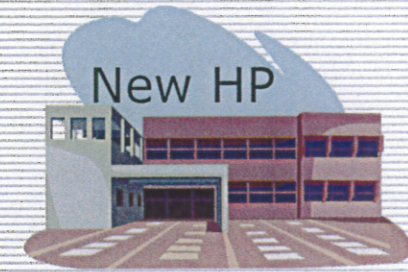




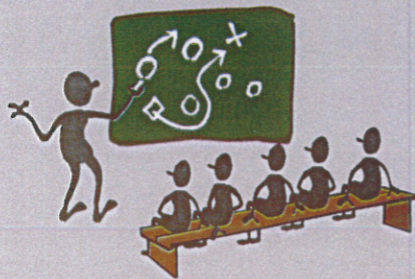
Plum Borough School District



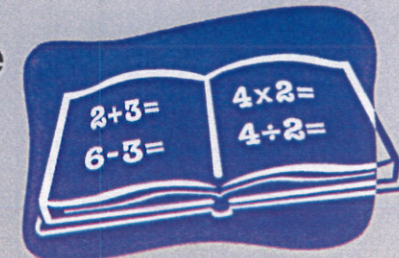
2015-16

1st Draft of Preliminary General Fund Budget (Fund 10)

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Presented at the Finance Committee
Meeting of November 18, 2014



Prepared by Central Administration

Plum Borough School District

2015-16 1st Draft of Preliminary General Fund Budget – Fund 10

As of November 18, 2014

Projected Revenues & Subsidies: \$59,252,052

(See revenues for details)

Projected Expenditures: \$61,698,132

(See expenditures for details)

Projected Budget Shortfall: \$(2,446,080)

**November 18, 2014
Finance Committee Meeting**

Plum Borough School District

**2015-16 1st Draft of Preliminary
General Fund Budget - (Fund 10)**

**PROJECTED
REVENUES & SUBSIDIES:**

\$ 59,252,052

**November 18, 2014
Finance Committee Meeting**

	A	B	C	D	E	F	G	H	I	J	K
	REVENUES	2014-15 Budgeted Revenues	2015-16 Projected Revenues	Change incr./ (decr.)	Comments / Assumptions						
3	6000 Revenue From Local Sources:										
4	6111 Current Real Estate Taxes @ 18.758 mills	\$ 27,026,059	\$ 27,138,607	\$ 112,548	Estimated tax revenue at 18.758 mills with increased new assessed values - new const.						
5	(*) Add'l taxes for increasing to Index (+.492 mills to 19.246)		726,183	726,183	Increase millage rate to PDE Act 1 Index (2.6%) 18.758 x 1.026% = 19.246 mills						
6	(**) Add'l taxes for PDE Exceptions (PSERS & Spec Ed.)		400,000	400,000	Assumes approval of 2 Exceptions = \$400,000 or .258 mills						
7	6112 Interim Real Estate Taxes	75,000	75,000	0	No change at this time.						
8	6113 Public Utility Realty Tax (PURTA)	39,912	38,027	(1,885)	decreased to 2013-14 actual						
9	6120 Current Per Capita Tax Sect. 679	78,668	83,393	4,725	Increased to 2013-14 actual						
10	6141 Current Act 511 Per Capita Tx	78,668	83,393	4,725	Increased to 2013-14 actual						
11	6143 Local Service Tax (LST) Act 511	32,469	32,469	0	No change at this time.						
12	6151 Current Act 511 Earned Income Tax	3,450,000	3,475,000	25,000	Increased to 2013 & 2014 calendar year collections from Keystone						
13	6153 Current Act 511 Real Estate Transfer Tax	242,491	334,383	91,892	Increased to 2013-14 actual						
14	6411 Delinquent Real Estate Taxes	557,080	557,080	0	No change at this time.						
15	6461 Delinquent Earned Income Taxes	180,470	200,000	19,530	No change at this time.						
16	6510 Interest Earned on Interest Bearing Accounts	29,000	29,000	0	Decrease due to lower Fund 10 budgetary balance and interest rates						
17	6710 Athletic Department Revenues - Ticket Revenue	67,000	73,000	6,000	Increase based on 2013-14 actual revenues.						
18	6740 Student Fees - Parking Permits	21,330	21,330	0	No change at this time.						
19	6790 Other Student Activity Income	23,000	23,000	0	No change at this time.						
20	6829 State Rev Other Inter Sources	2,000	2,000	0	No change at this time.						
21	6831 Fed. Rev. From Other Public Sch.	140,000	-	(140,000)	Reclassified to 6832.						
22	6832 Federal IDEA Revenue Rec. as Pass Through	200,000	380,867	180,867	Increase based on 2013-14 actual revenues.						
23	6910 Rentals	7,500	8,300	800	Increase based on 2013-14 actual revenues.						
24	6920 Contribution/Donation - Private	18,000	35,000	17,000	Increase based on 2014-15 ytd revenues.						
25	6941 Regular Day School Tuition -	9,600	9,600	0	No change at this time.						
26	6950 Transportation Fees	22,000	23,775	1,775	Increase based on 2013-14 actual revenues.						
27	6990 E-Rate Subsidy, Miscellaneous Rev	20,000	41,580	21,580	Increase based on 2014-15 ytd revenues.						
28	6991 Refund to Prior Year Expenditure Acct	12,000	12,000	0	No change at this time.						
29	6999 Royalty Distributions from gas wells	27,200	15,000	(12,200)	Decrease based on 2013-14 actual revenues.						
30	6000 Function Total	\$ 32,359,447	\$ 33,817,987	\$ 1,458,540	4.51%						
31	7000 Revenue From State Sources:										
32	7110 Basic Instructional Subsidy	\$ 12,539,259	\$ 12,539,259	\$ -	No change at this time.						
33	7160 Tuition for Court Placed & Institutionalize Students	75,000	75,000	0	No change at this time.						
34	7220 Vocational Education	10,000	10,000	0	No change at this time.						
35	7230 Student Focused Funding Supplement	478,694	478,694	0	No change at this time.						
36	7271 Special Education Funding - Regular Programs	2,268,883	2,271,850	2,967	Increase based on 2013-14 actual revenues.						
37	7310 Transportation Subsidies - (Reg & Additional)	1,335,296	1,335,296	0	No change at this time.						
38	7320 Rentals & Sink Fund (GOB) Payments Reimbursement	1,217,392	1,217,392	0	No change at this time.						
39	7330 Medical & Dental Services	76,000	76,000	0	No change at this time.						
40	7340 PA Property Tax Relief Payment - Gaming Revenue	1,653,383	1,653,383	0	No change at this time.						
41	7505 Student Focused Grant	-	239,350	239,350							
42	7599 Other State Revenue	27,000	-	(27,000)	Decrease based on 2013-14 actual revenues.						
43	7810 Social Security / Reimbursement @ 50% (1)	1,067,762	1,059,083	(8,679)	Decrease based on 2015-16 projected salaries.						
44	7820 Retirement Contribution / PSERS Reimbursement (1)	2,986,943	3,558,990	572,047	Increase based on 2015-16 projected salaries & increased PSERS rate (+20.74%)						
45	7000 Function Total	\$ 23,735,612	\$ 24,514,297	\$ 778,685	3.28%						
46	8000 Revenue From Federal Sources										
47	8190 Other Unrestricted Federal Grants-in-aid Direct From	\$ 404,783	\$ 404,783	\$ -	No change at this time.						
48	8514 Education Of Disabled Children - ESEA, Title I	321,074	262,000	(59,074)	Decrease based on 2013-14 actual revenues.						
49	8515 Title II IDEA, Section 619	94,814	101,500	6,686	Increase based on 2013-14 actual revenues.						
50	8670 Air Force Reimbursement - MIP	93,100	86,485	(6,615)	Decreased based on reduction of number of officers						
51	8810 Medical Assistance - ACCESS Program	60,000	60,000	-	No change at this time.						
52	8000 Function Total	\$ 973,771	\$ 914,768	\$ (59,003)	-6.06%						
53	9000 Other Financing Sources										
54	9330 Post War Capital Reserve Fund Transfer	\$ 723,000	\$ -	\$ (723,000)	No contribution from Post War Fund						
55	9500 Refund Prior Yr Expenditures	5,000	5,000								
56	9910 Budgetary Reserve Contribution FROM Fund Balance	574,561	-	(574,561)	Fund balance contribution to be determined						
57	9000 Function Total	\$ 1,302,561	\$ 5,000	\$ (1,297,561)							

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	A	B	C	D	E	F	G	H	I	J	K
	REVENUES	2014-15 Budgeted Revenues	2015-16 Projected Revenues	Change incr./decr.	Comments / Assumptions						
58											
59	2015-16 Revenue Totals:	\$ 58,371,391	\$ 59,252,052	\$ 880,661	1.51%						
61	2015-16 Expenditure Totals:	\$ 58,371,391	\$ 61,698,132	\$ 3,326,741	5.70%						
63	Estimated Preliminary Budgetary Shortfall (***):		\$ (2,446,080)								
64											
65	Footnotes:										
66	(*) Projected revenue from increasing millage to Act 1 Index for 2015-16										
67											
68	(**) Projected additional real estate taxes from increasing millage for allowable PDE Act 1 Exceptions (PSERS Contributions and Special Education)										
69											
70	(***) Projected budget shortfall as of 11-18-14.										
71											
72	(1) Social Security and PSERS reimbursement does not include any increases for teachers, using 2013-14 salaries and projected new positions for calculations.										

