

2016-17 Preliminary Budget (Excel)

	A	B	C	D	E	F	G	H	I	J	K	L
1	Account Codes & Descriptions	Account	2015-16 Budgeted	Estimated %	2016-17 adopted	Dollar (\$)	EXPLANATION / RATIONALE					
2	FUND 10 PROPOSED EXPENDITURES	Budget Codes	Expenditures	of Change	Expenditures	Incr (Decr)						
3	1110 Instructional - Regular Programs											
4	116 Health Ins. Buy-out Stipends	10 1110116	211,200	-4.55%	201,600	(9,600)	Based on 2015-16 current status					
5	121 Teacher's Salaries - Reg. Ed.	10 1110121	17,747,946	4.70%	18,582,099	834,153	Based on CBA for 2016-17					
6	131 Dept. Chair / Curriculum Writing	10 1110131	14,812	3.00%	15,256	444						
7	191 Paraprofessional Salaries	10 1110191	18,446	4.90%	19,350	904	Increase based on CBU 4.9% and 5 new para's added to entire budget					
8	211 Medical Insurance Premiums	10 1110211	2,710,529	5.00%	2,846,055	135,526						
9	212 Dental Insurance Premiums	10 1110212	181,563	-2.00%	177,932	(3,631)						
10	213 Life Insurance Premiums	10 1110213	18,091	0.00%	18,091	0						
11	214 Income Protection Insurance	10 1110214	31,380	0.00%	31,380	0						
12	215 Vision Insurance Premiums	10 1110215	24,604	0.00%	24,604	0						
13	220 Social Security Contrib. @7.65%	10 1110220	1,386,511	0.00%	1,439,600	53,089	Increased due to increases in wages					
14	230 Retirement Contrib. (PSERS @ 29.27%)	10 1110230	4,710,735	13.27%	5,508,118	797,383	Increase due to increased salaries and PSERS rate.					
15	240 Tuition Reimbursement	10 1110240	95,000	5.26%	100,000	5,000						
16	250 Unemploy. Comp. Premiums (.00497)	10 1110250	105,102	0.497%	100,343	(4,759)	Decrease due actual claims history & .0047 on first \$9500 of wages.					
17	260 Workers' Comp. Ins. Premiums (.0054)	10 1110260	100,260	7.00%	101,619	1,359	Wage factor = .0054% of all wages					
18	300 Purchased Prof & Tech Svcs	10 1110300	0	0.00%	-	-						
19	321 Contracted Sub. Svcs - Kelly Svcs.	10 1110321	418,036	12.00%	468,200	50,164	Increase based on historical and projected utilization					
20	330 Other Professional Svcs	10 1110330	500	0.00%	500	0						
21	430 Repairs & Maint Svcs	10 1110430	18,479	-60.00%	7,392	(11,087)						
22	442 Rental & Mnt. Of Copiers / Printers	10 1110442	202,000	2.50%	207,050	5,050						
23	562 Tuition / PA Cyber/Charter Schs.	10 1110562	574,000	18.00%	677,320	103,320						
24	565 Vocational Training Expenses	10 1110565	25,000	0.00%	25,000	0						
25	580 Travel/Conference Expense	10 1110580	8,774	-45.00%	4,826	(3,948)						
26	610 General Supplies	10 1110610	346,309	3.00%	356,698	10,389						
27	640 Books & Periodicals	10 1110640	122,459	-18.34%	100,000	(22,459)						
28	648 Ed Software/Licensing Fees	10 1110648	900	0.00%	900	0						
29	751 Equipment - Non-Capital - Add'l	10 1110751	1,897	5.00%	1,992	95						
30	758 Capital Comp/Software Additional	10 1110758	3,655	5.00%	3,838	183						
31	761 Non-Capital / Equip Replmt.	10 1110761	12,628	0.00%	12,628	0						
32	1110 Function (E) Total		\$ 29,090,816		\$ 31,032,392	\$ 1,941,576	6.67%					
33						-						
34	1190 Title I		-			-						
35	121 Teacher's Salaries - Reg. Ed.	10 1190121	149,600	4.70%	156,631	7,031	Based on CBA for 2016-17					
36	211 Medical Insurance Premiums	10 1190211	22,811	5.00%	23,952	1,141						
37	212 Dental Insurance Premiums	10 1190212	1,349	-3.00%	1,309	(40)						
38	213 Life Insurance Premiums	10 1190213	164	0.00%	164	0						
39	214 Income Protection Insurance	10 1190214	288	0.00%	288	0						
40	215 Vision Insurance Premiums	10 1190215	197	0.00%	197	0						
41	220 Social Security Contrib. @7.65%	10 1190220	11,445	0.00%	11,982	537	Increased due to increases in wages					
42	230 Retirement Contrib. (PSERS @ 29.27%)	10 1190230	38,656	13.27%	45,846	7,190	Increase due to increased salaries and PSERS rate.					
