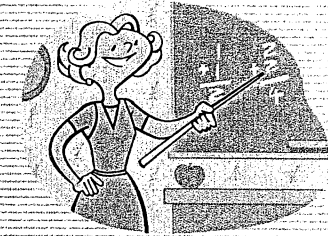


Plum Borough School District



2015-16 Preliminary General Fund (10) Budget:

Proposed Revenues: \$58,210,121*
 Proposed Expenditures: 60,740,981
 Projected Shortfall: (\$2,530,860)

* Using current millage rate of 18.758 Mills

Other funding sources available:

A. District uncommitted cash available:

■ Post War Capital Reserve uncommitted funds:	\$ 1,784,068**	
■ Fund 10 – Budgetary Reserve uncommitted funds:	<u>1,034,657***</u>	
Sub-total of available funds:		\$ 2,818,725

** Does not include funds committed to 2014-15 budget - \$723,000

*** Does not include funds committed to 2014-15 budget - \$574,561

B. PDE Act 1 options available:

■ Increasing taxes to 2015-16 PDE Index (2.6% or .488 mills)	\$ 726,183	
■ Increasing taxes to projected PDE Retirement Exception	661,179	
■ Increasing taxes to projected PDE Special Ed Exception	<u>400,000</u>	
Sub-total of PDE options:		\$ 1,787,362

Total of funding sources available (A. + B.): \$ 4,606,087

Prepared by Central Administration January 20, 2015 Finance Committee Meeting

Plum Borough School District

**2015-16 Estimated
Preliminary General
Fund (10) Budget
Revenues:
\$58,210,121**

1-20-2015

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Plum Borough School District
Budget Summary Report

Revenue

14-15 Approved 15-16 Proj Revs Difference
Final Revs

ALL

10 Fund 10

6000 Revenue From Local Sources

6111 Current Real Estate Taxes	27,026,059	27,138,607	112,548
6112 Interim Real Estate Taxes	75,000	75,000	0
6113 Public Utility Realty Tax (PURTA)	39,912	38,027	-1,885
6120 Current Per Capita Tax Sect. 679	78,668	83,393	4,725
6141 Current Act 511 Per Capita Tx	78,668	83,393	4,725
6143 Local Service Tax (LST) Act 511	32,469	32,469	0
6151 Current Act 511 Earned Income Tax	3,450,000	3,475,000	25,000
6153 Current Act 511 Real Estate Transf.	242,491	334,383	91,892
6411 Delinquent Real Estate Taxes	557,080	557,080	0
6461 Delinquent Earned Income Taxes	180,470	200,000	19,530
6510 Int/Invest & Invest Bear Cks	29,000	29,000	0
6710 Athletic Department	67,000	60,800	-6,200
6740 Student Fees	21,330	21,330	0
6790 Other Student Activity Income	23,000	23,000	0
6829 State Rev Other Inter Sources	2,000	2,000	0
6831 Fed. Rev. From Other Public Sch.	140,000	0	-140,000
6832 Federal IDEA Revenue Rec. as Pass	200,000	380,867	180,867
6910 Rentals	7,500	8,300	800
6920 Contribution/Donation - Private	18,000	35,000	17,000
6941 Regular Day Sch Tuition	9,600	9,600	0
6950 Transportation Fees	22,000	23,775	1,775
6990 E-Rate Subsidy, Miscellaneous Rev	20,000	41,580	21,580
6991 Refund to Prior Yr Expenditure Acct	12,000	12,000	0
6999 Royalty Distributions	27,200	27,200	0
6000 Function (R) Sub Total	32,359,447	32,691,804	332,357

7000 Revenue From State Sources

7110 Basic Instructional Subsidy	12,539,259	12,539,259	0
7160 Tuition Placed & Institution	75,000	75,000	0
7220 Vocational Education	10,000	10,000	0
7230 Student Focused Funding Supp. (New)	478,694	478,694	0
7271 Special Ed.-Reg. Prog.	2,268,883	2,271,850	2,967
7310 Transport (Reg & Additional)	1,335,296	1,335,296	0
7320 Rentals & Sink Fund Payments	1,217,392	1,217,392	0
7330 Medical & Dental Services	76,000	76,000	0
7340 PA Property Tax Relief Payment	1,653,383	1,653,383	0

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Plum Borough School District
Budget Summary Report

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	14-15 Approved Final Revs	15-16 Proj Revs	Difference
ALL			
10 Fund 10			
7000 Revenue From State Sources			
7505 Revenue received from Commonwealth	0	239,350	239,350
7599 Other State Revenue	27,000	0	-27,000
7810 Social Security / Reimbursement	1,067,762	1,074,135	6,373
7820 Retirement / PSERS Reimbursement	2,986,943	3,628,190	641,247
7000 Function (R) Sub Total	23,735,612	24,598,549	862,937
8000 Revenue From Federal Sources			
8190 Other Unrestricted Federal	404,783	404,783	0
8514 Ed Of Disab Child-ESEA, Title I	321,074	262,000	-59,074
8515 Title II IDEA, Section 619	94,814	101,500	6,686
8670 Air Force Reimbursement	93,100	86,485	-6,615
8810 Medical Assist. Access	60,000	60,000	0
8000 Function (R) Sub Total	973,771	914,768	-59,003
9000 Other Financing Sources			
9330 Post War Capital Reserve Fund Trnfs	723,000	0	-723,000
9500 Refund Prior Yr Expenditures	5,000	5,000	0
9910 Other Financing Sources	574,561	0	-574,561
9000 Sub Total	1,302,561	5,000	-1,297,561
10 Sub Total	58,371,391	58,210,121	-161,270
Report Totals	58,371,391	58,210,121	-161,270

Plum Borough School District

2015-16 Estimated Preliminary General Fund (10) Budget Expenditures: \$60,740,981

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Plum Borough School District