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Plum Borough School District

2015-16 1st Draft of Preliminary
General Fund Budget - (Fund 10)

**PROJECTED
EXPENDITURES:**

\$ 61,698,132

November 18, 2014
Finance Committee Meeting

Plum Borough School District
2015-16 1st Draft of Preliminary Budget (Fund 10)

November 18, 2014

	B	C	D	E	F
1	EXPENDITURES	2014-2015 Budget	2015-16 Budget 1st Draft	Change: Incr. or (Decr.)	Comments / Assumptions
2	1110 Instruction - Regular Education Programs				
3	116 Health Insurance Buy-out Stipends - Teachers	\$ 177,600.00	\$ 197,200.00	\$ 19,600	Increase due to change in health care options exercised
4	121 A Teachers' Salaries - Reg. Ed. - Existing Staff	17,151,032	17,151,032	-	Status Quo
5	121 B Proposed additional teacher's salaries (3 @ \$50,000)	0	150,000	150,000	Salaries for 3 proposed new teaching positions
6	123 Long-term substitutes (LTS) (2) - New for 2015-16	0	71,440	71,440	2 LTS in for teachers assigned to technology
7	131 Department Chairpersons / Curriculum Writing	16,432	16,432	-	Status Quo
8	191 Paraprofessional Salaries	48,019	48,019	-	Contract through 6-30-15. Using 2014-15 wages
9	211 Medical Insurance Premiums - Adding 5 @ individual coverage	2,515,966	2,737,483	221,517	Added 5 and increased premiums by 7.5%
10	212 Dental Insurance Premiums	193,497	197,832	4,335	Assumes 0% increase in premiums - Added 3 teachers
11	213 Life Insurance Premiums	17,921	17,921	-	Assumes 0% increase in premiums - Added 3 teachers
12	214 Income Protect Insurance	30,088	30,088	-	Assumes 0% increase in premiums - Added 3 teachers
13	215 Vision Insurance Premiums	24,511	24,853	342	Assumes 0% increase in premiums - Added 3 teachers
14	220 Soc. Sec. Contrib. (7.65%) - No change	1,328,559	1,345,337	16,778	Increase due to added salaries
15	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	3,723,486	4,556,657	833,171	20.74% increase in PSERS + added teachers
16	240 Tuition Reimbursement	117,000	85,000	(32,000)	Decrease based on 2013-14 actual
17	250 Unemploy. Comp. Ins. (.0017%) - No change	33,699	34,346	647	Increase due to proposed increase staff
18	260 Workers' Comp. Ins. Prem. (.00646%) (.00700%)	113,582	123,077	9,495	8.36% increase due to utilization - Exp. Mod.
19	321 Contracted Substitute's Svcs. - Kelly Services	323,470	418,036	94,566	Increase due to historic utilization projection
20	430 Repairs & Maintenance - Equipment	17,990	17,990	-	No change
21	442 Rental Of Equip & Vehicles - Copier Services	202,000	202,000	-	No change
22	562 Tuition / PA Cyber/Charter Schools	700,000	750,000	50,000	Increase based on 2013-14 actual & projected increase costs
23	569 Tuition - Other	200,000	0	(200,000)	Reduction based on historical data
24	580 Travel / Conference Expenses	8,774	8,774	-	No change
25	610 General Supplies, paper, all buildings	342,550	329,209	(13,341)	Projected decrease in district's paper bids
26	640 Books & Periodicals	58,646	58,646	-	No change
27	648 Ed Software/Licensing Fees	900	900	-	No change
28	751 Equipment - Non-Capital - Add'l	1,897	1,897	-	No change
29	758 Capital Comp / Software Additional	3,377	3,377	-	No change
30	761 Non-Capital / Equip Replmt.	2,500	2,500	-	No change
31	1110 Function (Total)	\$ 27,353,496	\$ 28,580,047	\$ 1,226,551	4.48%
32	1190 Title I Services - Reading Specialists				
33	121 Teachers' Salaries - Reg. Ed.	323,850	323,850	-	Status Quo
34	211 Medical Insurance Premiums	33,496	36,008	2,512	Assumes 7.5 % increase
35	212 Dental Insurance Premiums	2,221	2,221	-	Assumes 0% increase
36	213 Life Insurance Premiums	220	220	-	Assumes 0% increase
37	214 Income Protect Insurance	389	389	-	Assumes 0% increase
38	215 Vision Insurance Premiums	296	296	-	Assumes 0% increase
39	220 Soc. Sec. Contrib. (7.65%)	24,773	24,773	-	Assumes 0% increase
40	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	69,305	77,353	8,048	PSERS rate went from 21.4% to 25.84% or 20.75% increase
41	250 Unemploy. Comp. Ins. (.0017%)	447	447	-	Assumes 0% increase
42	260 Workers' Comp. Ins. Prem. (.00646%)	2,106	2,106	-	Assumes 0% increase

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	B	C	D	E	F
1	EXPENDITURES	2014-2015 Budget	2015-16 Budget 1st Draft	Change: Incr. or (Decr.)	Comments / Assumptions
43	500 Other Purchased Svcs	-	-	-	
44	1190 Function (Total)	\$ 457,103	\$ 467,663	\$ 10,560	2.31%
45	1191 Title II Services - Class Size Reduction Teachers				
46	121 Teachers' Salaries - Reg. Ed.	122,500	122,500	-	Status Quo
47	211 Medical Insurance Premiums	16,526	17,765	1,239	Assumes 7.5 % increase
48	212 Dental Insurance Premiums	2,397	2,397	-	Assumes 0% increase
49	213 Life Insurance Premiums	163	163	-	Assumes 0% increase
50	214 Income Protect Insurance	282	282	-	Assumes 0% increase
51	215 Vision Insurance Premiums	281	281	-	Assumes 0% increase
52	220 Soc. Sec. Contrib. (7.65%)	9,371	9,371	-	Status Quo
53	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	26,215	31,652	5,437	20.74% increase in PSERS
54	250 Unemploy. Comp. Ins. (.0017%)	298	298	-	Assumes 0% increase
55	260 Workers' Comp. Ins. Prem. (.00646%)	796	796	796	Assumes 0% increase
56	1191 Function (Total)	\$ 178,829	\$ 185,505	\$ 7,472	4.18%
57	1200 Special Programs - Elem / Sec				
58	565 Vocational Training Expenses	10,900	8,000	(2,900)	Based on 2013-14 actual
59	580 Travel Expense (New for 2015-16)	0	1,100	1,100	Added for 2015-16
60	1200 Function (Total)	\$ 10,900	\$ 9,100	\$ (1,800)	-16.51%
61	1211 Life Skills Support Services - In-house				
62	121 Teacher's Salaries - Add one new teacher	-	50,000	50,000	Add one teacher @ \$50,000
63	211 Medical Insurance Premiums	0	6,564	6,564	Individual coverage for new teacher
64	212 Dental Insurance Premiums	0	394	394	Assumes 0% increase
65	213 Life Insurance Premiums	0	82	82	Assumes 0% increase
66	214 Income Protect Insurance	0	120	120	Assumes 0% increase
67	215 Vision Insurance Premiums	0	57	57	Assumes 0% increase
68	220 Soc. Sec. Contrib. (7.65%)	0	3,825	3,825	Assumes 0% increase
69	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	0	12,920	12,920	20.74% increase in PSERS
70	250 Unemploy. Comp. Ins. (.0017%)	0	173	173	Assumes 0% increase
71	260 Workers' Comp. Ins. Prem. (.00646%)	0	658	658	Assumes 0% increase
72	322 AIU Services	175,000	60,000	(115,000)	
73	1211 Function (Total)	\$ 175,000	\$ 134,793	\$ (40,207.00)	-22.98%
74	1221 Hearing Impaired Services - AIU				
75	322 AIU Services	228,810	299,250	70,440	
76	1221 Function (Total)	\$ 228,810	\$ 299,250	\$ 70,440	30.79%
77	1224 Visually Impaired Services - AIU				
78	322 AIU Services	180,000	90,000	(90,000)	
79	1224 Function (Total)	\$ 180,000	\$ 90,000	\$ (90,000)	-50.00%
80	1225 Speech & Language Support				
81	121 Teacher's Salaries - Reg. Ed.	101,900	101,900	-	Status Quo
82	211 Medical Insurance Premiums	11,696	12,573	877	Assumes 7.5 % increase
83	212 Dental Insurance Premiums	1,720	1,720	-	Assumes 0% increase

