

2016-17 Preliminary
General Fund Budget (Fund 10)
as of March 11, 2016

- Projected Revenue Sources: \$ 64,731,356
- Projected Expenditures: \$ 64,731,356

March 11, 2016

2016-17 Preliminary
General Fund Budget (Fund 10)
as of March 11, 2016

REVENUES:

• Projected Revenue Sources ⁽¹⁾ :	\$ 62,746,404
• General Fund Contribution:	<u>1,984,952</u>
• Total Projected Revenue Sources:	<u>\$ 64,731,356</u>

⁽¹⁾ Projected Property Tax Millage Rate was increased to the Act 1 Index (+3.3%) from 18.758 to 19.37 mils. Increasing taxes to the Index generates \$822,450 in new property tax revenues and decreases the burden on the General Fund Contribution amount from the preliminary amount of \$2,453,149 to \$1,984,952.

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Budget Summary Report

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	Revenue		
	15-16 Adopted	16-17 Prelim Rev	Difference
	Revenues	3-10-16	
ALL			
10 Fund 10			
6000 Local Sources Revenues	33,548,964	35,046,414	1,497,450
7000 State Sources Revenues	25,090,018	26,640,015	1,549,997
8000 Federal Sources Revenues	1,071,783	1,054,798	-16,985
9000 Other Financing Sources Revenues	1,945,076	1,990,129	45,053
10 Sub Total	61,655,841	64,731,356	3,075,515
Report Totals	61,655,841	64,731,356	3,075,515

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Plum Borough School District
 2016-17 Preliminary Revenues

2016-17 Preliminary Revenues

	Revenue		
	15-16 Adopted	16-17 Prelim Rev	Difference
	Revenues	3-10-16	
ALL			
10 Fund 10			
6000 Local Sources Revenues			
6111 Current Real Estate Taxes	27,919,767	28,742,217	822,450
6112 Interim Real Estate Taxes	75,000	75,000	0
6113 Public Utility Realty Tax (PURTA)	38,027	38,027	0
6120 Current Per Capita Tax Sect. 679	83,393	83,393	0
6141 Current Act 511 Per Capita Tx	83,393	83,393	0
6143 Local Service Tax (LST) Act 511	32,469	32,469	0
6151 Current Act 511 Earned Income Tax	3,475,000	3,550,000	75,000
6153 Current Act 511 Real Estate Transf.	334,383	334,383	0
6411 Delinquent Real Estate Taxes	557,080	757,080	200,000
6461 Delinquent Earned Income Taxes	200,000	200,000	0
6510 Int/Invest & Invest Bear Cks	29,000	29,000	0
6710 Athletic Department	60,800	60,800	0
6740 Student Fees	21,330	21,330	0
6790 Other Student Activity Income	23,000	23,000	0
6829 State Rev Other Inter Sources	2,000	2,000	0
6832 Federal IDEA Revenue Rec. as Pass	380,867	380,867	0
6910 Rentals	8,300	8,300	0
6920 Contribution/Donation - Private	35,000	35,000	0
6930 Gains/Losses-Sale Fixed Assets	0	400,000	400,000
6941 Regular Day Sch Tuition	9,600	9,600	0
6950 Transportation Fees	23,775	23,775	0
6990 E-Rate Subsidy, Miscellaneous Rev	41,580	41,580	0
6991 Refund to Prior Yr Expenditure Acct	12,000	12,000	0
6999 Royalty Distributions	103,200	103,200	0
6000 Function (R) Sub Total	33,548,964	35,046,414	1,497,450
7000 State Sources Revenues			
7110 Basic Instructional Subsidy	12,795,672	13,561,596	765,924
7160 Tuition Placed & Institution	75,000	75,000	0
7220 Vocational Education	10,000	10,000	0
7230 Student Focused Funding Supp. (New)	478,694	478,694	0
7271 Special Ed.-Reg. Prog.	2,394,923	2,394,923	0
7310 Transport (Reg & Additional)	1,335,296	1,335,296	0
7320 Rentals & Sink Fund Payments	1,217,392	1,217,392	0
7330 Medical & Dental Services	76,000	76,000	0
7340 PA Property Tax Relief Payment	1,653,383	1,653,383	0

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Plum Borough School District
 2016-17 Preliminary Revenues

2016-17 Preliminary Revenues

	Revenue		
	15-16 Adopted	16-17 Prelim Rev	Difference
	Revenues	3-10-16	
ALL			
10 Fund 10			
7000 State Sources Revenues			
7505 Revenue received from Commonwealth	239,350	239,350	0
7810 Social Security / Reimbursement	1,100,010	1,136,614	36,604
7820 Retirement / PSERS Reimbursement	3,714,298	4,461,767	747,469
7000 Function (R) Sub Total	25,090,018	26,640,015	1,549,997
8000 Federal Sources Revenues			
8190 Other Unrestricted Federal	404,783	404,783	0
8514 Ed Of Disab Child-ESEA, Title I	367,620	367,620	0
8515 Title II IDEA, Section 619	99,895	99,895	0
8670 Air Force Reimbursement - MIP	86,485	69,500	-16,985
8810 Medical Assist. Access	113,000	113,000	0
8000 Function (R) Sub Total	1,071,783	1,054,798	-16,985
9000 Other Financing Sources Revenues			
9330 Post War Capital Reserve Fund Trnf.	1,940,076	177	-1,939,899
9500 Refund Prior Yr Expenditures	5,000	5,000	0
9810 General Fund Intrafund Transfers	0	1,984,952	1,984,952
9000 Sub Total	1,945,076	1,990,129	45,053
10 Sub Total	61,655,841	64,731,356	3,075,515
Report Totals	61,655,841	64,731,356	3,075,515

2016-17 Preliminary
General Fund Budget (Fund 10)

EXPENDITURES:

Projected Expenditures: \$ 64,731,356

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		Expenditure		
		15-16 Adopted	16-17 Prelim Exp	Difference
		Expenses	3-10-16	
ALL				
10	Fund 10			
	1000 Instruction			
	1110 Instructional - Reg. Programs	29,090,816	30,691,933	1,601,117
	1190 Title I - Improve Acad Achievement	434,657	459,785	25,128
	1200 Special Programs - Elem / Sec	1,100	1,100	0
	1210 Life Skills Support	68,000	67,000	-1,000
	1220 Physically Impaired Support	659,650	748,838	89,188
	1230 Emotional Support	140,500	222,000	81,500
	1240 Learning Disabled	3,753,326	4,831,001	1,077,675
	1260 Physical Support	25,000	110,000	85,000
	1270 Non-Public Tuition	600,000	0	-600,000
	1290 Approved Private Sch Tuition	630,000	630,000	0
	1390 Other Vocational Ed Programs	483,200	812,461	329,261
	1430 Homebound Instruction	10,495	20,941	10,446
	1440 Alternative Reg Ed Prgms	79,346	82,237	2,891
	1000 Function (E) Sub Total	35,976,090	38,677,296	2,701,206
	2000 Support Services			
	2110 Pupil Personnel Services	156,682	168,520	11,838
	2120 Guidance Services	1,139,724	1,168,333	28,609
	2140 Psychological Services	313,591	430,148	116,557
	2190 Other Pupil Personnel Svcs	27,815	29,677	1,862
	2220 Audiovisual Serv. /Print Shop	52,135	57,611	5,476
	2250 School Library Services	737,328	801,984	64,656
	2270 Instructional Staff Dev Svcs	63,000	53,000	-10,000
	2310 Board of Directors' Services	54,784	55,975	1,191
	2330 Tax Assessment & Collect Svcs	148,856	170,423	21,567
	2340 Director of Admin. Services	213,103	222,855	9,752
	2350 Legal Services (Solicitor)	70,000	75,000	5,000
	2360 Superintendent	488,931	518,530	29,599
	2370 Safety & Security Coordinator/SRO	230,167	346,203	116,036
	2380 Principals' Services	2,128,966	2,093,815	-35,151
	2420 Medical Services / School Physician	41,100	58,600	17,500
	2430 Dental Services / School Dentist	750	750	0
	2440 Nursing Services / School Nurses	699,411	728,269	28,858
	2510 Director of Business Affairs	397,393	415,880	18,487
	2610 Facilities Supervision / Oper & Mnt	830,944	896,113	65,169
	2620 Facilities / Operation Of Buildings	3,848,023	3,735,844	-112,179