Budget Summary Report

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Expenditure

	14-15 Final Exp 6-30-14	15-16 Prelim Exp 1-20-15	Comparison
ALL			
10 Fund 10			
1000 Instruction			
1110 Instruction - Reg. Programs			
116 Health Ins. Buy-out Stipends	177,600	197,200	19,600
121 Teacher's Salaries - Reg. Ed.	17,151,032	17,301,032	150,000
131 Dept. Chair / Curriculum Writing	16,432	16,432	0
191 Paraprofessional Salaries	48,019	48,019	0
211 Medical Insurance Premiums	2,515,966	2,658,985	143,019
212 Dental Insurance Premiums	193,497	193,497	0
213 Life Insurance Premiums	17,921	17,921	0
214 Income Protection Insurance	30,088	30,088	0
215 Vision Insurance Premiums	24,511	24,511	0
220 Social Security Contrib. (7.65%)	1,328,559	1,353,106	24,547
230 Retirement Contrib. (PSERS)	3,723,486	4,571,674	848,188
240 Tuition Reimbursement	117,000	85,000	-32,000
250 Unemploy. Comp. Premiums	33,699	30,418	-3,281
260 Workers' Comp. Ins. Premiums	113,582	110,800	-2,782
321 Contracted Substitute's Svcs. - KS	323,470	418,036	94,566
330 Other Professional Svcs	0	500	500
430 Repairs & Maint Svcs	17,990	18,479	489
442 Rental Of Equip & Vehicles	202,000	202,000	0
562 Tuition / PA Cyber/Charter Schs.	700,000	750,000	50,000
565 Vocational Training Expenses	0	25,000	25,000
569 Tuition - Other	200,000	0	-200,000
580 Travel/Conference Expense	8,774	8,774	0
610 General Supplies	342,550	346,309	3,759
640 Books & Periodicals	58,646	122,459	63,813
648 Ed Software/Licensing Fees	900	900	0
751 Equipment - Non-Capital - Add'l	1,897	1,897	0
758 Capital Comp/Software Additional	3,377	3,655	278
761 Non-Capital / Equip Replmt.	2,500	12,628	10,128
1110 Function (Sub Total	27,353,496	28,549,320	1,195,824
1190 Title I			
121 Teacher's Salaries - Reg. Ed.	323,850	323,850	0
211 Medical Insurance Premiums	33,496	35,171	1,675
212 Dental Insurance Premiums	2,221	2,221	0
213 Life Insurance Premiums	220	220	0

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Plum Borough School District
 Budget Summary Report

		Expenditure		
		14-15 Final Exp	15-16 Prelim Exp	Comparison
		6-30-14	1-20-15	
ALL				
10	Fund 10			
	1000 Instruction			
	1190 Title I			
	214 Income Protection Insurance	389	389	0
	215 Vision Insurance Premiums	296	296	0
	220 Social Security Contrib. (7.65%)	24,773	24,775	2
	230 Retirement Contrib. (PSERS)	69,305	83,683	14,378
	250 Unemploy. Comp. Premiums	447	567	120
	260 Workers' Comp. Ins. Premiums	2,106	2,092	-14
	1190 Function (Sub Total	457,103	473,264	16,161
	1191 Title II			
	121 Teacher's Salaries - Reg. Ed.	122,500	122,500	0
	211 Medical Insurance Premiums	16,526	17,352	826
	212 Dental Insurance Premiums	2,397	2,397	0
	213 Life Insurance Premiums	163	163	0
	214 Income Protection Insurance	282	282	0
	215 Vision Insurance Premiums	281	281	0
	220 Social Security Contrib. (7.65%)	9,371	9,371	0
	230 Retirement Contrib. (PSERS)	26,215	31,654	5,439
	250 Unemploy. Comp. Premiums	298	214	-84
	260 Workers' Comp. Ins. Premiums	796	791	-5
	1191 Function (Sub Total	178,829	185,005	6,176
	1200 Special Programs - Elem / Sec			
	564 Tuition To AVTS	10,900	8,000	-2,900
	580 Travel/Conference Expense	0	1,100	1,100
	1200 Function (Sub Total	10,900	9,100	-1,800
	1211 Life Skills Support - Public			
	322 AIU Services	175,000	60,000	-115,000
	1211 Function (Sub Total	175,000	60,000	-115,000
	1221 Hearing Impaired			
	322 AIU Services	228,810	299,250	70,440
	1221 Function (Sub Total	228,810	299,250	70,440

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Plum Borough School District
Budget Summary Report

Expenditure

	14-15 Final Exp 6-30-14	15-16 Prelim Exp 1-20-15	Comparison
ALL			
10 Fund 10			
1000 Instruction			
1224 Visually Impaired			
322 AIU Services	180,000	90,000	-90,000
1224 Function (Sub Total	180,000	90,000	-90,000
1225 Speech & Language Support			
121 Teacher's Salaries - Reg. Ed.	101,900	101,900	0
211 Medical Insurance Premiums	11,696	12,281	585
212 Dental Insurance Premiums	1,720	1,720	0
213 Life Insurance Premiums	326	326	0
214 Income Protection Insurance	506	506	0
215 Vision Insurance Premiums	308	308	0
220 Social Security Contrib. (7.65%)	7,795	7,796	1
230 Retirement Contrib. (PSERS)	21,807	26,331	4,524
250 Unemploy. Comp. Premiums	173	178	5
260 Workers' Comp. Ins. Premiums	658	658	0
322 AIU Services	49,628	48,780	-848
1225 Function (Sub Total	196,517	200,784	4,267
1232 Emotional Support PRRI			
561 Tuition To Oth Lea In State	20,000	20,000	0
1232 Function (Sub Total	20,000	20,000	0
1233 Autistic Program			
322 AIU Services	133,200	120,500	-12,700
1233 Function (Sub Total	133,200	120,500	-12,700
1240 Learning Disabled			
121 Teacher's Salaries - Reg. Ed.	1,354,510	1,354,510	0
211 Medical Insurance Premiums	279,991	293,990	13,999
212 Dental Insurance Premiums	18,562	18,562	0
213 Life Insurance Premiums	1,786	1,623	-163
214 Income Protection Insurance	2,964	2,964	0
215 Vision Insurance Premiums	2,487	2,487	0
220 Social Security Contrib. (7.65%)	103,623	103,619	-4
230 Retirement Contrib. (PSERS)	289,866	350,004	60,138

