



# Plum Borough School District



## 2012-13 Adopted General Fund Budget - (Fund 10)

Total Projected Revenues & Subsidies:	\$ 54,453,457
Total Projected Expenditures:	<u>56,070,222</u>
Anticipated Shortfall*:	\$ (1,616,765)

\* Anticipated Budgetary Reserve Contribution



June 26, 2012 Public Board Meeting  
Plum Senior High School Auditorium

PLUM BOROUGH SCHOOL DISTRICT

Detailed Report  
of  
2012-13 Adopted General Fund  
Budget Projected Revenues\*:

\*All amounts are subject to change before final adoption scheduled for June 26, 2012



Date: 06/22/12  
 Time: 16:33:09

Plum Borough School District  
 2012-13 Adopted Revenues

		Revenue					
		09-10 Actual	10-11 Final Rev	11-12 Budgeted	Prelim Budget 5 21 12	12-13 Final Rev	Difference
ALL							
10	Fund 10						
	6111 Current Real Estate Taxes						
	000	24,074,068	24,379,000	25,060,583	25,467,342	25,467,342	0
	004	2,667	0	0	0	0	0
	005	2,738	0	0	0	0	0
	006	7,845	0	0	0	0	0
	007 SUPPLEMENTAL REAL ESTATE TAXES 07-08	25,673	50,000	0	0	0	0
	008	28,327	0	0	0	0	0
	009 Interim Real Estate Taxes 09-10	15,783	0	0	0	0	0
	010	320,547	140,000	150,000	60,000	60,000	0
	6111 Function (R) Sub Total	24,477,648	24,569,000	25,210,583	25,527,342	25,527,342	0
	6112 Interim Real Estate Taxes						
	007 SUPPLEMENTAL REAL ESTATE TAXES 07-08	1,018	35,000	300,000	50,000	50,000	0
	008	34,741	0	0	0	0	0
	009 Interim Real Estate Taxes 09-10	61,555	0	0	0	0	0
	6112 Function (R) Sub Total	97,314	35,000	300,000	50,000	50,000	0
	6113 Public Utility Realty Tax (PURTA)						
	000	40,685	40,685	41,200	40,685	40,685	0
	6113 Function (R) Sub Total	40,685	40,685	41,200	40,685	40,685	0
	6120 Current Per Capita Tax Sect. 679						
	000	67,200	81,250	115,000	115,000	115,000	0
	6120 Function (R) Sub Total	67,200	81,250	115,000	115,000	115,000	0
	6141 Current Act 511 Per Capita Tx						
	000	67,200	81,250	115,000	115,000	115,000	0
	6141 Function (R) Sub Total	67,200	81,250	115,000	115,000	115,000	0
	6143 Local Service Tax (LST) Act 511						
	000	23,921	18,500	18,500	21,000	21,000	0
	6143 Function (R) Sub Total	23,921	18,500	18,500	21,000	21,000	0
	6151 Current Act 511 Earned Income Tax						
	000	2,415,697	3,150,000	3,200,000	3,200,000	3,200,000	0
	6151 Function (R) Sub Total	2,415,697	3,150,000	3,200,000	3,200,000	3,200,000	0

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Plum Borough School District  
 2012-13 Adopted Revenues

	Revenue					
	09-10 Actual	10-11 Final Rev	11-12 Budgeted	Prelim Budget 5 21 12	12-13 Final Rev	Difference
ALL						
10 Fund 10						
6153 Current Act 511 Real Estate Transf.						
000	230,879	190,000	220,000	190,000	190,000	0
6153 Function (R) Sub Total	230,879	190,000	220,000	190,000	190,000	0
6411 Delinquent Real Estate Taxes						
000	416,638	360,000	405,000	405,000	405,000	0
6411 Function (R) Sub Total	416,638	360,000	405,000	405,000	405,000	0
6461 Delinquent Earned Income Taxes						
000	826,679	600,000	620,000	750,000	750,000	0
6461 Function (R) Sub Total	826,679	600,000	620,000	750,000	750,000	0
6510 Int/Invest & Invest Bear Cks						
000	122,994	108,170	75,000	57,000	57,000	0
6510 Function (R) Sub Total	122,994	108,170	75,000	57,000	57,000	0
6690 Other Food Service Revenues						
000	0	0	0	40,000	40,000	0
6690 Function (R) Sub Total	0	0	0	40,000	40,000	0
6710 Athletic Department						
001 Athletic Revenue	0	0	0	59,500	0	-59,500
041 Advertising Income	0	0	0	0	3,000	3,000
042 Boys Basketball Income	0	0	8,500	0	8,500	8,500
043 Girls Basketball Income	0	0	4,000	0	4,000	4,000
044 Football Income	0	0	31,000	0	31,000	31,000
045 Swimming Income	0	0	2,000	0	2,000	2,000
046 Wrestling Income	0	0	1,000	0	1,000	1,000
047 Boys Soccer Income	0	0	3,000	0	3,000	3,000
048 Girls Soccer Income	0	0	2,500	0	2,500	2,500
049 Misc. Income	0	0	0	0	1,500	1,500
050 Girls Volleyball Income	0	0	1,500	0	1,500	1,500
051 Boys Volleyball Income	0	0	1,500	0	1,500	1,500
6710 Function (R) Sub Total	0	0	55,000	59,500	59,500	0



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Plum Borough School District  
 2012-13 Adopted Revenues

	Revenue						
	09-10 Actual	10-11 Final Rev	11-12 Budgeted	Prelim Budget 5 21 12	12-13 Final Rev	Difference	
ALL							
10 Fund 10							
6740 Student Fees							
000	0	6,600	0	0	0	0	
001 Athletic Revenue	5,330	5,330	5,330	5,330	5,330	0	
002	19,681	16,000	16,000	16,000	16,000	0	
003	400	0	0	0	0	0	
6740 Function (R) Sub Total	25,411	27,930	21,330	21,330	21,330	0	
6790 Other Student Activity Income							
000	58	0	4,500	0	23,000	23,000	
6790 Function (R) Sub Total	58	0	4,500	0	23,000	23,000	
6821 State Rev Rec'd From Other PA Pub.							
000	0	0	30,600	0	0	0	
6821 Function (R) Sub Total	0	0	30,600	0	0	0	
6829 State Rev Other Inter Sources							
000	2,028	2,000	2,000	2,000	2,000	0	
6829 Function (R) Sub Total	2,028	2,000	2,000	2,000	2,000	0	
6831 Fed. Rev. From Other Public Sch.							
000	22,242	23,000	23,000	143,191	143,191	0	
6831 Function (R) Sub Total	22,242	23,000	23,000	143,191	143,191	0	
6832 Federal IDEA Revenue Rec. as Pass							
000	366,034	125,000	381,365	200,000	200,000	0	
6832 Function (R) Sub Total	366,034	125,000	381,365	200,000	200,000	0	
6839 Fed Rev Other Inter Sources							
000	23,159	23,500	105,000	0	0	0	
6839 Function (R) Sub Total	23,159	23,500	105,000	0	0	0	
6910 Rentals							
000	13,653	9,000	7,000	9,000	9,000	0	
6910 Function (R) Sub Total	13,653	9,000	7,000	9,000	9,000	0	

Plum Borough School District  
2012-13 Adopted Revenues

	09-10 Actual	10-11 Final Rev	11-12 Budgeted	Prelim Budget 5 21 12	12-13 Final Rev	Difference
ALL						
10 Fund 10						
6920 Contribution/Donation - Private						
000	15,486	15,000	30,000	25,000	25,000	0
6920 Function (R) Sub Total	15,486	15,000	30,000	25,000	25,000	0
6941 Regular Day Sch Tuition						
000	26,848	15,000	15,000	15,000	15,000	0
6941 Function (R) Sub Total	26,848	15,000	15,000	15,000	15,000	0
6949 Other Tuition - Nursery Sch.						
000	1,700	1,700	1,800	1,700	1,700	0
6949 Function (R) Sub Total	1,700	1,700	1,800	1,700	1,700	0
6950 Transportation Fees						
000	34,914	22,000	32,000	22,000	22,000	0
6950 Function (R) Sub Total	34,914	22,000	32,000	22,000	22,000	0
6990 Food Service Dept. Contribution						
000	68,703	29,207	40,000	15,000	15,000	0
6990 Function (R) Sub Total	68,703	29,207	40,000	15,000	15,000	0
6991 Refund to Prior Yr Expenditure Acct						
000	16,801	12,000	12,000	12,000	12,000	0
6991 Function (R) Sub Total	16,801	12,000	12,000	12,000	12,000	0
6999 Royalty Distributions						
000	0	0	0	7,900	7,900	0
6999 Function (R) Sub Total	0	0	0	7,900	7,900	0
7110 Basic Instructional Subsidy						
000	11,084,302	12,914,637	12,260,785	12,260,785	12,260,785	0
7110 Function (R) Sub Total	11,084,302	12,914,637	12,260,785	12,260,785	12,260,785	0
7140 Charter School Reimbursement						
000	136,693	155,381	0	0	0	0
7140 Function (R) Sub Total	136,693	155,381	0	0	0	0

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 2012-13 Adopted Revenues

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	09-10 Actual	10-11 Final Rev	11-12 Budgeted	Prelim Budget 5 21 12	12-13 Final Rev	Difference
ALL						
10 Fund 10						
7160 Tuition Placed & Institution						
000	11,352	0	0	75,000	75,000	0
7160 Function (R) Sub Total	11,352	0	0	75,000	75,000	0
7220 Vocational Education						
000	0	1,200	1,200	1,200	1,200	0
7220 Function (R) Sub Total	0	1,200	1,200	1,200	1,200	0
7240 Driver Education-student						
000	0	6,000	6,000	6,000	0	-6,000
7240 Function (R) Sub Total	0	6,000	6,000	6,000	0	-6,000
7271 Special Ed.-Reg. Prog.						
000	2,293,795	2,205,196	2,205,196	2,221,361	2,221,361	0
7271 Function (R) Sub Total	2,293,795	2,205,196	2,205,196	2,221,361	2,221,361	0
7310 Transport (Reg & Additional)						
000	1,225,394	1,170,000	1,215,000	1,276,540	1,276,540	0
7310 Function (R) Sub Total	1,225,394	1,170,000	1,215,000	1,276,540	1,276,540	0
7320 Rentals & Sink Fund Payments						
000	918,699	1,368,582	1,368,582	1,249,241	1,249,241	0
7320 Function (R) Sub Total	918,699	1,368,582	1,368,582	1,249,241	1,249,241	0
7330 Medical & Dental Services						
000	81,646	87,000	87,000	87,000	87,000	0
7330 Function (R) Sub Total	81,646	87,000	87,000	87,000	87,000	0
7340 PA Property Tax Relief Payment						
000	1,653,112	1,655,000	1,655,000	1,653,081	1,653,081	0
7340 Function (R) Sub Total	1,653,112	1,655,000	1,655,000	1,653,081	1,653,081	0
7501 PA Accountability Grant						
000	601,852	601,852	221,738	0	0	0
7501 Function (R) Sub Total	601,852	601,852	221,738	0	0	0



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Plum Borough School District  
 2012-13 Adopted Revenues

	09-10 Actual	10-11 Final Rev	11-12 Budgeted	Prelim Budget 5 21 12	12-13 Final Rev	Difference
ALL						
10 Fund 10						
7502 Dual Enrollment Funding						
000	5,870	0	0	0	0	0
7502 Function (R) Sub Total	5,870	0	0	0	0	0
7599 Other State Revenue						
000	40,000	0	0	0	27,000	27,000
001 Athletic Revenue	61,000	0	0	0	0	0
7599 Function (R) Sub Total	101,000	0	0	0	27,000	27,000
7810 Social Security / Reimbursement						
000	1,160,130	1,134,877	1,085,302	1,385,020	1,385,020	0
7810 Function (R) Sub Total	1,160,130	1,134,877	1,085,302	1,385,020	1,385,020	0
7820 Retirement / PSERS Reimbursement						
000	759,498	1,223,530	1,228,565	1,738,232	1,738,232	0
7820 Function (R) Sub Total	759,498	1,223,530	1,228,565	1,738,232	1,738,232	0
7920 Classrooms for the Future						
000	15,000	0	0	0	0	0
7920 Function (R) Sub Total	15,000	0	0	0	0	0
8190 Other Unrestricted Federal						
000	145,647	0	0	441,421	441,421	0
8190 Function (R) Sub Total	145,647	0	0	441,421	441,421	0
8514 Ed Of Disab Child-ESEA, Title I						
000	230,749	371,000	371,000	371,000	356,479	-14,521
8514 Function (R) Sub Total	230,749	371,000	371,000	371,000	356,479	-14,521
8515 Title II IDEA, Section 619						
000	124,589	127,495	127,495	127,495	105,349	-22,146
8515 Function (R) Sub Total	124,589	127,495	127,495	127,495	105,349	-22,146
8516 Title II NCLB						
001 Athletic Revenue	750	0	0	0	0	0
8516 Function (R) Sub Total	750	0	0	0	0	0

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Plum Borough School District  
 2012-13 Adopted Revenues