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Plum Borough School District
2015-16 1st Draft of Preliminary Budget (Fund 10)

November 18, 2014

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	B	C	D	E	F
1	EXPENDITURES	2014-2015 Budget	2015-16 Budget 1st Draft	Change: Incr. or (Decr.)	Comments / Assumptions
84	213 Life Insurance Premiums	326	326	-	Assumes 0% increase
85	214 Income Protect Insurance	506	506	-	Assumes 0% increase
86	215 Vision Insurance Premiums	308	308	-	Assumes 0% increase
87	220 Soc. Sec. Contrib. (7.65%)	7,795	7,795	-	Assumes 0% increase
88	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	21,807	26,330	4,523	20.74% increase in PSERS
89	250 Unemploy. Comp. Ins. (.0017%)	173	173	-	Assumes 0% increase
90	260 Workers' Comp. Ins. Prem. (.00646%)	658	658	-	Assumes 0% increase
91	322 AIU Services	49,628	48,780	(848)	
92	1225 Function (Total)	\$ 196,517	\$ 201,069	\$ 4,552	2.32%
93	1232 Emotional Support PRRI				
94	561 Tuition To Oth Lea In State	20,000	20,000	-	No Change anticipated
95	1232 Function (Total)	\$ 20,000	\$ 20,000	\$ -	0.00%
96	1233 Autistic Program				
97	322 AIU Services	133,200	120,500	(12,700)	
98	1233 Function (Total)	\$ 133,200	\$ 120,500	\$ (12,700)	-9.53%
99	1240 Learning Disabled				
100	121 Teacher's Salaries - Reg. Ed.	1,354,510	1,354,510	-	Status Quo
101	211 Medical Insurance Premiums	279,991	300,990	20,999	Assumes 7.5 % increase
102	212 Dental Insurance Premiums	18,562	18,562	-	Assumes 0% increase
103	213 Life Insurance Premiums	1,786	1,786	-	Assumes 0% increase
104	214 Income Protect Insurance	2,964	2,964	-	Assumes 0% increase
105	215 Vision Insurance Premiums	2,487	2,487	-	Assumes 0% increase
106	220 Soc. Sec. Contrib. (7.65%)	103,623	103,623	-	Assumes 0% increase
107	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	289,866	349,984	60,118	20.74% increase in PSERS
108	250 Unemploy. Comp. Ins. (.0017%)	3,128	3,128	-	No change
109	260 Workers' Comp. Ins. Prem. (.00646%)	8,804	8,804	-	No change
110	567 Extended School Year (ESY)	390,789	115,000	(275,789)	Assumes 0% increase
111	1240 Function (Total)	\$ 2,456,510	\$ 2,261,839	\$ (194,671)	-7.92%
112	1241 Learning Support				
113	191 Paraprofessional Salaries	472,037	472,037	-	TBD
114	192 Paraprofessional Substitute Salaries	17,640	0	(17,640)	No carry over subs in system
115	213 Life Insurance Premiums	1,454	1,454	-	Assumes 0% increase
116	220 Soc. Sec. Contrib. (7.65%)	36,727	36,727	-	Assumes 0% increase
117	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	100,973	121,974	21,001	20.74% increase in PSERS
118	250 Unemploy. Comp. Ins. (.0017%)	871	802	(69)	Assumes 0% increase
119	260 Workers' Comp. Ins. Prem. (.00646%)	1,137	1,122	(15)	Assumes 0% increase
120	321 Contracted Substitute's Svcs. - KS	27,600	27,600	-	Assumes 0% increase
121	322 AIU Contracted Learning Support Services	133,200	133,200	-	Assumes 0% increase
122	562 Tuition / PA Cyber/Charter Schs.	100,000	300,000	200,000	Increased for historical increase & 2013-14 actual tuition paid
123	610 General Supplies	80,000	80,000	-	Assumes 0% increase
124	648 Ed Software/Licensing Fees	5,000	5,000	-	Assumes 0% increase

Plum Borough School District
2015-16 1st Draft of Preliminary Budget (Fund 10)

November 18, 2014

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	B	C	D	E	F
1	EXPENDITURES	2014-2015 Budget	2015-16 Budget 1st Draft	Change: Incr. or (Deer.)	Comments / Assumptions
125	1241 Function (Total)	\$ 976,639	\$ 1,179,917	\$ 203,277.82	20.81%
126	1243 Gifted Support Services				
127	121 A Teacher's Salaries - Reg. Ed. - Existing Staff	252,050	252,050	-	
128	121 B Teacher's Salaries - Reg. Ed. - 1 new teachers	0	50,000	50,000	Cost of 1 additional Gifted Teachers @ \$50,000 ea.
129	211 Medical Insurance Premiums	43,115	57,623	14,508	Added 1 teachers @ indy coverage + 7.5 % increase in premiums
130	212 Dental Insurance Premiums	2,556	3,346	790	Added 1 teachers @ indy coverage + 0 % increase in premiums
131	213 Life Insurance Premiums	205	205	-	
132	214 Income Protect Insurance	360	360	-	
133	215 Vision Insurance Premiums	350	350	425	Added 1 teachers @ indy coverage + 0 % increase in premiums
134	220 Soc. Sec. Contrib. (7.65%)	19,282	23,107	3,825	
135	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	51,801	78,050	26,249	
136	250 Unemploy. Comp. Ins. (.0017%)	429	513	84	
137	260 Workers' Comp. Ins. Prem. (.00646%)	1,601	1,951	350	
138	430 Repairs & Maint Svcs	100	100	-	
139	580 Travel/Conference Expense	3,500	3,500	-	
140	610 General Supplies	-	-	-	
141	1243 Function (Total)	\$ 375,349	\$ 471,155	\$ 96,231	25.64%
142	1260 OT/PT Support				
143	322 AIU Services	103,682	25,000	(78,682)	
144	1260 Function (Total)	\$ 103,682	\$ 25,000	\$ (78,682)	-75.89%
145	1270 Non-Public/Private License Academic Tuition				
146	563 AIU/other Alternative Education	0	600,000	600,000	
147	1270 Function (Total)	\$ -	\$ 600,000	\$ 600,000	
148	1280 Early Intervention Support				
149	322 AIU Services	7,000	0	(7,000)	Based on 2013-14 actual
150	1280 Function (Total)	\$ 7,000	\$ -	\$ (7,000)	-100.00%
151	1290 Approved Private School (APS) Tuition				
152	563 AIU Alternative Education	20,000	20,000	-	
153	567 Tuition - Approved Private Sch @40%	50,000	50,000	-	
154	568 Tuition - Appr Private Sch @ 100%	696,310	560,000	(136,310)	
155	569 Tuition - Other	-	-	-	
156	1290 Function (Total)	\$ 766,310	\$ 630,000	\$ (136,310)	-17.79%
157	1390 Other Vocational Ed Programs				
158	564 Tuition To Forbes AVTS for Vocational Services	472,000	472,000	-	No Change anticipated at this time.
159	810 Dues And Fees	11,200	11,200	-	No Change anticipated at this time.
160	1390 Function (Total)	\$ 483,200	\$ 483,200	\$ -	0.00%
161	1400 Other Instruct Prgms - Elem. & Sec.				
162	890 Misc Expenditures	-	-	-	
163	1400 Function (Total)	\$ -	\$ -	\$ -	
164	1430 Homebound Students Instructions				
165	126 Homebound Instruction Teachers' Salary	15,000	7,500	(7,500)	Based on 2013-14 actual

Plum Borough School District
2015-16 1st Draft of Preliminary Budget (Fund 10)