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Expenditure

	15-16 Adopted Expenses	16-17 Prelim Exp 3-10-16	Difference
ALL			
10 Fund 10			
2000 Support Services			
2630 Facilities/Care & Upkeep Of Ground	85,000	105,000	20,000
2640 Facilities / Care & Upkeep Of Equip	16,000	15,968	-32
2650 Facilities /Vehicle Operation & Mnt	19,500	26,600	7,100
2660 Security Svcs/Evenings/Sch Police	89,371	90,966	1,595
2710 Student Transportation Supervisor	181,224	192,364	11,140
2720 Student Trans. /Operation Services	1,463,478	1,504,717	41,239
2740 Student Transportation/Vehicle Sv	922,036	924,018	1,982
2840 Technology Services	1,009,134	927,777	-81,357
2900 Retirees' Benefits / OPEB Costs	113,442	18,581	-94,861
2910 Retiree's Health Care Premiums	871,629	607,896	-263,733
2990 Pass-thru Funds	0	42,000	42,000
2000 Function (E) Sub Total	16,413,517	16,483,417	69,900
3000 Oper Of Noninstructional Svcs			
3210 Student Club Sponsors / Chaperones	118,759	115,516	-3,243
3250 School Sponsored Athletics	793,454	909,718	116,264
3300 Community Services	33,350	40,000	6,650
3310 Community Summer Recreation	7,858	8,206	348
3320 Air Force JROTC Program	212,306	190,792	-21,514
3000 Function (E) Sub Total	1,165,727	1,264,232	98,505
4000 Facilities Acq,const & Impv			
4410 Architect & Engineer Svcs.	1,100	1,100	0
4000 Function (E) Sub Total	1,100	1,100	0
5000 Other Financing Uses			
5110 Debt Service / Bonds / Prin & Inter	7,431,407	7,670,311	238,904
5130 Refund to Prior Year Revenue Acct	150,000	150,000	0
5910 Contingency Fund/Budgetary Reserve	518,000	485,000	-33,000
5000 Sub Total	8,099,407	8,305,311	205,904
10 Sub Total	61,655,841	64,731,356	3,075,515
Report Totals	61,655,841	64,731,356	3,075,515

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2016-17 Preliminary
 Expenditures 3-11-16

		Expenditure		
		15-16 Adopted	16-17 Prelim Exp	Difference
		Expenses	3-10-16	
ALL				
10	Fund 10			
	1000 Instruction			
	1110 Instructional - Reg. Programs			
	116 Health Ins. Buy-out Stipends	211,200	204,001	-7,199
	121 Teacher's Salaries - Reg. Educ.	17,747,946	18,556,930	808,984
	131 Dept. Chair / Curriculum Writing	14,812	16,928	2,116
	191 Paraprofessional Salaries	18,446	18,446	0
	211 Medical Insurance Premiums	2,710,529	2,682,424	-28,105
	212 Dental Insurance Premiums	181,563	194,151	12,588
	213 Life Insurance Premiums	18,091	18,023	-68
	214 Income Protection Insurance	31,380	0	-31,380
	215 Vision Insurance Premiums	24,604	26,386	1,782
	220 Social Security Contrib @ 7.65%	1,386,511	1,440,564	54,053
	230 Retirement Contrib./PSERS @ 30.03%	4,710,735	5,684,856	974,121
	240 Tuition Reimbursement Program	95,000	100,000	5,000
	250 Unemployment Comp. (UC)	105,102	39,538	-65,564
	260 Workers' Comp. Ins. Premiums (WC)	100,260	106,372	6,112
	300 Purchased Prof & Tech Svcs	0	10,000	10,000
	321 Substitute Services / Kelly Svc	0	468,200	468,200
	322 AIU#3 Services	418,036	0	-418,036
	330 Other Professional Svcs	500	500	0
	430 Repairs & Maint Svcs	18,479	7,392	-11,087
	442 Rental Of Equip & Vehicles	202,000	207,050	5,050
	562 Tuition / PA Cyber/Charter Schs.	574,000	410,000	-164,000
	565 Vocational Training Expenses	25,000	25,000	0
	580 Travel/Conference Expense	8,774	8,774	0
	610 General Supplies	346,309	347,040	731
	640 Books & Periodicals	122,459	100,000	-22,459
	648 Ed Software/Licensing Fees	900	900	0
	751 Equipment - Non-Capital - Add'l	1,897	1,992	95
	758 Capital Comp/Software Additional	3,655	3,838	183
	761 Non-Capital / Equip Replmt.	12,628	12,628	0
	1110 Function (Sub Total	29,090,816	30,691,933	1,601,117
	1190 Title I - Improve Acad Achievement			
	121 Teacher's Salaries - Reg. Educ.	149,600	153,200	3,600
	211 Medical Insurance Premiums	22,811	17,262	-5,549
	212 Dental Insurance Premiums	1,349	1,034	-315

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10 Fund 10

1000 Instruction

1190 Title I - Improve Acad Achievement

	15-16 Adopted Expenses	16-17 Prelim Exp 3-10-16	Difference
213 Life Insurance Premiums	164	164	0
214 Income Protection Insurance	288	0	-288
215 Vision Insurance Premiums	197	140	-57
220 Social Security Contrib @ 7.65%	11,445	11,719	274
230 Retirement Contrib./PSERS @ 30.03%	38,656	46,006	7,350
250 Unemployment Comp. (UC)	962	323	-639
260 Workers' Comp. Ins. Premiums (WC)	823	1,666	843
1190 Function (Sub Total	226,295	231,514	5,219

1191 Title II /Teacher/Principal Train.

121 Teacher's Salaries - Reg. Educ.	139,960	149,000	9,040
211 Medical Insurance Premiums	17,262	17,262	0
212 Dental Insurance Premiums	2,068	2,068	0
213 Life Insurance Premiums	164	164	0
214 Income Protection Insurance	286	0	-286
215 Vision Insurance Premiums	280	280	0
220 Social Security Contrib @ 7.65%	10,708	11,398	690
230 Retirement Contrib./PSERS @ 30.03%	36,166	46,185	10,019
250 Unemployment Comp. (UC)	698	323	-375
260 Workers' Comp. Ins. Premiums (WC)	770	1,591	821
1191 Function (Sub Total	208,362	228,271	19,909

1200 Special Programs - Elem / Sec

580 Travel/Conference Expense	1,100	1,100	0
1200 Function (Sub Total	1,100	1,100	0

1210 Life Skills Support

564 Tuition To AVTS	8,000	7,000	-1,000
1210 Function (Sub Total	8,000	7,000	-1,000

1211 Life Skills Support - Public

322 AIU#3 Services	60,000	60,000	0
1211 Function (Sub Total	60,000	60,000	0

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	Expenditure		
	15-16 Adopted	16-17 Prelim Exp	Difference
	Expenses	3-10-16	
ALL			
10 Fund 10			
1000 Instruction			
1221 Deaf Hearing Impaired			
322 AIU#3 Services	299,250	299,250	0
1221 Function (Sub Total	299,250	299,250	0
1224 Blind or Visually Impaired			
322 AIU#3 Services	90,000	180,000	90,000
1224 Function (Sub Total	90,000	180,000	90,000
1225 Speech & Language Support			
121 Teacher's Salaries - Reg. Educ.	153,901	183,500	29,599
211 Medical Insurance Premiums	11,098	10,894	-204
212 Dental Insurance Premiums	1,664	1,664	0
213 Life Insurance Premiums	246	246	0
214 Income Protection Insurance	382	0	-382
215 Vision Insurance Premiums	254	254	0
220 Social Security Contrib @ 7.65%	11,996	14,041	2,045
230 Retirement Contrib./PSERS @ 30.03%	39,767	56,546	16,779
250 Unemployment Comp. (UC)	1,443	566	-877
260 Workers' Comp. Ins. Premiums (WC)	869	1,877	1,008
322 AIU#3 Services	48,780	0	-48,780
1225 Function (Sub Total	270,400	269,588	-812
1232 Emotional Support PRRI			
561 Tuition To Oth Lea In State	20,000	80,000	60,000
1232 Function (Sub Total	20,000	80,000	60,000
1233 Autistic Program			
322 AIU#3 Services	120,500	142,000	21,500
1233 Function (Sub Total	120,500	142,000	21,500
1240 Learning Disabled			
100 Personnel Services-salaries	1,379,602	1,362,816	-16,786
210 Group Insurance	239,369	245,952	6,583
211 Medical Insurance Premiums	0	227,093	227,093
212 Dental Insurance Premiums	14,347	14,347	0