	Revenue						
	09-10 Actual	10-11 Final Rev	11-12 Budgeted	Prelim Budget 5 21 12	12-13 Final Rev	Difference	
ALL							
10 Fund 10							
8517 Drug Free Schools							
000	10,935	0	0	0	0	0	
8517 Function (R) Sub Total	10,935	0	0	0	0	0	
8670 Air Force Reimbursement							
000	92,193	93,100	97,350	93,100	93,100	0	
8670 Function (R) Sub Total	92,193	93,100	97,350	93,100	93,100	0	
8690 Grant-In-Aid Commonwealth of PA							
000	6,532	0	55,000	0	0	0	
8690 Function (R) Sub Total	6,532	0	55,000	0	0	0	
8702 ARRA - IDEA - Section 619							
000	516,229	157,464	0	0	0	0	
8702 Function (R) Sub Total	516,229	157,464	0	0	0	0	
8703 ARRA - Title I - Part A							
000	144,590	411,957	0	0	0	0	
8703 Function (R) Sub Total	144,590	411,957	0	0	0	0	
8704 ARRA - Title I - School Improvement							
000	0	186,500	0	0	0	0	
8704 Function (R) Sub Total	0	186,500	0	0	0	0	
8708 ARRA - State Fiscal Stab. Fund							
000	1,489,819	0	0	0	0	0	
8708 Function (R) Sub Total	1,489,819	0	0	0	0	0	
8810 Medical Assist. Access							
000	235,269	310,000	100,000	310,000	310,000	0	
8810 Function (R) Sub Total	235,269	310,000	100,000	310,000	310,000	0	
9110 Bond Refinancing Proceeds (3/15/13)							
000	0	0	0	100,000	100,000	0	
9110 Function (R) Sub Total	0	0	0	100,000	100,000	0	

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Plum Borough School District  
2012-13 Adopted Revenues

	09-10 Actual	10-11 Final Rev	11-12 Budgeted	Prelim Budget 5 21 12	12-13 Final Rev	Difference
ALL						
10 Fund 10						
9500 Refund Prior Yr Expenditures						
000	7,187	5,000	5,000	5,000	5,000	0
9500 Sub Total	7,187	5,000	5,000	5,000	5,000	0
10 Sub Total	52,456,724	53,724,963	53,171,091	54,446,124	54,453,457	7,333
Report Totals	52,456,724	53,724,963	53,171,091	54,446,124	54,453,457	7,333



PLUM BOROUGH SCHOOL DISTRICT

Detailed Report  
of  
2012-13 Adopted General Fund  
Budget Projected Expenditures\*:

\*All amounts are subject to change before final adoption scheduled for June 26, 2012

Plum Borough School District  
2012-13 Adopted Expenditures

		Expenditure				2012-13 Adopted Expenditures		
		09-10 ACTUAL	10-11 ACTUAL	11-12 Final Bud Exp	12-13 Preliminary	12-13 Adopted Exp	Difference	
ALL								
	10 Fund 10							
	1110 Instruction - Reg. Programs							
	116 Health Ins. Buy-out Stipends	3,200	176,800	391,200	148,800	148,799		-1
	121 Teacher's Salaries - Reg. Ed.	15,791,990	16,871,920	16,625,971	17,003,815	17,093,920		90,105
	122 Prof. - Reg Ed. Teacher Subs	362,676	304,459	259,000	0	0		0
	125 Curriculum Writing	1,268	0	0	0	0		0
	128 Alternative School	4,908	0	0	0	0		0
	131 Department Chairpersons Stipends	18,458	13,746	11,616	19,940	19,940		0
	191 Paraprofessional Salaries	48,201	33,105	81,900	34,272	34,272		0
	192 Paraprof. Subs Salaries	792	307	0	0	0		0
	211 Medical Insurance Premiums	2,856,784	2,463,712	2,478,566	2,437,800	2,437,800		0
	212 Dental Insurance Premiums	196,316	182,630	184,209	175,345	175,345		0
	213 Life Insurance Premiums	10,300	17,041	16,799	16,155	16,227		72
	214 Income Protect Insurance	4,450	30,331	29,844	28,669	28,798		129
	215 Vision Insurance Premiums	21,025	25,853	26,341	24,707	24,707		0
	220 Soc. Sec. Contrib. (7.65%)	1,251,525	1,318,770	1,312,659	1,327,183	1,333,724		6,541
	230 Retirement (PSERS) Contrib.	1,291,012	984,514	1,484,204	2,139,247	2,150,389		11,142
	240 Tuition Reimb. /Prof Staff	208,337	194,688	125,000	125,000	125,000		0
	250 Unemploy. Comp. Ins.	0	0	73,966	83,279	84,000		721
	260 Workers' Comp. Ins. Premiums	84,597	90,519	94,371	96,067	112,321		16,254
	321 Contracted Substitute's Svcs.	0	0	0	250,000	250,000		0
	430 Repairs & Maint Svcs	11,308	15,845	16,013	14,289	14,289		0
	442 Rental Of Equip & Vehicles	201,405	225,052	221,000	189,900	189,900		0
	550 Printing & Binding	0	0	900	0	0		0
	562 Tuition / PA Cyber/Charter Schs.	508,956	467,476	498,974	466,750	466,750		0
	568 Tuition - Approved Private Schools	5,138	0	0	0	0		0
	580 Travel/Conference Expense	14,717	8,707	10,420	7,700	7,700		0
	610 General Supplies	344,571	369,762	337,652	349,267	349,267		0
	618 Technology Supplies	21,178	5,385	9,271	12,548	12,548		0
	640 Books & Periodicals	213,231	568,423	169,196	113,653	113,653		0
	648 Ed Software/Licensing Fees	72,967	3,029	2,230	0	0		0
	751 Equipment - Non-Capital - Add'l	13,761	7,119	7,254	3,172	3,172		0
	752 Capital Equip Additional	8,448	0	16,170	0	0		0
	758 Capital Comp/Software Additional	21,620	54,372	13,828	14,081	14,081		0
	761 Non-Capital / Equip Replmt.	26,444	15,604	6,750	3,500	3,500		0
	762 Capital Equip Replacement.	24,000	6,000	2,320	0	0		0
	810 Dues And Fees	4,269	9,268	245	263	263		0
	1110 Function (E) Sub Total	23,647,852	24,464,437	24,507,869	25,085,402	25,210,365		124,963

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Plum Borough School District  
2012-13 Adopted Expenditures

		Expenditure			2012-13 Adopted Expenditures		
		09-10 ACTUAL	10-11 ACTUAL	11-12 Final Bud Exp	12-13 Preliminary Exp	12-13 Adopted Exp	Difference
ALL							
10	Fund 10						
1190	Title I						
121	Teacher's Salaries - Reg. Ed.	199,686	327,620	349,920	367,800	367,800	0
122	Prof. - Reg Ed. Teacher Subs	810	3,150	0	0	0	0
211	Medical Insurance Premiums	21,397	44,957	44,571	46,770	46,770	0
212	Dental Insurance Premiums	1,540	3,346	3,346	3,345	3,345	0
213	Life Insurance Premiums	133	266	266	266	266	0
214	Income Protect Insurance	239	477	478	477	477	0
215	Vision Insurance Premiums	208	437	437	435	435	0
220	Soc. Sec. Contrib. (7.65%)	15,210	25,085	26,768	28,138	28,138	0
230	Retirement (PSERS) Contrib.	9,545	18,508	30,268	45,460	45,459	-1
250	Unemploy. Comp. Ins.	0	0	960	1,568	1,568	0
260	Workers' Comp. Ins. Premiums	1,043	1,720	1,924	2,022	2,355	333
500	Other Purchased Svcs	20,617	27,111	0	0	0	0
610	General Supplies	16,234	9,021	0	0	0	0
640	Books & Periodicals	7,220	0	0	0	0	0
648	Ed Software/Licensing Fees	168,625	0	0	0	0	0
1190	Function (E) Sub Total	462,507	461,698	458,938	496,281	496,613	332
1191	Title II						
121	Teacher's Salaries - Reg. Ed.	60,492	108,300	112,700	117,500	117,500	0
211	Medical Insurance Premiums	6,738	14,158	14,502	15,316	15,316	0
212	Dental Insurance Premiums	995	1,863	2,133	2,186	2,186	0
213	Life Insurance Premiums	150	144	144	144	144	0
214	Income Protect Insurance	129	258	258	258	258	0
215	Vision Insurance Premiums	134	281	281	280	280	0
220	Soc. Sec. Contrib. (7.65%)	4,715	8,216	8,620	8,989	8,989	0
230	Retirement (PSERS) Contrib.	2,970	6,108	9,748	14,523	14,524	1
250	Unemploy. Comp. Ins.	0	0	640	784	784	0
260	Workers' Comp. Ins. Premiums	323	563	620	646	752	106
300	Purchased Prof &Tech Svcs	8,503	8,876	0	0	0	0
580	Travel/Conference Expense	14,313	2,110	0	0	0	0
1191	Function (E) Sub Total	99,462	150,877	149,646	160,626	160,733	107
1192	Title V						
121	Teacher's Salaries - Reg. Ed.	2,899	0	0	0	0	0
220	Soc. Sec. Contrib. (7.65%)	221	0	0	0	0	0



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Plum Borough School District  
2012-13 Adopted Expenditures

	Expenditure				2012-13 Adopted Expenditures		Difference
	09-10 ACTUAL	10-11 ACTUAL	11-12 Final Bud Exp	12-13 Preliminary	12-13 Adopted Exp		
ALL							
10 Fund 10							
1192 Title V							
230 Retirement (PSERS) Contrib.	139	0	0	0	0	0	0
260 Workers' Comp. Ins. Premiums	15	0	0	0	0	0	0
1192 Function (E) Sub Total	3,274	0	0	0	0	0	0
1193 No Child Left Behind (NCLB)							
640 Books & Periodicals	300	0	0	0	0	0	0
1193 Function (E) Sub Total	300	0	0	0	0	0	0
1200 Special Programs - Elem / Sec							
565 Vocational Training Expenses	225	6,670	2,500	4,000	4,000	0	0
1200 Function (E) Sub Total	225	6,670	2,500	4,000	4,000	0	0
1211 Life Skills Support - Public							
322 PT/OT Services from AIU	178,411	152,070	204,303	211,750	211,750	0	0
1211 Function (E) Sub Total	178,411	152,070	204,303	211,750	211,750	0	0
1221 Hearing Impaired							
322 PT/OT Services from AIU	393,380	119,000	271,840	271,840	271,840	0	0
1221 Function (E) Sub Total	393,380	119,000	271,840	271,840	271,840	0	0
1224 Visually Impaired							
322 PT/OT Services from AIU	171,071	140,000	171,071	171,071	171,071	0	0
1224 Function (E) Sub Total	171,071	140,000	171,071	171,071	171,071	0	0
1225 Speech & Language Support							
121 Teacher's Salaries - Reg. Ed.	245,200	258,000	246,350	237,700	237,700	0	0
211 Medical Insurance Premiums	33,247	34,512	32,646	20,733	20,733	0	0
212 Dental Insurance Premiums	2,384	2,500	2,172	1,881	1,881	0	0
213 Life Insurance Premiums	216	216	210	216	216	0	0
214 Income Protect Insurance	387	387	377	1,245	1,245	0	0
215 Vision Insurance Premiums	322	338	328	254	254	0	0
220 Soc. Sec. Contrib. (7.65%)	18,596	19,569	18,847	18,186	18,185	-1	-1
230 Retirement (PSERS) Contrib.	11,720	14,551	21,310	29,380	29,378	-2	-2
250 Unemploy. Comp. Ins.	0	0	960	1,176	1,176	0	0
260 Workers' Comp. Ins. Premiums	1,275	1,341	1,354	1,308	1,522	214	214
322 PT/OT Services from AIU	29,362	44,334	29,362	29,362	29,362	0	0

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		Expenditure			2012-13 Adopted Expenditures		
		09-10 ACTUAL	10-11 ACTUAL	11-12 Final Bud Exp	12-13 Preliminary	12-13 Adopted Exp	Difference
ALL							
10	Fund 10						
	1225 Speech & Language Support						
	610 General Supplies	57,093	1,411	0	574	574	0
	1225 Function (E) Sub Total	399,802	377,159	353,916	342,015	342,226	211
	1230 Emotional Support						
	121 Teacher's Salaries - Reg. Ed.	286,953	47,000	0	0	0	0
	211 Medical Insurance Premiums	72,705	5,212	0	0	0	0
	212 Dental Insurance Premiums	5,140	394	0	0	0	0
	213 Life Insurance Premiums	372	72	0	0	0	0
	214 Income Protect Insurance	667	129	0	0	0	0
	215 Vision Insurance Premiums	691	57	0	0	0	0
	220 Soc. Sec. Contrib. (7.65%)	21,321	3,572	0	0	0	0
	230 Retirement (PSERS) Contrib.	13,716	2,651	0	0	0	0
	260 Workers' Comp. Ins. Premiums	1,492	244	0	0	0	0
	610 General Supplies	523	532	0	177	177	0
	1230 Function (E) Sub Total	403,580	59,863	0	177	177	0
	1232 Emotional Support PRRI						
	561 Tuition To Oth Lea In State	19,020	22,872	15,000	15,000	15,000	0
	1232 Function (E) Sub Total	19,020	22,872	15,000	15,000	15,000	0
	1233 Autistic Program						
	322 PT/OT Services from AIU	53,293	71,308	62,000	74,100	74,100	0
	562 Tuition / PA Cyber/Charter Schs.	129,732	125,915	0	0	0	0
	1233 Function (E) Sub Total	183,025	197,223	62,000	74,100	74,100	0
	1240 Learning Disabled						
	121 Teacher's Salaries - Reg. Ed.	787,218	1,167,499	1,192,713	1,207,660	1,207,660	0
	129 Extended School Year Wages	2,110	0	0	0	0	0
	211 Medical Insurance Premiums	163,144	236,013	222,733	233,719	233,719	0
	212 Dental Insurance Premiums	12,024	16,094	15,226	15,224	15,224	0
	213 Life Insurance Premiums	996	1,424	1,361	1,361	1,361	0
	214 Income Protect Insurance	1,741	2,551	2,439	2,439	2,439	0
	215 Vision Insurance Premiums	1,752	2,291	2,182	2,174	2,174	0
	220 Soc. Sec. Contrib. (7.65%)	59,676	88,184	91,245	92,388	92,386	-2
	230 Retirement (PSERS) Contrib.	37,732	65,931	103,170	149,268	149,269	1
	250 Unemploy. Comp. Ins.	0	0	6,323	7,065	7,037	-28