November 18, 2014

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	B	C	D	E	F
1	EXPENDITURES	2014-2015 Budget	2015-16 Budget 1st Draft	Change: Incr. or (Decr.)	Comments / Assumptions
166	220 Soc. Sec. Contrib. (7.65%)	1,148	574	(574)	Decrease due to reduced anticipated salary
167	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	3,210	1,938	(1,272)	Decrease due to reduced anticipated salary
168	250 Unemploy. Comp. Ins. (.0017%)	149	0	(149)	Decrease due to reduced anticipated salary
169	260 Workers' Comp. Ins. Prem. (.00646%)	98	49	(49)	Decrease due to reduced anticipated salary
170	580 Travel/Conference Expense	200	400	200	Based on 2013-14 actual
171	1430 Function (Total)	\$ 19,805	\$ 10,461	\$ (9,344)	-47.18%
172	1442 Alternative Ed. Program				
173	111 Administrator Salaries	38,282	37,546	(736)	Represents 50% of full salary for Mr. Wolfe
174	116 Health Ins. Buy-out Stipends	2,400	1,200	(1,200)	Represents 50% of health care buyout stipend
175	121 Teacher's Salaries - Reg. Ed.	6,804	0	(6,804)	Based on 2013-14 actual
176	191 Paraprofessional Salaries	18,169	18,169	-	
177	213 Life Insurance Premiums	179	179	-	Assumes 0% increase
178	214 Income Protect Insurance	108	108	-	Assumes 0% increase
179	220 Soc. Sec. Contrib. (7.65%)	4,164	4,354	190	
180	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	13,937	14,707	770	20.74% increase in PSERS
181	250 Unemploy. Comp. Ins. (.0017%)	111	125	14	
182	260 Workers' Comp. Ins. Prem. (.00646%)	365	375	10	
183	1442 Function (Total)	\$ 84,519	\$ 76,763	\$ (7,756)	-9.18%
184	1490 CCAC Middle School (BCMC)				
185	566 Tuition To BCMC	\$ 28,000	\$ -	\$ (28,000)	Program eliminated
186	1490 Function (Total)	\$ 28,000	\$ -	\$ (28,000)	-100.00%
187	1000 Function Total	\$ 34,234,869	\$ 35,846,262	\$ 1,612,614	4.71%
188					
189	2000 Support Services				
190	2110 Pupil Personnel Services				
191	110 Director of Special Ed / Pup Pers.	97,098	99,338	2,240	3% increase per Act 93 agreement
192	151 Educational Secretaries (Adm. Asst) (1)	0	47,243	47,243	Realignment of personnel
193	211 Medical Insurance Premiums	15,137	16,470	1,333	Adjusted for new copays & then 7.5% premium increases
194	212 Dental Insurance Premiums	809	394	(415)	No change anticipated
195	213 Life Insurance Premiums	255	255	-	
196	214 Income Protect Insurance	216	216	-	
197	215 Vision Insurance Premiums	87	38	(49)	
198	220 Soc. Sec. Contrib. (7.65%)	7,425	7,599	174	
199	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	20,779	25,669	4,890	20.74% increase in PSERS
200	250 Unemploy. Comp. Ins. (.0017%)	165	163	(2)	
201	260 Workers' Comp. Ins. Prem. (.00646%)	605	599	(6)	
202	580 Travel/Conference Expense	2,500	2,500	-	
203	610 General Supplies	3,000	3,000	-	
204	810 Dues And Fees	1,000	1,000	-	
205	2110 Function (Total)	\$ 149,076	\$ 204,484	\$ 55,408	37.17%

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	B	C	D	E	F
1	EXPENDITURES	2014-2015 Budget	2015-16 Budget 1st Draft	Change: Iner. or (Deer.)	Comments / Assumptions
206	2120 Guidance Services				
207	121A Teacher's Salaries - Reg. Ed.	666,354	666,354	-	Status Quo
208	121 B Teacher's Salaries - Reg. Ed. New Position	0	50,000	50,000	Added 1 new teacher to guidance elementary
209	211 Medical Insurance Premiums	127,471	137,031	9,560	Added 1 new teacher & 7.5% medical insurance
210	212 Dental Insurance Premiums	8,114	8,509	395	Cost for added teacher
211	213 Life Insurance Premiums	735	817	82	Cost for added teacher
212	214 Income Protect Insurance	1,232	1,352	120	Cost for added teacher
213	215 Vision Insurance Premiums	1,040	1,098	58	Cost for added teacher
214	220 Soc. Sec. Contrib. (7.65%)	50,969	54,801	3,832	Cost for added teacher
215	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	142,578	172,186	29,608	20.74% increase in PSERS + added teacher
216	250 Unemploy. Comp. Ins. (.0017%)	113	121	8	Cost for added teacher
217	260 Workers' Comp. Ins. Prem. (.00646%)	4,304	4,628	324	Cost for added teacher
218	580 Travel/Conference Expense	600	700	100	Increased due to staff increase
219	2120 Function (Total)	\$ 1,003,510	\$ 1,097,597	\$ 94,087	9.38%
220	2122 Drug Testing - SHS & Oblock				
221	300 Purchased Prof & Tech Svcs	600	600	-	
222	2122 Function (Total)	\$ 600	\$ 600	\$ -	0.00%
223	2140 School Psychological Services				
224	110 School Psychologist's Salaries (2)	106,080	110,823	4,743	
225	116 Health Care Buyout Stipend	0	2,400	2,400	One health care buyout option for 2015-16
226	151 Educational Secretaries (Adm. Asst) (1)	68,159	38,507	(29,652)	New alignment of educational secretaries (1 FT secretary)
227	211 Medical Insurance Premiums	29,103	21,463	(7,640)	Assumes 7.5 % increase and one change to buy-out
228	212 Dental Insurance Premiums	1,876	1,540	(336)	
229	213 Life Insurance Premiums	602	525	(77)	
230	214 Income Protect Insurance	593	542	(51)	
231	215 Vision Insurance Premiums	284	256	(28)	
232	220 Soc. Sec. Contrib. (7.65%)	13,329	11,607	(1,722)	
233	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	37,287	39,207	1,920	20.74% increase in PSERS
234	250 Unemploy. Comp. Ins. (.0017%)	63	106	43	
235	260 Workers' Comp. Ins. Prem. (.00646%)	1,090	980	(110)	
236	321 Contracted Substitute's Svcs. - KS	900	900	-	
237	580 Travel/Conference Expense	3,000	3,000	-	
238	610 General Supplies	3,000	3,000	-	
239	810 Dues And Fees	500	500	-	
240	2140 Function (Total)	\$ 265,866	\$ 235,356	\$ (30,510)	-11.48%
241	2142 Psychological Testing Services				
242	322 AIU Services	2,000	2,000	-	
243	2142 Function (Total)	\$ 2,000	\$ 2,000	\$ -	0.00%
244	2190 Other Pupil Personnel Svcs				
245	111 Administrator Salaries - JW	19,141	18,773	(368)	
246	116 Health Ins. Buy-out Stipends	1,200	600	(600)	25% of buyout

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1	EXPENDITURES	2014-2015 Budget	2015-16 Budget 1st Draft	Change: Incr. or (Decr.)	Comments / Assumptions
247	213 Life Insurance Premiums	64	64	-	
248	214 Income Protect Insurance	54	54	-	
249	220 Soc. Sec. Contrib. (7.65%)	1,464	1,482	18	
250	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	4,096	5,006	910	20.74% increase in PSERS
251	250 Unemploy. Comp. Ins. (.0017%)	-	-		
252	260 Workers' Comp. Ins. Prem. (.00646%)	119	114	(5)	
253	2190 Function (Total)	\$ 26,138	\$ 26,093	\$ (45)	-0.17%
254	2220 Print Shop Services				
255	151 Educational Secretaries (Adm. Asst) (1)	31,682	33,908	2,226	Per new agreement
256	211 Medical Insurance Premiums	5,218	6,456	1,238	Assumes 7.5 % increase
257	212 Dental Insurance Premiums	432	394	(38)	
258	213 Life Insurance Premiums	61	61	-	
259	214 Income Protect Insurance	74	88	14	
260	215 Vision Insurance Premiums	57	57	-	
261	220 Soc. Sec. Contrib. (7.65%)	2,423	2,594	171	
262	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	6,780	8,762	1,982	20.74% increase in PSERS
263	250 Unemploy. Comp. Ins. (.0017%)	54	58	4	
264	260 Workers' Comp. Ins. Prem. (.00646%)	209	219	10	
265	321 Contracted Substitute's Svcs. - KS	326	0	(326)	No substitutes used
266	761 Non-Capital / Equip Replmt.	100	100	-	
267	2220 Function (Total)	\$ 47,416	\$ 52,696	\$ 5,280	11.14%
268	2250 School Library Services				
269	121 Teacher's Salaries - Reg. Ed.	242,900	242,900	-	Status Quo
270	191 Paraprofessional Salaries	36,338	36,338	-	
271	211 Medical Insurance Premiums	35,036	37,664	2,628	Assumes 7.5 % increase
272	212 Dental Insurance Premiums	2,398	2,398	-	
273	213 Life Insurance Premiums	348	348	-	
274	214 Income Protect Insurance	433	433	-	
275	215 Vision Insurance Premiums	280	280	-	
276	220 Soc. Sec. Contrib. (7.65%)	21,361	21,361	-	
277	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	59,339	72,155	12,816	20.74% increase in PSERS
278	250 Unemploy. Comp. Ins. (.0017%)	473	473	-	
279	260 Workers' Comp. Ins. Prem. (.00646%)	1,797	1,797	-	
280	648 Ed Software/Licensing Fees	10,317	10,317	-	
281	2250 Function (Total)	\$ 411,020	\$ 426,464	\$ 15,444	3.76%
282	2270 Instructional Staff Development Services				
283	121 Curriculum Writing Stipend - New for 2015-16	0	12,000	12,000	
284	580 Travel / Conference Expense	13,750	13,750	-	
285	610 General Supplies	61,250	49,250	(12,000)	
286	2270 Function (Total)	\$ 75,000	\$ 75,000	\$ -	0.00%
287	2310 Board of Directors' Services				