43	250 Unemploy. Comp. Premiums (.00497)	10 1190250	962	3.00%	778	(184)						
44	260 Workers' Comp. Ins. Premiums (.0054)	10 1190260	823	7.00%	846	23						
45	1190 Function (E) Total		\$ 226,295		\$ 241,993	\$ 15,698	6.94%					
46			-		-	-						
47	1191 Title II		-			-						
48	121 Teacher's Salaries - Reg. Ed.	10 1191121	139,960	4.70%	146,538	6,578						
49	211 Medical Insurance Premiums	10 1191211	17,262	5.00%	18,125	863						
50	212 Dental Insurance Premiums	10 1191212	2,068	-3.00%	2,006	(62)						
51	213 Life Insurance Premiums	10 1191213	164	0.00%	164	0						
52	214 Income Protection Insurance	10 1191214	286	0.00%	286	0						
53	215 Vision Insurance Premiums	10 1191215	280	0.00%	280	0						

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1	Account Codes & Descriptions	Account Budget Codes	2015-16 Budgeted Expenditures	Estimated % of Change	2016-17 adopted Expenditures	Dollar (\$) Incr (Decr)	EXPLANATION / RATIONALE					
2	FUND 10 PROPOSED EXPENDITURES											
54	220 Social Security Contrib. @7.65%	10 1191220	10,708	0.00%	11,210	502						
55	230 Retirement Contrib. (PSERS @ 29.27%)	10 1191230	36,166	13.27%	37,865	1,699						
56	250 Unemploy. Comp. Premiums (.00497)	10 1191250	698	3.00%	719	21						
57	260 Workers' Comp. Ins. Premiums (.0054)	10 1191260	770	7.00%	824	54						
58	1191 Function (E) Total		208,362		218,018	9,656	4.6%					
59		-				-						
60	1200 Special Ed. Programs - Elem / Sec	-	-			-						
61	564 Tuition To AVTS	10 1200564	8,000	-12.50%	7,000	(1,000)						
62	580 Travel/Conference Expense	10 1200580	1,100	0.00%	1,100	0						
63	1200 Function (E) Total		9,100		8,100	(1,000)						
64		-				-						
65	1211 Life Skills Support - Public AIU	-	-			-						
66	322 AIU Services	10 1211322	60,000	0.00%	60,000	0						
67	1211 Function (E) Total		60,000		60,000	0	0.0%					
68		-				-						
69	1221 Hearing Impaired AIU	-	-			-						
70	322 AIU Services	10 1221322	299,250	0.00%	299,250	0						
71	1221 Function (E) Total		299,250		299,250	0	0.0%					
72		-				-						
73	1224 Visually Impaired AIU	-	-			-						
74	322 AIU Services	10 1224322	90,000	0.00%	90,000	0						
75	1224 Function (E) Total		90,000		90,000	0	0.0%					
76		-				-						
77	1225 Speech & Language Support	-	-			-						
78	121 Teacher's Salaries - Reg. Ed.	10 1225121	153,901	4.70%	161,134	7,233						
79	211 Medical Insurance Premiums	10 1225211	11,098	5.00%	11,653	555						
80	212 Dental Insurance Premiums	10 1225212	1,664	-3.00%	1,614	(50)						
81	213 Life Insurance Premiums	10 1225213	246	0.00%	246	0						
82	214 Income Protection Insurance	10 1225214	382	0.00%	382	0						
83	215 Vision Insurance Premiums	10 1225215	254	0.00%	254	0						
84	220 Social Security Contrib. @7.65%	10 1225220	11,996		12,327	331						
85	230 Retirement Contrib. (PSERS @ 29.27%)	10 1225230	39,767	13.27%	47,164	7,397						
86	250 Unemploy. Comp. Premiums (.00497)	10 1225250	1,443	3.00%	801	(642)						
87	260 Workers' Comp. Ins. Premiums (.0054)	10 1225260	869	7.00%	870	1						
88	322 AIU Services	10 1225322	48,780	0.00%	48,780	0						
89	610 General Supplies	10 1225610	-			-						
90	1225 Function (E) Total		270,400		285,225	14,825	5.5%					
91		-				-						
92	1232 Emotional Support PRRI	-	-			-						
93	561 Tuition To Oth Lea In State	10 1232561	20,000	300.00%	80,000	60,000	Increase based on historical data					
94	1232 Function (E) Total		20,000		80,000	60,000	300.0%					
95		-				-						
96	1233 Autistic Program AIU	-	-			-						
97	322 AIU Services	10 1233322	120,500	15.00%	138,575	18,075	Increase based on historical data					
98	1233 Function (E) Total		120,500		138,575	18,075	15.0%					
99		-				-						
100	1240 Learning Disabled	-	-			-						
101	121 Teacher's Salaries - Reg. Ed.	10 1240121	1,379,602	4.70%	1,444,443	64,841	Based on CBA for 2016-17					
102	211 Medical Insurance Premiums	10 1240211	239,369	5.00%	251,337	11,968						
103	212 Dental Insurance Premiums	10 1240212	14,347	-3.00%	13,917	(430)						
104	213 Life Insurance Premiums	10 1240213	1,697	0.00%	1,697	0						

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2	FUND 10 PROPOSED EXPENDITURES	Budget Codes	Expenditures	of Change	Expenditures	Incr (Decr)						
105	214 Income Protection Insurance	10 1240214	2,857	0.00%	2,857	0						
106	215 Vision Insurance Premiums	10 1240215	2,022	0.00%	2,022	0						
107	220 Social Security Contrib. @7.65%	10 1240220	105,543	0.00%	110,500	4,957						
108	230 Retirement Contrib. (PSERS @ 29.27%)	10 1240230	356,488	18.60%	422,789	66,301						
109	250 Unemploy. Comp. Premiums (.00497)	10 1240250	9,901	-27.49%	7,179	(2,722)						
110	260 Workers' Comp. Ins. Premiums (.0054)	10 1240260	7,588	2.79%	7,800	212						