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Plum Borough School District
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Expenditure

	14-15 Final Exp 6-30-14	15-16 Prelim Exp 1-20-15	Comparison
ALL			
10 Fund 10			
1000 Instruction			
1240 Learning Disabled			
250 Unemploy. Comp. Premiums	3,128	2,371	-757
260 Workers' Comp. Ins. Premiums	8,804	8,749	-55
567 Tuition - Approved Private Sch	390,789	115,000	-275,789
1240 Function (Sub Total	2,456,510	2,253,879	-202,631
1241 Learning Support			
191 Paraprofessional Salaries	472,037	419,663	-52,374
192 Paraprof. Substitute Salaries	17,640	0	-17,640
213 Life Insurance Premiums	1,454	1,454	0
220 Social Security Contrib. (7.65%)	36,727	36,727	0
230 Retirement Contrib. (PSERS)	100,973	121,974	21,001
250 Unemploy. Comp. Premiums	871	802	-69
260 Workers' Comp. Ins. Premiums	1,137	1,122	-15
321 Contracted Substitute's Svcs. - KS	27,600	27,600	0
322 AIU Services	133,200	133,500	300
562 Tuition / PA Cyber/Charter Schs.	100,000	300,000	200,000
610 General Supplies	80,000	80,000	0
648 Ed Software/Licensing Fees	5,000	5,000	0
1241 Function (Sub Total	976,639	1,127,842	151,203
1243 Gifted Support			
121 Teacher's Salaries - Reg. Ed.	252,050	252,050	0
211 Medical Insurance Premiums	43,115	45,270	2,155
212 Dental Insurance Premiums	2,556	2,556	0
213 Life Insurance Premiums	205	205	0
214 Income Protection Insurance	360	360	0
215 Vision Insurance Premiums	350	350	0
220 Social Security Contrib. (7.65%)	19,282	19,283	1
230 Retirement Contrib. (PSERS)	51,801	65,131	13,330
250 Unemploy. Comp. Premiums	429	442	13
260 Workers' Comp. Ins. Premiums	1,601	1,629	28
430 Repairs & Maint Svcs	100	175	75
580 Travel/Conference Expense	3,500	5,050	1,550
1243 Function (Sub Total	375,349	392,501	17,152

**Plum Borough School District
Budget Summary Report**

Expenditure

	14-15 Final Exp 6-30-14	15-16 Prelim Exp 1-20-15	Comparison
ALL			
10 Fund 10			
1000 Instruction			
1260 Physical Support			
322 AIU Services	103,682	25,000	-78,682
1260 Function (Sub Total	103,682	25,000	-78,682
1270 Non-Public Tuition			
563 AIU Alternative Education	0	600,000	600,000
1270 Function (Sub Total	0	600,000	600,000
1280 Early Intervention Support			
322 AIU Services	7,000	0	-7,000
1280 Function (Sub Total	7,000	0	-7,000
1290 Approved Private Sch Tuition			
563 AIU Alternative Education	20,000	20,000	0
567 Tuition - Approved Private Sch	50,000	50,000	0
568 Tuition - Appr Private Sch @ 100%	696,310	560,000	-136,310
1290 Function (Sub Total	766,310	630,000	-136,310
1390 Other Vocational Ed Programs			
564 Tuition To AVTS	472,000	472,000	0
810 Dues And Fees	11,200	11,200	0
1390 Function (Sub Total	483,200	483,200	0
1430 Homebound Instruction			
126 Homebound Instruction Salary	15,000	7,500	-7,500
220 Social Security Contrib. (7.65%)	1,148	574	-574
230 Retirement Contrib. (PSERS)	3,210	1,938	-1,272
250 Unemploy. Comp. Premiums	149	0	-149
260 Workers' Comp. Ins. Premiums	98	49	-49
580 Travel/Conference Expense	200	400	200
1430 Function (Sub Total	19,805	10,461	-9,344
1442 Alternative Ed. Program			
111 Other Administrator Salaries	38,282	37,546	-736
116 Health Ins. Buy-out Stipends	2,400	1,200	-1,200

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Expenditure

	14-15 Final Exp 6-30-14	15-16 Prelim Exp 1-20-15	Comparison
ALL			
10 Fund 10			
1000 Instruction			
1442 Alternative Ed. Program			
121 Teacher's Salaries - Reg. Ed.	6,804	0	-6,804
191 Paraprofessional Salaries	18,169	18,169	0
213 Life Insurance Premiums	179	179	0
214 Income Protection Insurance	108	108	0
220 Social Security Contrib. (7.65%)	4,164	4,452	288
230 Retirement Contrib. (PSERS)	13,937	14,707	770
250 Unemploy. Comp. Premiums	111	12	-99
260 Workers' Comp. Ins. Premiums	365	44	-321
1442 Function (Sub Total	84,519	76,417	-8,102
1490 CCAC Middle School (BCMC)			
566 Tuition To Comm Col&Tech Inst	28,000	0	-28,000
1490 Function (Sub Total	28,000	0	-28,000
1000 Function (E) Sub Total	34,234,869	35,606,523	1,371,654
2000 Support Services			
2110 Pupil Personnel Services			
110 Administrators' Salaries	97,098	99,338	2,240
211 Medical Insurance Premiums	15,137	37,145	22,008
212 Dental Insurance Premiums	809	2,052	1,243
213 Life Insurance Premiums	255	510	255
214 Income Protection Insurance	216	432	216
215 Vision Insurance Premiums	87	312	225
220 Social Security Contrib. (7.65%)	7,425	10,545	3,120
230 Retirement Contrib. (PSERS)	20,779	36,519	15,740
250 Unemploy. Comp. Premiums	165	326	161
260 Workers' Comp. Ins. Premiums	605	605	0
580 Travel/Conference Expense	2,500	2,500	0
610 General Supplies	3,000	3,000	0
810 Dues And Fees	1,000	1,000	0
2110 Function (Sub Total	149,076	194,284	45,208
2120 Guidance Services			
121 Teacher's Salaries - Reg. Ed.	666,354	716,354	50,000
211 Medical Insurance Premiums	127,471	133,845	6,374