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1	EXPENDITURES	2014-2015 Budget	2015-16 Budget 1st Draft	Change: Incr. or (Decr.)	Comments / Assumptions
288	110 Board Secretary's Stipend	4,800	4,800	-	
289	220 Soc. Sec. Contrib. (7.65%)	368	368	-	
290	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	1,027	1,240	213	20.74% increase in PSERS
291	250 Unemploy. Comp. Ins. (.0017%)	-	-	-	
292	260 Workers' Comp. Ins. Prem. (.00646%)	32	32	-	
293	300 Purchased Prof & Tech Svcs for Audits & OPEB report	25,000	25,000	-	
294	529 Other Insurances	9,000	9,000	-	
295	540 Advertising & Communications	9,000	10,000	1,000	Increased advertising fees and activities
296	580 Board Travel / Conference Expenses	900	900	-	
297	610 General Supplies	1,000	2,000	1,000	Increase based on ytd 2014-15 amounts
298	2310 Function (Total)	\$ 51,127	\$ 53,340	\$ 2,213	4.33%
299	2330 Tax Assessment & Collect Services				
300	149 Real Estate Tax Collector Fee - Mr. Schlegel	70,000	70,000	-	Actual salary based on Resolution stated fees
301	220 Soc. Sec. Contrib. (7.65%)	5,355	5,355	-	
302	342 Under Assessed Property Costs	18,000	18,000	-	
303	343 5% Delinquent Tax Collection Fee	5,000	5,000	-	
304	344 Liens, Bond, Misc. Collections Fees	40,000	40,000	-	
305	346 Tax Collections Adm Costs & Expenses	3,000	4,000	1,000	Increase based on ytd 2014-15 amounts
306	610 General Supplies - Real Estate Tax Collector	7,500	7,500	-	
307	2330 Function (Total)	\$ 148,855	\$ 149,855	\$ 1,000	0.67%
308	2340 Director of Administrative Services				
309	110 Administrators' Salaries	87,000	89,175	2,175	Increase per contract
310	151 Educational Secretaries (Adm. Asst)	47,243	47,243	-	Per confidential secretary agreement
311	211 Medical Insurance Premiums	22,942	24,278	1,336	Assumes 7.5 % increase and new co-pays
312	212 Dental Insurance Premiums	1,276	1,276	-	Assumes 0% increase
313	213 Life Insurance Premiums	316	316	-	Assumes 0% increase
314	214 Income Protect Insurance	325	325	-	Assumes 0% increase
315	215 Vision Insurance Premiums	177	177	-	Assumes 0% increase
316	220 Soc. Sec. Contrib. (7.65%)	10,270	10,436	166	
317	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	27,388	35,250	7,862	20.74% increase in PSERS
318	250 Unemploy. Comp. Ins. (.0017%)	216	232	16	
319	260 Workers' Comp. Ins. Prem. (.00646%)	867	881	14	
320	321 Contracted Substitute's Svcs. - KS	1,000	800	(200)	Decrease based on 2013-14 actual
321	330 Drug testing for new hires	3,500	3,500	-	
322	580 Travel/Conference Expense	700	700	-	
323	610 General Supplies	800	800	-	
324	810 Dues And Fees	500	500	-	
325	2340 Function (Total)	\$ 204,520	\$ 215,890	\$ 11,370	5.56%
326	2350 Legal Services (Solicitor)				
327	300 Solicitor Services - Retainer and Billable Services	\$ 65,000	\$ 70,000	5,000	Increase due to extended negotiations
328	2350 Function (Total)	\$ 65,000	\$ 70,000	\$ 5,000	7.69%

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	B	C	D	E	F
1	EXPENDITURES	2014-2015 Budget	2015-16 Budget 1st Draft	Change: Incr. or (Decr.)	Comments / Assumptions
329	2360 Superintendent's Office Services				
330	110 Superintendent's Salary	132,500	132,500	-	
331	116 Health Insurance Buy-out Stipends - Secretary	3,600	3,600	-	
332	151 Confidential Secretary (1)	47,243	47,243	-	Increase per contract
333	211 Medical Insurance Premiums	16,400	16,470	70	Assumes 7.5 % increase
334	212 Dental Insurance Premiums	1,199	1,199	-	
335	213 Life Insurance Premiums	316	316	-	
336	214 Income Protect Insurance	325	325	-	
337	215 Vision Insurance Premiums	87	87	-	
338	220 Soc. Sec. Contrib. (7.65%)	12,858	14,026	1,168	
339	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	39,109	47,376	8,267	20.74% increase in PSERS
340	250 Unemploy. Comp. Ins. (.0017%)	279	279	-	
341	260 Workers' Comp. Ins. Prem. (.00646%)	1,184	1,184	-	
342	321 Contracted Substitute's Svcs. - KS	1,200	1,200	-	
343	430 Repairs & Maint Svcs	3,700	3,700	-	
344	530 Communications	8,500	8,500	-	
345	580 Travel/Conference Expense	2,500	2,500	-	
346	610 General Supplies	1,500	1,500	-	
347	810 Dues And Fees	1,500	1,500	-	
348	2360 Function (Total	\$ 274,000	\$ 283,505	\$ 9,505	3.47%
349	2361 Assistant Superintendent				
350	110 Assistant Superintendent's Salaries	115,776	129,094	13,318	Increase per new contract (split years)
351	151 Educational Secretaries (Adm. Asst)	22,720	38,507	15,787	Increase per new educational secretaries agreement adjustment
352	211 Medical Insurance Premiums	25,559	25,559	-	Assumes 7.5 % increase
353	212 Dental Insurance Premiums	1,798	1,798	-	
354	213 Life Insurance Premiums	286	286	-	
355	214 Income Protect Insurance	270	270	-	
356	215 Vision Insurance Premiums	157	157	-	
357	220 Soc. Sec. Contrib. (7.65%)	10,950	12,821	1,871	
358	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	29,638	43,308	13,670	20.74% increase in PSERS
359	250 Unemploy. Comp. Ins. (.0017%)	235	285	50	
360	260 Workers' Comp. Ins. Prem. (.00646%)	900	1,083	183	
361	580 Travel / Conference Expense	1,400	1,400	-	
362	610 General Supplies	700	700	-	
363	810 Dues And Fees	1,000	1,000	-	
364	2361 Function (Total	\$ 211,389	\$ 256,268	\$ 44,879	21.23%
365	2370 Safety & Security (SRO's)				
366	300 SRO Officers - shared cost with Borough (1 to 2 officers)	152,659	226,167	73,508	Proposed increasing from 1 to 2 officers
367	348 Vendor Supplied Tech. Services	3,500	3,500	-	
368	610 General Supplies	250	500	250	
369	2370 Function (Total	\$ 156,409	\$ 230,167	\$ 73,758	47.16%

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	B	C	D	E	F
1	EXPENDITURES	2014-2015 Budget	2015-16 Budget 1st Draft	Change: Incr. or (Decr.)	Comments / Assumptions
370	2380 Principals' Services				
371	110 Principals' Salaries (7)	687,464	711,385	23,921	Increase per Act 93 Agreement -
372	111 Assistant Principals' Salaries (3) Proposed adding 1	162,813	236,566	73,753	Add 1 Asst. Principal & Increase 2 existing per Act 93 agreement
373	116 Health Insurance Buy-out Stipends	4,800	0	(4,800)	None currently
374	151 Educational Secretaries (Adm. Asst) (from 10 to 9)	416,458	434,998	18,540	Increase per new agreement - 1 FTE
375	211 Medical Insurance Premiums	249,654	288,865	39,211	Assumes 7.5 % increase
376	212 Dental Insurance Premiums	16,677	14,875	(1,802)	Assumes 0%
377	213 Life Insurance Premiums	2,967	2,967	-	Assumes 0%
378	214 Income Protect Insurance	2,902	2,902	-	Assumes 0%
379	215 Vision Insurance Premiums	1,695	1,695	-	Assumes 0%
380	220 Soc. Sec. Contrib. (7.65%)	96,915	105,796	8,881	
381	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	271,154	357,354	86,200	20.74% increase in PSERS
382	250 Unemploy. Comp. Ins. (.0017%)	2,153	2,351	198	
383	260 Workers' Comp. Ins. Prem. (.00646%)	8,195	8,934	739	
384	321 Contracted Substitute's Svcs. - KS	6,500	20,500		
385	530 Communications	21,900	21,900	-	
386	580 Travel/Conference Expense	3,100	3,100	-	
387	610 General Supplies	15,450	15,450	-	
388	640 Books & Periodicals	400	400	-	
389	761 Non-Capital / Equip Replmt.	314	0	(314)	
390	810 Dues And Fees	5,325	5,325	-	
391	2380 Function (Total	\$ 1,976,836	\$ 2,235,362	\$ 258,526	13.08%
392	2420 Medical Services / School Physician				
393	300 Annual Retainer (12 mos. @ \$1,250 p/m)	15,000	15,000	-	Assumes no increase at this time - TBD
394	430 Repairs & Maintenance Medical Equipment	8,500	8,500	-	Assumes no increase at this time - TBD
395	580 Travel/Conference Expense	100	100	-	Assumes no increase at this time - TBD
396	610 General Nurses' Supplies	17,500	17,500	-	Assumes no increase at this time - TBD
397	2420 Function (Total)	\$ 41,100	\$ 41,100	\$ -	0%
398	2430 Dental Services / School Dentist				
399	300 Purchased Prof & Tech Svcs	750	750	-	Assumes no increase at this time - TBD
400	2430 Function (Total	\$ 750	\$ 750	\$ -	0%
401	2440 Nursing Services / School Nurses				
402	121 Nurses' Salaries - Reg. Ed.	347,000	347,000	-	Status Quo
403	191 Paraprofessional Salaries	121,993	121,993	-	
404	211 Medical Insurance Premiums	48,355	51,982	3,627	Assumes 7.5 % increase
405	212 Dental Insurance Premiums	2,971	2,971	-	Assumes 0%
406	213 Life Insurance Premiums	636	636	-	Assumes 0%
407	214 Income Protect Insurance	576	576	-	Assumes 0%
408	215 Vision Insurance Premiums	477	477	-	Assumes 0%
409	220 Soc. Sec. Contrib. (7.65%)	35,878	35,878	-	
410	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	100,365	121,188	20,823	20.74% increase in PSERS