111	567 Tuition - Approved Private Sch @40%	10 1240567	115,000	8.70%	125,000	10,000						
112	1240 Function (E) Total		2,234,414		2,389,541	155,127	6.9%					
113		-				-						
114	1241 Learning Support	-				-						
115	191 Paraprofessional Salaries	10 1241191	516,489	15.74%	597,784	81,295						
116	213 Life Insurance Premiums	10 1241213	2,201	15.74%	2,547	346						
117	220 Social Security Contrib. @7.65%	10 1241220	39,509	15.75%	45,731	6,222						
118	230 Retirement Contrib. (PSERS @ 29.27%)	10 1241230	133,470	31.09%	174,971	41,501						
119	250 Unemploy. Comp. Premiums (.00497)	10 1241250	13,468	-77.94%	2,971	(10,497)						
120	260 Workers' Comp. Ins. Premiums (.0054)	10 1241260	2,830	14.06%	3,228	398						
121	300 Purchased Prof & Tech Svcs	10 1241300	0		-							
122	321 Contracted Sub. Svcs - Kelly Svcs.	10 1241321	27,600	15.74%	31,944	4,344						
123	322 AIU Services	10 1241322	133,500	0.00%	133,500	0						
124	324 Prof Ed Svcs- Training/Develop	10 1241324	0		-							
125	562 Tuition / PA Cyber/Charter Schs.	10 1241562	231,000	33.77%	309,000	78,000	increase based on historical enrollment - changes expected from PDE					
126	580 Travel/Conference Expense	10 1241580	0		-							
127	610 General Supplies	10 1241610	80,000	0.00%	80,000	0						
128	648 Ed Software/Licensing Fees	10 1241648	5,000	-40.00%	3,000	(2,000)						
129	1241 Function (E) Total		1,185,067		1,384,677	199,610	16.8%					
130		-				-						
131	1243 Gifted Support					-						
132	121 Teacher's Salaries - Reg. Ed.	10 1243121	210,200	4.70%	220,079	9,879						
133	211 Medical Insurance Premiums	10 1243211	42,427	5.00%	44,548	2,121						
134	212 Dental Insurance Premiums	10 1243212	2,586	-3.00%	2,508	(78)						
135	213 Life Insurance Premiums	10 1243213	204	0.00%	204	0						
136	214 Income Protection Insurance	10 1243214	340	0.00%	340	0						
137	215 Vision Insurance Premiums	10 1243215	350	0.00%	350	0						
138	220 Social Security Contrib. @7.65%	10 1243220	16,080		16,836	756						
139	230 Retirement Contrib. (PSERS @ 29.27%)	10 1243230	54,315	13.27%	56,869	2,554						
140	250 Unemploy. Comp. Premiums (.00497)	10 1243250	962	3.00%	991	29						
141	260 Workers' Comp. Ins. Premiums (.0054)	10 1243260	1,156	7.00%	1,237	81						
142	430 Repairs & Maint Svcs	10 1243430	175	7.00%	187	12						
143	580 Travel/Conference Expense	10 1243580	5,050	-35.00%		(5,050)						
144	610 General Supplies	10 1243610	0	0.00%	200	-						
145	1243 Function (E) Total		333,845		344,350	10,305	3.1%					
146		-				-						
147	1260 Physical Support AIU	-				-						
148	322 AIU Services	10 1260322	25,000		15,000	(10,000)						
149	1260 Function (E) Total		25,000		15,000	-10,000	-40.0%					
150		-				-						
151	1270 Non-Public Tuition AIU	-				-						
152	563 AIU Alternative Education	10 1270563	600,000		600,000	0						
153	1270 Function (E) Total		600,000		600,000	0	0.0%					
154		-				-						
155	1290 Approved Private Sch Tuition AIU	-				-						

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2	FUND 10 PROPOSED EXPENDITURES											
156	563 AIU Alternative Education	10 1290563	20,000		20,000	0						
157	567 Tuition - Approved Private Sch @40%	10 1290567	50,000		50,000	0						
158	568 Tuition - Appr Private Sch @ 100%	10 1290568	560,000		560,000	0						
159	569 Tuition - Other	10 1290569	-		-	0						
160	1290 Function (E) Total		630,000		630,000	0	0.0%					
161			-			-						
162	1390 Other Vocational Ed Programs		-			-						
163	564 Tuition To AVTS - Forbes	10 1390564	472,000		692,000	220,000	Increase due historical higher attendance					
164	810 Dues And Fees	10 1390810	11,200		11,200	(11,200)						
165	1390 Function (E) Total		483,200		703,200	208,800	43.2%					
166			-			-						
167	1400 Other Instruction Program / Elem/Sec		-			-						
168	610 General Supplies	10 1400610	0		-	-						
169	800 Other		0		18,500	18,500						
170	1400 Function (E) Total		0		18,500	18,500						
171			-			-						
172	1430 Homebound Instruction		-			-						
173	126 Homebound Instruction Salary	10 1430126	7,500	0.00%	7,500	0						
174	220 Social Security Contrib. (7.65%)	10 1430220	574	13.27%	574	0						
175	230 Retirement Contrib. (PSERS)	10 1430230	1,938	0.00%	1,938	0						
176	250 Unemploy. Comp. Premiums (.00497)	10 1430260	83	0.00%	83	0						
177	260 Workers' Comp. Ins. Premiums (.0054)	10 1430580	400	0.00%	400	0						
178	1430 Function (E) Total		10,495		10,495	0						
179			-			-						
180	1442 Alternative Education Program		-			-						
181	111 Other Administrator Salaries (50%)	10 1442111	39,715	0.30%	39,833	118						
182	116 Health Ins. Buy-out Stipends (50%)	10 1442116	600	0.00%	600	0						
183	191 Paraprofessional Salaries	10 1442191	18,446	4.87%	19,344	898						