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Expenditure

	14-15 Final Exp 6-30-14	15-16 Prelim Exp 1-20-15	Comparison
ALL			
10 Fund 10			
2000 Support Services			
2120 Guidance Services			
212 Dental Insurance Premiums	8,114	8,114	0
213 Life Insurance Premiums	735	735	0
214 Income Protection Insurance	1,232	1,232	0
215 Vision Insurance Premiums	1,040	1,040	0
220 Social Security Contrib. (7.65%)	50,969	50,977	8
230 Retirement Contrib. (PSERS)	142,578	172,186	29,608
250 Unemploy. Comp. Premiums	113	1,165	1,052
260 Workers' Comp. Ins. Premiums	4,304	4,304	0
580 Travel/Conference Expense	600	700	100
2120 Function (Sub Total	1,003,510	1,090,652	87,142
2122 Drug Testing - SHS & Oblock			
300 Purchased Prof &Tech Svcs	600	600	0
2122 Function (Sub Total	600	600	0
2140 Psychological Services			
110 Administrators' Salaries	106,080	110,823	4,743
116 Health Ins. Buy-out Stipends	0	2,400	2,400
151 Educational Secretaries (Adm.	68,159	38,507	-29,652
211 Medical Insurance Premiums	29,103	21,175	-7,928
212 Dental Insurance Premiums	1,876	2,052	176
213 Life Insurance Premiums	602	602	0
214 Income Protection Insurance	593	593	0
215 Vision Insurance Premiums	284	284	0
220 Social Security Contrib. (7.65%)	13,329	11,607	-1,722
230 Retirement Contrib. (PSERS)	37,287	39,090	1,803
250 Unemploy. Comp. Premiums	63	106	43
260 Workers' Comp. Ins. Premiums	1,090	980	-110
321 Contracted Substitute's Svcs. - KS	900	900	0
580 Travel/Conference Expense	3,000	3,000	0
610 General Supplies	3,000	3,000	0
810 Dues And Fees	500	500	0
2140 Function (Sub Total	265,866	235,619	-30,247

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Expenditure

	14-15 Final Exp 6-30-14	15-16 Prelim Exp 1-20-15	Comparison
ALL			
10 Fund 10			
2000 Support Services			
2142 Psychological Testing Services			
322 AIU Services	2,000	2,000	0
2142 Function (Sub Total	2,000	2,000	0
2190 Other Pupil Personnel Svcs			
111 Other Administrator Salaries	19,141	18,773	-368
116 Health Ins. Buy-out Stipends	1,200	600	-600
213 Life Insurance Premiums	64	64	0
214 Income Protection Insurance	54	54	0
220 Social Security Contrib. (7.65%)	1,464	1,482	18
230 Retirement Contrib. (PSERS)	4,096	5,006	910
260 Workers' Comp. Ins. Premiums	119	114	-5
2190 Function (Sub Total	26,138	26,093	-45
2220 Audiovisual Serv. /Print Shop			
151 Educational Secretaries (Adm.	31,682	33,908	2,226
211 Medical Insurance Premiums	5,218	5,723	505
212 Dental Insurance Premiums	432	432	0
213 Life Insurance Premiums	61	61	0
214 Income Protection Insurance	74	74	0
215 Vision Insurance Premiums	57	63	6
220 Social Security Contrib. (7.65%)	2,423	2,594	171
230 Retirement Contrib. (PSERS)	6,780	8,762	1,982
250 Unemploy. Comp. Premiums	54	54	0
260 Workers' Comp. Ins. Premiums	209	209	0
321 Contracted Substitute's Svcs. - KS	326	0	-326
761 Non-Capital / Equip Replmt.	100	100	0
2220 Function (Sub Total	47,416	51,980	4,564
2250 School Library Services			
121 Teacher's Salaries - Reg. Ed.	242,900	242,900	0
191 Paraprofessional Salaries	36,338	36,338	0
211 Medical Insurance Premiums	35,036	37,664	2,628
212 Dental Insurance Premiums	2,398	2,398	0
213 Life Insurance Premiums	348	348	0

Plum Borough School District

Budget Summary Report

Expenditure

	14-15 Final Exp 6-30-14	15-16 Prelim Exp 1-20-15	Comparison
ALL			
10 Fund 10			
2000 Support Services			
2250 School Library Services			
214 Income Protection Insurance	433	433	0
215 Vision Insurance Premiums	280	280	0
220 Social Security Contrib. (7.65%)	21,361	21,361	0
230 Retirement Contrib. (PSERS)	59,339	62,766	3,427
250 Unemploy. Comp. Premiums	473	426	-47
260 Workers' Comp. Ins. Premiums	1,797	1,622	-175
640 Books & Periodicals	0	17,745	17,745
648 Ed Software/Licensing Fees	10,317	10,317	0
751 Equipment - Non-Capital - Add'l	0	5,912	5,912
2250 Function (Sub Total	411,020	440,510	29,490
2270 Instructional Staff Dev Svcs			
121 Teacher's Salaries - Reg. Ed.	0	12,000	12,000
580 Travel/Conference Expense	13,750	13,750	0
610 General Supplies	61,250	49,250	-12,000
2270 Function (Sub Total	75,000	75,000	0
2310 Board of Directors' Services			
110 Administrators' Salaries	4,800	4,800	0
220 Social Security Contrib. (7.65%)	368	368	0
230 Retirement Contrib. (PSERS)	1,027	1,240	213
260 Workers' Comp. Ins. Premiums	32	32	0
300 Purchased Prof &Tech Svcs	25,000	25,000	0
529 Other Insurance	9,000	9,000	0
540 Advertising	9,000	10,000	1,000
580 Travel/Conference Expense	900	900	0
610 General Supplies	1,000	2,000	1,000
2310 Function (Sub Total	51,127	53,340	2,213
2330 Tax Assessment & Collect Svcs			
149 Real Estate Tax Collector	70,000	70,000	0
220 Social Security Contrib. (7.65%)	5,355	5,355	0
342 Under Assessed Property Costs	18,000	18,000	0
343 5% Delinquent Tax Collection Fee	5,000	5,000	0
344 Liens, Bond, Misc. Collections	40,000	38,000	-2,000