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2016-17 Preliminary
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		Expenditure		
		15-16 Adopted	16-17 Prelim Exp	Difference
		Expenses	3-10-16	
ALL				
10	Fund 10			
	1000 Instruction			
	1240 Learning Disabled			
	213 Life Insurance Premiums	1,697	1,697	0
	214 Income Protection Insurance	2,857	0	-2,857
	215 Vision Insurance Premiums	2,022	2,022	0
	220 Social Security Contrib @ 7.65%	105,543	110,086	4,543
	230 Retirement Contrib./PSERS @ 30.03%	356,488	413,576	57,088
	250 Unemployment Comp. (UC)	9,901	3,269	-6,632
	260 Workers' Comp. Ins. Premiums (WC)	7,588	7,719	131
	567 Tuition - Approved Private Sch	0	125,000	125,000
	1240 Function (Sub Total	2,119,414	2,513,577	394,163
	1241 Learning Support			
	191 Paraprofessional Salaries	516,489	553,381	36,892
	213 Life Insurance Premiums	2,201	1,988	-213
	220 Social Security Contrib @ 7.65%	39,509	42,330	2,821
	230 Retirement Contrib./PSERS @ 30.03%	133,470	166,171	32,701
	250 Unemployment Comp. (UC)	13,468	4,852	-8,616
	260 Workers' Comp. Ins. Premiums (WC)	2,830	5,955	3,125
	300 Purchased Prof &Tech Svcs	0	50,000	50,000
	321 Substitute Services / Kelly Svc	27,600	31,944	4,344
	322 AIU#3 Services	133,500	133,500	0
	324 Prof Ed Svcs- Training/Develop	0	40,000	40,000
	562 Tuition / PA Cyber/Charter Schs.	231,000	738,000	507,000
	567 Tuition - Approved Private Sch	115,000	114,767	-233
	580 Travel/Conference Expense	0	200	200
	610 General Supplies	80,000	90,000	10,000
	648 Ed Software/Licensing Fees	5,000	3,000	-2,000
	1241 Function (Sub Total	1,300,067	1,976,088	676,021
	1243 Gifted Support			
	121 Teacher's Salaries - Reg. Educ.	210,200	213,350	3,150
	211 Medical Insurance Premiums	42,427	40,953	-1,474
	212 Dental Insurance Premiums	2,586	2,586	0
	213 Life Insurance Premiums	204	204	0
	214 Income Protection Insurance	340	0	-340
	215 Vision Insurance Premiums	350	350	0

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ALL

		Expenditure		
		15-16 Adopted	16-17 Prelim Exp	Difference
		Expenses	3-10-16	
10	Fund 10			
	1000 Instruction			
	1243 Gifted Support			
	220 Social Security Contrib @ 7.65%	16,080	13,455	-2,625
	230 Retirement Contrib./PSERS @ 30.03%	54,315	64,069	9,754
	250 Unemployment Comp. (UC)	962	971	9
	260 Workers' Comp. Ins. Premiums (WC)	1,156	2,411	1,255
	430 Repairs & Maint Svcs	175	187	12
	580 Travel/Conference Expense	5,050	2,800	-2,250
	1243 Function (Sub Total	333,845	341,336	7,491
	1260 Physical Support			
	322 AIU#3 Services	25,000	110,000	85,000
	1260 Function (Sub Total	25,000	110,000	85,000
	1270 Non-Public Tuition			
	563 AIU Alternative Education	600,000	0	-600,000
	1270 Function (Sub Total	600,000	0	-600,000
	1290 Approved Private Sch Tuition			
	563 AIU Alternative Education	20,000	20,000	0
	567 Tuition - Approved Private Sch	50,000	0	-50,000
	568 Tuition - Appr Private Sch @ 100%	560,000	560,000	0
	569 Tuition - Other	0	50,000	50,000
	1290 Function (Sub Total	630,000	630,000	0
	1390 Other Vocational Ed Programs			
	564 Tuition To AVTS	472,000	801,261	329,261
	810 Dues And Fees	11,200	11,200	0
	1390 Function (Sub Total	483,200	812,461	329,261
	1430 Homebound Instruction			
	126 Homebound Instruction Salary	7,500	15,000	7,500
	220 Social Security Contrib @ 7.65%	574	792	218
	230 Retirement Contrib./PSERS @ 30.03%	1,938	4,505	2,567
	250 Unemployment Comp. (UC)	0	161	161
	260 Workers' Comp. Ins. Premiums (WC)	83	83	0
	580 Travel/Conference Expense	400	400	0

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	Expenditure		
	15-16 Adopted	16-17 Prelim Exp	Difference
	Expenses	3-10-16	
ALL			
10 Fund 10			
1000 Instruction			
1430 Function (Sub Total	10,495	20,941	10,446
1442 Alternative Ed. Program			
111 Other Administrator Salaries	39,715	39,833	118
116 Health Ins. Buy-out Stipends	600	0	-600
191 Paraprofessional Salaries	18,446	18,446	0
212 Dental Insurance Premiums	0	517	517
213 Life Insurance Premiums	199	199	0
214 Income Protection Insurance	108	0	-108
220 Social Security Contrib @ 7.65%	4,448	4,458	10
230 Retirement Contrib./PSERS @ 30.03%	15,029	17,861	2,832
250 Unemployment Comp. (UC)	481	283	-198
260 Workers' Comp. Ins. Premiums (WC)	320	640	320
1442 Function (Sub Total	79,346	82,237	2,891
1000 Function (E) Sub Total	35,976,090	38,677,296	2,701,206
2000 Support Services			
2110 Pupil Personnel Services			
110 Administrators' Salaries	98,856	104,305	5,449
211 Medical Insurance Premiums	15,603	15,728	125
212 Dental Insurance Premiums	1,034	1,034	0
213 Life Insurance Premiums	255	255	0
214 Income Protection Insurance	216	0	-216
215 Vision Insurance Premiums	87	87	0
220 Social Security Contrib @ 7.65%	7,562	7,978	416
230 Retirement Contrib./PSERS @ 30.03%	25,544	31,323	5,779
250 Unemployment Comp. (UC)	481	162	-319
260 Workers' Comp. Ins. Premiums (WC)	544	1,148	604
580 Travel/Conference Expense	2,500	2,500	0
610 General Supplies	3,000	3,000	0
810 Dues And Fees	1,000	1,000	0
2110 Function (Sub Total	156,682	168,520	11,838
2120 Guidance Services			
121 Teacher's Salaries - Reg. Educ.	745,654	759,354	13,700
211 Medical Insurance Premiums	124,068	102,361	-21,707

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10 Fund 10

2000 Support Services

2120 Guidance Services

	15-16 Adopted Expenses	16-17 Prelim Exp 3-10-16	Difference
212 Dental Insurance Premiums	7,554	7,554	0
213 Life Insurance Premiums	656	738	82
214 Income Protection Insurance	1,112	0	-1,112
215 Vision Insurance Premiums	1,037	1,177	140
220 Social Security Contrib @ 7.65%	57,044	58,091	1,047
230 Retirement Contrib./PSERS @ 30.03%	192,675	228,033	35,358
250 Unemployment Comp. (UC)	4,524	1,781	-2,743
260 Workers' Comp. Ins. Premiums (WC)	4,100	7,949	3,849
580 Travel/Conference Expense	700	695	-5
2120 Function (Sub Total	1,139,124	1,167,733	28,609