184	213 Life Insurance Premiums	10 1442213	199	0.00%	199	0						
185	214 Income Protection Insurance	10 1442214	108	0.00%	108	0						
186	220 Social Security Contrib. @7.65%	10 1442220	4,448	3.15%	4,588	140						
187	230 Retirement Contrib. (PSERS @ 29.27%)	10 1442230	15,029	16.42%	17,497	2,468						
188	250 Unemploy. Comp. Premiums (.00497)	10 1442250	481	-38.23%	297	(184)						
189	260 Workers' Comp. Ins. Premiums (.0054)	10 1442260	320	0.87%	323	3						
190	1442 Function (E) Total		79,346		82,789	3,443	4.34%					
191												
192	2110 Pupil Personnel Services											
193	110 Administrators' Salaries	10 2110110	98,856	5.51%	104,305	5,449						
194	211 Medical Insurance Premiums	10 2110211	15,603	5.00%	16,383	780						
195	212 Dental Insurance Premiums	10 2110212	1,034	-3.00%	1,003	(31)						
196	213 Life Insurance Premiums	10 2110213	255	0.00%	255	0						
197	214 Income Protection Insurance	10 2110214	216	0.00%	216	0						
198	215 Vision Insurance Premiums	10 2110215	87	0.00%	87	0						
199	220 Social Security Contrib. @7.65%	10 2110220	7,562	5.52%	7,979	417						
200	230 Retirement Contrib. (PSERS @ 29.27%)	10 2110230	25,544	19.52%	30,530	4,986						
201	250 Unemploy. Comp. Premiums (.00497)	10 2110250	481	7.77%	518	37						
202	260 Workers' Comp. Ins. Premiums (.0054)	10 2110260	544	3.54%	563	19						
203	580 Travel/Conference Expense	10 2110580	2,500	0.00%	2,500	0						
204	610 General Supplies	10 2110610	3,000	0.00%	3,000	0						
205	810 Dues And Fees	10 2110810	1,000	0.00%	1,000	0						
206	2110 Function (E) Total		156,682		168,340	11,658	7.44%					

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2	FUND 10 PROPOSED EXPENDITURES	Budget Codes	Expenditures	of Change	Expenditures	Incr (Decr)						
207			-			-						
208	2120 Guidance Services		-			-						
209	121 Teacher's Salaries - Reg. Ed.	10 2120121	745,654	4.70%	780,700	35,046						
210	211 Medical Insurance Premiums	10 2120211	124,068	5.00%	130,271	6,203						
211	212 Dental Insurance Premiums	10 2120212	7,554	-3.00%	7,327	(227)						
212	213 Life Insurance Premiums	10 2120213	656	0.00%	700	44						
213	214 Income Protection Insurance	10 2120214	1,112	0.00%	656	(456)						
214	215 Vision Insurance Premiums	10 2120215	1,037	0.00%	1,112	75						
215	220 Social Security Contrib. @7.65%	10 2120220	57,044	13.27%	59,724	2,680						
216	230 Retirement Contrib. (PSERS @ 29.27%)	10 2120230	192,675	18.60%	228,511	35,836						
217	250 Unemploy. Comp. Premiums (.00497)	10 2120250	4,524	-14.23%	3,880	(644)						
218	260 Workers' Comp. Ins. Premiums (.0054)	10 2120260	4,100	2.82%	4,216	116						
219	580 Travel/Conference Expense	10 2120580	700	0.00%	700	0						
220	2120 Function (E) Total		1,139,124		1,217,797	78,673	6.91%					
221			-			-						
222	2122 Drug Testing - SHS & Oblock		-			-						
223	300 Purchased Prof &Tech Svcs	10 2122300	600		600	0						
224	2122 Function (E) Total		600		600	0						
225												
226	2140 Psychological Services		-			-						
227	110 Psychologist's Salaries (2)	10 2140110	111,440	3.00%	114,783	3,343						
228	116 Health Ins. Buy-out Stipends (1)	10 2140116	2,400	0.00%	2,400	0						
229	151 Ed. Secretaries (Adm. Asst)	10 2140151	77,014	2.40%	78,862	1,848						
230	211 Medical Insurance Premiums (3)	10 2140211	42,375	5.00%	44,494	2,119						
231	212 Dental Insurance Premiums	10 2140212	3,417	-3.00%	3,314	(103)						
232	213 Life Insurance Premiums	10 2140213	632	0.00%	632	0						
233	214 Income Protection Insurance	10 2140214	586	0.00%	586	0						
234	215 Vision Insurance Premiums	10 2140215	254	0.00%	254	0						
235	220 Social Security Contrib. @7.65%	10 2140220	14,416	4.03%	14,997	581						
236	230 Retirement Contrib. (PSERS @ 29.27%)	10 2140230	48,696	17.84%	57,383	8,687						
237	250 Unemploy. Comp. Premiums (.00497)	10 2140250	1,924	-49.36%	974	(950)						
238	260 Workers' Comp. Ins. Premiums (.0054)	10 2140260	1,037	-40.23%	620	(417)						
239	321 Contracted Sub. Svcs - Kelly Svcs.	10 2140321	900	0.00%	900	0						
240	580 Travel/Conference Expense	10 2140580	3,000	16.67%	3,500	500						
241	610 General Supplies	10 2140610	3,000	166.67%	8,000	5,000						
242	810 Dues And Fees	10 2140810	500	-20.00%	400	(100)						
243	2140 Function (E) Total		311,591		332,100	20,509	6.58%					
244												
245	2142 Psychological Testing Services AIU		-			-						
246	322 AIU Services	10 2142322	2,000		2,000	0						
247	2142 Function (E) Total		2,000		2,000	0						
248												
249	2190 Pupil Personnel Svcs		-			-						
250	111 Administrator Salaries (25%)	10 2190111	19,857	3.00%	19,917	60						
251	116 Health Ins. Buy-out Stipends (25%)	10 2190116	600	0.00%	600	0						
252	213 Life Insurance Premiums	10 2190213	64	0.00%	64	0						