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		Expenditure				2012-13 Adopted Expenditures	
		09-10 ACTUAL	10-11 ACTUAL	11-12 Final Bud Exp	12-13 Preliminary Exp	12-13 Adopted Exp	Difference
ALL							
10	Fund 10						
	1240 Learning Disabled						
	260 Workers' Comp. Ins. Premiums	4,105	6,080	6,561	6,642	7,728	1,086
	567 Tuition for ESL Services	120,289	15,695	150,000	150,000	150,000	0
	580 Travel/Conference Expense	0	0	34,881	0	0	0
	610 General Supplies	482	0	0	0	0	0
	1240 Function (E) Sub Total	1,191,269	1,601,762	1,828,834	1,867,940	1,868,997	1,057
	1241 Learning Support						
	121 Teacher's Salaries - Reg. Ed.	92,100	0	0	0	0	0
	191 Paraprofessional Salaries	728,245	588,767	452,646	448,108	448,057	-51
	192 Paraprof. Subs Salaries	13,951	14,136	16,350	17,136	17,136	0
	211 Medical Insurance Premiums	4,984	0	0	0	0	0
	212 Dental Insurance Premiums	394	0	0	0	0	0
	213 Life Insurance Premiums	942	666	540	1,170	1,125	-45
	214 Income Protect Insurance	129	0	0	0	0	0
	215 Vision Insurance Premiums	55	0	0	0	0	0
	220 Soc. Sec. Contrib. (7.65%)	62,992	44,270	28,844	35,566	35,561	-5
	230 Retirement (PSERS) Contrib.	39,171	33,831	32,594	57,505	57,498	-7
	250 Unemploy. Comp. Ins.	0	0	7,365	10,588	10,584	-4
	260 Workers' Comp. Ins. Premiums	4,339	3,134	2,072	2,550	2,984	434
	321 Contracted Substitute's Svcs.	0	0	0	11,400	11,400	0
	322 PT/OT Services from AIU	248,045	273,040	279,950	260,560	260,560	0
	324 Prof Ed Svcs- Training/Develop	0	12,008	0	0	0	0
	330 Other Professional Svcs	0	26,444	0	0	0	0
	562 Tuition / PA Cyber/Charter Schs.	0	0	101,712	0	0	0
	563 AIU Alternative Education	0	62,642	0	0	0	0
	580 Travel/Conference Expense	2,088	0	100	100	100	0
	610 General Supplies	3,789	28,304	415	838	838	0
	618 Technology Supplies	0	0	647	0	0	0
	640 Books & Periodicals	983	707	0	0	0	0
	1241 Function (E) Sub Total	1,202,207	1,087,949	923,235	845,521	845,843	322
	1243 Gifted Support						
	121 Teacher's Salaries - Reg. Ed.	292,700	323,467	243,108	323,820	323,820	0
	211 Medical Insurance Premiums	59,597	54,010	53,245	49,636	49,636	0
	212 Dental Insurance Premiums	4,309	3,537	3,472	3,263	3,263	0
	213 Life Insurance Premiums	252	269	268	236	236	0

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		Expenditure			2012-13 Adopted Expenditures		
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ALL							
10	Fund 10						
	1243 Gifted Support						
	214 Income Protect Insurance	450	481	482	425	425	0
	215 Vision Insurance Premiums	581	523	526	459	459	0
	220 Soc. Sec. Contrib. (7.65%)	22,127	24,379	18,598	24,775	24,775	0
	230 Retirement (PSERS) Contrib.	13,990	18,244	21,030	40,025	40,025	0
	250 Unemploy. Comp. Ins.	0	0	1,280	1,568	1,568	0
	260 Workers' Comp. Ins. Premiums	1,523	1,682	1,338	1,779	2,073	294
	430 Repairs & Maint Svcs	0	100	175	175	175	0
	580 Travel/Conference Expense	5,553	4,473	6,217	3,707	3,707	0
	610 General Supplies	987	932	630	534	534	0
	618 Technology Supplies	299	0	40	0	0	0
	810 Dues And Fees	100	225	250	0	0	0
	1243 Function (E) Sub Total	402,468	432,322	350,659	450,402	450,696	294
	1260 Physical Support						
	322 PT/OT Services from AIU	55,063	5,616	72,000	72,000	72,000	0
	1260 Function (E) Sub Total	55,063	5,616	72,000	72,000	72,000	0
	1270 Non-Public Tuition						
	563 AIU Alternative Education	267,457	492,963	332,220	378,753	378,753	0
	565 Vocational Training Expenses	5,900	0	0	0	0	0
	1270 Function (E) Sub Total	273,357	492,963	332,220	378,753	378,753	0
	1280 Early Intervention Support						
	322 PT/OT Services from AIU	4,686	31,380	12,000	0	0	0
	1280 Function (E) Sub Total	4,686	31,380	12,000	0	0	0
	1290 Approved Private Sch Tuition						
	563 AIU Alternative Education	0	48,495	11,000	63,000	63,000	0
	567 Tuition for ESL Services	353,676	432,851	0	0	0	0
	568 Tuition - Approved Private Schools	481,504	331,187	645,246	545,507	545,507	0
	594 Svc Pur Fr Iu For Sp Classes	779	1,175	0	0	0	0
	1290 Function (E) Sub Total	835,959	813,708	656,246	608,507	608,507	0
	1340 Family & Consumer Science						
	121 Teacher's Salaries - Reg. Ed.	130,800	0	0	0	0	0
	211 Medical Insurance Premiums	23,193	0	0	0	0	0

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		Expenditure			2012-13 Adopted Expenditures		
		09-10 ACTUAL	10-11 ACTUAL	11-12 Final Bud Exp	12-13 Preliminary	12-13 Adopted Exp	Difference
ALL							
10	Fund 10						
	1340 Family & Consumer Science						
	212 Dental Insurance Premiums	2,384	0	0	0	0	0
	213 Life Insurance Premiums	144	0	0	0	0	0
	214 Income Protect Insurance	258	0	0	0	0	0
	215 Vision Insurance Premiums	243	0	0	0	0	0
	220 Soc. Sec. Contrib. (7.65%)	9,915	0	0	0	0	0
	230 Retirement (PSERS) Contrib.	6,252	0	0	0	0	0
	260 Workers' Comp. Ins. Premiums	680	0	0	0	0	0
	1340 Function (E) Sub Total	173,869	0	0	0	0	0
	1341 Food Labs						
	121 Teacher's Salaries - Reg. Ed.	164,577	0	0	0	0	0
	211 Medical Insurance Premiums	27,722	0	0	0	0	0
	212 Dental Insurance Premiums	2,155	0	0	0	0	0
	213 Life Insurance Premiums	216	0	0	0	0	0
	214 Income Protect Insurance	387	0	0	0	0	0
	215 Vision Insurance Premiums	290	0	0	0	0	0
	220 Soc. Sec. Contrib. (7.65%)	12,427	0	0	0	0	0
	230 Retirement (PSERS) Contrib.	7,867	0	0	0	0	0
	260 Workers' Comp. Ins. Premiums	856	0	0	0	0	0
	1341 Function (E) Sub Total	216,497	0	0	0	0	0
	1342 Growing With Children						
	121 Teacher's Salaries - Reg. Ed.	56,100	0	0	0	0	0
	211 Medical Insurance Premiums	13,402	0	0	0	0	0
	212 Dental Insurance Premiums	1,824	0	0	0	0	0
	213 Life Insurance Premiums	72	0	0	0	0	0
	214 Income Protect Insurance	129	0	0	0	0	0
	215 Vision Insurance Premiums	245	0	0	0	0	0
	220 Soc. Sec. Contrib. (7.65%)	4,292	0	0	0	0	0
	230 Retirement (PSERS) Contrib.	2,682	0	0	0	0	0
	260 Workers' Comp. Ins. Premiums	292	0	0	0	0	0
	1342 Function (E) Sub Total	79,038	0	0	0	0	0
	1350 Technical Education						
	121 Teacher's Salaries - Reg. Ed.	181,700	0	0	0	0	0
	211 Medical Insurance Premiums	34,382	0	0	0	0	0

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		09-10 ACTUAL	10-11 ACTUAL	11-12 Final Bud Exp	12-13 Preliminary	12-13 Adopted Exp	Difference
ALL							
10	Fund 10						
	1350 Technical Education						
	212 Dental Insurance Premiums	2,535	0	0	0	0	0
	213 Life Insurance Premiums	156	0	0	0	0	0
	214 Income Protect Insurance	258	0	0	0	0	0
	215 Vision Insurance Premiums	342	0	0	0	0	0
	220 Soc. Sec. Contrib. (7.65%)	13,820	0	0	0	0	0
	230 Retirement (PSERS) Contrib.	8,685	0	0	0	0	0
	260 Workers' Comp. Ins. Premiums	945	0	0	0	0	0
	1350 Function (E) Sub Total	242,823	0	0	0	0	0
	1360 Business Education						
	121 Teacher's Salaries - Reg. Ed.	249,800	0	0	0	0	0
	211 Medical Insurance Premiums	69,028	0	0	0	0	0
	212 Dental Insurance Premiums	4,974	0	0	0	0	0
	213 Life Insurance Premiums	300	0	0	0	0	0
	214 Income Protect Insurance	516	0	0	0	0	0
	215 Vision Insurance Premiums	668	0	0	0	0	0
	220 Soc. Sec. Contrib. (7.65%)	18,597	0	0	0	0	0
	230 Retirement (PSERS) Contrib.	11,941	0	0	0	0	0
	260 Workers' Comp. Ins. Premiums	1,299	0	0	0	0	0
	1360 Function (E) Sub Total	357,123	0	0	0	0	0
	1390 Other Vocational Ed Programs						
	564 Tuition To AVTS	530,509	377,543	490,000	400,000	370,000	-30,000
	810 Dues And Fees	4,664	0	0	0	0	0
	1390 Function (E) Sub Total	535,173	377,543	490,000	400,000	370,000	-30,000
	1410 Drivers' Education						
	121 Teacher's Salaries - Reg. Ed.	1,872	0	0	0	0	0
	220 Soc. Sec. Contrib. (7.65%)	143	0	0	0	0	0
	230 Retirement (PSERS) Contrib.	89	0	0	0	0	0
	260 Workers' Comp. Ins. Premiums	10	0	0	0	0	0
	610 General Supplies	5,013	0	0	0	0	0
	1410 Function (E) Sub Total	7,127	0	0	0	0	0
	1430 Homebound Instruction						
	126 Homebound Instruction Salary	17,237	20,728	15,000	15,000	15,000	0

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ALL							
10	Fund 10						
	1430 Homebound Instruction						
	220 Soc. Sec. Contrib. (7.65%)	1,176	1,571	1,148	1,148	1,147	-1
	230 Retirement (PSERS) Contrib.	740	1,161	1,298	1,854	1,854	0
	250 Unemploy. Comp. Ins.	0	0	320	392	392	0
	260 Workers' Comp. Ins. Premiums	80	108	83	83	96	13
	580 Travel/Conference Expense	48	536	200	200	200	0
	1430 Function (E) Sub Total	19,281	24,104	18,049	18,677	18,689	12
	1442 Alternative Ed. Program						
	111 Administrative Salaries	0	35,381	35,382	35,381	36,088	707
	121 Teacher's Salaries - Reg. Ed.	0	4,516	6,804	6,804	6,804	0
	191 Paraprofessional Salaries	0	6,637	0	17,136	17,136	0
	213 Life Insurance Premiums	0	113	113	158	158	0
	214 Income Protect Insurance	0	105	104	105	105	0
	220 Soc. Sec. Contrib. (7.65%)	0	3,564	3,227	4,538	4,591	53
	230 Retirement (PSERS) Contrib.	0	2,566	3,649	7,332	7,419	87
	250 Unemploy. Comp. Ins.	0	0	272	1,117	725	-392
	260 Workers' Comp. Ins. Premiums	0	242	232	326	385	59
	580 Travel/Conference Expense	0	0	1,000	100	100	0
	610 General Supplies	0	0	500	500	500	0
	1442 Function (E) Sub Total	0	53,124	51,283	73,497	74,011	514
	1490 CCAC Middle School (BCMC)						
	110 Administrator's Salaries	77,900	87,200	49,100	0	0	0
	121 Teacher's Salaries - Reg. Ed.	143,173	155,967	137,400	152,000	152,000	0
	211 Medical Insurance Premiums	33,247	33,253	32,492	10,834	10,834	0
	212 Dental Insurance Premiums	2,384	2,314	2,226	788	788	0
	213 Life Insurance Premiums	288	288	216	144	144	0
	214 Income Protect Insurance	516	516	388	1,116	1,116	0
	215 Vision Insurance Premiums	322	338	338	114	114	0
	220 Soc. Sec. Contrib. (7.65%)	16,751	18,437	14,268	11,629	11,629	0
	230 Retirement (PSERS) Contrib.	10,567	13,715	16,132	18,787	18,787	0
	250 Unemploy. Comp. Ins.	0	0	971	1,028	1,028	0
	260 Workers' Comp. Ins. Premiums	1,150	1,264	1,026	835	973	138
	300 Purchased Prof &Tech Svcs	32,500	32,500	0	37,500	37,500	0
	440 Rentals	64,133	0	0	0	0	0
	566 Tuition To Comm Col&Tech Inst	8,061	7,152	32,500	0	0	0



