000	160,000	160,000
PA Accountability Grant	64,221	64,221	64,221
Medical, Dental & Nursing Reimbursements	115,000	128,000	128,000
Total, State Revenues	6,042,439	6,176,102	6,653,597
<b>Federal Revenues:</b>			
Title I Grant	150,544	168,778	168,778
Title II Grant	81,526	102,506	102,506
Title II Part D	3,554	2,868	2,868
Title V	7,441	6,275	6,275
Drug Free Schools Grant	8,063	10,013	10,013
Medical Access	112,027	112,027	161,580
Total, Federal Revenues	363,155	402,467	452,020
<b>Other Financing Sources:</b>			
Inter-Fund Transfers	444,330	457,271	0
Total, Other Financing Sources	444,330	457,271	0
<b>TOTAL, REVENUES (Excluding Current Real Estate Taxes)</b>	<b>\$11,845,800</b>	<b>\$12,756,610</b>	<b>\$12,723,109</b>

**Budget Worksheet**

Budget  
2005-06

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Account Number	Description	Salaries & Wages	Group Insur. Tuition Reim	P/R Taxes Ret.Contr's.
1100	Regular Programs	\$17,526,089	\$4,443,417	\$2,276,639
1200	Special Programs	3,066,304	410,662	398,315
1243	Gifted Programs	827,592	128,633	107,504
1430	Homebound Instruction	19,000	0	2,469
1490	Add'l Other Instructional Programs	117,085	20,717	15,209
2110	Pupil Personnel Svcs.	36,461	8,426	4,736
2120	Guidance Services	921,027	148,867	119,642
2140	Psychological Services	381,459	62,231	49,552
2160	Social Worker	95,922	14,595	12,461
2170	Student Accounting Services	42,406	9,589	5,509
2220	Technology Support Services	341,563	74,667	44,369
2250	Library Services, Instr.	620,879	143,759	80,652
2260	Instr./Curr. Dev. Services	452,864	96,318	58,827
2271	Instr. Staff Dev. Cert	433,511	132,295	56,311
2290	Instructional Staff, Other	116,544	0	15,139
2310	Board Secretary Services	12,500	0	1,623
2330	Tax Collector	26,077	1,385	3,387
2340	Personnel Administration	302,074	52,635	39,239
2360	Educational Administration	292,557	49,080	38,004
2370	Community Relations Svcs.	56,098	14,547	7,286
2380	Principal Services	1,370,014	371,529	177,965
2390	Discipline Services	225,273	14,850	29,263
2410	Health Services	1,975	0	257
2440	Nursing Services	395,341	91,988	51,355
2500	Business Administration	516,799	100,029	67,133
2600	Operations	2,386,954	655,886	310,065
2660	Security	148,164	14,452	19,247
2700	Transportation Services	1,683,206	441,952	218,647
2834	N/Inst S/D Cert Staff	0	85,500	0
2836	N/Inst S/D N/Cert Staff	2,500	40,000	324
2842	Systems Analysis Services	373,480	89,439	48,515
3210	Student Activities	156,045	0	20,269
3250	Student Athletics	434,809	9,731	56,483
	<b>Totals</b>	<b>\$33,382,572</b>	<b>\$7,727,179</b>	<b>\$4,336,396</b>