253	214 Income Protection Insurance	10 2190214	54	0.00%	54	0						
254	220 Social Security Contrib. @7.65%	10 2190220	1,519	0.00%	1,524	5						
255	230 Retirement Contrib. (PSERS @ 29.27%)	10 2190230	5,131	13.62%	5,830	699						
256	250 Unemploy. Comp. Premiums (.00497)	10 2190250	481		-	(481)						
257	260 Workers' Comp. Ins. Premiums (.0054)		109		108	(1)						

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1	Account Codes & Descriptions	Account	2015-16 Budgeted	Estimated %	2016-17 adopted	Dollar (\$)	EXPLANATION / RATIONALE					
2	FUND 10 PROPOSED EXPENDITURES	Budget Codes	Expenditures	of Change	Expenditures	Incr (Decr)						
258	2190 Function (E) Total		27,815		28,096	281	1.01%					
259												
260	2220 Print Shop Services		-		-							
261	151 Ed. Secretaries (Adm. Asst)	10 2220151	33,908	3.37%	35,052	1,144						
262	211 Medical Insurance Premiums	10 2220211	5,597	5.00%	5,877	280						
263	212 Dental Insurance Premiums	10 2220212	315	-3.00%	306	(9)						
264	213 Life Insurance Premiums	10 2220213	61	0.00%	61	0						
265	214 Income Protection Insurance	10 2220214	74	0.00%	74	0						
266	215 Vision Insurance Premiums	10 2220215	57	0.00%	57	0						
267	220 Social Security Contrib. @7.65%	10 2220220	2,594	13.27%	2,681	87						
268	230 Retirement Contrib. (PSERS @ 29.27%)	10 2220230	8,762	17.09%	10,260	1,498						
269	250 Unemploy. Comp. Premiums (.00497)	10 2220250	481	-63.78%	174	(307)						
270	260 Workers' Comp. Ins. Premiums (.0054)	10 2220260	186	1.76%	189	3						
271	761 Non-Capital / Equip Replmt.	10 2220761	100	0.00%	100	0						
272	2220 Function (E) Total		52,135		54,831	2,696	5.17%					
273												
274	2250 School Library Services		-		-							
275	121 Teacher's Salaries - Reg. Ed.	10 2250121	451,580	0.54%	454,019	2,439						
276	191 Paraprofessional Salaries	10 2250191	36,892	15.74%	42,699	5,807						
277	211 Medical Insurance Premiums	10 2250211	40,073	5.00%	42,077	2,004						
278	212 Dental Insurance Premiums	10 2250212	3,418	-3.00%	3,315	(103)						
279	213 Life Insurance Premiums	10 2250213	552	0.00%	552	0						
280	214 Income Protection Insurance	10 2250214	720	0.00%	720	0						
281	215 Vision Insurance Premiums	10 2250215	477	0.00%	477	0						
282	220 Social Security Contrib. @7.65%	10 2250220	37,367	13.27%	37,999	632						
283	230 Retirement Contrib. (PSERS @ 29.27%)	10 2250230	126,222	15.19%	145,389	19,167						
284	250 Unemploy. Comp. Premiums (.00497)	10 2250250	3,367	-26.68%	2,469	(898)						
285	260 Workers' Comp. Ins. Premiums (.0054)	10 2250260	2,686	-8.09%	2,469	(217)						
286	640 Books & Periodicals	10 2250640	17,745	-1.38%	17,500	(245)						
287	648 Ed Software/Licensing Fees	10 2250648	10,317	1.77%	10,500	183						
288	751 Equipment - Non-Capital - Add'l	10 2250751	5,912	-100.00%	-	(5,912)						
289	2250 Function (E) Total		737,328		760,184	22,856	3.10%					
290												
291	2270 Instructional Staff Dev Svcs		-		-							
292	580 Travel/Conference Expense	10 2270580	13,750	-41.82%	8,000	(5,750)						
293	610 General Supplies	10 2270610	49,250	-8.63%	45,000	(4,250)						
294	2270 Function (E) Total		63,000		53,000	-10,000	-15.87%					
295												
296	2310 Board of Directors' Services		-		-							
297	110 Board Secretary's Salary	10 2310110	4,800	6.10%	5,093	293						
298	220 Social Security Contrib. @7.65%	10 2310220	368	13.27%	390	22						
299	230 Retirement Contrib. (PSERS @ 29.27%)	10 2310230	1,240	20.22%	1,491	251						
300	260 Workers' Comp. Ins. Premiums (.0054)	10 2310260	26	5.78%	28	2						
301	300 Auditing & OPEB Svcs	10 2310300	26,000	1.92%	26,500	500						
302	529 Other Insurance	10 2310529	9,450	0.00%	9,450	0						
303	540 Advertising	10 2310540	10,000	0.00%	10,000	0						
304	580 Travel/Conference Expense	10 2310580	900	11.11%	1,000	100						
305	610 General Supplies	10 2310610	2,000	0.00%	2,000	0						
306	2310 Function (E) Total		54,784		55,951	1,167	2.13%					
307												
308	2330 Real Estate Tax Collection Svcs											

	A	B	C	D	E	F	G	H	I	J	K	L
1	Account Codes & Descriptions	Account	2015-16 Budgeted	Estimated %	2016-17 adopted	Dollar (\$)	EXPLANATION / RATIONALE					
2	FUND 10 PROPOSED EXPENDITURES	Budget Codes	Expenditures	of Change	Expenditures	Incr (Decr)						
309	149 Real Estate Tax Collector Stipend	10 2330149	70,000	0.00%	70,000	0						
310	220 Social Security Contrib. (7.65%)	10 2330220	5,356	0.00%	5,356	0						
311	342 Under Assessed Property Costs	10 2330342	18,000	0.00%	18,000	0						
312	343 5% Delinquent Tax Collection Fee	10 2330343	5,000	0.00%	5,000	0						
313	344 Liens, Bond, Misc. Collections Fees	10 2330344	38,000	0.00%	38,000	0						
314	346 Tax Collections Comm. Adm Costs	10 2330346	3,000	0.00%	3,000	0						