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ALL						
10 Fund 10						
1490 Function (E) Sub Total	390,992	352,944	287,057	234,775	234,913	138
2110 Pupil Personnel Services						
110 Administrator's Salaries	105,678	106,735	106,735	45,000	91,800	46,800
211 Medical Insurance Premiums	24,260	11,679	11,555	6,657	13,314	6,657
212 Dental Insurance Premiums	1,990	558	558	369	738	369
213 Life Insurance Premiums	231	225	226	113	225	112
214 Income Protect Insurance	209	209	209	0	0	0
215 Vision Insurance Premiums	206	87	86	43	87	44
220 Soc. Sec. Contrib. (7.65%)	8,052	8,138	8,166	3,443	7,022	3,579
230 Retirement (PSERS) Contrib.	5,052	6,249	9,232	5,562	11,345	5,783
250 Unemploy. Comp. Ins.	0	0	320	392	392	0
260 Workers' Comp. Ins. Premiums	550	555	586	248	588	340
580 Travel/Conference Expense	1,842	1,578	1,500	1,500	1,500	0
610 General Supplies	658	989	1,850	850	850	0
810 Dues And Fees	60	126	225	225	225	0
2110 Function (E) Sub Total	148,788	137,128	141,248	64,402	128,086	63,684
2120 Guidance Services						
121 Teacher's Salaries - Reg. Ed.	666,394	612,246	723,554	823,308	729,654	-93,654
211 Medical Insurance Premiums	123,023	118,120	119,648	125,543	125,543	0
212 Dental Insurance Premiums	8,316	7,649	7,846	7,844	7,844	0
213 Life Insurance Premiums	708	648	648	720	648	-72
214 Income Protect Insurance	1,247	1,161	1,166	1,290	1,161	-129
215 Vision Insurance Premiums	1,196	1,151	1,180	1,177	1,177	0
220 Soc. Sec. Contrib. (7.65%)	50,023	46,244	55,352	62,710	55,819	-6,891
230 Retirement (PSERS) Contrib.	31,854	34,530	62,587	101,319	90,183	-11,136
250 Unemploy. Comp. Ins.	0	0	2,914	4,028	3,702	-326
260 Workers' Comp. Ins. Premiums	3,466	3,184	3,981	4,510	4,673	163
300 Purchased Prof &Tech Svcs	10,935	0	0	0	0	0
580 Travel/Conference Expense	318	117	800	1,000	1,000	0
610 General Supplies	4,723	-82	1,219	1,902	1,902	0
640 Books & Periodicals	959	192	0	0	0	0
2120 Function (E) Sub Total	903,162	825,160	980,895	1,135,351	1,023,306	-112,045
2122 Drug Testing - SHS & Oblock						
300 Purchased Prof &Tech Svcs	1,465	500	1,150	1,650	1,650	0

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ALL							
10 Fund 10							
2122 Function (E) Sub Total	1,465	500	1,150	1,650	1,650	0	
2140 Psychological Services							
110 Administrator's Salaries	79,231	81,806	81,806	81,806	83,442	1,636	
151 Office/Clerical-reg Salaries	42,696	44,191	44,191	60,582	60,582	0	
152 Office/Clerical-temporary Sal	1,056	328	750	0	0	0	
211 Medical Insurance Premiums	27,923	29,104	28,963	37,234	37,234	0	
212 Dental Insurance Premiums	1,990	1,863	1,864	2,410	2,410	0	
213 Life Insurance Premiums	275	280	280	306	306	0	
214 Income Protect Insurance	309	309	308	344	344	0	
215 Vision Insurance Premiums	332	227	226	297	297	0	
220 Soc. Sec. Contrib. (7.65%)	9,313	9,548	9,696	10,893	11,018	125	
230 Retirement (PSERS) Contrib.	5,862	7,398	10,964	17,599	17,801	202	
250 Unemploy. Comp. Ins.	0	0	640	784	1,176	392	
260 Workers' Comp. Ins. Premiums	640	657	697	783	923	140	
321 Contracted Substitute's Svcs.	0	0	0	752	752	0	
580 Travel/Conference Expense	1,210	207	2,000	2,000	2,000	0	
610 General Supplies	1,940	38	1,500	1,500	1,500	0	
810 Dues And Fees	0	175	250	265	265	0	
2140 Function (E) Sub Total	172,777	176,131	184,135	217,555	220,050	2,495	
2142 Psychological Testing Services							
322 PT/OT Services from AIU	10,634	8,150	12,000	10,000	10,000	0	
2142 Function (E) Sub Total	10,634	8,150	12,000	10,000	10,000	0	
2190 Other Pupil Personnel Svcs							
111 Administrative Salaries	0	17,690	17,690	17,690	18,044	354	
213 Life Insurance Premiums	0	56	56	56	56	0	
214 Income Protect Insurance	0	52	53	52	52	0	
220 Soc. Sec. Contrib. (7.65%)	0	1,356	1,353	1,354	1,381	27	
230 Retirement (PSERS) Contrib.	0	1,036	1,531	2,187	2,230	43	
250 Unemploy. Comp. Ins.	0	0	0	0	392	392	
260 Workers' Comp. Ins. Premiums	0	92	97	97	115	18	
2190 Function (E) Sub Total	0	20,282	20,780	21,436	22,270	834	
2210 Communications Coordinator							
110 Administrator's Salaries	45,420	0	0	0	0	0	

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		Expenditure				2012-13 Adopted Expenditures		
		09-10 ACTUAL	10-11 ACTUAL	11-12 Final Bud Exp	12-13 Preliminary	12-13 Adopted Exp	Difference	
ALL								
10	Fund 10							
	2210 Communications Coordinator							
	143 Intern	1,296	0	0	0	0	0	0
	211 Medical Insurance Premiums	14,013	0	0	0	0	0	0
	212 Dental Insurance Premiums	995	0	0	0	0	0	0
	213 Life Insurance Premiums	218	0	0	0	0	0	0
	214 Income Protect Insurance	209	0	0	0	0	0	0
	215 Vision Insurance Premiums	87	0	0	0	0	0	0
	220 Soc. Sec. Contrib. (7.65%)	3,415	0	0	0	0	0	0
	230 Retirement (PSERS) Contrib.	2,171	0	0	0	0	0	0
	260 Workers' Comp. Ins. Premiums	243	0	0	0	0	0	0
	300 Purchased Prof &Tech Svcs	0	12,000	0	0	0	0	0
	430 Repairs & Maint Svcs	2,451	10,820	5,000	0	0	0	0
	580 Travel/Conference Expense	275	0	0	0	0	0	0
	610 General Supplies	26	0	0	0	0	0	0
	810 Dues And Fees	325	0	0	0	0	0	0
	2210 Function (E) Sub Total	71,144	22,820	5,000	0	0	0	0
	2220 Audiovisual Serv. /Print Shop							
	121 Teacher's Salaries - Reg. Ed.	847	0	0	0	0	0	0
	151 Office/Clerical-reg Salaries	29,447	30,434	30,434	30,434	30,434	0	0
	152 Office/Clerical-temporary Sal	144	32	2,300	0	0	0	0
	211 Medical Insurance Premiums	4,984	5,085	5,086	5,085	5,085	0	0
	212 Dental Insurance Premiums	394	394	395	394	394	0	0
	213 Life Insurance Premiums	54	54	54	54	54	0	0
	214 Income Protect Insurance	65	65	65	65	65	0	0
	215 Vision Insurance Premiums	55	57	58	57	57	0	0
	220 Soc. Sec. Contrib. (7.65%)	2,305	2,296	2,502	2,327	2,327	0	0
	230 Retirement (PSERS) Contrib.	1,455	1,784	2,832	3,763	3,762	-1	0
	250 Unemploy. Comp. Ins.	0	0	382	392	392	0	0
	260 Workers' Comp. Ins. Premiums	158	158	181	167	195	28	0
	321 Contracted Substitute's Svcs.	0	0	0	751	751	0	0
	430 Repairs & Maint Svcs	0	406	0	0	0	0	0
	610 General Supplies	1,438	0	0	0	0	0	0
	618 Technology Supplies	775	0	215	1,000	1,000	0	0
	761 Non-Capital / Equip Replmt.	8,674	4,657	109	0	0	0	0
	768 Capital Comp/Software Replmt.	821	0	0	0	0	0	0
	2220 Function (E) Sub Total	51,616	45,422	44,613	44,489	44,516	27	0

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	Expenditure				2012-13 Adopted Expenditures		
	09-10 ACTUAL	10-11 ACTUAL	11-12 Final Bud Exp	12-13 Preliminary Exp	12-13 Adopted Exp	Difference	
ALL							
10 Fund 10							
2250 School Library Services							
121 Teacher's Salaries - Reg. Ed.	289,600	311,900	247,000	361,500	361,500	0	
191 Paraprofessional Salaries	65,052	29,648	32,760	34,272	34,272	0	
192 Paraprof. Subs Salaries	784	224	0	0	0	0	
211 Medical Insurance Premiums	0	0	13,854	15,316	15,316	0	
212 Dental Insurance Premiums	2,384	1,863	1,863	2,186	2,186	0	
213 Life Insurance Premiums	324	303	328	378	378	0	
214 Income Protect Insurance	516	516	518	518	518	0	
215 Vision Insurance Premiums	268	280	280	280	280	0	
220 Soc. Sec. Contrib. (7.65%)	26,935	25,910	21,402	30,276	30,274	-2	
230 Retirement (PSERS) Contrib.	17,043	19,353	24,198	48,920	48,919	-1	
250 Unemploy. Comp. Ins.	0	0	1,088	2,203	2,117	-86	
260 Workers' Comp. Ins. Premiums	1,857	1,786	1,538	2,174	2,531	357	
430 Repairs & Maint Svcs	1,565	1,739	0	0	0	0	
580 Travel/Conference Expense	473	0	250	250	250	0	
610 General Supplies	2,223	3,051	2,389	1,008	1,008	0	
640 Books & Periodicals	40,849	44,836	31,453	18,189	18,189	0	
648 Ed Software/Licensing Fees	36,478	29,728	14,484	16,165	16,165	0	
751 Equipment - Non-Capital - Add'l	843	0	800	0	0	0	
761 Non-Capital / Equip Replmt.	3,936	0	0	0	0	0	
2250 Function (E) Sub Total	491,130	471,137	394,205	533,635	533,903	268	
2270 Instructional Staff Dev Svcs							
121 Teacher's Salaries - Reg. Ed.	20,045	0	0	0	0	0	
220 Soc. Sec. Contrib. (7.65%)	1,526	46	0	0	0	0	
230 Retirement (PSERS) Contrib.	960	34	0	0	0	0	
260 Workers' Comp. Ins. Premiums	104	3	0	0	0	0	
580 Travel/Conference Expense	10,009	4,263	8,849	3,500	6,000	2,500	
610 General Supplies	0	9,075	0	0	17,500	17,500	
2270 Function (E) Sub Total	32,644	13,421	8,849	3,500	23,500	20,000	
2310 Board Services							
110 Administrator's Salaries	4,800	4,800	4,800	4,800	4,800	0	
138 Stage Mgr-Ushers	612	0	0	0	0	0	
220 Soc. Sec. Contrib. (7.65%)	411	367	368	368	368	0	
230 Retirement (PSERS) Contrib.	256	281	415	415	593	178	