2122 Drug Testing - SHS & Oblock

300 Purchased Prof &Tech Svcs	600	600	0
2122 Function (Sub Total	600	600	0

2140 Psychological Services

110 Administrators' Salaries	111,440	133,906	22,466
116 Health Ins. Buy-out Stipends	2,400	0	-2,400
151 Ed. Secretaries (Adm. Asst)	77,014	127,749	50,735
211 Medical Insurance Premiums	42,375	52,224	9,849
212 Dental Insurance Premiums	3,417	4,136	719
213 Life Insurance Premiums	632	693	61
214 Income Protection Insurance	586	0	-586
215 Vision Insurance Premiums	254	337	83
220 Social Security Contrib @ 7.65%	14,416	20,013	5,597
230 Retirement Contrib./PSERS @ 30.03%	48,696	79,295	30,599
250 Unemployment Comp. (UC)	1,924	971	-953
260 Workers' Comp. Ins. Premiums (WC)	1,037	1,438	401
321 Substitute Services / Kelly Svc	900	899	-1
580 Travel/Conference Expense	3,000	2,994	-6
610 General Supplies	3,000	2,994	-6
810 Dues And Fees	500	499	-1
2140 Function (Sub Total	311,591	428,148	116,557

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	Expenditure		
	15-16 Adopted	16-17 Prelim Exp	Difference
	Expenses	3-10-16	
ALL			
10 Fund 10			
2000 Support Services			
2142 Psychological Testing Services			
322 AIU#3 Services	2,000	2,000	0
2142 Function (Sub Total	2,000	2,000	0
2190 Other Pupil Personnel Svcs			
111 Other Administrator Salaries	19,857	19,916	59
116 Health Ins. Buy-out Stipends	600	0	-600
212 Dental Insurance Premiums	0	259	259
213 Life Insurance Premiums	64	64	0
214 Income Protection Insurance	54	0	-54
220 Social Security Contrib @ 7.65%	1,519	3,047	1,528
230 Retirement Contrib./PSERS @ 30.03%	5,131	6,161	1,030
250 Unemployment Comp. (UC)	481	120	-361
260 Workers' Comp. Ins. Premiums (WC)	109	110	1
2190 Function (Sub Total	27,815	29,677	1,862
2220 Audiovisual Serv. /Print Shop			
151 Ed. Secretaries (Adm. Asst)	33,908	35,052	1,144
211 Medical Insurance Premiums	5,597	5,597	0
212 Dental Insurance Premiums	315	315	0
213 Life Insurance Premiums	61	61	0
214 Income Protection Insurance	74	0	-74
215 Vision Insurance Premiums	57	57	0
220 Social Security Contrib @ 7.65%	2,594	5,362	2,768
230 Retirement Contrib./PSERS @ 30.03%	8,762	10,526	1,764
250 Unemployment Comp. (UC)	481	162	-319
260 Workers' Comp. Ins. Premiums (WC)	186	379	193
761 Non-Capital / Equip Replmt.	100	100	0
2220 Function (Sub Total	52,135	57,611	5,476
2250 School Library Services			
121 Teacher's Salaries - Reg. Educ.	451,580	463,465	11,885
191 Paraprofessional Salaries	36,892	36,892	0
211 Medical Insurance Premiums	40,073	48,065	7,992
212 Dental Insurance Premiums	3,418	4,137	719

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 Expenditures 3-11-16

		Expenditure		
		15-16 Adopted	16-17 Prelim Exp	Difference
		Expenses	3-10-16	
ALL				
10	Fund 10			
	2000 Support Services			
	2250 School Library Services			
	213 Life Insurance Premiums	552	552	0
	214 Income Protection Insurance	720	0	-720
	215 Vision Insurance Premiums	477	560	83
	220 Social Security Contrib @ 7.65%	37,367	44,349	6,982
	230 Retirement Contrib./PSERS @ 30.03%	126,222	151,697	25,475
	250 Unemployment Comp. (UC)	3,367	1,129	-2,238
	260 Workers' Comp. Ins. Premiums (WC)	2,686	4,613	1,927
	640 Books & Periodicals	17,745	30,276	12,531
	648 Ed Software/Licensing Fees	10,317	10,349	32
	751 Equipment - Non-Capital - Add'l	5,912	5,900	-12
	2250 Function (Sub Total	737,328	801,984	64,656
	2270 Instructional Staff Dev Svcs			
	580 Travel/Conference Expense	13,750	18,000	4,250
	610 General Supplies	49,250	35,000	-14,250
	2270 Function (Sub Total	63,000	53,000	-10,000
	2310 Board of Directors' Services			
	110 Administrators' Salaries	4,800	4,800	0
	220 Social Security Contrib @ 7.65%	368	758	390
	230 Retirement Contrib./PSERS @ 30.03%	1,240	1,441	201
	260 Workers' Comp. Ins. Premiums (WC)	26	26	0
	300 Purchased Prof &Tech Svcs	26,000	26,500	500
	529 Other Insurance	9,450	9,450	0
	540 Advertising	10,000	10,000	0
	580 Travel/Conference Expense	900	1,000	100
	610 General Supplies	2,000	2,000	0
	2310 Function (Sub Total	54,784	55,975	1,191
	2330 Tax Assessment & Collect Svcs			
	149 Real Estate Tax Collector	70,000	70,000	0
	220 Social Security Contrib @ 7.65%	5,356	5,355	-1
	230 Retirement Contrib./PSERS @ 30.03%	0	21,021	21,021
	250 Unemployment Comp. (UC)	0	162	162
	260 Workers' Comp. Ins. Premiums (WC)	0	385	385

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ALL

	Expenditure		
	15-16 Adopted	16-17 Prelim Exp	Difference
	Expenses	3-10-16	
10 Fund 10			
2000 Support Services			
2330 Tax Assessment & Collect Svcs			
342 Under Assessed Property Costs	18,000	18,000	0
343 5% Delinquent Tax Collection Fee	5,000	5,000	0
344 Liens, Bond, Misc. Collections	38,000	38,000	0
346 Tax Collections Comm. Adm Costs	3,000	3,000	0
610 General Supplies	9,500	9,500	0
2330 Function (Sub Total	148,856	170,423	21,567
2340 Director of Admin. Services			
110 Administrators' Salaries	89,175	91,850	2,675
151 Ed. Secretaries (Adm. Asst)	47,243	47,243	0
211 Medical Insurance Premiums	20,820	20,820	0
212 Dental Insurance Premiums	1,349	1,349	0
213 Life Insurance Premiums	316	316	0
214 Income Protection Insurance	325	0	-325
215 Vision Insurance Premiums	177	177	0
220 Social Security Contrib @ 7.65%	10,435	10,641	206
230 Retirement Contrib./PSERS @ 30.03%	35,251	41,770	6,519
250 Unemployment Comp. (UC)	962	323	-639
260 Workers' Comp. Ins. Premiums (WC)	750	1,516	766
321 Substitute Services / Kelly Svc	800	800	0
330 Other Professional Svcs	3,500	3,750	250
580 Travel/Conference Expense	700	1,000	300
610 General Supplies	800	800	0
810 Dues And Fees	500	500	0
2340 Function (Sub Total	213,103	222,855	9,752
2350 Legal Services (Solicitor)			
300 Purchased Prof &Tech Svcs	70,000	75,000	5,000
2350 Function (Sub Total	70,000	75,000	5,000
2360 Superintendent			
110 Administrators' Salaries	142,600	146,900	4,300
116 Health Ins. Buy-out Stipends	3,600	0	-3,600
151 Ed. Secretaries (Adm. Asst)	51,706	51,706	0
211 Medical Insurance Premiums	15,728	15,728	0

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		Expenditure		
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Expenses	3-10-16			

10 Fund 10

2000 Support Services

2360 Superintendent

212 Dental Insurance Premiums	1,034	1,034	0
213 Life Insurance Premiums	316	316	0
214 Income Protection Insurance	325	0	-325
215 Vision Insurance Premiums	87	87	0
220 Social Security Contrib @ 7.65%	13,646	13,708	62
230 Retirement Contrib./PSERS @ 30.03%	51,138	61,803	10,665
250 Unemployment Comp. (UC)	962	486	-476
260 Workers' Comp. Ins. Premiums (WC)	1,088	2,200	1,112
321 Substitute Services / Kelly Svc	800	800	0
430 Repairs & Maint Svcs	3,700	3,700	0
530 Communications	9,000	13,000	4,000
580 Travel/Conference Expense	2,500	3,900	1,400
610 General Supplies	1,500	1,850	350
810 Dues And Fees	1,500	2,000	500
2360 Function (Sub Total	301,230	319,218	17,988