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1	EXPENDITURES	2014-2015 Budget	2015-16 Budget 1st Draft	Change: Incr. or (Decr.)	Comments / Assumptions
411	250 Unemploy. Comp. Ins. (.0017%)	768	768	-	
412	260 Workers' Comp. Ins. Prem. (.00646%)	4,764	4,764	-	Assumes 0%
413	321 Contracted Substitute's Svcs. - KS	14,000	14,000	-	
414	2440 Function (Total)	\$ 677,783	\$ 702,232	\$ 24,449	3.61%
415	2510 Business Office Services				
416	110 Administrators' Salaries	109,200	113,526	4,326	Increase per contract
417	151 Educational Secretaries (3)	129,501	133,837	4,336	Increases per contract
418	211 Medical Insurance Premiums	44,501	47,839	3,338	Assumes 7.5 % increase
419	212 Dental Insurance Premiums	4,260	4,260	-	
420	213 Life Insurance Premiums	429	429	-	
421	214 Income Protect Insurance	521	521	-	
422	215 Vision Insurance Premiums	487	487	-	
423	220 Soc. Sec. Contrib. (7.65%)	18,261	18,923	662	
424	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	51,082	63,919	12,837	20.74% increase in PSERS
425	250 Unemploy. Comp. Ins. (.0017%)	354	421	67	
426	260 Workers' Comp. Ins. Prem. (.00646%)	1,542	1,598	56	
427	525 Bonding Insurance	150	150	-	
428	580 Travel/Conference Expense	650	700	50	
429	610 Business Office General Supplies	5,800	5,800	-	
430	618 Technology Supplies	150	150	-	
431	751 Equipment - Non-Capital - Add'l	350	350	-	
432	810 Dues And Fees	400	400	-	
433	2510 Function (Total)	\$ 367,638	\$ 393,309	\$ 25,671	6.98%
434	2513 Receive & Disburse Funds Svcs				
435	000 Prior Yrs. Assessments - Longwood (DONE)	-	-	-	Repayment of overpayment completed
436	2513 Function (Total)	-	-	-	
437	2610 Facilities Supervisors' Office				
438	151 Educational Secretaries (Adm. Asst) (1)	44,221	47,665	3,444	Per new agreement
439	211 Medical Insurance Premiums	15,909	16,076	167	Assumes 7.5 % increase
440	212 Dental Insurance Premiums	2,215	1,092	(1,123)	Adjusted to actual
441	213 Life Insurance Premiums	61	61	-	
442	214 Income Protect Insurance	104	111	7	
443	215 Vision Insurance Premiums	140	140	-	
444	220 Soc. Sec. Contrib. (7.65%)	3,383	3,646	263	
445	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	9,463	12,317	2,854	20.74% increase in PSERS
446	250 Unemploy. Comp. Ins. (.0017%)	80	80	-	
447	260 Workers' Comp. Ins. Prem. (.00646%)	296	296	-	
448	300 Purchased Management & Supplies - Aramark	205,000	205,000	-	
449	2610 Function (Total)	\$ 280,872	\$ 286,484	\$ 5,612	2.00%
450	2620 Facilities / Operations of Buildings				
451	116 Health Care Buyout Stipend (New for 2015-16)	0	10,800	10,800	Three buyout options exercised for 2015-16 added

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1	EXPENDITURES	2014-2015 Budget	2015-16 Budget 1st Draft	Change: Incr. or (Decr.)	Comments / Assumptions
452	161 Maintenance Staff - Salaries (5)	221,320	222,560	1,240	Increase per contract
453	181 Custodians & Supply - Salaries (decrease of 2 + PT)	1,394,833	1,361,258	(33,575)	Increase per contract (Includes 4 reg part-time)
454	211 Medical Insurance Premiums	427,702	459,780	32,078	Assumes 7.5 % increase
455	212 Dental Insurance Premiums	42,291	42,291	-	Assumes 0% increase
456	213 Life Insurance Premiums	2,506	2,506	-	Assumes 0% increase
457	214 Income Protect Insurance	3,871	3,871	-	Assumes 0% increase
458	215 Vision Insurance Premiums	6,660	6,660	-	Assumes 0% increase
459	220 Soc. Sec. Contrib. (7.65%)	118,661	121,988	3,327	Due to increased wages
460	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	331,941	412,049	80,108	20.74% increase in PSERS
461	250 Unemploy. Comp. Ins. (.0017%)	2,641	3,474	833	
462	260 Workers' Comp. Ins. Prem. (.00646%)	10,016	12,037	2,021	
463	321 Contracted Substitute's Svcs. - Kelly Services	75,000	87,000	12,000	Based on 2013-14 actual costs - no increase in fee base included
464	411 Disposal Services	40,000	40,000	31,900	Based on 2013-14 plus 10%
465	415 Laundry,Linen Svc & Dry Clean	7,000	7,000	-	No change anticipated
466	422 Electricity	553,070	590,000	36,930	Based on 2013-14 actual usage
467	424 Water/ & Sewage	49,275	61,000	11,725	Based on 2013-14 actual usage
468	430 Repairs & Maint Svcs	254,650	254,650	-	
469	521 Fire Insurance	15,000	15,000	-	
470	523 Gen Property & Liab. Ins	103,598	103,598	-	
471	529 Other Insurance	800	800	-	
472	530 Communications	72,480	72,480	-	
473	610 General Supplies	55,500	113,000	57,500	Based on 2013-14 actual (mainly salt for snow removal)
474	621 Natural Gas - Heating	219,975	219,975	-	
475	751 Equipment - Non-Capital - Add'l	2,500	2,500	-	
476	761 Non-Capital / Equip Replmt.	8,500	8,500	-	
477	762 Capital Equip Replacement.	2,500	2,500	-	
478	810 Dues And Fees	2,000	2,000	-	
479	2620 Function (Total)	\$ 4,024,290	\$ 4,228,477	\$ 204,187	5.07%
480	2630 Facilities / Care & Upkeep				
481	412 Snow Plowing Services	14,000	19,000	5,000	Adjusted for 2013-14 actual snow removal costs
482	414 Lawn Care / Grass Cutting Services	55,000	55,000	-	
483	2630 Function (Total)	\$ 69,000	\$ 74,000	\$ 5,000	7.25%
484	2640 Facilities / Care & Upkeep Equip.				
485	430 Repairs & Maint Svcs for equipment	15,500	16,000	500	Adjusted for 2013-14 actual
486	2640 Function (Total)	\$ 15,500	\$ 16,000	\$ 500	3.23%
487	2650 Facilities / Vehicle Operation & Mnt				
488	430 Repairs & Mnt. of Maintenance vehicles	5,000	3,500	(1,500)	Adjusted for 2013-14 actual / lower due to new vehicles
489	626 Gasoline Fuel	16,550	20,000	3,450	Adjusted for 2013-14 actual (\$19,303) - primarily due to usage
490	2650 Function (Total)	\$ 21,550	\$ 23,500	\$ 1,950	9.05%
491	2660 Security Services/Evening/School Police				
492	181 Evening Security Services - Salaries	21,212	23,000	1,788	Assumes slight increase for activities