**Budget Worksheet**

Projected  
2005-06

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Account Number	Description	Salaries & Wages	Group Insur. Tuition Reim	P/R Taxes Ret.Contr's.
1100	Regular Programs	\$17,435,371	\$3,830,333	\$2,264,853
1200	Special Programs	3,219,839	531,643	418,260
1243	Gifted Programs	826,156	158,537	107,318
1430	Homebound Instruction	18,500	0	2,403
1490	Add'l Other Instructional Programs	0	0	0
2110	Pupil Personnel Svcs.	36,612	7,709	4,756
2120	Guidance Services	932,850	180,766	121,178
2140	Psychological Services	383,684	70,575	49,840
2160	Social Worker	92,798	17,506	12,055
2170	Student Accounting Services	42,719	9,365	5,549
2220	Technology Support Services	329,233	89,760	42,767
2250	Library Services, Instr.	624,994	160,909	81,186
2260	Instr/Curr Dev Svcs	418,975	86,786	54,424
2271	Instr. Staff Dev. Cert.	705,925	187,784	91,699
2290	Instructional Staff, Other	116,544	0	15,139
2310	Board Secretary Services	27,840	0	3,617
2330	Tax Collector	24,075	1,385	3,127
2340	Personnel Administration	306,268	57,793	39,785
2360	Educational Administration	283,186	114,194	36,785
2370	Community Relations Svcs.	57,036	10,594	7,409
2380	Principal Services	1,363,944	459,157	177,177
2390	Discipline Services	228,180	48,118	29,641
2410	Health Services	1,975	0	257
2440	Nursing Services	394,562	105,938	51,254
2500	Business Administration	506,659	128,457	65,814
2600	Operations	2,370,952	540,333	307,987
2660	Security	148,142	19,350	19,244
2700	Transportation Services	1,624,935	488,778	211,079
2834	N/Inst S/D Cert Staff	0	42,286	0
2836	N/Inst S/D N/Cert Staff	850	47,500	111
2842	Systems Analysis Services	370,448	73,223	48,121
3210	Student Activities	152,280	0	19,781
3250	Student Athletics	439,546	13,697	57,097
	<b>Totals</b>	<b>33,485,078</b>	<b>\$7,482,476</b>	<b>\$4,349,713</b>

**Budget Worksheet**

Budget  
2006-07

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Account Number	Description	Salaries & Wages	Group Insur. Tuition Reim	P/R Taxes Ret.Contr's.
1100	Regular Programs	\$17,699,721	\$4,254,539	\$2,639,029
1200	Special Programs	3,552,281	657,236	529,646
1243	Gifted Programs	775,535	173,134	115,632
1430	Homebound Instruction	18,400	0	2,744
1490	Add'l Other Instructional Programs	0	0	0
2110	Pupil Personnel Svcs.	37,875	8,268	5,647
2120	Guidance Services	912,636	197,351	136,074
2140	Psychological Services	328,780	76,989	49,023
2160	Social Worker	92,798	19,126	13,837
2170	Student Accounting Services	43,980	10,215	6,557
2220	Technology Support Services	358,894	97,464	53,511
2250	Library Services, Instr.	634,612	175,680	94,621
2260	Inst./Curr Dev. Services	430,839	93,219	64,238
2271	Inst. Staff Dev. Cert.	728,169	201,844	108,568
2290	Instructional Staff, Other	116,544	0	17,377
2310	Board Secretary Services	15,800	0	2,357
2330	Tax Collector	2,154	0	165
2340	Personnel Administration	313,999	62,926	46,817
2360	Educational Administration	324,044	124,756	48,314
2370	Community Relations Svcs.	59,436	11,439	8,863
2380	Principal Services	1,420,979	486,981	211,868
2390	Discipline Services	237,910	59,714	35,472
2410	Health Services	1,975	0	295
2440	Nursing Services	364,216	115,462	54,304
2500	Business Administration	570,138	137,336	85,008
2600	Operations	2,430,485	586,766	362,385
2660	Security	164,831	21,050	24,577
2700	Transportation Services	1,716,598	533,502	255,945
2834	N/Inst S/D Cert Staff	0	0	0
2836	N/Inst S/D N/Cert Staff	1,500	35,000	224
2842	Systems Analysis Services	386,070	79,863	57,562
3210	Student Activities	155,997	0	23,257
3250	Student Athletics	454,960	15,115	67,837
	<b>Totals</b>	<b>\$34,352,156</b>	<b>\$8,234,975</b>	<b>\$5,121,754</b>