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		Expenditure			2012-13 Adopted Expenditures		
		09-10 ACTUAL	10-11 ACTUAL	11-12 Final Bud Exp	12-13 Preliminary	12-13 Adopted Exp	Difference
ALL							
10	Fund 10						
	2310 Board Services						
	250 Unemploy. Comp. Ins.	0	0	192	0	216	216
	260 Workers' Comp. Ins. Premiums	28	25	27	26	31	5
	300 Purchased Prof &Tech Svcs	36,446	18,275	24,000	24,000	24,000	0
	348 Vendor Supplied Tech. Services	0	9,000	0	0	0	0
	529 Other Insurance	23,547	10,443	11,500	11,035	8,891	-2,144
	540 Advertising	5,174	4,294	5,000	9,000	9,000	0
	580 Travel/Conference Expense	2,616	3,240	3,500	2,000	2,000	0
	610 General Supplies	2,472	2,145	3,500	2,000	2,000	0
	810 Dues And Fees	14,826	10,421	10,600	0	0	0
	2310 Function (E) Sub Total	91,188	63,291	63,902	53,644	51,899	-1,745
	2330 Tax Assessment & Collect Svcs						
	149 Real Estate Tax Collector	52,286	57,583	0	60,000	60,000	0
	220 Soc. Sec. Contrib. (7.65%)	4,000	4,405	0	4,590	4,590	0
	250 Unemploy. Comp. Ins.	0	0	0	0	392	392
	342 Under Assessed Property Costs	8,533	14,621	7,500	7,500	7,500	0
	343 5% Delinquent Tax Collection Fee	11,292	9,722	15,000	12,000	12,000	0
	344 Liens, Bond, Misc. Collections Fees	23,311	32,197	48,500	48,500	48,500	0
	345 Earned Income Tax Office	122,551	116,579	118,115	51,300	51,300	0
	346 TCC - Upfront Costs	0	6,479	10,000	0	0	0
	610 General Supplies	5,092	4,691	6,000	7,500	7,500	0
	2330 Function (E) Sub Total	227,065	246,277	205,115	191,390	191,782	392
	2340 Personnel						
	110 Administrator's Salaries	0	0	0	79,559	79,559	0
	151 Office/Clerical-reg Salaries	0	45,408	45,408	45,408	45,408	0
	152 Office/Clerical-temporary Sal	0	0	2,250	0	0	0
	211 Medical Insurance Premiums	0	14,373	15,653	19,772	19,772	0
	212 Dental Insurance Premiums	0	770	1,093	1,164	1,164	0
	213 Life Insurance Premiums	0	54	54	279	279	0
	214 Income Protect Insurance	0	102	102	311	311	0
	215 Vision Insurance Premiums	0	140	140	177	177	0
	220 Soc. Sec. Contrib. (7.65%)	0	3,422	3,646	9,560	9,560	0
	230 Retirement (PSERS) Contrib.	0	2,659	4,123	15,447	15,446	-1
	250 Unemploy. Comp. Ins.	0	0	320	784	783	-1
	260 Workers' Comp. Ins. Premiums	0	236	262	687	800	113

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		Expenditure				2012-13 Adopted Expenditures	
		09-10 ACTUAL	10-11 ACTUAL	11-12 Final Bud Exp	12-13 Preliminary	12-13 Adopted Exp	Difference
ALL							
10	Fund 10						
	2340 Personnel						
	321 Contracted Substitute's Svcs.	0	0	0	2,255	2,255	0
	2340 Function (E) Sub Total	0	67,164	73,051	175,403	175,514	111
	2350 Legal Services (Solicitor)						
	300 Purchased Prof &Tech Svcs	64,083	70,630	62,000	65,000	65,000	0
	2350 Function (E) Sub Total	64,083	70,630	62,000	65,000	65,000	0
	2360 Superintendent						
	110 Administrator's Salaries	124,991	127,500	130,050	132,600	132,600	0
	111 Administrative Salaries	132,323	107,000	0	0	0	0
	116 Health Ins. Buy-out Stipends	0	0	0	4,800	3,600	-1,200
	151 Office/Clerical-reg Salaries	115,495	72,712	45,408	45,408	45,408	0
	152 Office/Clerical-temporary Sal	1,344	320	2,500	0	0	0
	211 Medical Insurance Premiums	68,632	44,096	14,000	15,256	15,256	0
	212 Dental Insurance Premiums	5,020	2,920	770	1,093	1,093	0
	213 Life Insurance Premiums	-1,657	590	280	279	279	0
	214 Income Protect Insurance	686	634	312	311	311	0
	215 Vision Insurance Premiums	566	310	86	87	87	0
	220 Soc. Sec. Contrib. (7.65%)	26,725	22,228	11,800	12,588	12,497	-91
	230 Retirement (PSERS) Contrib.	17,391	18,002	15,393	22,001	22,001	0
	250 Unemploy. Comp. Ins.	0	0	308	784	568	-216
	260 Workers' Comp. Ins. Premiums	1,946	1,599	980	1,006	1,162	156
	321 Contracted Substitute's Svcs.	0	0	0	5,010	5,010	0
	430 Repairs & Maint Svcs	10,970	2,700	3,000	0	0	0
	530 Communications	43,096	11,045	12,500	5,500	5,500	0
	580 Travel/Conference Expense	1,433	3,099	2,500	2,000	2,000	0
	610 General Supplies	1,171	500	800	500	500	0
	810 Dues And Fees	2,000	1,839	1,500	1,500	1,500	0
	820 Judgments Against LEA	0	147,540	0	0	0	0
	2360 Function (E) Sub Total	552,132	564,634	242,187	250,723	249,372	-1,351
	2361 Assistant Superintendent						
	110 Administrator's Salaries	0	0	109,140	109,140	109,140	0
	151 Office/Clerical-reg Salaries	0	0	27,865	16,391	16,391	0
	211 Medical Insurance Premiums	0	0	27,470	22,843	22,843	0
	212 Dental Insurance Premiums	0	0	2,022	1,640	1,640	0

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		Expenditure			2012-13 Adopted Expenditures		
		09-10 ACTUAL	10-11 ACTUAL	11-12 Final Bud Exp	12-13 Preliminary	12-13 Adopted Exp	Difference
ALL							
10	Fund 10						
	2361 Assistant Superintendent						
	213 Life Insurance Premiums	0	0	271	252	252	0
	214 Income Protect Insurance	0	0	270	245	245	0
	215 Vision Insurance Premiums	0	0	205	157	157	0
	220 Soc. Sec. Contrib. (7.65%)	0	0	10,337	9,603	9,604	1
	230 Retirement (PSERS) Contrib.	0	0	11,851	15,516	15,516	0
	250 Unemploy. Comp. Ins.	0	0	443	784	392	-392
	260 Workers' Comp. Ins. Premiums	0	0	754	689	803	114
	580 Travel/Conference Expense	0	0	2,000	1,600	1,600	0
	610 General Supplies	0	0	500	400	400	0
	810 Dues And Fees	0	0	1,500	750	750	0
	2361 Function (E) Sub Total	0	0	194,628	180,010	179,733	-277
	2370 Safety & Security (SRO)						
	300 Purchased Prof &Tech Svcs	76,000	76,000	76,000	76,000	76,000	0
	2370 Function (E) Sub Total	76,000	76,000	76,000	76,000	76,000	0
	2380 Principal's Services						
	110 Administrator's Salaries	451,707	697,232	537,700	600,969	640,438	39,469
	111 Administrative Salaries	419,071	229,004	195,228	150,942	153,961	3,019
	116 Health Ins. Buy-out Stipends	0	0	0	4,800	8,400	3,600
	151 Office/Clerical-reg Salaries	382,955	398,699	393,834	393,834	393,834	0
	152 Office/Clerical-temporary Sal	7,824	7,846	15,750	0	0	0
	211 Medical Insurance Premiums	240,596	242,081	243,808	214,255	213,037	-1,218
	212 Dental Insurance Premiums	18,332	16,643	17,083	15,185	15,556	371
	213 Life Insurance Premiums	2,771	2,736	2,624	2,282	2,514	232
	214 Income Protect Insurance	2,977	2,850	2,748	2,327	2,536	209
	215 Vision Insurance Premiums	2,019	1,867	1,968	1,700	2,017	317
	220 Soc. Sec. Contrib. (7.65%)	95,079	100,886	87,394	89,221	92,744	3,523
	230 Retirement (PSERS) Contrib.	62,034	78,255	98,828	143,560	148,813	5,253
	250 Unemploy. Comp. Ins.	0	0	6,388	7,323	7,920	597
	260 Workers' Comp. Ins. Premiums	6,561	6,931	6,282	6,417	7,759	1,342
	321 Contracted Substitute's Svcs.	0	0	0	15,755	15,755	0
	530 Communications	34,399	21,936	23,200	19,500	19,500	0
	580 Travel/Conference Expense	2,815	1,104	3,750	3,950	3,950	0
	610 General Supplies	14,627	14,030	15,793	14,640	14,640	0
	640 Books & Periodicals	242	189	200	900	900	0



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		Expenditure				2012-13 Adopted Expenditures	
		09-10 ACTUAL	10-11 ACTUAL	11-12 Final Bud Exp	12-13 Preliminary	12-13 Adopted Exp	Difference
ALL							
10	Fund 10						
2380	Principal's Services						
761	Non-Capital / Equip Replmt.	2,415	4,652	5,310	6,876	6,876	0
810	Dues And Fees	5,370	5,820	7,280	5,300	5,300	0
2380	Function (E) Sub Total	1,751,794	1,832,761	1,665,168	1,699,736	1,756,450	56,714
2420	Medical Services						
300	Purchased Prof &Tech Svcs	15,000	15,000	15,000	15,000	15,000	0
430	Repairs & Maint Svcs	440	9,694	1,935	6,317	6,317	0
580	Travel/Conference Expense	15	152	500	500	500	0
610	General Supplies	11,507	11,046	20,548	21,662	21,662	0
640	Books & Periodicals	73	44	0	0	0	0
2420	Function (E) Sub Total	27,035	35,936	37,983	43,479	43,479	0
2430	Dental Services						
300	Purchased Prof &Tech Svcs	535	498	700	700	700	0
2430	Function (E) Sub Total	535	498	700	700	700	0
2440	Nursing Services						
121	Teacher's Salaries - Reg. Ed.	330,092	348,448	358,600	376,300	376,300	0
122	Prof. - Reg Ed. Teacher Subs	19,890	18,649	17,000	0	0	0
191	Paraprofessional Salaries	80,493	81,409	81,914	115,419	115,418	-1
211	Medical Insurance Premiums	46,296	48,248	47,808	50,164	50,164	0
212	Dental Insurance Premiums	3,979	3,028	3,025	3,029	3,029	0
213	Life Insurance Premiums	396	380	382	517	517	0
214	Income Protect Insurance	516	516	520	518	518	0
215	Vision Insurance Premiums	456	477	482	477	477	0
220	Soc. Sec. Contrib. (7.65%)	32,708	34,026	35,003	38,916	38,918	2
230	Retirement (PSERS) Contrib.	19,743	24,781	39,575	60,777	60,776	-1
250	Unemploy. Comp. Ins.	0	0	3,201	3,920	3,920	0
260	Workers' Comp. Ins. Premiums	2,238	2,329	2,518	2,705	3,148	443
321	Contracted Substitute's Svcs.	0	0	0	17,000	17,000	0
2440	Function (E) Sub Total	536,807	562,291	590,028	669,742	670,185	443
2510	Business Office/Fiscal Services						
110	Administrator's Salaries	95,400	102,969	98,940	100,919	100,919	0
111	Administrative Salaries	90,104	29,590	7,534	0	0	0
151	Office/Clerical-reg Salaries	64,128	112,590	121,164	116,247	116,247	0

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		Expenditure				2012-13 Adopted Expenditures		
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ALL								
10	Fund 10							
	2510 Business Office/Fiscal Services							
	211 Medical Insurance Premiums	64,134	63,258	57,643	54,315	54,315	0	
	212 Dental Insurance Premiums	4,715	4,043	3,632	3,350	3,350	0	
	213 Life Insurance Premiums	582	539	455	379	379	0	
	214 Income Protect Insurance	690	596	517	443	443	0	
	215 Vision Insurance Premiums	157	551	518	486	486	0	
	220 Soc. Sec. Contrib. (7.65%)	18,964	18,777	17,414	16,614	16,613	-1	
	230 Retirement (PSERS) Contrib.	11,888	14,100	19,693	26,842	26,842	0	
	250 Unemploy. Comp. Ins.	0	0	1,280	1,568	1,568	0	
	260 Workers' Comp. Ins. Premiums	1,298	1,288	1,252	1,194	1,390	196	
	525 Bonding Insurance	10,492	200	300	150	150	0	
	580 Travel/Conference Expense	2,067	1,195	1,500	1,200	1,200	0	
	610 General Supplies	10,615	8,447	9,000	7,500	7,500	0	
	618 Technology Supplies	0	0	150	150	150	0	
	751 Equipment - Non-Capital - Add'l	3,996	270	0	0	0	0	
	810 Dues And Fees	1,016	774	1,000	400	400	0	
	2510 Function (E) Sub Total	380,246	359,187	341,992	331,757	331,952	195	
	2610 Supv Of Faciliites/Oper & Mnt Plant							
	110 Administrator's Salaries	85,879	100,130	0	0	0	0	
	111 Administrative Salaries	50,252	25,843	0	0	0	0	
	151 Office/Clerical-reg Salaries	41,520	42,973	42,973	42,973	42,973	0	
	211 Medical Insurance Premiums	39,720	29,721	29,580	15,008	15,008	0	
	212 Dental Insurance Premiums	2,984	2,642	2,186	1,093	1,093	0	
	213 Life Insurance Premiums	492	373	280	54	54	0	
	214 Income Protect Insurance	515	393	306	97	97	0	
	215 Vision Insurance Premiums	307	263	226	140	140	0	
	220 Soc. Sec. Contrib. (7.65%)	13,460	12,822	3,287	3,287	3,287	0	
	230 Retirement (PSERS) Contrib.	8,492	8,997	3,716	5,311	5,311	0	
	240 Tuition Reimb. /Prof Staff	1,040	0	0	0	0	0	
	250 Unemploy. Comp. Ins.	0	0	320	392	392	0	
	260 Workers' Comp. Ins. Premiums	924	878	236	236	275	39	
	300 Purchased Prof &Tech Svcs	0	0	0	198,000	198,000	0	
	580 Travel/Conference Expense	5,357	4,626	2,500	300	300	0	
	2610 Function (E) Sub Total	250,942	229,661	85,610	266,891	266,930	39	