315	610 Tax Collection Supplies, Postage, etc.	10 2330610	9,500	0.00%	9,500	0						
316	2330 Function (E) Total		148,856		148,856	0	0.00%					
317												
318	2340 Director of Administrative Services	Revised										
319	110 Directors' Salary	10 2340110	89,175	3.00%	91,850	2,675	Revised Salary					
320	151 Ed. Secretaries (Adm. Asst)	10 2340151	47,243	3.31%	48,809	1,566						
321	211 Medical Insurance Premiums	10 2340211	20,820	5.00%	21,861	1,041						
322	212 Dental Insurance Premiums	10 2340212	1,349	-3.00%	1,309	(40)						
323	213 Life Insurance Premiums	10 2340213	316	0.00%	316	0						
324	214 Income Protection Insurance	10 2340214	325	0.00%	325	0						
325	215 Vision Insurance Premiums	10 2340215	177	0.00%	177	0						
326	220 Social Security Contrib. @7.65%	10 2340220	10,435	3.12%	10,760	325						
327	230 Retirement Contrib. (PSERS @ 29.27%)	10 2340230	35,251	16.79%	41,171	5,920						
328	250 Unemploy. Comp. Premiums (.00497)	10 2340250	962	-27.33%	699	(263)						
329	260 Workers' Comp. Ins. Premiums (.0054)	10 2340260	750	1.27%	760	10						
330	321 Contracted Sub. Svcs - Kelly Svcs.	10 2340321	800	0.00%	800	0						
331	330 Other Professional Svcs	10 2340330	3,500	0.00%	3,500	0						
332	580 Travel/Conference Expense	10 2340580	700	0.00%	700	0						
333	610 General Supplies	10 2340610	800	0.00%	800	0						
334	810 Dues And Fees	10 2340810	500	0.00%	500	0						
335	2340 Function (E) Total		213,103	0	224,336	11,233	5.27%					
336												
337	2350 Legal Services (Solicitor)											
338	300 Purchased Prof & Tech Svcs	10 2350300	70,000	0.00%	70,000	0	Retainer and billable services.					
339	2350 Function (E) Total		70,000	0.00%	70,000	0						
340												
341	2360 Superintendent											
342	110 Administrators' Salaries	10 2360110	142,600	6.59%	152,000	9,400						
343	116 Health Ins. Buy-out Stipends	10 2360116	3,600	0.00%	3,600	0						
344	151 Confidential Secretary's Salary	10 2360151	51,706	3.00%	53,258	1,552						
345	211 Medical Insurance Premiums	10 2360211	15,728	5.00%	16,514	786						
346	212 Dental Insurance Premiums	10 2360212	1,034	-3.00%	1,003	(31)						
347	213 Life Insurance Premiums	10 2360213	316	0.00%	316	0						
348	214 Income Protection Insurance	10 2360214	325	0.00%	325	0						
349	215 Vision Insurance Premiums	10 2360215	87	0.00%	87	0						
350	220 Social Security Contrib. @7.65%	10 2360220	13,646	17.09%	15,978	2,332						
351	230 Retirement Contrib. (PSERS @ 29.27%)	10 2360230	51,138	19.54%	61,133	9,995						
352	250 Unemploy. Comp. Premiums (.00497)	10 2360250	962	7.90%	1,038	76						
353	260 Workers' Comp. Ins. Premiums (.0054)	10 2360260	1,088	-63.58%	396	(692)						
354	321 Contracted Sub. Svcs - Kelly Svcs.	10 2360321	800	0.00%	800	0						
355	430 Repairs & Maint Svcs	10 2360430	3,700	-32.43%	2,500	(1,200)						
356	530 Communications	10 2360530	9,000	38.89%	12,500	3,500	Increase based on prior year actual expenses					
357	580 Travel/Conference Expense	10 2360580	2,500	144.00%	6,100	3,600	Increase based on contractual					
358	610 General Supplies	10 2360610	1,500	23.33%	1,850	350	Increase based on prior year actual expenses					
359	810 Dues And Fees	10 2360810	1,500	220.00%	4,800	3,300	Increase based on prior year actual expenses					

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1	Account Codes & Descriptions	Account	2015-16 Budgeted	Estimated %	2016-17 adopted	Dollar (\$)	EXPLANATION / RATIONALE					
2	FUND 10 PROPOSED EXPENDITURES	Budget Codes	Expenditures	of Change	Expenditures	Incr (Decr)						
360	2360 Function (E) Total		301,230		334,198	32,968	10.94%					
361												
362	2361 Assistant Superintendent											
363	110 Administrators' Salaries	10 2361110	123,458	7.11%	132,233	8,775						
364	211 Medical Insurance Premiums	10 2361211	17,352	5.00%	18,220	868						
365	212 Dental Insurance Premiums	10 2361212	1,034	-3.00%	1,003	(31)						
366	213 Life Insurance Premiums	10 2361213	255	0.00%	255	0						
367	214 Income Protection Insurance	10 2361214	216	0.00%	216	0						
368	215 Vision Insurance Premiums	10 2361215	87	0.00%	87	0						
369	220 Social Security Contrib. @7.65%	10 2361220	9,137	10.71%	10,116	979						
370	230 Retirement Contrib. (PSERS @ 29.27%)	10 2361230	31,902	21.32%	38,705	6,803						
371	250 Unemploy. Comp. Premiums (.00497)	10 2361250	481	36.63%	657	176						
372	260 Workers' Comp. Ins. Premiums (.0054)	10 2361260	679	-85.51%	98	(581)						
373	580 Travel/Conference Expense	10 2361580	1,400	-10.71%	1,250	(150)	Decrease based on prior year actual expenses					
374	610 General Supplies	10 2361610	700	-7.14%	650	(50)	Decrease based on prior year actual expenses					