**Purchased Services**  
**( 300,400,500)**

Account Number	Description	Budget 2005-06	Projected 2005-06	Budget 2006-07
1100	Regular Programs	\$137,129	\$289,640	\$298,846
1200	Special Programs	2,483,464	2,639,460	2,848,055
1243	Gifted Programs	66,940	70,036	66,230
1290	Other Support	401,124	370,477	349,200
1430	Homebound Instruction	0	500	600
1441	Adjudicated/Court Placements	0	0	0
1490	Add'l Other Instructional Programs	74,996	0	0
2110	Pupil Personnel Svcs.	2,250	1,500	2,250
2120	Guidance Services	650	445	650
2140	Psychological Services	99,000	106,755	112,500
2160	Social Worker	800	800	800
2170	Student Accounting Services	17,960	29,210	39,210
2220	Technology Support Services	17,950	17,075	11,300
2250	Library Services, Instr.	700	800	700
2260	Instr. & Staff Dev. Svcs.	80,402	43,802	78,000
2271	Instructional Staff Development Svcs.	76,925	54,015	46,586
2310	Board Secretary Services	65,510	80,173	71,700
2320	Board Treasurer	425	810	810
2330	Tax Collector	4,100	4,100	4,425
2340	Personnel Administration	52,200	64,779	58,950
2350	Legal Services	230,000	260,000	280,000
2360	Educational Administration	17,400	50,148	18,477
2370	Community Relations Svcs.	52,150	46,694	67,000
2380	Principal Services	281,430	272,616	282,980
2420	Medical Services	1,000	1,000	2,000
2430	Dental Services	1,000	500	1,000
2440	Nursing Services	1,875	1,575	1,225
2500	Business Administration	142,135	151,452	140,560
2600	Operations	1,610,282	1,555,706	1,641,200
2660	Security	11,950	3,200	6,950
2700	Transportation Services	150,800	168,940	158,600
2836	N/Inst S/D N/Cert Staff	750	0	500
2842	Systems Analysis Services	125,162	113,250	115,171
3210	Student Activities	7,200	9,050	6,900
3250	Student Athletics	130,981	127,181	134,461
		<b>\$6,346,640</b>	<b>\$6,535,689</b>	<b>\$6,847,836</b>

**Supplies, Books & Periodicals  
(600)**

Account Number	Description	Budget 2005-06	Projected 2005-06	Budget 2006-07
1100	Regular Programs	1,102,750	1,245,009	1,279,420
1200	Special Programs	121,708	117,077	105,315
1243	Gifted Programs	8,984	10,608	9,060
1430	Homebound Instruction	5,000	4,000	1,000
2110	Pupil Personnel Svcs.	600	1,650	900
2120	Guidance Services	5,150	8,233	4,950
2140	Psychological Services	7,700	8,725	8,200
2160	Social Worker	550	400	0
2170	Student Accounting Services	20,170	20,170	20,563
2220	Technology Support Services	4,500	6,559	5,868
2250	Library Services, Instr.	136,681	136,492	137,267
2260	Instr./Curr. Dev. Services	42,375	46,115	51,750
2271	Instr. & Staff Dev. Certificated	26,000	27,500	25,250
2310	Board Services	5,500	9,500	5,500
2330	Tax Collector	3,700	3,500	3,800
2340	Personnel Administration	19,353	13,910	21,783
2360	Educational Administration	13,500	48,459	14,600
2370	Community Relations Svcs.	5,625	5,700	5,575
2380	Principal Services	45,165	39,667	44,010
2430	Dental Services	0	0	0
2440	Nursing Services	8,350	8,500	8,000
2500	Business Administration	35,353	32,368	35,784
2600	Operations	625,900	629,460	686,100
2660	Security	13,300	17,100	17,300
2700	Transportation Services	276,950	242,739	423,750
2836	N/Inst S/D N/Cert Staff	0	500	0
2842	Systems Analysis Services	64,024	75,508	75,850
3210	Student Activities	57,620	48,679	56,234
3250	Student Athletics	76,050	98,106	91,310
		<u>\$2,732,558</u>	<u>\$2,906,234</u>	<u>\$3,139,139</u>