2361 Assistant Superintendent

110 Administrators' Salaries	123,458	129,094	5,636
211 Medical Insurance Premiums	17,352	16,206	-1,146
212 Dental Insurance Premiums	1,034	1,034	0
213 Life Insurance Premiums	255	255	0
214 Income Protection Insurance	216	0	-216
215 Vision Insurance Premiums	87	87	0
220 Social Security Contrib @ 7.65%	9,137	9,219	82
230 Retirement Contrib./PSERS @ 30.03%	31,902	38,767	6,865
250 Unemployment Comp. (UC)	481	161	-320
260 Workers' Comp. Ins. Premiums (WC)	679	1,389	710
580 Travel/Conference Expense	1,400	1,400	0
610 General Supplies	700	700	0
810 Dues And Fees	1,000	1,000	0
2361 Function (Sub Total	187,701	199,312	11,611

2370 Safety & Security Coordinator/SRO

110 Administrators' Salaries	0	75,000	75,000
220 Social Security Contrib @ 7.65%	0	5,740	5,740

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		15-16 Adopted	16-17 Prelim Exp	Difference
		Expenses	3-10-16	
ALL				
10	Fund 10			
	2000 Support Services			
	2370 Safety & Security Coordinator/SRO			
	230 Retirement Contrib./PSERS @ 30.03%	0	22,523	22,523
	250 Unemployment Comp. (UC)	0	162	162
	260 Workers' Comp. Ins. Premiums (WC)	0	826	826
	300 Purchased Prof & Tech Svcs	226,167	232,952	6,785
	348 Vendor Supplied Tech. Services	3,500	3,500	0
	530 Communications	0	1,000	1,000
	580 Travel/Conference Expense	0	1,000	1,000
	610 General Supplies	500	1,500	1,000
	750 Equipment -Orig & Add'l	0	1,000	1,000
	751 Equipment - Non-Capital - Add'l	0	1,000	1,000
	2370 Function (Sub Total	230,167	346,203	116,036
	2380 Principals' Services			
	110 Administrators' Salaries	620,482	644,615	24,133
	111 Other Administrator Salaries	251,114	255,389	4,275
	151 Ed. Secretaries (Adm. Asst)	444,822	408,187	-36,635
	211 Medical Insurance Premiums	252,826	200,116	-52,710
	212 Dental Insurance Premiums	16,770	14,387	-2,383
	213 Life Insurance Premiums	2,905	2,589	-316
	214 Income Protection Insurance	2,859	0	-2,859
	215 Vision Insurance Premiums	1,801	1,363	-438
	220 Social Security Contrib @ 7.65%	101,907	94,234	-7,673
	230 Retirement Contrib./PSERS @ 30.03%	344,235	392,853	48,618
	250 Unemployment Comp. (UC)	8,998	2,906	-6,092
	260 Workers' Comp. Ins. Premiums (WC)	7,322	1,805	-5,517
	321 Substitute Services / Kelly Svc	20,500	22,960	2,460
	530 Communications	21,900	21,900	0
	580 Travel/Conference Expense	7,700	7,686	-14
	610 General Supplies	15,450	15,450	0
	640 Books & Periodicals	400	400	0
	761 Non-Capital / Equip Replmt.	1,650	1,650	0
	810 Dues And Fees	5,325	5,325	0
	2380 Function (Sub Total	2,128,966	2,093,815	-35,151

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		15-16 Adopted	16-17 Prelim Exp	Difference
		Expenses	3-10-16	
ALL				
10 Fund 10				
2000 Support Services				
2420 Medical Services / School Physician				
310	Official/Admin Svcs	15,000	15,000	0
430	Repairs & Maint Svcs	8,500	8,500	0
580	Travel/Conference Expense	100	100	0
610	General Supplies	17,500	35,000	17,500
2420	Function (Sub Total	41,100	58,600	17,500
2430 Dental Services / School Dentist				
310	Official/Admin Svcs	750	750	0
2430	Function (Sub Total	750	750	0
2440 Nursing Services / School Nurses				
121	Teacher's Salaries - Reg. Educ.	347,000	350,700	3,700
191	Paraprofessional Salaries	123,488	123,488	0
211	Medical Insurance Premiums	44,166	52,408	8,242
212	Dental Insurance Premiums	2,699	3,418	719
213	Life Insurance Premiums	826	827	1
214	Income Protection Insurance	576	0	-576
215	Vision Insurance Premiums	394	477	83
220	Social Security Contrib @ 7.65%	37,294	36,278	-1,016
230	Retirement Contrib./PSERS @ 30.03%	121,571	142,397	20,826
250	Unemployment Comp. (UC)	4,810	1,617	-3,193
260	Workers' Comp. Ins. Premiums (WC)	2,587	2,688	101
321	Substitute Services / Kelly Svc	14,000	13,971	-29
2440	Function (Sub Total	699,411	728,269	28,858
2511 Director of Business Affairs				
110	Administrators' Salaries	113,526	116,000	2,474
151	Ed. Secretaries (Adm. Asst)	133,836	136,125	2,289
211	Medical Insurance Premiums	52,844	52,844	0
212	Dental Insurance Premiums	3,417	3,417	0
213	Life Insurance Premiums	438	438	0
214	Income Protection Insurance	507	0	-507
215	Vision Insurance Premiums	424	424	0
220	Social Security Contrib @ 7.65%	18,636	19,995	1,359

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		Expenditure		
		15-16 Adopted	16-17 Prelim Exp	Difference
		Expenses	3-10-16	
ALL				
10	Fund 10			
	2000 Support Services			
	2511 Director of Business Affairs			
	230 Retirement Contrib./PSERS @ 30.03%	62,952	75,713	12,761
	250 Unemployment Comp. (UC)	1,924	648	-1,276
	260 Workers' Comp. Ins. Premiums (WC)	1,339	2,726	1,387
	525 Bonding Insurance	150	150	0
	580 Travel/Conference Expense	700	700	0
	610 General Supplies	5,800	5,800	0
	618 Technology Supplies	150	150	0
	751 Equipment - Non-Capital - Add'l	350	350	0
	810 Dues And Fees	400	400	0
	2511 Function (Sub Total	397,393	415,880	18,487
	2610 Faciliites Supervison / Oper & Mnt			
	211 Medical Insurance Premiums	16,066	0	-16,066
	212 Dental Insurance Premiums	1,034	0	-1,034
	213 Life Insurance Premiums	61	0	-61
	214 Income Protection Insurance	104	0	-104
	215 Vision Insurance Premiums	140	0	-140
	220 Social Security Contrib @ 7.65%	3,646	0	-3,646
	230 Retirement Contrib./PSERS @ 30.03%	12,317	0	-12,317
	250 Unemployment Comp. (UC)	481	0	-481
	260 Workers' Comp. Ins. Premiums (WC)	262	262	0
	300 Purchased Prof &Tech Svcs	292,012	292,012	0
	310 Official/Admin Svcs	457,156	457,156	0
	2610 Function (Sub Total	783,279	749,430	-33,849
	2611			
	100 Personnel Services-salaries	47,665	93,009	45,344
	211 Medical Insurance Premiums	0	16,066	16,066
	212 Dental Insurance Premiums	0	1,034	1,034
	213 Life Insurance Premiums	0	131	131
	215 Vision Insurance Premiums	0	296	296
	220 Social Security Contrib @ 7.65%	0	7,115	7,115
	230 Retirement Contrib./PSERS @ 30.03%	0	27,930	27,930
	250 Unemployment Comp. (UC)	0	323	323
	260 Workers' Comp. Ins. Premiums (WC)	0	779	779