375	810 Dues And Fees	10 2361810	<u>1,000</u>	-10.00%	900	(100)	Decrease based on prior year actual expenses					
376	2361 Function (E) Total		187,701		204,390	16,689	8.89%					
377												
378	2370 Safety & Security (School Resource Officers)	-				-						
379	300 Purchased Police Service (2)	10 2370300	226,167	3.00%	232,952	6,785						
380	348 Vendor Supplied Tech. Services - Raptor	10 2370348	3,500	0.00%	3,500	0						
381	610 General Supplies - Raptor	10 2370610	500	0.00%	1,500	1,000						
382	750 Equipment -Orig & Add'l	10 2370750	<u>0</u>	0.00%	<u>0</u>	0						
383	2370 Function (E) Total		230,167		237,952	7,785	3.38%					
384												
385	2380 Principals' Services	-				-						
386	110 Principals' Salaries (6)	10 2380110	620,482	3.00%	639,096	18,614	Increase per Act 93 Agreement					
387	111 Assistant Principals' Salaries (3)	10 2380111	251,114	0.39%	252,096	982	Increase per Act 93 Agreement					
388	151 Ed. Secretaries (Adm. Asst)	10 2380151	444,822	2.40%	455,498	10,676	Increase per CBA					
389	211 Medical Insurance Premiums	10 2380211	252,826	5.00%	265,467	12,641						
390	212 Dental Insurance Premiums	10 2380212	16,770	-3.00%	16,267	(503)						
391	213 Life Insurance Premiums	10 2380213	2,905	0.00%	2,905	0						
392	214 Income Protection Insurance	10 2380214	2,859	0.00%	2,859	0						
393	215 Vision Insurance Premiums	10 2380215	1,801	0.00%	1,801	0						
394	220 Social Security Contrib. @7.65%	10 2380220	101,907	1.09%	103,022	1,115						
395	230 Retirement Contrib. (PSERS @ 29.27%)	10 2380230	344,235	14.51%	394,176	49,941						
396	250 Unemploy. Comp. Premiums (.00497)	10 2380250	8,998	-59.28%	3,664	(5,334)						
397	260 Workers' Comp. Ins. Premiums (.0054)	10 2380260	<u>7,322</u>	-79.01%	1,537	(5,785)						
398	321 Contracted Sub. Svcs - Kelly Svcs.	10 2380321	20,500	12.00%	22,960	2,460						
399	530 Communications	10 2380530	21,900	0.00%	21,900	0						
400	580 Travel/Conference Expense	10 2380580	7,700	0.00%	7,700	0						
401	610 General Supplies	10 2380610	15,450	0.00%	15,450	0						
402	640 Books & Periodicals	10 2380640	400	-100.00%		(400)						
403	761 Non-Capital / Equip Replmt.	10 2380761	1,650	0.00%	1,650	0						
404	810 Dues And Fees	10 2380810	<u>5,325</u>	-15.49%	<u>4,500</u>	(825)						
405	2380 Function (E) Total		2,128,966		2,212,548	83,582	3.93%					
406												
407	2420 Medical Services / School Physician	-				-						
408	300 Contracted School Physician Services	10 2420300	15,000	0.00%	15,000	0						
409	430 Repairs & Maint Svcs - Medical Equipmen	10 2420430	8,500	0.00%	8,500	0						
410	580 Travel/Conference Expense	10 2420580	100	-75.00%	25	(75)						

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1	Account Codes & Descriptions	Account	2015-16 Budgeted	Estimated %	2016-17 adopted	Dollar (\$)	EXPLANATION / RATIONALE					
2	FUND 10 PROPOSED EXPENDITURES	Budget Codes	Expenditures	of Change	Expenditures	Incr (Decr)						
411	610 General Nurses' Supplies	10 2420610	17,500	0.00%	17,500	0						
412	2420 Function (E) Total		41,100		41,025	(75)	-0.18%					
413												
414	2430 Dental Services / School Dentist	-				-						
415	300 Contracted School Dentist Services	10 2430300	750		750	0						
416	2430 Function (E) Total		750		750	0						
417												
418	2440 Nursing Services / School Nurses	-				-						
419	121 Teacher's Salaries - Reg. Ed.	10 2440121	347,000	4.70%	363,309	16,309						
420	191 Paraprofessional Salaries	10 2440191	123,488	4.87%	129,502	6,014						
421	211 Medical Insurance Premiums	10 2440211	44,166	5.00%	46,374	2,208						
422	212 Dental Insurance Premiums	10 2440212	2,699	-3.00%	2,618	(81)						
423	213 Life Insurance Premiums	10 2440213	826	0.00%	826	0						
424	214 Income Protection Insurance	10 2440214	576	0.00%	576	0						
425	215 Vision Insurance Premiums	10 2440215	394	0.00%	394	0						
426	220 Social Security Contrib. @7.65%	10 2440220	37,294	1.09%	37,700	406						
427	230 Retirement Contrib. (PSERS @ 29.27%)	10 2440230	121,571	18.65%	144,246	22,675						
428	250 Unemploy. Comp. Premiums (.00497)	10 2440250	4,810	-52.15%	2,301	(2,509)						
429	260 Workers' Comp. Ins. Premiums (.0054)	10 2440260	2,587	2.87%	2,661	74						
430	321 Contracted Sub. Svcs - Kelly Svcs.	10 2440321	14,000	12.00%	15,680	1,680						
431	2440 Function (E) Total		699,411		746,188	46,777	6.69%					
432		-				-						
433	2510 Business Office Operations											
434	110 Administrators' Salaries	10 2510110	113,526	2.71%	116,600	3,074	Not Finalized Under Negotiations					
435	151 Ed. Secretaries (Adm. Asst) (3)	10 2510151	133,836	2.43%	137,088	3,252	Per CBA					
436	211 Medical Insurance Premiums	10 2510211	52,844	5.00%	55,486	2,642						
437	212 Dental Insurance Premiums	10 2510212	3,417	-3.00%	3,314	(103)						