**Equipment  
(700)**

Account Number	Description	Budget 2005-06	Projected 2005-06	Budget 2006-07
1100	Regular Programs	\$18,500	\$21,000	\$21,900
1200	Special Programs	0	0	0
1243	Gifted Programs	0	0	0
2110	Pupil Personel Services	0	0	0
2140	Psychological Services	0	0	0
2170	Student Accounting Svcs.	0	0	0
2220	Technology Support Services	0	0	0
2250	Library Services	0	0	0
2271	Instructional Staff Development Certificated	0	0	0
2310	Board Services	0	0	0
2340	Personnel Services	0	0	0
2360	Educational Administration	0	0	0
2370	Community Relations Svcs.	0	0	0
2380	Principal Services	0	0	0
2440	Nursing Services	0	0	0
2500	Business Administration	0	0	0
2600	Operations	18,000	18,000	18,000
2700	Student Transportation	0	0	0
2842	Systems Analysis Services	0	0	0
3210	Student Activities	0	0	0
3250	Student Athletics	0	0	0
		<u>\$36,500</u>	<u>\$39,000</u>	<u>\$39,900</u>



**Other Expense (Dues & Fees)**  
**(800)**

Account Number	Description	Budget 2005-06	Projected 2005-06	Budget 2006-07
1100	Regular Programs:	\$1,482	\$1,163	\$1,770
1200	Special Education	0	0	187
1243	Gifted Programs	0	0	0
2110	Pupil Personnel Svcs.	500	200	200
2120	Guidance Services	21,200	15,698	21,200
2170	Student Accounting Services	375	375	375
2220	Technology Support Services	500	503	350
2260	Inst./Curr Dev. Services	2,500	1,500	1,500
2271	Inst. & Staff Dev Services	5,000	16,500	20,000
2310	Board Services	11,843	11,875	11,875
2330	Tax Collection Services	0	0	0
2340	Personnel Administration	3,000	1,345	2,000
2360	Educational Administration	3,500	6,601	3,500
2370	Community Relations Svcs.	400	400	400
2380	Principal Services	3,849	3,183	4,050
2500	Business Administration	6,500	6,000	6,500
2600	Operations	4,300	4,200	5,000
2660	Security Svcs.	230	200	230
2700	Transportation Services	600	900	900
2842	Systems Analysis Services	700	700	700
3210	Student Activities	4,925	5,575	8,493
3250	Student Athletics	25,839	24,404	25,631
		<u>\$97,243</u>	<u>\$101,322</u>	<u>\$114,861</u>

**Other Financing Uses (Transfers)**  
**( 900)**

Account Number	Description	Budget 2005-06	Projected 2005-06	Budget 2006-07
5200	Fund Transfer - Capital Reserve	\$0	\$0	\$0
		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Fixed Cost**

Description	Budget 2005-06	Projected 2005-06	Budget 2006-07
<b>Debt Service: (Principal, Interest, Rentals &amp; Fees)</b>			
GO Bonds, 1997 Second Issue	827,795	1,500	1,500
GO Bonds, 2000	0	1,500	1,500
GO Note, 2000	390,000	487,254	637,500
GO Bonds, 2004	1,691,621	1,691,621	1,685,560
GO Bonds, 2005 Series A (Refunded GOB 2000)	1,245,175	1,113,600	1,244,638
GO Bonds, 2005 Series B (New \$ RMS, IES, WES, ADM)	862,666	1,326,936	2,131,496
GO Bonds, 2005 Series C (Refunded GOB 1997-2)	82,914	486,020	247,135
Del. Co. Vo-Tech Authority	18,500	18,500	17,118
DCCC Authority	75,937	75,937	96,420
Radnor Township School Authority	4,500	4,500	4,500
<b>Total, Debt Service</b>	<b>5,199,108</b>	<b>5,207,368</b>	<b>6,067,367</b>
<b>Other Fixed Cost: (Tuition and Operating Contributions)</b>			
Delaware County Community College	1,021,020	1,021,020	1,063,034
Delaware County Vo-Tech	37,922	35,381	54,078
Delaware County IU	60,564	61,920	61,920
<b>Total, Other Fixed Cost</b>	<b>1,119,506</b>	<b>1,118,321</b>	<b>1,179,032</b>
<b>TOTAL, FIXED COST</b>	<b>\$6,318,614</b>	<b>\$6,325,689</b>	<b>\$7,246,399</b>