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Plum Borough School District
Budget Summary Report

Expenditure

	14-15 Final Exp 6-30-14	15-16 Prelim Exp 1-20-15	Comparison
ALL			
10 Fund 10			
2000 Support Services			
2330 Tax Assessment & Collect Svcs			
346 Tax Collections Comm. Adm Costs	3,000	3,000	0
610 General Supplies	7,500	9,500	2,000
2330 Function (Sub Total	148,855	148,855	0
2340 Director of Admin. Services			
110 Administrators' Salaries	87,000	89,175	2,175
151 Educational Secretaries (Adm.	47,243	51,300	4,057
211 Medical Insurance Premiums	22,942	21,323	-1,619
212 Dental Insurance Premiums	1,276	1,284	8
213 Life Insurance Premiums	316	316	0
214 Income Protection Insurance	325	325	0
215 Vision Insurance Premiums	177	177	0
220 Social Security Contrib. (7.65%)	10,270	10,436	166
230 Retirement Contrib. (PSERS)	27,388	35,250	7,862
250 Unemploy. Comp. Premiums	216	232	16
260 Workers' Comp. Ins. Premiums	867	881	14
321 Contracted Substitute's Svcs. - KS	1,000	800	-200
330 Other Professional Svcs	3,500	3,500	0
580 Travel/Conference Expense	700	700	0
610 General Supplies	800	800	0
810 Dues And Fees	500	500	0
2340 Function (Sub Total	204,520	216,999	12,479
2350 Legal Services (Solicitor)			
300 Purchased Prof &Tech Svcs	65,000	70,000	5,000
2350 Function (Sub Total	65,000	70,000	5,000
2360 Superintendent			
110 Administrators' Salaries	132,500	132,500	0
116 Health Ins. Buy-out Stipends	3,600	3,600	0
151 Educational Secretaries (Adm.	47,243	51,300	4,057
211 Medical Insurance Premiums	16,400	16,165	-235
212 Dental Insurance Premiums	1,199	1,199	0
213 Life Insurance Premiums	316	316	0
214 Income Protection Insurance	325	325	0

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	14-15 Final Exp 6-30-14	15-16 Prelim Exp 1-20-15	Comparison
ALL			
10 Fund 10			
2000 Support Services			
2360 Superintendent			
215 Vision Insurance Premiums	87	87	0
220 Social Security Contrib. (7.65%)	12,858	14,026	1,168
230 Retirement Contrib. (PSERS)	39,109	47,376	8,267
250 Unemploy. Comp. Premiums	279	279	0
260 Workers' Comp. Ins. Premiums	1,184	1,184	0
321 Contracted Substitute's Svcs. - KS	1,200	1,200	0
430 Repairs & Maint Svcs	3,700	3,700	0
530 Communications	8,500	9,000	500
580 Travel/Conference Expense	2,500	2,500	0
610 General Supplies	1,500	1,500	0
810 Dues And Fees	1,500	1,500	0
2360 Function (Sub Total	274,000	287,757	13,757
2361 Assistant Superintendent			
110 Administrators' Salaries	115,776	129,094	13,318
151 Educational Secretaries (Adm.	22,720	38,507	15,787
211 Medical Insurance Premiums	25,559	37,136	11,577
212 Dental Insurance Premiums	1,798	2,186	388
213 Life Insurance Premiums	286	286	0
214 Income Protection Insurance	270	270	0
215 Vision Insurance Premiums	157	309	152
220 Social Security Contrib. (7.65%)	10,950	12,821	1,871
230 Retirement Contrib. (PSERS)	29,638	43,308	13,670
250 Unemploy. Comp. Premiums	235	235	0
260 Workers' Comp. Ins. Premiums	900	900	0
580 Travel/Conference Expense	1,400	1,400	0
610 General Supplies	700	700	0
810 Dues And Fees	1,000	1,000	0
2361 Function (Sub Total	211,389	268,152	56,763
2370 Safety & Security (SRO)			
300 Purchased Prof &Tech Svcs	152,659	226,167	73,508
348 Vendor Supplied Tech. Services	3,500	3,500	0
610 General Supplies	250	500	250
2370 Function (Sub Total	156,409	230,167	73,758

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	14-15 Final Exp 6-30-14	15-16 Prelim Exp 1-20-15	Comparison
ALL			
10 Fund 10			
2000 Support Services			
2380 Principals' Services			
110 Administrators' Salaries	687,464	618,453	-69,011
111 Other Administrator Salaries	162,813	255,745	92,932
116 Health Ins. Buy-out Stipends	4,800	4,800	0
151 Educational Secretaries (Adm.	416,458	399,255	-17,203
211 Medical Insurance Premiums	249,654	262,138	12,484
212 Dental Insurance Premiums	16,677	14,880	-1,797
213 Life Insurance Premiums	2,967	2,967	0
214 Income Protection Insurance	2,902	2,902	0
215 Vision Insurance Premiums	1,695	1,695	0
220 Social Security Contrib. (7.65%)	96,915	105,809	8,894
230 Retirement Contrib. (PSERS)	271,154	357,381	86,227
250 Unemploy. Comp. Premiums	2,153	2,351	198
260 Workers' Comp. Ins. Premiums	8,195	8,934	739
321 Contracted Substitute's Svcs. - KS	6,500	20,500	14,000
530 Communications	21,900	21,900	0
580 Travel/Conference Expense	3,100	7,700	4,600
610 General Supplies	15,450	15,450	0
640 Books & Periodicals	400	400	0
761 Non-Capital / Equip Replmt.	314	1,650	1,336
810 Dues And Fees	5,325	5,325	0
2380 Function (Sub Total	1,976,836	2,110,235	133,399
2420 Medical Services / School Physician			
300 Purchased Prof &Tech Svcs	15,000	15,000	0
430 Repairs & Maint Svcs	8,500	8,500	0
580 Travel/Conference Expense	100	100	0
610 General Supplies	17,500	17,500	0
2420 Function (Sub Total	41,100	41,100	0
2430 Dental Services / School Dentist			
300 Purchased Prof &Tech Svcs	750	750	0
2430 Function (Sub Total	750	750	0