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	Expenses	3-10-16	
ALL			
10 Fund 10			
2000 Support Services			
2611 Function (Sub Total	47,665	146,683	99,018
2620 Facilities / Operation Of Buildings			
116 Health Ins. Buy-out Stipends	14,400	0	-14,400
161 Maintenance Staff - Salaries	222,561	219,648	-2,913
181 Custodians & Supply - Salaries	1,381,640	1,312,897	-68,743
211 Medical Insurance Premiums	413,084	382,451	-30,633
212 Dental Insurance Premiums	22,800	0	-22,800
213 Life Insurance Premiums	2,597	2,392	-205
214 Income Protection Insurance	3,914	0	-3,914
215 Vision Insurance Premiums	5,928	5,460	-468
220 Social Security Contrib @ 7.65%	122,694	117,217	-5,477
230 Retirement Contrib./PSERS @ 30.03%	414,521	463,469	48,948
250 Unemployment Comp. (UC)	20,287	6,765	-13,522
260 Workers' Comp. Ins. Premiums (WC)	8,825	8,432	-393
283 OPEB Cost of Retiree Life Insur	30	70	40
321 Substitute Services / Kelly Svc	82,857	45,000	-37,857
422 Electricity	600,000	600,000	0
424 Water/sewage	61,000	96,000	35,000
430 Repairs & Maint Svcs	4,600	4,600	0
521 Fire Insurance	15,750	15,750	0
523 Gen Property & Liab. Ins	108,780	116,395	7,615
529 Other Insurance	800	798	-2
530 Communications	72,480	65,000	-7,480
610 General Supplies	33,000	33,000	0
621 Natural Gas - Heating	219,975	225,000	5,025
751 Equipment - Non-Capital - Add'l	2,500	2,500	0
761 Non-Capital / Equip Replmt.	8,500	8,500	0
762 Capital Equip Replacement.	2,500	2,500	0
810 Dues And Fees	2,000	2,000	0
2620 Function (Sub Total	3,848,023	3,735,844	-112,179
2630 Facilities/Care & Upkeep Of Ground			
412 Snow Plowing Services	25,000	35,000	10,000
414 Lawn Care Services	60,000	70,000	10,000
2630 Function (Sub Total	85,000	105,000	20,000

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	Expenditure		
	15-16 Adopted	16-17 Prelim Exp	Difference
	Expenses	3-10-16	
ALL			
10 Fund 10			
2000 Support Services			
2640 Facilities / Care & Upkeep Of Equip			
430 Repairs & Maint Svcs	16,000	15,968	-32
2640 Function (Sub Total	16,000	15,968	-32
2650 Facilities /Vehicle Operation & Mnt			
430 Repairs & Maint Svcs	3,500	3,500	0
626 Gasoline	16,000	23,100	7,100
2650 Function (Sub Total	19,500	26,600	7,100
2660 Security Svcs/Evenings/Sch Police			
181 Custodians & Supply - Salaries	21,212	21,212	0
220 Social Security Contrib @ 7.65%	1,623	1,315	-308
230 Retirement Contrib./PSERS @ 30.03%	5,481	6,370	889
250 Unemployment Comp. (UC)	481	162	-319
260 Workers' Comp. Ins. Premiums (WC)	116	117	1
430 Repairs & Maint Svcs	5,000	4,990	-10
751 Equipment - Non-Capital - Add'l	250	250	0
2660 Function (Sub Total	34,163	34,416	253
2661 Security Svcs/Daytime/HS Security			
181 Custodians & Supply - Salaries	40,320	40,320	0
220 Social Security Contrib @ 7.65%	3,086	3,376	290
230 Retirement Contrib./PSERS @ 30.03%	10,418	12,108	1,690
250 Unemployment Comp. (UC)	962	324	-638
260 Workers' Comp. Ins. Premiums (WC)	222	222	0
610 General Supplies	200	200	0
2661 Function (Sub Total	55,208	56,550	1,342
2711 Student Transportation Supervision			
110 Administrators' Salaries	61,636	65,600	3,964
151 Ed. Secretaries (Adm. Asst)	47,665	48,809	1,144
211 Medical Insurance Premiums	29,766	29,766	0
212 Dental Insurance Premiums	2,068	2,068	0
213 Life Insurance Premiums	316	316	0
214 Income Protection Insurance	323	0	-323

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		15-16 Adopted	16-17 Prelim Exp	Difference
		Expenses	3-10-16	
ALL				
10	Fund 10			
	2000 Support Services			
	2711 Student Transportation Supervision			
	215 Vision Insurance Premiums	227	227	0
	220 Social Security Contrib @ 7.65%	8,418	8,750	332
	230 Retirement Contrib./PSERS @ 30.03%	28,438	34,357	5,919
	250 Unemployment Comp. (UC)	962	323	-639
	260 Workers' Comp. Ins. Premiums (WC)	605	1,348	743
	580 Travel/Conference Expense	800	800	0
	2711 Function (Sub Total	181,224	192,364	11,140
	2720 Student Trans. /Operation Services			
	171 Bus Drivers' Salaries	912,340	886,464	-25,876
	172 Bus Driver Substitute Salaries	30,000	26,000	-4,000
	191 Paraprofessional Salaries	137,280	146,250	8,970
	192 Paraprofessional Sub. Salary / KS	6,500	0	-6,500
	211 Medical Insurance Premiums	32,370	22,064	-10,306
	213 Life Insurance Premiums	1,734	1,734	0
	214 Income Protection Insurance	1,452	0	-1,452
	220 Social Security Contrib @ 7.65%	70,438	81,006	10,568
	230 Retirement Contrib./PSERS @ 30.03%	237,902	317,918	80,016
	250 Unemployment Comp. (UC)	28,380	10,503	-17,877
	260 Workers' Comp. Ins. Premiums (WC)	5,082	12,778	7,696
	2720 Function (Sub Total	1,463,478	1,504,717	41,239
	2740 Student Transportation/Vehicle Sv			
	173 Bus Mechanics' Salaries	148,050	131,040	-17,010
	211 Medical Insurance Premiums	47,336	47,241	-95
	212 Dental Insurance Premiums	3,102	3,102	0
	213 Life Insurance Premiums	210	210	0
	214 Income Protection Insurance	309	0	-309
	215 Vision Insurance Premiums	420	420	0
	220 Social Security Contrib @ 7.65%	11,325	10,023	-1,302
	230 Retirement Contrib./PSERS @ 30.03%	38,007	39,351	1,344
	250 Unemployment Comp. (UC)	687	486	-201
	260 Workers' Comp. Ins. Premiums (WC)	810	720	-90
	300 Purchased Prof &Tech Svcs	10,620	10,600	-20
	430 Repairs & Maint Svcs	15,120	15,120	0

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10 Fund 10

2000 Support Services

2740 Student Transportation/Vehicle Sv

	15-16 Adopted Expenses	16-17 Prelim Exp 3-10-16	Difference
516 Student Transport. Fees AIU	100,000	120,000	20,000
519 Stu Trans From Other Sources	96,850	96,653	-197
522 Auto Liability Ins.	43,000	40,000	-3,000
530 Communications	3,200	3,200	0
580 Travel/Conference Expense	2,000	2,000	0
610 General Supplies	149,586	163,600	14,014
624 Oil	20,294	20,252	-42
626 Gasoline	231,110	220,000	-11,110
2740 Function (Sub Total	922,036	924,018	1,982

2840 Technology Services

110 Administrators' Salaries	76,765	80,538	3,773
141 Technology Technicians	134,590	134,590	0
151 Ed. Secretaries (Adm. Asst)	47,665	48,809	1,144
211 Medical Insurance Premiums	46,975	47,019	44
212 Dental Insurance Premiums	3,013	3,013	0
213 Life Insurance Premiums	499	499	0
214 Income Protection Insurance	576	0	-576
215 Vision Insurance Premiums	398	398	0
220 Social Security Contrib @ 7.65%	19,814	20,192	378
230 Retirement Contrib./PSERS @ 30.03%	66,931	79,260	12,329
250 Unemployment Comp. (UC)	2,405	968	-1,437
260 Workers' Comp. Ins. Premiums (WC)	1,424	2,875	1,451
300 Purchased Prof &Tech Svcs	15,000	15,000	0
321 Substitute Services / Kelly Svc	1,200	1,200	0
348 Vendor Supplied Tech. Services	18,000	18,000	0
349 Sapphire Software Mtce.	65,578	69,706	4,128
438 Rep & Mnt - Computer Systems	37,300	81,960	44,660
580 Travel/Conference Expense	3,000	3,000	0
610 General Supplies	1,250	7,500	6,250
648 Ed Software/Licensing Fees	211,751	313,250	101,499
751 Equipment - Non-Capital - Add'l	255,000	0	-255,000
2840 Function (Sub Total	1,009,134	927,777	-81,357

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2016-17 Preliminary
 Expenditures 3-11-16