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1	EXPENDITURES	2014-2015 Budget	2015-16 Budget 1st Draft	Change: Incr. or (Decr.)	Comments / Assumptions
493	220 Soc. Sec. Contrib. (7.65%)	1,622	1,760	138	Assumes slight increase for activities
494	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	4,539	5,943	1,404	20.74% increase in PSERS
495	250 Unemploy. Comp. Ins. (.0017%)	306	325	19	Assumes slight increase for activities
496	260 Workers' Comp. Ins. Prem. (.00646%)	137	155	18	Assumes slight increase for activities
497	430 Repairs & Maint Svcs	5,000	5,000	-	Assumes slight increase for activities
498	751 Equipment - Non-Capital - Add'l	300	250	(50)	Uniforms, flashlights, etc.
499	2660 Function (Total)	\$ 33,116	\$ 36,433	\$ 3,317	10.02%
500	2661 Security/Daytime/HS				
501	181 Daytime Security Service at HS - Salaries	38,160	38,160	-	Assumes no increase at this time - TBD
502	220 Soc. Sec. Contrib. (7.65%)	2,864	2,864	-	Assumes no increase at this time - TBD
503	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	8,166	9,861	1,695	20.74% increase in PSERS
504	250 Unemploy. Comp. Ins. (.0017%)	65	65	-	Assumes no increase at this time - TBD
505	260 Workers' Comp. Ins. Prem. (.00646%)	244	244	-	Assumes no increase at this time - TBD
506	610 General Supplies	200	200	-	Assumes no increase at this time - TBD
507	2661 Function (Total)	\$ 49,699	\$ 51,394	\$ 1,695	3.41%
508	2710 Student Transportation Supervisor				
509	110 Administrators' Salaries	59,411	61,585	2,174	Increase per Act 93 agreement
510	111 Other Administrator Salaries	37,924	0	(37,924)	Eliminated Asst. Transportation Supervisor
511	151 Educational Secretaries (Adm. Asst) - full time	6,816	47,665	40,849	Increased from part-time to full-time - salary per agreement
512	211 Medical Insurance Premiums	16,492	17,729	1,237	Increased from 1 to 2 employees & 7.5 % increase
513	212 Dental Insurance Premiums	989	989	-	Assumes 0% increase
514	213 Life Insurance Premiums	315	315	-	Assumes 0% increase
515	214 Income Protect Insurance	276	276	-	Assumes 0% increase
516	215 Vision Insurance Premiums	108	108	-	Assumes 0% increase
517	220 Soc. Sec. Contrib. (7.65%)	7,970	8,358	388	Increase due to increased wages
518	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	22,288	28,230	5,942	
519	250 Unemploy. Comp. Ins. (.0017%)	177	186	9	
520	260 Workers' Comp. Ins. Prem. (.00646%)	673	706	33	
521	580 Travel/Conference Expense	800	800	-	
522	2710 Function (Total)	\$ 154,239	\$ 166,946	\$ 12,707	8.24%
523	2720 Student Transportation /Operations				
524	171 Bus Drivers' Salaries (Reg routes, band, ESY, Athletics, etc.)	895,170	942,340	47,170	Per agreement and more in-house routes - no contracted anticipated
525	172 Bus Driver Substitute Salaries	30,000	37,000	7,000	Increase based on 2013-14 actual
526	191 Bus Aides Salaries	133,200	137,280	4,080	Per agreement and more in-house routes - no contracted anticipated
527	192 Bus Aides Substitute Salaries	4,000	6,500	2,500	Increase based on 2013-14 actual
528	211 Medical Insurance Premiums	29,615	29,615	-	Assumes 7.5 % increase
529	213 Life Insurance Premiums	2,346	2,346	-	Assumes 0% increase, more drivers
530	214 Income Protect Insurance	1,980	1,980	-	Assumes 0% increase
531	220 Soc. Sec. Contrib. (7.65%)	81,271	85,919	4,648	Due to increased wages
532	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	227,347	290,214	62,867	20.74% increase in PSERS
533	250 Unemploy. Comp. Ins. (.0017%)	1,806	1,909	103	Due to increased wages

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1	EXPENDITURES	2014-2015 Budget	2015-16 Budget 1st Draft	Change: Incr. or (Decr.)	Comments / Assumptions
534	260 Workers' Comp. Ins. Prem. (.00646%)	6,862	7,255	393	Due to increased wages
535	751 New Buses - Formerly purchased thru GOB	0	411,000	411,000	New Buses: 2 wheelchair & 2 x 48 passenger buses
536	2720 Function (Total)	\$ 1,413,597	\$ 1,953,359	\$ 539,762	38.18%
537	2740 Student Transp. Vehicle Services				
538	173 Bus Mechanics' Salaries (3) w / O.T. included	141,000	148,050	7,050	Per contract with overtime
539	211 Medical Insurance Premiums (3)	46,779	50,287	3,508	Assumes 7.5 % increase
540	212 Dental Insurance Premiums (3)	3,206	3,206	-	Assumes 0% increase
541	213 Life Insurance Premiums (3)	209	209	-	Assumes 0% increase
542	214 Income Protect Insurance (3)	309	309	-	Assumes 0% increase
543	215 Vision Insurance Premiums (3)	421	421	-	Assumes 0% increase
544	220 Soc. Sec. Contrib. (7.65%)	10,790	11,326	536	Due to increased wages
545	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	30,174	38,256	8,082	20.74% increase in PSERS
546	250 Unemploy. Comp. Ins. (.0017%)	212	252	40	Assumes 0% increase
547	260 Workers' Comp. Ins. Prem. (.00646%)	917	945	28	Assumes 0% increase
548	300 Purchased Prof & Tech Svcs for drug testing, CDL & UST fees	7,620	10,620	3,000	More in-house routes
549	430 Repairs & Mnt - uniforms, UST line testing, fire extg., welding	13,916	15,120	1,204	More in-house routes
550	516 Student Transport. Fees AIU	60,000	100,000	40,000	Increased special education contracted routes anticipated
551	519 Student Transport From Other Sources	96,850	96,850	-	Assumes 0% increase
552	522 Auto Liability Insurances	40,640	40,640	-	Using prior year insurance rates - TBD
553	530 Routing Software mnt. Fees	2,000	3,200	1,200	Per mnt. Agreement
554	580 Travel / Conference Expense	2,000	2,000	-	No change
555	610 General Supplies	185,402	172,418	(12,984)	Assumes less supplies, tires, with 5 new buses
556	624 Oil, antifreeze, grease, etc.	16,189	20,294	4,105	Increase based on current pricing and usage
557	626 Diesel Fuel (90,000 gallons) to (110,000 gallons) @ \$3.10	292,500	341,110	48,610	Assumes diesel fuel pricing at \$3.10 - TBD / all inhouse routes
558	2740 Function (Total)	\$ 951,134	\$ 1,055,513	\$ 104,379	10.97%
559	2840 Technology Services				
560	110 Supervisor's Salaries	\$ 84,397	77,813	(6,584)	New Supervisor's salary + 3.0% / deceased due to personnel change
561	141 Technology Technicians (3)	168,302	156,825	(11,477)	Includes hiring of one add'l tech - decrease due to personnel changes
562	151 Educational Secretaries (Adm. Asst) (1)	45,439	47,665	2,226	Per agreement
563	211 Medical Insurance Premiums	46,664	49,744	3,080	Assumes 7.5 % increase
564	212 Dental Insurance Premiums	3,693	2,652	(1,041)	
565	213 Life Insurance Premiums	499	499	-	
566	214 Income Protect Insurance	620	620	-	
567	215 Vision Insurance Premiums	400	3,958	3,558	
568	220 Soc. Sec. Contrib. (7.65%)	22,807	17,950	(4,857)	
569	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	63,802	72,947	9,145	20.74% increase in PSERS
570	250 Unemploy. Comp. Ins. (.0017%)	1,012	799	(213)	
571	260 Workers' Comp. Ins. Prem. (.00646%)	1,926	1,926	-	
572	300 Purchased Prof & Tech Svcs	15,000	15,000	-	
573	321 Contracted Substitute's Svcs. - KS	1,200	1,200	-	
574	348 Vendor Supplied Tech. Services	18,000	18,000	-	