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	14-15 Final Exp 6-30-14	15-16 Prelim Exp 1-20-15	Comparison
ALL			
10 Fund 10			
2000 Support Services			
2440 Nursing Services / School Nurses			
121 Teacher's Salaries - Reg. Ed.	347,000	347,000	0
191 Paraprofessional Salaries	121,993	122,443	450
211 Medical Insurance Premiums	48,355	50,772	2,417
212 Dental Insurance Premiums	2,971	2,971	0
213 Life Insurance Premiums	636	636	0
214 Income Protection Insurance	576	576	0
215 Vision Insurance Premiums	477	477	0
220 Social Security Contrib. (7.65%)	35,878	34,197	-1,681
230 Retirement Contrib. (PSERS)	100,365	121,188	20,823
250 Unemploy. Comp. Premiums	768	1,289	521
260 Workers' Comp. Ins. Premiums	4,764	6,683	1,919
321 Contracted Substitute's Svcs. - KS	14,000	14,000	0
2440 Function (Sub Total	677,783	702,232	24,449
2510 Director of Business Affairs			
110 Administrators' Salaries	109,200	113,526	4,326
151 Educational Secretaries (Adm.	129,501	133,837	4,336
211 Medical Insurance Premiums	44,501	57,339	12,838
212 Dental Insurance Premiums	4,260	4,260	0
213 Life Insurance Premiums	429	429	0
214 Income Protection Insurance	521	521	0
215 Vision Insurance Premiums	487	487	0
220 Social Security Contrib. (7.65%)	18,261	18,924	663
230 Retirement Contrib. (PSERS)	51,082	63,919	12,837
250 Unemploy. Comp. Premiums	354	421	67
260 Workers' Comp. Ins. Premiums	1,542	1,598	56
525 Bonding Insurance	150	150	0
580 Travel/Conference Expense	650	700	50
610 General Supplies	5,800	5,800	0
618 Technology Supplies	150	150	0
751 Equipment - Non-Capital - Add'l	350	350	0
810 Dues And Fees	400	400	0
2510 Function (Sub Total	367,638	402,811	35,173

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	14-15 Final Exp 6-30-14	15-16 Prelim Exp 1-20-15	Comparison
ALL			
10 Fund 10			
2000 Support Services			
2610 Faciliites Supervison / Oper & Mnt			
151 Educational Secretaries (Adm.)	44,221	47,665	3,444
211 Medical Insurance Premiums	15,909	15,787	-122
212 Dental Insurance Premiums	2,215	770	-1,445
213 Life Insurance Premiums	61	61	0
214 Income Protection Insurance	104	111	7
215 Vision Insurance Premiums	140	140	0
220 Social Security Contrib. (7.65%)	3,383	3,646	263
230 Retirement Contrib. (PSERS)	9,463	12,317	2,854
250 Unemploy. Comp. Premiums	80	80	0
260 Workers' Comp. Ins. Premiums	296	296	0
300 Purchased Prof & Tech Svcs	205,000	205,000	0
2610 Function (Sub Total	280,872	285,873	5,001
2620 Facilities / Operation Of Buildings			
116 Health Ins. Buy-out Stipends	0	10,800	10,800
161 Maintenance Staff - Salaries	221,320	222,500	1,180
181 Custodians & Supply - Salaries	1,394,833	1,275,768	-119,065
211 Medical Insurance Premiums	427,702	415,609	-12,093
212 Dental Insurance Premiums	42,291	40,635	-1,656
213 Life Insurance Premiums	2,506	2,402	-104
214 Income Protection Insurance	3,871	3,687	-184
215 Vision Insurance Premiums	6,660	6,343	-317
220 Social Security Contrib. (7.65%)	118,661	143,750	25,089
230 Retirement Contrib. (PSERS)	331,941	331,637	-304
250 Unemploy. Comp. Premiums	2,641	3,309	668
260 Workers' Comp. Ins. Premiums	10,016	11,984	1,968
321 Contracted Substitute's Svcs. - KS	75,000	82,857	7,857
411 Disposal Services	40,000	40,000	0
415 Laundry, Linen Svc & Dry Clean	7,000	7,000	0
422 Electricity	553,070	590,000	36,930
424 Water/sewage	49,275	61,000	11,725
430 Repairs & Maint Svcs	254,650	39,250	-215,400
521 Fire Insurance	15,000	15,000	0
523 Gen Property & Liab. Ins	103,598	103,598	0

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ALL			
10 Fund 10			
2000 Support Services			
2620 Facilities / Operation Of Buildings			
529 Other Insurance	800	800	0
530 Communications	72,480	72,480	0
610 General Supplies	55,500	105,000	49,500
621 Natural Gas - Heating	219,975	219,975	0
751 Equipment - Non-Capital - Add'l	2,500	2,500	0
761 Non-Capital / Equip Replmt.	8,500	8,500	0
762 Capital Equip Replacement.	2,500	2,500	0
810 Dues And Fees	2,000	2,000	0
2620 Function (Sub Total	4,024,290	3,820,884	-203,406
2630 Facilities/Care & Upkeep Of Ground			
412 Snow Plowing Services	14,000	19,000	5,000
414 Lawn Care Services	55,000	55,000	0
2630 Function (Sub Total	69,000	74,000	5,000
2640 Facilities / Care & Upkeep Of Equip			
430 Repairs & Maint Svcs	15,500	16,000	500
2640 Function (Sub Total	15,500	16,000	500
2650 Facilities /Vehicle Operation & Mnt			
430 Repairs & Maint Svcs	5,000	3,500	-1,500
626 Gasoline	16,550	16,000	-550
2650 Function (Sub Total	21,550	19,500	-2,050
2660 Security Svcs/Evenings/Sch Police			
181 Custodians & Supply - Salaries	21,212	23,000	1,788
220 Social Security Contrib. (7.65%)	1,622	1,760	138
230 Retirement Contrib. (PSERS)	4,539	5,943	1,404
250 Unemploy. Comp. Premiums	306	325	19
260 Workers' Comp. Ins. Premiums	137	155	18
430 Repairs & Maint Svcs	5,000	5,000	0
751 Equipment - Non-Capital - Add'l	300	250	-50
2660 Function (Sub Total	33,116	36,433	3,317