	Expenditure		
	15-16 Adopted	16-17 Prelim Exp	Difference
	Expenses	3-10-16	
ALL			
10 Fund 10			
2000 Support Services			
2900 Retirees' Benefits / OPEB Costs			
212 Dental Insurance Premiums	55,487	315	-55,172
281 OPEB Cost of Retiree Health Insur	0	5,549	5,549
283 OPEB Cost of Retiree Life Insur	423	428	5
285 OPEB Cost of Retiree Vision Insur	8,032	4,789	-3,243
291 Unused Sick Day Payout	7,500	7,500	0
595 AIU Payments By Withholding	42,000	0	-42,000
2900 Function (Sub Total	113,442	18,581	-94,861
2910 Retiree's Health Care Premiums			
212 Dental Insurance Premiums	0	35,704	35,704
215 Vision Insurance Premiums	51	0	-51
280 Retiree's Health Care Insurance	871,578	0	-871,578
281 OPEB Cost of Retiree Health Insur	0	566,296	566,296
282 OPEB Cost of Retiree Dental Insur	0	394	394
283 OPEB Cost of Retiree Life Insur	0	395	395
285 OPEB Cost of Retiree Vision Insur	0	5,107	5,107
2910 Function (Sub Total	871,629	607,896	-263,733
2990 Pass-thru Funds			
899 Pass-Thru Funds	0	42,000	42,000
2990 Function (Sub Total	0	42,000	42,000
2000 Function (E) Sub Total	16,413,517	16,483,417	69,900
3000 Oper Of Noninstructional Svcs			
3210 Student Club Sponsors / Chaperones			
133 Student Club Sponsors Stipends	70,511	76,289	5,778
147 Athletic Game Workers	12,000	2	-11,998
220 Social Security Contrib @ 7.65%	5,385	5,831	446
230 Retirement Contrib./PSERS @ 30.03%	18,214	22,910	4,696
250 Unemployment Comp. (UC)	2,180	0	-2,180
260 Workers' Comp. Ins. Premiums (WC)	389	424	35
580 Travel/Conference Expense	10,080	10,060	-20
3210 Function (Sub Total	118,759	115,516	-3,243

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Plum Borough School District
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2016-17 Preliminary
 Expenditures 3-11-16

	Expenditure		
	15-16 Adopted	16-17 Prelim Exp	Difference
	Expenses	3-10-16	
ALL			
10 Fund 10			
3000 Oper Of Noninstructional Svcs			
3250 School Sponsored Athletics			
110 Administrators' Salaries	106,735	109,385	2,650
111 Other Administrator Salaries	19,857	19,916	59
116 Health Ins. Buy-out Stipends	1,200	0	-1,200
134 Athletic Coaches	272,509	295,612	23,103
199 Health Care Buyout	0	2,400	2,400
211 Medical Insurance Premiums	15,603	15,728	125
212 Dental Insurance Premiums	1,034	1,293	259
213 Life Insurance Premiums	319	319	0
214 Income Protection Insurance	270	0	-270
215 Vision Insurance Premiums	87	87	0
220 Social Security Contrib @ 7.65%	30,906	32,690	1,784
230 Retirement Contrib./PSERS @ 30.03%	72,188	128,501	56,313
250 Unemployment Comp. (UC)	11,226	301	-10,925
260 Workers' Comp. Ins. Premiums (WC)	2,225	2,586	361
330 Other Professional Svcs	65,500	76,900	11,400
529 Other Insurance	15,000	15,000	0
580 Travel/Conference Expense	3,500	3,500	0
610 General Supplies	167,500	197,500	30,000
810 Dues And Fees	1,795	0	-1,795
891 Club Ice Hockey Donation	6,000	8,000	2,000
3250 Function (Sub Total	793,454	909,718	116,264
3300 Community Services			
310 Official/Admin Svcs	33,350	40,000	6,650
3300 Function (Sub Total	33,350	40,000	6,650
3310 Community Summer Recreation			
137 Summer Rec. Program Wages	5,488	5,488	0
220 Social Security Contrib @ 7.65%	420	840	420
230 Retirement Contrib./PSERS @ 30.03%	1,418	1,648	230
250 Unemployment Comp. (UC)	302	0	-302
260 Workers' Comp. Ins. Premiums (WC)	30	30	0
610 General Supplies	200	200	0
3310 Function (Sub Total	7,858	8,206	348

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2016-17 Preliminary
Expenditures 3-11-16

		Expenditure		
		15-16 Adopted	16-17 Prelim Exp	Difference
		Expenses	3-10-16	
ALL				
10 Fund 10				
3000 Oper Of Noninstructional Svcs				
3320 Air Force JROTC Program				
121	Teacher's Salaries - Reg. Educ.	146,891	134,551	-12,340
199	Health Care Buyout	9,600	0	-9,600
212	Dental Insurance Premiums	1,349	1,754	405
213	Life Insurance Premiums	164	164	0
214	Income Protection Insurance	285	0	-285
215	Vision Insurance Premiums	197	280	83
220	Social Security Contrib @ 7.65%	11,604	7,776	-3,828
230	Retirement Contrib./PSERS @ 30.03%	39,196	43,287	4,091
250	Unemployment Comp. (UC)	687	0	-687
260	Workers' Comp. Ins. Premiums (WC)	833	1,480	647
580	Travel/Conference Expense	1,500	1,500	0
3320 Function { Sub Total		212,306	190,792	-21,514
3000 Function (E) Sub Total		1,165,727	1,264,232	98,505
4000 Facilities Acq,const & Impv				
4410 Architect & Engineer Svcs.				
300	Purchased Prof &Tech Svcs	1,100	1,100	0
4410 Function { Sub Total		1,100	1,100	0
4000 Function (E) Sub Total		1,100	1,100	0
5000 Other Financing Uses				
5110 Debt Service / Bonds / Prin & Inter				
331	DAC Reporting Fees	0	1,500	1,500
810	Dues And Fees	0	2,500	2,500
830	Interest Payments (Bonds & Leases)	4,186,407	4,108,311	-78,096
910	Redemption Of Principal (Bonds)	3,125,000	3,438,000	313,000
911	Bond Payments - New Buses	120,000	120,000	0
5110 Function { Sub Total		7,431,407	7,670,311	238,904
5130 Refund to Prior Year Revenue Acct				
880	Refunds/ Prior Years' Recpts	150,000	150,000	0
5130 Function { Sub Total		150,000	150,000	0

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2016-17 Preliminary
Expenditures 3-11-16

	Expenditure		
	15-16 Adopted	16-17 Prelim Exp	Difference
	Expenses	3-10-16	
ALL			
10 Fund 10			
5000 Other Financing Uses			
5910 Contingency Fund/Budgetary Reserve			
840 General Contingency - Districtwide	275,000	275,000	0
845 2013 Assessments Appeals Reserve	50,000	25,000	-25,000
847 Contingency - ACA	193,000	185,000	-8,000
5910 Sub Total	518,000	485,000	-33,000
5000 Sub Total	8,099,407	8,305,311	205,904
10 Sub Total	61,655,841	64,731,356	3,075,515
Report Totals	61,655,841	64,731,356	3,075,515

2016-17 Preliminary
General Fund Budget (Fund 10)

EXPENDITURES:

Sorted by Object Codes (XXX)

Projected Expenditures: \$ 64,731,356

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Plum Borough School District
 Budget Summary Report