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	Expenditure					2012-13 Adopted Expenditures	
	09-10 ACTUAL	10-11 ACTUAL	11-12 Final Bud	12-13 Preliminary Exp	12-13 Adopted Exp	Difference	
ALL							
10 Fund 10							
2620 Operation Of Buildings Svcs							
161 Crafts & Trades-reg Salaries	176,583	189,791	171,392	173,056	173,056		0
181 Custodial/Mnt/Supply Salaries	1,563,670	1,473,129	1,418,456	1,431,767	1,431,768		1
182 Custodians Subs Salaries	53,291	49,838	48,000	0	0		0
211 Medical Insurance Premiums	462,220	422,807	395,773	418,158	418,158		0
212 Dental Insurance Premiums	21,697	22,748	22,562	21,996	21,996		0
213 Life Insurance Premiums	2,707	2,582	2,559	2,419	2,419		0
214 Income Protect Insurance	6,492	4,257	4,220	4,017	4,017		0
215 Vision Insurance Premiums	5,042	4,840	4,800	4,680	4,680		0
220 Soc. Sec. Contrib. (7.65%)	136,380	128,862	125,285	122,760	122,758		-2
230 Retirement (PSERS) Contrib.	87,181	104,647	141,661	198,361	198,360		-1
250 Unemploy. Comp. Ins.	0	0	12,608	15,288	15,288		0
260 Workers' Comp. Ins. Premiums	9,360	8,932	9,009	8,818	10,260		1,442
321 Contracted Substitute's Svcs.	0	0	0	60,000	60,000		0
411 Disposal Services	29,841	27,457	30,000	33,300	33,300		0
412 Snow Plowing Services	20,388	0	0	0	0		0
415 Laundry,Linen Svc & Dry Clean	4,760	4,733	5,500	5,500	5,500		0
422 Electricity	499,534	637,714	449,200	449,000	449,000		0
424 Water/sewage	46,990	60,867	45,050	46,000	46,000		0
430 Repairs & Maint Svcs	224,228	192,737	215,850	205,335	205,335		0
440 Rentals	0	1,467	0	0	0		0
521 Fire Insurance	27,220	12,114	12,500	12,775	13,718		943
522 Auto Liability Ins.	4,875	0	0	0	0		0
523 Gen Property & Liab. Ins	63,972	101,053	100,000	105,560	89,867		-15,693
529 Other Insurance	1,481	973	1,700	1,700	1,700		0
530 Communications	69,007	57,172	62,000	60,000	60,000		0
610 General Supplies	194,816	162,759	195,000	42,500	42,500		0
621 Natural Gas - Heating	336,975	304,666	260,000	235,000	235,000		0
751 Equipment - Non-Capital - Add'l	4,381	0	2,500	2,500	2,500		0
761 Non-Capital / Equip Replmt.	34,611	12,035	14,400	14,400	14,400		0
762 Capital Equip Replacement.	116,524	37,714	31,000	15,500	15,500		0
810 Dues And Fees	1,866	3,097	2,000	2,000	2,000		0
2620 Function (E) Sub Total	4,206,092	4,028,991	3,783,025	3,692,390	3,679,080		-13,310
2630 Care & Upkeep Of Grounds Svcs							
412 Snow Plowing Services	0	7,942	14,000	14,000	14,000		0

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Plum Borough School District  
 2012-13 Adopted Expenditures

		Expenditure			2012-13 Adopted Expenditures		
		09-10 ACTUAL	10-11 ACTUAL	11-12 Final Bud Exp	12-13 Preliminary	12-13 Adopted Exp	Difference
ALL							
10	Fund 10						
	2630 Care & Upkeep Of Grounds Svcs						
	414 Lawn Care Services	49,825	40,415	45,900	50,000	50,000	0
	2630 Function (E) Sub Total	49,825	48,357	59,900	64,000	64,000	0
	2640 Care & Upkeep Of Equipment Svc						
	430 Repairs & Maint Svcs	7,442	9,938	9,000	15,500	15,500	0
	2640 Function (E) Sub Total	7,442	9,938	9,000	15,500	15,500	0
	2650 Vehicle Operation & Maint Svcs						
	430 Repairs & Maint Svcs	5,734	3,730	5,000	5,000	5,000	0
	626 Gasoline	5,758	12,966	10,500	15,000	15,000	0
	2650 Function (E) Sub Total	11,492	16,696	15,500	20,000	20,000	0
	2660 Security Svcs/Evenings/Sch Police						
	181 Custodial/Mnt/Supply Salaries	17,058	16,169	21,212	14,712	14,712	0
	220 Soc. Sec. Contrib. (7.65%)	1,552	1,448	1,622	1,622	1,623	1
	230 Retirement (PSERS) Contrib.	405	618	1,835	2,622	2,623	1
	250 Unemploy. Comp. Ins.	0	0	320	392	392	0
	260 Workers' Comp. Ins. Premiums	106	99	117	117	136	19
	430 Repairs & Maint Svcs	2,700	3,000	3,600	5,000	5,000	0
	751 Equipment - Non-Capital - Add'l	499	407	500	500	500	0
	2660 Function (E) Sub Total	22,320	21,741	29,206	24,965	24,986	21
	2661 Security Svcs/Daytime/HS Security						
	181 Custodial/Mnt/Supply Salaries	47,035	45,063	36,720	36,720	37,440	720
	182 Custodians Subs Salaries	1,444	0	0	0	0	0
	220 Soc. Sec. Contrib. (7.65%)	3,709	3,435	2,809	2,806	2,863	57
	230 Retirement (PSERS) Contrib.	2,066	1,682	3,176	4,538	4,628	90
	250 Unemploy. Comp. Ins.	0	0	640	784	784	0
	260 Workers' Comp. Ins. Premiums	252	234	202	202	240	38
	610 General Supplies	488	385	500	500	500	0
	2661 Function (E) Sub Total	54,994	50,799	44,047	45,550	46,455	905
	2700 Student Transportation Services						
	516 Student Transport. Fees AIU	1,999	5,072	0	0	0	0
	2700 Function (E) Sub Total	1,999	5,072	0	0	0	0

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Plum Borough School District  
 2012-13 Adopted Expenditures

		Expenditure			2012-13 Adopted Expenditures		
		09-10 ACTUAL	10-11 ACTUAL	11-12 Final Bud Exp	12-13 Preliminary	12-13 Adopted Exp	Difference
ALL							
10	Fund 10						
2710	Student Transportation Supervisor						
100	Personnel Services-salaries	0	0	56,744	0	0	0
110	Administrator's Salaries	96,154	97,837	0	55,000	56,100	1,100
111	Administrative Salaries	24,323	35,158	17,579	35,750	36,464	714
151	Office/Clerical-reg Salaries	3,857	4,768	4,917	4,916	4,917	1
152	Office/Clerical-temporary Sal	512	320	2,250	0	0	0
211	Medical Insurance Premiums	-24,024	20,073	19,884	15,590	15,590	0
212	Dental Insurance Premiums	1,312	1,210	1,210	902	902	0
213	Life Insurance Premiums	363	390	391	278	278	0
214	Income Protect Insurance	323	367	366	264	264	0
215	Vision Insurance Premiums	121	134	135	108	108	0
220	Soc. Sec. Contrib. (7.65%)	9,507	10,521	6,236	7,378	7,515	137
230	Retirement (PSERS) Contrib.	5,968	8,084	7,049	11,918	12,141	223
250	Unemploy. Comp. Ins.	0	0	847	821	821	0
260	Workers' Comp. Ins. Premiums	649	718	448	531	628	97
321	Contracted Substitute's Svcs.	0	0	0	752	752	0
580	Travel/Conference Expense	1,014	1,253	2,000	2,000	2,000	0
2710	Function (E) Sub Total	120,079	180,833	120,056	136,208	138,480	2,272
2720	Transportation /Operation Svcs						
171	Bus Drivers Salaries	1,054,813	1,087,239	949,791	927,886	927,865	-21
172	Bus Drivers Sub. Salaries	34,329	28,029	26,000	14,500	14,500	0
191	Paraprofessional Salaries	108,790	112,202	131,257	146,930	146,930	0
192	Paraprof. Subs Salaries	6,549	5,179	0	4,000	4,000	0
211	Medical Insurance Premiums	20,097	26,728	33,452	32,193	32,193	0
213	Life Insurance Premiums	2,352	2,147	2,044	1,800	1,800	0
214	Income Protect Insurance	3,059	2,051	1,972	1,848	1,848	0
215	Vision Insurance Premiums	9	0	0	0	0	0
220	Soc. Sec. Contrib. (7.65%)	90,433	91,769	84,679	84,200	84,197	-3
230	Retirement (PSERS) Contrib.	57,994	66,741	95,767	136,076	136,073	-3
250	Unemploy. Comp. Ins.	0	0	20,480	25,873	25,872	-1
260	Workers' Comp. Ins. Premiums	6,263	6,408	6,069	6,039	7,049	1,010
762	Capital Equip Replacement.	237,508	268,767	0	282,318	282,318	0
2720	Function (E) Sub Total	1,622,196	1,697,260	1,351,511	1,663,663	1,664,645	982

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Plum Borough School District  
 2012-13 Adopted Expenditures

	09-10 ACTUAL	10-11 ACTUAL	11-12 Final Bud Exp	12-13 Preliminary	2012-13 Adopted Exp	2012-13 Adopted Expenditures	Difference
ALL							
10 Fund 10							
2740 Transportation /Vehicle Svcs & Mnt.							
173 Bus Mechanics Salaries	141,682	145,414	172,404	158,334	158,334		0
211 Medical Insurance Premiums	38,125	39,336	38,429	40,463	40,463		0
212 Dental Insurance Premiums	3,313	2,924	2,924	2,924	2,924		0
213 Life Insurance Premiums	183	187	187	186	186		0
214 Income Protect Insurance	423	309	308	309	309		0
215 Vision Insurance Premiums	447	421	421	420	420		0
220 Soc. Sec. Contrib. (7.65%)	10,635	10,858	13,187	12,110	12,111		1
230 Retirement (PSERS) Contrib.	6,772	8,201	14,914	19,571	19,571		0
250 Unemploy. Comp. Ins.	0	0	1,280	1,568	1,568		0
260 Workers' Comp. Ins. Premiums	737	756	946	870	1,013		143
300 Purchased Prof &Tech Svcs	7,488	5,462	6,970	6,970	6,970		0
430 Repairs & Maint Svcs	11,761	8,464	9,492	16,492	16,492		0
522 Auto Liability Ins.	36,463	0	0	55,125	33,633		-21,492
523 Gen Property & Liab. Ins	3,450	0	0	0	0		0
530 Communications	0	260	2,500	2,500	2,500		0
610 General Supplies	161,729	169,294	170,000	155,320	155,320		0
624 Oil	7,065	12,231	13,963	14,263	14,263		0
626 Gasoline	213,107	279,521	357,610	366,300	314,600		-51,700
2740 Function (E) Sub Total	643,380	683,638	805,535	853,725	780,677		-73,048
2790 Other Student Transp Services							
516 Student Transport. Fees AIU	14,160	31,793	20,000	30,000	30,000		0
2790 Function (E) Sub Total	14,160	31,793	20,000	30,000	30,000		0
2813 Appraisals/demographics							
300 Purchased Prof &Tech Svcs	0	4,068	0	0	0		0
2813 Function (E) Sub Total	0	4,068	0	0	0		0
2818 Technology Services/District-wide							
438 Rep & Mnt - Computer Systems	37,957	0	0	0	0		0
618 Technology Supplies	-395	0	0	0	0		0
2818 Function (E) Sub Total	37,562	0	0	0	0		0
2832 Human Resources							
430 Repairs & Maint Svcs	1,347	0	0	0	0		0

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Plum Borough School District  
 2012-13 Adopted Expenditures

	Expenditure		2012-13 Adopted Expenditures			
	09-10 ACTUAL	10-11 ACTUAL	11-12 Final Bud Exp	12-13 Preliminary	12-13 Adopted Exp	Difference
ALL						
10 Fund 10						
2832 Function (E) Sub Total	1,347	0	0	0	0	0
2835 Wellness Program						
300 Purchased Prof &Tech Svcs	0	2,381	2,000	0	0	0
2835 Function (E) Sub Total	0	2,381	2,000	0	0	0
2840 Technology Services						
110 Administrator's Salaries	115,702	116,150	67,367	78,000	79,561	1,561
111 Administrative Salaries	21,375	13,565	0	0	0	0
141 Network Assistant	104,615	108,366	110,365	123,674	126,106	2,432
151 Office/Clerical-reg Salaries	43,342	44,191	44,191	44,191	44,191	0
152 Office/Clerical-temporary Sal	1,656	1,784	750	0	0	0
211 Medical Insurance Premiums	43,085	50,178	44,426	55,701	55,701	0
212 Dental Insurance Premiums	3,208	3,456	3,046	3,744	3,744	0
213 Life Insurance Premiums	495	526	442	441	441	0
214 Income Protect Insurance	606	604	526	525	573	48
215 Vision Insurance Premiums	398	465	433	481	481	0
220 Soc. Sec. Contrib. (7.65%)	21,256	21,150	17,036	18,808	19,115	307
230 Retirement (PSERS) Contrib.	13,583	16,761	19,261	30,389	30,883	494
240 Tuition Reimb. /Prof Staff	7,075	0	0	0	0	0
250 Unemploy. Comp. Ins.	0	0	1,710	2,058	2,058	0
260 Workers' Comp. Ins. Premiums	1,491	1,490	1,225	1,352	1,599	247
300 Purchased Prof &Tech Svcs	16,832	3,613	5,000	5,000	5,000	0
321 Contracted Substitute's Svcs.	0	0	0	2,280	2,280	0
348 Vendor Supplied Tech. Services	10,598	11,036	29,489	31,000	31,000	0
430 Repairs & Maint Svcs	10,538	57,685	0	0	0	0
438 Rep & Mnt - Computer Systems	0	0	32,748	36,996	36,996	0
448 Lease/Rental Hardware&Related Tech	73,529	0	0	0	0	0
580 Travel/Conference Expense	4,347	4,021	2,250	3,000	3,000	0
610 General Supplies	3,028	6,273	1,250	1,250	1,250	0
648 Ed Software/Licensing Fees	208,256	43,207	64,065	59,465	59,465	0
758 Capital Comp/Software Additional	357,782	308,344	106,000	156,000	156,000	0
768 Capital Comp/Software Replmt.	81,678	136,574	215,000	203,000	512,000	309,000
810 Dues And Fees	60	0	0	0	0	0
2840 Function (E) Sub Total	1,144,535	949,439	766,580	857,355	1,171,444	314,089