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1	EXPENDITURES	2014-2015 Budget	2015-16 Budget 1st Draft	Change: Incr. or (Decr.)	Comments / Assumptions
575	349 Sapphire Software Maintenance	65,578	65,578	-	
576	438 Rep & Mnt - Computer Systems	37,300	37,300	-	
577	580 Travel/Conference Expense	3,000	3,000	-	
578	610 General Supplies	1,250	1,250	-	
579	648 Ed Software/Licensing Fees	211,751	211,751	-	
580	751 New capital equipment	0	450,000	450,000	Capital items charged to GOB in 2013-14
581	2840 Function (Total)	\$ 792,640	\$ 1,236,477	\$ 443,837	55.99%
582	2900 Retirees' Benefits / OPEB Costs				
583	281 OPEB Cost of Retiree Health Insurances	983,433	795,060	(188,373)	Adjusted to actual retirees' active list for 2015-16
584	282 OPEB Cost of Retiree Dental Insurances	70,005	40,085	(29,920)	Adjusted to actual retirees' active list for 2015-16
585	283 OPEB Cost of Retiree Life Insurances	475	475	-	No Change
586	285 OPEB Cost of Retiree Vision Insurance	8,907	6,593	(2,314)	Adjusted to actual retirees' active list for 2015-16
587	290 Other Employee Benefits	38,000	0	(38,000)	Early Bird Incentive Plan payments has expired
588	291 Unused Sick Day Payout for retiring teachers	35,000	7,500	(27,500)	Anticipated sick day buy-outs for retirees - final TBD
589	595 AIU Payments By Withholding	42,000	42,000	-	No Change
590	2900 Function (Total)	\$ 1,177,820	\$ 891,713	\$ (286,107)	-24.29%
591	2000 Function (Total)	\$ 15,139,490.00	\$ 16,720,971.25	\$ 1,631,180.25	10.77%
592					
593	3000 - Student and Athletic Services				
594	3210 Student Activities				
595	133 Student Club Sponsors & Chaperones	78,530	78,530	-	Status Quo
596	147 Athletic Game Workers	15,625	15,625	-	Status Quo
597	220 Soc. Sec. Contrib. (7.65%)	5,282	5,282	-	No change
598	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	11,708	14,136	2,428	20.74% increase in PSERS
599	250 Unemploy. Comp. Ins. (.0017%)	3,314	3,314	-	
600	260 Workers' Comp. Ins. Prem. (.00646%)	441	441	-	
601	580 Travel/Conference Expense	8,725	8,725	-	
602	3210 Function (Total)	\$ 123,625	\$ 123,625	\$ 2,428	1.96%
603	3250 School Sponsored Athletics - A.D. Office				
604	110 Administrators' Salaries - A.D.	106,161	106,723	562	Assumes 2.5% increase per Act 93 agreement
605	111 Other Administrator Salaries	19,141	18,773	(368)	Represents 25% of Mr. Wolfe
606	116 Health Insurance Buy-out Stipends	2,400	1,200	(1,200)	
607	130 Professional-other	-			
608	134 Athletic Coach's Salaries	255,632	255,632	-	Status Quo
609	211 Medical Insurance Premiums	17,454	16,470	(984)	Adjusted for increased co-pays & then 7.5% premium increase
610	212 Dental Insurance Premiums	2,215	2,215	-	
611	213 Life Insurance Premiums	319	319	-	
612	214 Income Protect Insurance	270	270	-	
613	215 Vision Insurance Premiums	87	87	-	
614	220 Soc. Sec. Contrib. (7.65%)	28,414	29,283	869	

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1	EXPENDITURES	2014-2015 Budget	2015-16 Budget 1st Draft	Change: Incr. or (Decr.)	Comments / Assumptions
615	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	86,799	98,794	11,995	
616	250 Unemploy. Comp. Ins. (.0017%)	660	660	-	
617	260 Workers' Comp. Ins. Prem. (.00646%)	2,564	2,650	86	
618	330 Other Professional Svcs - Trainer Services	71,078	65,500	(5,578)	Reduction based on 2013-14 actual expenses
619	432 Repairs & Mnt. Svcs. - Others	-	-	-	
620	529 Other Insurances - Football only Student/Athlete Insurance	11,000	15,000	4,000	
621	580 Travel/Conference Expense	3,000	3,500	500	
622	610 General Athletic Supplies	167,275	167,500	225	
623	761 Non-Capital / Equip Replacement	-	-	-	
624	810 Dues And Fees	-	1,795		
625	891 Club Ice Hockey Donation	6,000	6,000	-	
626	3250 Function (Total)	\$ 780,469	\$ 792,371	\$ 11,902	1.52%
627	3310 Community Summer Recreation				
628	137 Summer Rec. Program Wages	5,651	4,400	(1,251)	Reduction based on 2013-14 actual expenses
629	220 Soc. Sec. Contrib. (7.65%)	420	337	(83)	Reduction based on 2013-14 actual expenses
630	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	1,209	1,136	(73)	Reduction based on 2013-14 actual expenses
631	250 Unemploy. Comp. Ins. (.0017%)	10	8	(2)	Reduction based on 2013-14 actual expenses
632	260 Workers' Comp. Ins. Prem. (.00646%)	360	284	(76)	Reduction based on 2013-14 actual expenses
633	610 General Supplies	1,500	200	(1,300)	Reduction based on 2013-14 actual expenses
634	3310 Function (Total)	\$ 9,150	\$ 6,365	\$ (2,785)	-30.44%
635	3320 Air Force JROTC Program				
636	121 Officer's Salaries - AFJROTC - MIP wages	195,118	160,240	(34,878)	2 officers with 3% increase
637	199 Health Care Buyout Stipends (2)	14,400	9,600	(4,800)	Decrease due to reduction from 3 to 2 officers
638	212 Dental Insurance Premiums (From 3 to 2 officers)	3,978	2,652	(1,326)	Decrease due to reduction from 3 to 2 officers
639	213 Life Insurance Premiums (From 3 to 2 officers)	245	163	(82)	Decrease due to reduction from 3 to 2 officers
640	214 Income Protect Insurance (From 3 to 2 officers)	429	286	(143)	Decrease due to reduction from 3 to 2 officers
641	215 Vision Insurance Premiums (From 3 to 2 officers)	421	281	(140)	Decrease due to reduction from 3 to 2 officers
642	220 Soc. Sec. Contrib. (7.65%)	16,030	12,258	(3,772)	Decrease due to reduction from 3 to 2 officers
643	230 Retirement Contrib. - PSERS (21.4%) (25.84%)	44,836	41,406	(3,430)	Decrease due to reduction from 3 to 2 officers
644	250 Unemploy. Comp. Ins. (.0017%)	356	318	(38)	Decrease due to reduction from 3 to 2 officers
645	260 Workers' Comp. Ins. Prem. (.00646%)	1,353	977	(376)	Decrease due to reduction from 3 to 2 officers
646	580 Travel/Conference Expense	1,000	1,000	-	Decrease due to reduction from 3 to 2 officers
647	3320 Function (Total)	\$ 278,166	\$ 229,182	\$ (48,984)	-17.61%
648	3390 District / Boro Shared Cross Guards				
649	300 Crossing Guards shared services with Borough	45,140	33,350	(11,790)	Used 2013-14 actual (\$31,765) +5% increase
650	3390 Function (Total)	\$ 45,140	\$ 33,350	\$ (11,790)	-26.12%
651	3000 Function (Total)	\$ 1,236,550	\$ 1,184,892	\$ (46,445)	-3.76%
652					
653	4000 Facilities Acq, Construction & Improvements				
654	4210 Site Improvement Services				

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1	EXPENDITURES	2014-2015 Budget	2015-16 Budget 1st Draft	Change: Incr. or (Decr.)	Comments / Assumptions
655	761 Non-Capital / Equip Replmt.	64,500	64,500	-	
656	4210 Function (Total)	\$ 64,500	\$ 64,500	\$ -	0.00%
657	4210 Site Improvement Services				
658	300 Purchased Prof & Tech Svcs	1,100	1,100	-	
659	4410 Function (Total)	\$ 1,100	\$ 1,100	\$ -	0.00%
660	4610 Building Improvement Service				
661	761 Non-Capital / Equip Replmt.	169,000	169,000	-	
662	4610 Function (Total)	\$ 169,000	\$ 169,000	\$ -	
663	4000 Function Total	\$ 234,600	\$ 234,600	\$ -	0.00%
664					
665	5000 Other Financing Uses - Debt Service of GOB's				
666	5110 Debt Service / Bonds Prin. & Int.				
667	830 Interest Payments (Bonds & Leases)	\$ 4,004,882	\$ 4,186,407	\$ 181,525	Per Debt Schedules prepared by Mr. Muscatello Assumes
668	910 Redemption Of Principal (Bonds)	3,060,000	3,125,000	65,000	Series of 2014 GOB Capitalized Interest
669	5110 Function (Total)	\$ 7,064,882	\$ 7,311,407	\$ 246,525	3.49%
670	5130 Refund to Prior Year Revenues				
671	880 Refunds/ Prior Years' Receipts /Taxes	\$ 150,000	\$ 150,000	\$ -	
672	5130 Function (Total)	\$ 150,000	\$ 150,000	\$ -	0.00%
673	5910 Budgetary Reserve/Contingency Fund				
674	840 General Contingency - Districtwide	\$ 250,000	\$ 200,000	\$ (50,000)	
675	845 2013 Assessments Appeals Reserve	61,000	50,000	\$ (11,000)	
676	5910 Function (Total)	\$ 311,000	\$ 250,000	\$ (61,000)	-19.61%
677	5000 Function Total	\$ 7,525,882	\$ 7,711,407	\$ 185,525	2.47%
678					
679	10 Fund Totals	\$ 58,371,391	\$ 61,698,132	\$ 3,382,874	5.80%