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		Expenditure		
		15-16 Adopted	16-17 Prelim Exp	Difference
ALL		Expenses	3-10-16	
10	Fund 10			
100	Personnel Services-salaries	1,427,267	1,455,825	28,558
110	Administrators' Salaries	1,549,473	1,701,993	152,520
111	Other Administrator Salaries	330,543	335,054	4,511
116	Health Ins. Buy-out Stipends	234,000	204,001	-29,999
121	Teacher's Salaries - Reg. Educ.	20,092,732	20,964,050	871,318
126	Homebound Instruction Salary	7,500	15,000	7,500
131	Dept. Chair / Curriculum Writing	14,812	16,928	2,116
133	Student Club Sponsors Stipends	70,511	76,289	5,778
134	Athletic Coaches	272,509	295,612	23,103
137	Summer Rec. Program Wages	5,488	5,488	0
141	Technology Technicians	134,590	134,590	0
147	Athletic Game Workers	12,000	2	-11,998
149	Real Estate Tax Collector	70,000	70,000	0
151	Ed. Secretaries (Adm. Asst)	883,859	903,680	19,821
161	Maintenance Staff - Salaries	222,561	219,648	-2,913
171	Bus Drivers' Salaries	912,340	886,464	-25,876
172	Bus Driver Substitute Salaries	30,000	26,000	-4,000
173	Bus Mechanics' Salaries	148,050	131,040	-17,010
181	Custodians & Supply - Salaries	1,443,172	1,374,429	-68,743
191	Paraprofessional Salaries	851,041	896,903	45,862
192	Paraprofessional Sub. Salary / KS	6,500	0	-6,500
199	Health Care Buyout	9,600	2,400	-7,200
210	Group Insurance	239,369	245,952	6,583
211	Medical Insurance Premiums	4,036,779	4,138,320	101,541
212	Dental Insurance Premiums	335,505	306,724	-28,781
213	Life Insurance Premiums	36,142	35,554	-588
214	Income Protection Insurance	50,444	0	-50,444
215	Vision Insurance Premiums	40,037	41,433	1,396
220	Social Security Contrib @ 7.65%	2,193,454	2,279,742	86,288
230	Retirement Contrib./PSERS @ 30.03%	7,386,914	8,982,207	1,595,293
240	Tuition Reimbursement Program	95,000	100,000	5,000
250	Unemployment Comp. (UC)	231,452	81,231	-150,221
260	Workers' Comp. Ins. Premiums (WC)	157,975	189,565	31,590
280	Retiree's Health Care Insurance	871,578	0	-871,578
281	OPEB Cost of Retiree Health Insur	0	571,845	571,845
282	OPEB Cost of Retiree Dental Insur	0	394	394
283	OPEB Cost of Retiree Life Insur	453	893	440

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 Budget Summary Report

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		Expenditure		
		15-16 Adopted	16-17 Prelim Exp	Difference
		Expenses	3-10-16	
ALL				
10	Fund 10			
285	OPEB Cost of Retiree Vision Insur	8,032	9,896	1,864
291	Unused Sick Day Payout	7,500	7,500	0
300	Purchased Prof &Tech Svcs	641,499	713,764	72,265
310	Official/Admin Svcs	506,256	512,906	6,650
321	Substitute Services / Kelly Svc	148,657	585,774	437,117
322	AIU#3 Services	1,197,066	926,750	-270,316
324	Prof Ed Svs- Training/Develop	0	40,000	40,000
330	Other Professional Svcs	69,500	81,150	11,650
331	DAC Reporting Fees	0	1,500	1,500
342	Under Assessed Property Costs	18,000	18,000	0
343	5% Delinquent Tax Collection Fee	5,000	5,000	0
344	Liens, Bond, Misc. Collections Fees	38,000	38,000	0
346	Tax Collections Comm. Adm Costs	3,000	3,000	0
348	Vendor Supplied Tech. Services	21,500	21,500	0
349	Sapphire Software Mtce.	65,578	69,706	4,128
412	Snow Plowing Services	25,000	35,000	10,000
414	Lawn Care Services	60,000	70,000	10,000
422	Electricity	600,000	600,000	0
424	Water/sewage	61,000	96,000	35,000
430	Repairs & Maint Svcs	75,074	63,957	-11,117
438	Rep & Mnt - Computer Systems	37,300	81,960	44,660
442	Rental Of Equip & Vehicles	202,000	207,050	5,050
516	Student Transport. Fees AIU	100,000	120,000	20,000
519	Stu Trans From Other Sources	96,850	96,653	-197
521	Fire Insurance	15,750	15,750	0
522	Auto Liability Ins.	43,000	40,000	-3,000
523	Gen Property & Liab. Ins	108,780	116,395	7,615
525	Bonding Insurance	150	150	0
529	Other Insurance	25,250	25,248	-2
530	Communications	106,580	104,100	-2,480
540	Advertising	10,000	10,000	0
561	Tuition To Oth Lea In State	20,000	80,000	60,000
562	Tuition / PA Cyber/Charter Schs.	805,000	1,148,000	343,000
563	AIU Alternative Education	620,000	20,000	-600,000
564	Tuition To AVTS	480,000	808,261	328,261
565	Vocational Training Expenses	25,000	25,000	0
567	Tuition - Approved Private Sch @40%	165,000	239,767	74,767

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		Expenditure		
		15-16 Adopted	16-17 Prelim Exp	Difference
		Expenses	3-10-16	
ALL				
10	Fund 10			
568	Tuition - Appr Private Sch @ 100%	560,000	560,000	0
569	Tuition - Other	0	50,000	50,000
580	Travel/Conference Expense	70,154	75,109	4,955
595	AIU Payments By Withholding	42,000	0	-42,000
610	General Supplies	887,045	952,634	65,589
618	Technology Supplies	150	150	0
621	Natural Gas - Heating	219,975	225,000	5,025
624	Oil	20,294	20,252	-42
626	Gasoline	247,110	243,100	-4,010
640	Books & Periodicals	140,604	130,676	-9,928
648	Ed Software/Licensing Fees	227,968	327,499	99,531
750	Equipment -Orig & Add'l	0	1,000	1,000
751	Equipment - Non-Capital - Add'l	265,909	11,992	-253,917
758	Capital Comp/Software Additional	3,655	3,838	183
761	Non-Capital / Equip Replmt.	22,878	22,878	0
762	Capital Equip Replacement.	2,500	2,500	0
810	Dues And Fees	25,220	26,424	1,204
830	Interest Payments (Bonds & Leases)	4,186,407	4,108,311	-78,096
840	General Contingency - Districtwide	275,000	275,000	0
845	2013 Assessments Appeals Reserve	50,000	25,000	-25,000
847	Contingency - ACA	193,000	185,000	-8,000
880	Refunds/ Prior Years' Recpts /Taxes	150,000	150,000	0
891	Club Ice Hockey Donation	6,000	8,000	2,000
899	Pass-Thru Funds	0	42,000	42,000
910	Redemption Of Principal (Bonds)	3,125,000	3,438,000	313,000
911	Bond Payments - New Buses	120,000	120,000	0
10	Sub Total	61,655,841	64,731,356	3,075,515
	Report Totals	61,655,841	64,731,356	3,075,515

2016-17 Preliminary
General Fund Budget (Fund 10)

EMPLOYERS' PSERS RETIREMENT
CONTRIBUTION HISTORY:
2000/2001 to 2016/17

PROJECTED RATES:
2017/2018 to 2025-26

March 11, 2016

On December 8, 2015 the PSERS Board of Trustees certified an employer contribution rate of 30.03% for fiscal year 2016/2017, which begins July 1, 2016. The rate caps established under Act 120 of 2010 are no longer in effect. This year the increase in the pension component of the rate was less than the 4.50% rate collar.

- The employer contribution rate-setting methodology is set forth in statute. The chart below shows the employer contribution rate history over the past 15 years and the certified rate for next fiscal year 2016/2017.

HISTORY OF EMPLOYER CONTRIBUTION RATES

Fiscal Year	Employer Normal Cost %	Employer Pension Rate %	Health Care Contributions %	Total Employer Contribution %
00/01	6.29	1.64	0.30	1.94
01/02	5.63	0.00	1.09	1.09
02/03	7.20	0.18	0.97	1.15
03/04	7.25	2.98	0.79	3.77
04/05	7.48	4.00	0.23	4.23
05/06	7.61	4.00	0.69	4.69
06/07	6.62	5.72	0.74	6.46
07/08	6.68	6.44	0.69	7.13
08/09	6.68	4.00	0.76	4.76
09/10	7.35	4.00	0.78	4.78
10/11	8.08	5.00	0.64	5.64
11/12	8.12	8.00	0.65	8.65
12/13	8.66	11.50	0.86	12.36
13/14	8.57	16.00	0.93	16.93
14/15	8.46	20.50	0.90	21.40
15/16	8.38	25.00	0.84	25.84
16/17	8.31	29.20	0.83	30.03

Projected PSERS Rates:

17/18	32.04%
18/19	33.27
19/20	34.20
20/21	33.51
21/22	33.51
22/23	33.75
23/24	33.84
24/25	33.94
25/26	34.18

March 11, 2016