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Plum Borough School District  
 2012-13 Adopted Expenditures

	Expenditure				2012-13 Adopted Expenditures		Difference
	09-10 ACTUAL	10-11 ACTUAL	11-12 Final Bud Exp	12-13 Preliminary	12-13 Adopted Exp		
ALL							
10 Fund 10							
2900 Retirees Benefits							
199 Health Care Buyout	187,200	0	6,000	0	0	0	0
211 Medical Insurance Premiums	279,496	0	57,552	0	0	0	0
212 Dental Insurance Premiums	30,974	0	4,510	0	0	0	0
213 Life Insurance Premiums	190	0	428	16	16	0	0
214 Income Protect Insurance	0	0	739	209	209	0	0
215 Vision Insurance Premiums	4,172	0	622	140	140	0	0
220 Soc. Sec. Contrib. (7.65%)	14,404	0	10,939	0	0	0	0
230 Retirement (PSERS) Contrib.	0	0	12,375	0	0	0	0
260 Workers' Comp. Ins. Premiums	979	0	792	0	0	0	0
281 OPEB Cost of Retiree Health Insur	0	930,237	940,814	1,010,114	1,010,114	0	0
282 OPEB Cost of Retiree Dental Insur	0	61,690	59,944	66,315	66,691	376	376
283 OPEB Cost of Retiree Life Insur	0	246	240	280	280	0	0
285 OPEB Cost of Retiree Vision Insur	0	10,236	9,912	11,236	11,319	83	83
290 Other Employee Benefits	200,400	136,400	237,040	228,000	228,000	0	0
291 Unused Sick Day Payout	185,543	66,863	0	0	0	0	0
595 AIU Payments By Withholding	42,748	43,059	0	0	0	0	0
2900 Function (E) Sub Total	946,106	1,248,731	1,341,907	1,316,310	1,316,769	459	459
2910 AIU#3 Services							
596 AIU Direct Payments	5,140	0	0	0	0	0	0
2910 Function (E) Sub Total	5,140	0	0	0	0	0	0
3210 Student Activities							
000 Assessment Appeal Settlement Refund	82	0	0	0	0	0	0
132 Music Supplemental	31,594	0	0	0	0	0	0
133 Student Club Sponsors & Chaperones	45,587	85,969	80,749	76,242	76,242	0	0
138 Stage Mgr-Ushers	780	0	0	0	0	0	0
147 Athletic Game Workers	13,895	13,943	17,077	12,805	15,627	2,822	2,822
220 Soc. Sec. Contrib. (7.65%)	6,955	7,580	6,179	5,835	5,827	-8	-8
230 Retirement (PSERS) Contrib.	4,027	5,478	6,986	9,425	9,428	3	3
250 Unemploy. Comp. Ins.	0	0	1,428	1,937	1,146	-791	-791
260 Workers' Comp. Ins. Premiums	475	518	453	422	479	57	57
580 Travel/Conference Expense	2,240	9,858	10,000	9,900	9,900	0	0
3210 Function (E) Sub Total	105,635	123,346	122,872	116,566	118,649	2,083	2,083

Plum Borough School District  
2012-13 Adopted Expenditures

	Expenditure				2012-13 Adopted Expenditures		Difference
	09-10 ACTUAL	10-11 ACTUAL	11-12 Final Bud Exp	12-13 Preliminary	12-13 Adopted Exp		
ALL							
10 Fund 10							
3220 JROTC Program							
610 General Supplies	825	0	0	0	0	0	0
3220 Function (E) Sub Total	825	0	0	0	0	0	0
3250 School Sponsored Athletics							
110 Administrator's Salaries	96,427	98,114	98,114	98,114	100,076	1,962	
111 Administrative Salaries	68,534	17,690	17,690	17,690	18,044	354	
134 Athletic Coaches	245,252	252,842	263,051	269,667	264,354	-5,313	
135 Intramural Coaches	3,780	3,893	0	0	0	0	
199 Health Care Buyout	4,000	4,000	4,800	4,800	4,800	0	
211 Medical Insurance Premiums	14,013	14,713	14,573	15,256	15,256	0	
212 Dental Insurance Premiums	995	1,093	1,093	1,093	1,093	0	
213 Life Insurance Premiums	435	281	353	281	281	0	
214 Income Protect Insurance	419	262	391	261	261	0	
215 Vision Insurance Premiums	87	87	86	87	87	0	
220 Soc. Sec. Contrib. (7.65%)	31,888	28,704	29,331	29,855	29,631	-224	
230 Retirement (PSERS) Contrib.	16,181	19,685	33,190	47,643	47,277	-366	
250 Unemploy. Comp. Ins.	0	0	8,026	10,466	10,586	120	
260 Workers' Comp. Ins. Premiums	2,173	1,959	2,115	2,154	2,472	318	
300 Purchased Prof &Tech Svcs	0	246,408	0	0	0	0	
330 Other Professional Svcs	0	0	0	65,244	66,244	1,000	
529 Other Insurance	0	0	0	11,000	10,830	-170	
580 Travel/Conference Expense	0	0	45,968	3,500	3,500	0	
610 General Supplies	0	0	254,648	257,370	174,971	-82,399	
761 Non-Capital / Equip Replmt.	315,330	4,832	0	0	0	0	
891 Club Ice Hockey	0	0	0	6,000	6,000	0	
3250 Function (E) Sub Total	799,514	694,563	773,429	840,481	755,763	-84,718	
3310 Community Summer Recreation							
136 Swimming Pool Wages	252	0	0	0	0	0	
137 Summer Rec. Program Wages	4,381	3,749	5,488	5,488	5,488	0	
220 Soc. Sec. Contrib. (7.65%)	291	200	420	420	420	0	
230 Retirement (PSERS) Contrib.	78	102	475	678	678	0	
250 Unemploy. Comp. Ins.	0	0	220	269	269	0	
260 Workers' Comp. Ins. Premiums	24	19	30	30	34	4	
610 General Supplies	0	0	1,500	0	0	0	

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Plum Borough School District  
 2012-13 Adopted Expenditures

	Expenditure				2012-13 Adopted Expenditures		Difference
	09-10 ACTUAL	10-11 ACTUAL	11-12 Final Bud Exp	12-13 Preliminary Exp	12-13 Adopted Exp		
ALL							
10 Fund 10							
3310 Function (E) Sub Total	5,026	4,070	8,133	6,885	6,889	4	
3320 Air Force JROTC Program							
121 Teacher's Salaries - Reg. Ed.	0	193,344	194,689	195,118	195,118	0	
199 Health Care Buyout	6,000	14,400	14,400	14,400	14,399	-1	
212 Dental Insurance Premiums	0	2,633	2,633	2,633	2,633	0	
213 Life Insurance Premiums	0	216	216	216	216	0	
215 Vision Insurance Premiums	0	421	421	420	420	0	
220 Soc. Sec. Contrib. (7.65%)	459	15,893	15,999	16,030	16,032	2	
230 Retirement (PSERS) Contrib.	0	10,905	18,086	24,116	24,116	0	
250 Unemploy. Comp. Ins.	0	0	821	1,175	1,176	1	
260 Workers' Comp. Ins. Premiums	31	1,080	1,149	1,152	1,341	189	
580 Travel/Conference Expense	0	0	1,500	1,500	1,500	0	
610 General Supplies	2,534	2,500	1,700	0	0	0	
3320 Function (E) Sub Total	9,024	241,392	251,614	256,760	256,951	191	
3330 Public Library Services							
860 Grants To Mun & Comm Svc Orgs	21,000	15,000	15,000	0	0	0	
3330 Function (E) Sub Total	21,000	15,000	15,000	0	0	0	
3390 District / Boro Shared - Cross Guar							
300 Purchased Prof &Tech Svcs	33,741	40,219	42,850	41,800	41,800	0	
3390 Function (E) Sub Total	33,741	40,219	42,850	41,800	41,800	0	
4210 Site Improvement Services							
761 Non-Capital / Equip Replmt.	30,081	1,960	10,000	23,500	23,500	0	
4210 Function (E) Sub Total	30,081	1,960	10,000	23,500	23,500	0	
4410 Arch. & Engr. Services							
300 Purchased Prof &Tech Svcs	0	0	0	1,100	1,100	0	
4410 Function (E) Sub Total	0	0	0	1,100	1,100	0	
4600 Bldg Impv Svcs - Replacement							
762 Capital Equip Replacement.	2,000	0	0	0	0	0	
4600 Function (E) Sub Total	2,000	0	0	0	0	0	

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Plum Borough School District
2012-13 Adopted Expenditures

Table with columns: Expenditure, 09-10 ACTUAL, 10-11 ACTUAL, 11-12 Final Bud Exp, 12-13 Preliminary Exp, 2012-13 Adopted Exp, and Difference. Rows include categories like ALL, Fund 10, 4610 Building Improvement Ser., 5110 Debt Svc, 5130 Refund to Prior Year Revenue Acct, 5280 Transfers to Athletic Fund, and 5910 Budgetary Reserve.

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Function / Object Report  
of  
2012-13 Adopted General Fund  
Budget Projected Expenditures

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Plum Borough School District  
 2012-13 Adopted Expenditures

		Expenditure					
		09-10 ACTUAL	10-11 ACTUAL	11-12 Final Bud Exp	12-13 Preliminary	12-13 Adopted Exp	Difference
ALL							
10	Fund 10						
	1000 Instruction						
	100 Personnel Services-salaries	19,967,016	20,548,705	20,227,160	20,152,872	20,243,632	90,760
	200 Personnel Svcs-Employee Benefit	7,025,282	6,203,339	6,751,524	7,501,591	7,538,781	37,190
	300 Purchased Prof &Tech Svcs	1,174,314	916,576	1,102,526	1,389,583	1,389,583	0
	400 Purchased Property Services	276,846	240,997	237,188	204,364	204,364	0
	500 Other Purchased Svcs	2,488,582	2,435,573	2,332,870	2,034,817	2,004,817	-30,000
	600 Supplies	913,495	987,506	520,581	478,091	478,091	0
	700 Property	94,273	83,095	46,322	20,753	20,753	0
	800 Other Objects	9,033	9,493	495	263	263	0
	1000 Function (E) Sub Total	31,948,841	31,425,284	31,218,666	31,782,334	31,880,284	97,950
	2000 Support Services						
	100 Personnel Services-salaries	7,702,836	7,420,131	6,810,673	7,104,537	7,111,068	6,531
	200 Personnel Svcs-Employee Benefit	3,002,417	3,502,666	3,792,572	4,091,364	4,108,073	16,709
	300 Purchased Prof &Tech Svcs	415,703	416,211	433,424	657,175	657,175	0
	400 Purchased Property Services	1,042,000	1,081,508	875,275	888,440	888,440	0
	500 Other Purchased Svcs	421,014	324,269	285,099	337,645	301,759	-35,886
	600 Supplies	1,266,695	1,120,221	1,182,489	985,464	951,264	-34,200
	700 Property	853,668	773,420	375,619	681,094	990,094	309,000
	800 Other Objects	25,523	169,792	24,355	10,440	10,440	0
	2000 Function (E) Sub Total	14,729,856	14,808,218	13,779,506	14,756,159	15,018,313	262,154
	3000 Oper Of Noninstructional Svcs						
	000 Assessment Appeal Settlement Refund	82	0	0	0	0	0
	100 Personnel Services-salaries	520,482	687,944	696,058	694,324	694,148	-176
	200 Personnel Svcs-Employee Benefit	78,531	111,829	144,674	171,854	171,159	-695
	300 Purchased Prof &Tech Svcs	33,741	286,627	42,850	107,044	108,044	1,000
	500 Other Purchased Svcs	2,240	9,858	57,468	25,900	25,730	-170
	600 Supplies	3,359	2,500	257,848	257,370	174,971	-82,399
	700 Property	315,330	4,832	0	0	0	0
	800 Other Objects	21,000	15,000	15,000	6,000	6,000	0
	3000 Function (E) Sub Total	974,765	1,118,590	1,213,898	1,262,492	1,180,052	-82,440
	4000 Facilities Acq,const & Impv						
	300 Purchased Prof &Tech Svcs	0	0	0	1,100	1,100	0
	700 Property	151,511	118,341	129,450	213,600	425,600	212,000
	4000 Function (E) Sub Total	151,511	118,341	129,450	214,700	426,700	212,000

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Plum Borough School District  
 2012-13 Adopted Expenditures