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ALL			
10 Fund 10			
2000 Support Services			
2661 Security Svcs/Daytime/HS Security			
181 Custodians & Supply - Salaries	38,160	38,160	0
220 Social Security Contrib. (7.65%)	2,864	2,864	0
230 Retirement Contrib. (PSERS)	8,166	9,861	1,695
250 Unemploy. Comp. Premiums	65	65	0
260 Workers' Comp. Ins. Premiums	244	244	0
610 General Supplies	200	200	0
2661 Function (Sub Total	49,699	51,394	1,695
2710 Student Transportation Supervisor			
110 Administrators' Salaries	59,411	61,585	2,174
111 Other Administrator Salaries	37,924	0	-37,924
151 Educational Secretaries (Adm.	6,816	47,665	40,849
211 Medical Insurance Premiums	16,492	17,317	825
212 Dental Insurance Premiums	989	989	0
213 Life Insurance Premiums	315	315	0
214 Income Protection Insurance	276	276	0
215 Vision Insurance Premiums	108	108	0
220 Social Security Contrib. (7.65%)	7,970	8,358	388
230 Retirement Contrib. (PSERS)	22,288	28,230	5,942
250 Unemploy. Comp. Premiums	177	186	9
260 Workers' Comp. Ins. Premiums	673	706	33
580 Travel/Conference Expense	800	800	0
2710 Function (Sub Total	154,239	166,535	12,296
2720 Student Trans. /Operation Services			
171 Bus Drivers' Salaries	895,170	942,340	47,170
172 Bus Driver Substitute Salaries	30,000	37,000	7,000
191 Paraprofessional Salaries	133,200	137,280	4,080
192 Paraprof. Substitute Salaries	4,000	6,500	2,500
211 Medical Insurance Premiums	29,615	41,574	11,959
213 Life Insurance Premiums	2,346	2,346	0
214 Income Protection Insurance	1,980	1,980	0
220 Social Security Contrib. (7.65%)	81,271	85,919	4,648
230 Retirement Contrib. (PSERS)	227,347	290,214	62,867

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ALL			
10 Fund 10			
2000 Support Services			
2720 Student Trans. /Operation Services			
250 Unemploy. Comp. Premiums	1,806	1,909	103
260 Workers' Comp. Ins. Premiums	6,862	7,255	393
2720 Function (Sub Total	1,413,597	1,554,317	140,720
2740 Student Transportation/Vehicle Sv			
173 Bus Mechanics' Salaries	141,000	148,050	7,050
211 Medical Insurance Premiums	46,779	48,773	1,994
212 Dental Insurance Premiums	3,206	3,206	0
213 Life Insurance Premiums	209	209	0
214 Income Protection Insurance	309	309	0
215 Vision Insurance Premiums	421	421	0
220 Social Security Contrib. (7.65%)	10,790	11,326	536
230 Retirement Contrib. (PSERS)	30,174	38,256	8,082
250 Unemploy. Comp. Premiums	212	252	40
260 Workers' Comp. Ins. Premiums	917	945	28
300 Purchased Prof &Tech Svcs	7,620	10,620	3,000
430 Repairs & Maint Svcs	13,916	15,120	1,204
516 Student Transport. Fees AIU	60,000	100,000	40,000
519 Stu Trans From Other Sources	96,850	96,850	0
522 Auto Liability Ins.	40,640	40,640	0
530 Communications	2,000	3,200	1,200
580 Travel/Conference Expense	2,000	2,000	0
610 General Supplies	185,402	172,418	-12,984
624 Oil	16,189	20,294	4,105
626 Gasoline	292,500	341,110	48,610
2740 Function (Sub Total	951,134	1,053,999	102,865
2840 Technology Services			
110 Administrators' Salaries	84,397	77,813	-6,584
141 Technology Technicians	168,302	156,832	-11,470
151 Educational Secretaries (Adm.	45,439	47,665	2,226
211 Medical Insurance Premiums	46,664	44,169	-2,495
212 Dental Insurance Premiums	3,693	2,652	-1,041
213 Life Insurance Premiums	499	499	0
214 Income Protection Insurance	620	620	0