		Expenditure					
		09-10 ACTUAL	10-11 ACTUAL	11-12 Final Bud Exp	12-13 Preliminary	12-13 Adopted Exp	Difference
ALL							
10	Fund 10						
	5000 Other Financing Uses						
	000 Assessment Appeal Settlement Refund	0	0	0	491,280	491,280	0
	800 Other Objects	3,312,466	4,447,648	4,644,225	4,551,310	4,470,310	-81,000
	900 Other Financing Uses	2,521,518	2,378,569	2,510,872	2,603,283	2,603,283	0
	5000 Sub Total	5,833,984	6,826,217	7,155,097	7,645,873	7,564,873	-81,000
	10 Sub Total	53,638,957	54,296,650	53,496,617	55,661,558	56,070,222	408,664
	Report Totals	53,638,957	54,296,650	53,496,617	55,661,558	56,070,222	408,664



Object Report  
of  
2012-13 Adopted General Fund  
Budget Projected Expenditures

Date: 06/22/12  
 Time: 16:41:45

Plum Borough School District  
 2012-13 Adopted Expenditures

		Expenditure					
		09-10 ACTUAL	10-11 ACTUAL	11-12 Final Bud Exp	12-13 Preliminary	12-13 Adopted Exp	Difference
ALL							
10	Fund 10						
	000 Assessment Appeal Settlement Refund	82	0	0	491,280	491,280	0
	100 Personnel Services-salaries	0	0	56,744	0	0	0
	110 Administrator's Salaries	1,379,289	1,620,473	1,283,752	1,385,907	1,478,435	92,528
	111 Administrative Salaries	805,982	510,921	291,103	257,453	262,601	5,148
	116 Health Ins. Buy-out Stipends	3,200	176,800	391,200	158,400	160,799	2,399
	121 Teacher's Salaries - Reg. Ed.	19,994,238	20,730,227	20,438,809	21,173,325	21,169,776	-3,549
	122 Prof. - Reg Ed. Teacher Subs	383,376	326,258	276,000	0	0	0
	125 Curriculum Writing	1,268	0	0	0	0	0
	126 Homebound Instruction Salary	17,237	20,728	15,000	15,000	15,000	0
	128 Alternative School	4,908	0	0	0	0	0
	129 Extended School Year Wages	2,110	0	0	0	0	0
	131 Department Chairpersons Stipends	18,458	13,746	11,616	19,940	19,940	0
	132 Music Supplemental	31,594	0	0	0	0	0
	133 Student Club Sponsors & Chaperones	45,587	85,969	80,749	76,242	76,242	0
	134 Athletic Coaches	245,252	252,842	263,051	269,667	264,354	-5,313
	135 Intramural Coaches	3,780	3,893	0	0	0	0
	136 Swimming Pool Wages	252	0	0	0	0	0
	137 Summer Rec. Program Wages	4,381	3,749	5,488	5,488	5,488	0
	138 Stage Mgr-Ushers	1,392	0	0	0	0	0
	141 Network Assistant	104,615	108,366	110,365	123,674	126,106	2,432
	143 Intern	1,296	0	0	0	0	0
	147 Athletic Game Workers	13,895	13,943	17,077	12,805	15,627	2,822
	149 Real Estate Tax Collector	52,286	57,583	0	60,000	60,000	0
	151 Office/Clerical-reg Salaries	723,440	795,966	800,385	800,384	800,385	1
	152 Office/Clerical-temporary Sal	12,536	10,630	26,550	0	0	0
	161 Crafts & Trades-reg Salaries	176,583	189,791	171,392	173,056	173,056	0
	171 Bus Drivers Salaries	1,054,813	1,087,239	949,791	927,886	927,865	-21
	172 Bus Drivers Sub. Salaries	34,329	28,029	26,000	14,500	14,500	0
	173 Bus Mechanics Salaries	141,682	145,414	172,404	158,334	158,334	0
	181 Custodial/Mnt/Supply Salaries	1,627,763	1,534,361	1,476,388	1,483,199	1,483,920	721
	182 Custodians Subs Salaries	54,735	49,838	48,000	0	0	0
	191 Paraprofessional Salaries	1,030,781	851,768	780,477	796,137	796,085	-52
	192 Paraprof. Subs Salaries	22,076	19,846	16,350	21,136	21,136	0
	199 Health Care Buyout	197,200	18,400	25,200	19,200	19,199	-1
	211 Medical Insurance Premiums	4,906,163	4,065,427	4,097,912	3,973,617	3,979,056	5,439
	212 Dental Insurance Premiums	351,956	289,115	293,099	275,081	275,821	740
	213 Life Insurance Premiums	25,656	33,066	32,475	31,156	31,455	299

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Plum Borough School District  
 2012-13 Adopted Expenditures

		Expenditure					
		09-10 ACTUAL	10-11 ACTUAL	11-12 Final Bud	12-13 Preliminary	12-13 Adopted Exp	Difference
				Exp			
ALL							
10	Fund 10						
214	Income Protect Insurance	29,517	50,488	49,986	48,688	48,945	257
215	Vision Insurance Premiums	42,803	41,896	42,806	39,837	40,198	361
220	Soc. Sec. Contrib. (7.65%)	2,153,889	2,166,508	2,105,666	2,150,114	2,157,239	7,125
230	Retirement (PSERS) Contrib.	1,847,274	1,622,143	2,383,116	3,457,937	3,469,918	11,981
240	Tuition Reimb. /Prof Staff	216,452	194,688	125,000	125,000	125,000	0
250	Unemploy. Comp. Ins.	0	0	159,233	192,550	193,144	594
260	Workers' Comp. Ins. Premiums	146,577	148,831	151,527	154,884	180,833	25,949
281	OPEB Cost of Retiree Health Insur	0	930,237	940,814	1,010,114	1,010,114	0
282	OPEB Cost of Retiree Dental Insur	0	61,690	59,944	66,315	66,691	376
283	OPEB Cost of Retiree Life Insur	0	246	240	280	280	0
285	OPEB Cost of Retiree Vision Insur	0	10,236	9,912	11,236	11,319	83
290	Other Employee Benefits	200,400	136,400	237,040	228,000	228,000	0
291	Unused Sick Day Payout	185,543	66,863	0	0	0	0
300	Purchased Prof &Tech Svcs	303,528	536,430	235,670	472,720	472,720	0
321	Contracted Substitute's Svcs.	0	0	0	365,955	365,955	0
322	PT/OT Services from AIU	1,143,945	844,898	1,114,526	1,100,683	1,100,683	0
324	Prof Ed Svcs- Training/Develop	0	12,008	0	0	0	0
330	Other Professional Svcs	0	26,444	0	65,244	66,244	1,000
342	Under Assessed Property Costs	8,533	14,621	7,500	7,500	7,500	0
343	5% Delinquent Tax Collection Fee	11,292	9,722	15,000	12,000	12,000	0
344	Liens, Bond, Misc. Collections Fees	23,311	32,197	48,500	48,500	48,500	0
345	Earned Income Tax Office	122,551	116,579	118,115	51,300	51,300	0
346	TCC - Upfront Costs	0	6,479	10,000	0	0	0
348	Vendor Supplied Tech. Services	10,598	20,036	29,489	31,000	31,000	0
411	Disposal Services	29,841	27,457	30,000	33,300	33,300	0
412	Snow Plowing Services	20,388	7,942	14,000	14,000	14,000	0
414	Lawn Care Services	49,825	40,415	45,900	50,000	50,000	0
415	Laundry,Linen Svc & Dry Clean	4,760	4,733	5,500	5,500	5,500	0
422	Electricity	499,534	637,714	449,200	449,000	449,000	0
424	Water/sewage	46,990	60,867	45,050	46,000	46,000	0
430	Repairs & Maint Svcs	290,484	316,858	269,065	268,108	268,108	0
438	Rep & Mnt - Computer Systems	37,957	0	32,748	36,996	36,996	0
440	Rentals	64,133	1,467	0	0	0	0
442	Rental Of Equip & Vehicles	201,405	225,052	221,000	189,900	189,900	0
448	Lease/Rental Hardware&Related Tech	73,529	0	0	0	0	0
500	Other Purchased Svcs	20,617	27,111	0	0	0	0
516	Student Transport. Fees AIU	16,159	36,865	20,000	30,000	30,000	0

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Plum Borough School District  
 2012-13 Adopted Expenditures

		Expenditure					
		09-10 ACTUAL	10-11 ACTUAL	11-12 Final Bud	12-13 Preliminary	12-13 Adopted Exp	Difference
				Exp			
ALL							
10	Fund 10						
521	Fire Insurance	27,220	12,114	12,500	12,775	13,718	943
522	Auto Liability Ins.	41,338	0	0	55,125	33,633	-21,492
523	Gen Property & Liab. Ins	67,422	101,053	100,000	105,560	89,867	-15,693
525	Bonding Insurance	10,492	200	300	150	150	0
529	Other Insurance	25,028	11,416	13,200	23,735	21,421	-2,314
530	Communications	146,502	90,413	100,200	87,500	87,500	0
540	Advertising	5,174	4,294	5,000	9,000	9,000	0
550	Printing & Binding	0	0	900	0	0	0
561	Tuition To Oth Lea In State	19,020	22,872	15,000	15,000	15,000	0
562	Tuition / PA Cyber/Charter Schs.	638,688	593,391	600,686	466,750	466,750	0
563	AIU Alternative Education	267,457	604,100	343,220	441,753	441,753	0
564	Tuition To AVTS	530,509	377,543	490,000	400,000	370,000	-30,000
565	Vocational Training Expenses	6,125	6,670	2,500	4,000	4,000	0
566	Tuition To Comm Col&Tech Inst	8,061	7,152	32,500	0	0	0
567	Tuition for ESL Services	473,965	448,546	150,000	150,000	150,000	0
568	Tuition - Approved Private Schools	486,642	331,187	645,246	545,507	545,507	0
580	Travel/Conference Expense	72,750	50,539	144,185	51,507	54,007	2,500
594	Svc Pur Fr Iu For Sp Classes	779	1,175	0	0	0	0
595	AIU Payments By Withholding	42,748	43,059	0	0	0	0
596	AIU Direct Payments	5,140	0	0	0	0	0
610	General Supplies	848,604	805,103	1,026,894	868,292	803,393	-64,899
618	Technology Supplies	21,857	5,385	10,323	13,698	13,698	0
621	Natural Gas - Heating	336,975	304,666	260,000	235,000	235,000	0
624	Oil	7,065	12,231	13,963	14,263	14,263	0
626	Gasoline	218,865	292,487	368,110	381,300	329,600	-51,700
640	Books & Periodicals	263,857	614,391	200,849	132,742	132,742	0
648	Ed Software/Licensing Fees	486,326	75,964	80,779	75,630	75,630	0
751	Equipment - Non-Capital - Add'l	23,480	7,796	11,054	6,172	6,172	0
752	Capital Equip Additional	8,448	0	16,170	0	0	0
758	Capital Comp/Software Additional	379,402	362,716	119,828	170,081	170,081	0
761	Non-Capital / Equip Replmt.	540,921	160,121	156,019	238,376	238,376	0
762	Capital Equip Replacement.	380,032	312,481	33,320	297,818	509,818	212,000
768	Capital Comp/Software Replmt.	82,499	136,574	215,000	203,000	512,000	309,000
810	Dues And Fees	34,556	31,745	24,850	10,703	10,703	0
820	Judgments Against LEA	0	147,540	0	0	0	0
830	Interest Payments (Bonds & Leases)	3,181,905	4,403,410	4,266,725	4,170,310	4,170,310	0
840	General Contingency - Districtwide	0	0	250,000	200,000	200,000	0

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Plum Borough School District  
 2012-13 Adopted Expenditures

		Expenditure					
		09-10 ACTUAL	10-11 ACTUAL	11-12 Final Bud Exp	12-13 Preliminary	12-13 Adopted Exp	Difference
ALL							
10	Fund 10						
	842 Addition to Ath. Storage Bldg.	20,715	0	0	0	0	0
	843 Budgetary Contingency - Track	0	0	0	120,000	0	-120,000
	845 PHS Parking/ Ele. Security	0	0	50,000	0	50,000	50,000
	846 Diesel Fuel Contingency	0	0	27,500	11,000	0	-11,000
	860 Grants To Mun & Comm Svc Orgs	21,000	15,000	15,000	0	0	0
	880 Refunds/ Prior Years' Recpts /Taxes	27,050	44,238	50,000	50,000	50,000	0
	881 Per Capita Refunds	49	0	0	0	0	0
	883 Real Estate Refunds 2002	1,450	0	0	0	0	0
	884 Real Estate Refunds 2003	5,000	0	0	0	0	0
	885 Real Estate Refunds 2004	9,136	0	0	0	0	0
	886 Real Estate Refunds 2005	10,000	0	0	0	0	0
	887 Real Estate Refunds Prior Yrs	10,000	0	0	0	0	0
	888 Real Estate Refunds 2007	47,161	0	0	0	0	0
	891 Club Ice Hockey	0	0	0	6,000	6,000	0
	910 Redemption Of Principal (Bonds)	2,317,374	2,378,569	2,510,872	2,603,283	2,603,283	0
	930 Fund Transfers	204,144	0	0	0	0	0
	10 Sub Total	53,638,957	54,296,650	53,496,617	55,661,558	56,070,222	408,664
	Report Totals	53,638,957	54,296,650	53,496,617	55,661,558	56,070,222	408,664