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10 Fund 10			
2000 Support Services			
2840 Technology Services			
215 Vision Insurance Premiums	400	400	0
220 Social Security Contrib. (7.65%)	22,807	17,950	-4,857
230 Retirement Contrib. (PSERS)	63,802	72,947	9,145
250 Unemploy. Comp. Premiums	1,012	799	-213
260 Workers' Comp. Ins. Premiums	1,926	1,926	0
300 Purchased Prof & Tech Svcs	15,000	15,000	0
321 Contracted Substitute's Svcs. - KS	1,200	1,200	0
348 Vendor Supplied Tech. Services	18,000	18,000	0
349 Sapphire Software Mtce.	65,578	65,578	0
438 Rep & Mnt - Computer Systems	37,300	37,300	0
580 Travel/Conference Expense	3,000	3,000	0
610 General Supplies	1,250	1,250	0
648 Ed Software/Licensing Fees	211,751	211,751	0
751 Equipment - Non-Capital - Add'l	0	280,000	280,000
2840 Function (Sub Total	792,640	1,057,351	264,711
2900 Retirees' Benefits / OPEB Costs			
281 OPEB Cost of Retiree Health Insur	983,433	774,091	-209,342
282 OPEB Cost of Retiree Dental Insur	70,005	40,085	-29,920
283 OPEB Cost of Retiree Life Insur	475	475	0
285 OPEB Cost of Retiree Vision Insur	8,907	6,593	-2,314
290 Other Employee Benefits	38,000	0	-38,000
291 Unused Sick Day Payout	35,000	7,500	-27,500
595 AIU Payments By Withholding	42,000	42,000	0
2900 Function (Sub Total	1,177,820	870,744	-307,076
2000 Function (E) Sub Total	15,139,490	15,656,166	516,676
3000 Oper Of Noninstructional Svcs			
3210 Student Activities			
133 Student Club Sponsors & Chaperones	78,530	78,530	0
147 Athletic Game Workers	15,625	15,625	0
220 Social Security Contrib. (7.65%)	5,282	5,282	0
230 Retirement Contrib. (PSERS)	11,708	11,708	0
250 Unemploy. Comp. Premiums	3,314	3,314	0
260 Workers' Comp. Ins. Premiums	441	441	0

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ALL			
10 Fund 10			
3000 Oper Of Noninstructional Svcs			
3210 Student Activities			
580 Travel/Conference Expense	8,725	10,080	1,355
3210 Function (Sub Total	123,625	124,980	1,355
3250 School Sponsored Athletics			
110 Administrators' Salaries	106,161	106,723	562
111 Other Administrator Salaries	19,141	19,141	0
116 Health Ins. Buy-out Stipends	2,400	1,200	-1,200
134 Athletic Coaches	255,632	255,632	0
211 Medical Insurance Premiums	17,454	16,165	-1,289
212 Dental Insurance Premiums	2,215	1,093	-1,122
213 Life Insurance Premiums	319	319	0
214 Income Protection Insurance	270	270	0
215 Vision Insurance Premiums	87	87	0
220 Social Security Contrib. (7.65%)	28,414	29,283	869
230 Retirement Contrib. (PSERS)	86,799	98,242	11,443
250 Unemploy. Comp. Premiums	660	660	0
260 Workers' Comp. Ins. Premiums	2,564	2,564	0
330 Other Professional Svcs	71,078	65,500	-5,578
529 Other Insurance	11,000	15,000	4,000
580 Travel/Conference Expense	3,000	3,500	500
610 General Supplies	167,275	167,500	225
810 Dues And Fees	0	1,795	1,795
891 Club Ice Hockey Donation	6,000	6,000	0
3250 Function (Sub Total	780,469	790,674	10,205
3310 Community Summer Recreation			
137 Summer Rec. Program Wages	5,651	4,400	-1,251
220 Social Security Contrib. (7.65%)	420	337	-83
230 Retirement Contrib. (PSERS)	1,209	1,136	-73
250 Unemploy. Comp. Premiums	10	8	-2
260 Workers' Comp. Ins. Premiums	360	284	-76
610 General Supplies	1,500	200	-1,300
3310 Function (Sub Total	9,150	6,365	-2,785

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ALL			
10 Fund 10			
3000 Oper Of Noninstructional Svcs			
3320 Air Force JROTC Program			
121 Teacher's Salaries - Reg. Ed.	195,118	160,240	-34,878
199 Health Care Buyout	14,400	9,600	-4,800
212 Dental Insurance Premiums	3,978	1,164	-2,814
213 Life Insurance Premiums	245	163	-82
214 Income Protection Insurance	429	286	-143
215 Vision Insurance Premiums	421	198	-223
220 Social Security Contrib. (7.65%)	16,030	12,258	-3,772
230 Retirement Contrib. (PSERS)	44,836	41,406	-3,430
250 Unemploy. Comp. Premiums	356	341	-15
260 Workers' Comp. Ins. Premiums	1,353	1,260	-93
580 Travel/Conference Expense	1,000	1,500	500
3320 Function (Sub Total	278,166	228,416	-49,750
3390 District / Boro Shared - Cross Guar			
300 Purchased Prof &Tech Svcs	45,140	33,350	-11,790
3390 Function (Sub Total	45,140	33,350	-11,790
3000 Function (E) Sub Total	1,236,550	1,183,785	-52,765
4000 Facilities Acq,const & Impv			
4210 Site Improvement Services			
761 Non-Capital / Equip Replmt.	64,500	25,000	-39,500
4210 Function (Sub Total	64,500	25,000	-39,500
4410 Arch. & Engr. Services			
300 Purchased Prof &Tech Svcs	1,100	1,100	0
4410 Function (Sub Total	1,100	1,100	0
4610 Building Improvement Ser.			
761 Non-Capital / Equip Replmt.	169,000	169,000	0
4610 Function (Sub Total	169,000	169,000	0
4000 Function (E) Sub Total	234,600	195,100	-39,500

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ALL			
10 Fund 10			
5000 Other Financing Uses			
5110 Debt Svc / Bond Issue Prin & Int.			
830 Interest Payments (Bonds & Leases)	4,004,882	4,186,407	181,525
910 Redemption Of Principal (Bonds)	3,060,000	3,125,000	65,000
911 Loan&lease-pur Agmts-prin Pmts	0	120,000	120,000
5110 Function (Sub Total	7,064,882	7,431,407	366,525
5130 Refund to Prior Year Revenue Acct			
880 Refunds/ Prior Years' Recpts	150,000	150,000	0
5130 Function (Sub Total	150,000	150,000	0
5910 Budgetary Reserve/Contingency Fund			
840 General Contingency - Districtwide	250,000	275,000	25,000
845 2013 Assessments Appeals Reserve	61,000	50,000	-11,000
847 Contingency Fund - Affordable Care	0	193,000	193,000
5910 Sub Total	311,000	518,000	207,000
5000 Sub Total	7,525,882	8,099,407	573,525
10 Sub Total	58,371,391	60,740,981	2,369,590
Report Totals	58,371,391	60,740,981	2,369,590