438	213 Life Insurance Premiums	10 2510213	438	0.00%	438	0						
439	214 Income Protection Insurance	10 2510214	507	0.00%	507	0						
440	215 Vision Insurance Premiums	10 2510215	424	0.00%	424	0						
441	220 Social Security Contrib. @7.65%	10 2510220	18,636	4.14%	19,407	771	Increase due to increased salaries					
442	230 Retirement Contrib. (PSERS @ 29.27%)	10 2510230	62,952	17.95%	74,254	11,302						
443	250 Unemploy. Comp. Premiums (.00497)	10 2510250	1,924	-34.47%	1,261	(663)						
444	260 Workers' Comp. Ins. Premiums (.0054)	10 2510260	1,339	-22.34%	1,040	(299)						
445	525 Bonding Insurance	10 2510525	150	0.00%	150	0						
446	580 Travel/Conference Expense	10 2510580	700	0.00%	700	0						
447	610 General Office Supplies	10 2510610	5,800	0.00%	5,800	0						
448	618 Technology Supplies	10 2510618	150	0.00%	150	0						
449	751 Equipment - Non-Capital - Add'l	10 2510751	350	0.00%	350	0						
450	810 Dues And Fees	10 2510810	400	0.00%	400	0						
451	2510 Function (E) Total		397,393		417,370	19,977	5.03%					
452												
453	2610 Facilities Supervision / Oper & Mnt	-				-						
454	151 Ed. Secretaries (Adm. Asst) (1)	10 2610151	47,665	2.40%	48,809	1,144						
455	211 Medical Insurance Premiums	10 2610211	16,066	5.00%	16,869	803						
456	212 Dental Insurance Premiums	10 2610212	1,034	-3.00%	1,003	(31)						
457	213 Life Insurance Premiums	10 2610213	61	0.00%	61	0						
458	214 Income Protection Insurance	10 2610214	104	0.00%	104	0						
459	215 Vision Insurance Premiums	10 2610215	140	0.00%	140	0						
460	220 Social Security Contrib. @7.65%	10 2610220	3,646	0.00%	3,734	88						
461	230 Retirement Contrib. (PSERS @ 29.27%)	10 2610230	12,317	15.99%	14,286	1,969						

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1	Account Codes & Descriptions	Account	2015-16 Budgeted	Estimated %	2016-17 adopted	Dollar (\$)	EXPLANATION / RATIONALE					
2	FUND 10 PROPOSED EXPENDITURES	Budget Codes	Expenditures	of Change	Expenditures	Incr (Decr)						
462	250 Unemploy. Comp. Premiums (.00497)	10 2610250	481	-49.57%	243	(238)						
463	260 Workers' Comp. Ins. Premiums (.0054)	10 2610260	262	0.60%	264	2						
464	300 Contracted Management Svc. - Aramark	10 2610300	292,012	0.00%	292,012	0						
465	310 Contracted Supplies - Aramark	10 2610310	457,156	0.00%	457,156	0						
466	580 Travel/Conference Expense	10 2610580	0		-	0						
467	2610 Function (E) Total		830,944		834,681	3,737	0.45%					
468			-			-						
469	2620 Facilities / Operation Of Buildings											
470	116 Health Ins. Buy-out Stipends	10 2620116	14,400	0.00%	14,400	0	Contract expires June 30, 2016.					
471	161 Maintenance Staff - Salaries	10 2620161	222,561	0.00%	222,561	0	Contract expires June 30, 2016.					
472	181 Custodians & Supply - Salaries	10 2620181	1,381,640	0.00%	1,381,640	0	Contract expires June 30, 2016.					
473	211 Medical Insurance Premiums	10 2620211	413,084	5.00%	433,738	20,654						
474	212 Dental Insurance Premiums	10 2620212	22,800	-3.00%	22,116	(684)						
475	213 Life Insurance Premiums	10 2620213	2,597	0.00%	2,597	0						
476	214 Income Protection Insurance	10 2620214	3,914	0.00%	3,914	0						
477	215 Vision Insurance Premiums	10 2620215	5,928	0.00%	5,928	0						
478	220 Social Security Contrib. @7.65%	10 2620220	122,694	0.92%	123,823	1,129						
479	230 Retirement Contrib. (PSERS @ 29.27%)	10 2620230	414,521	14.29%	473,765	59,244						
480	250 Unemploy. Comp. Premiums (.00497)	10 2620250	20,287	-50.07%	10,129	(10,158)						
481	260 Workers' Comp. Ins. Premiums (.0054)	10 2620260	8,825	12.44%	9,922	1,097						
482	283 OPEB Cost of Retiree Life Insur	10 2620283	30	0.00%	30	0						
483	321 Contracted Sub. Svcs - Kelly Svcs.	10 2620321	82,857	12.00%	92,800	9,943						
484	422 Electricity	10 2620422	600,000	-15.00%	510,000	(90,000)	Estimated power usage due to closing of two schools, old bus garage and new school building.					
485	424 Water/sewage	10 2620424	61,000	57.38%	96,000	35,000	Increase based on changes made by Borough's billing					
486	430 Repairs & Maint Svcs	10 2620430	4,600	0.00%	4,600	0						
487	521 Fire Insurance	10 2620521	15,750	0.00%	15,750	0						
488	523 Gen Property & Liab. Ins	10 2620523	108,780	7.00%	116,395	7,615						
489	529 Other Insurance	10 2620529	800	0.00%	800	0						
490	530 Communications	10 2620530	72,480	-10.32%	65,000	(7,480)	Decrease due to closing of buildings					
491	580 Travel/Conference Expense	10 2620580	0		0							
492	610 General Supplies	10 2620610	33,000	0.00%	33,000	0						
493	621 Natural Gas - Heating	10 2620621	219,975	2.28%	225,000	5,025						
494	751 Equipment - Non-Capital - Add'l	10 2620751	2,500	0.00%	2,500	0						
495	761 Non-Capital / Equip Replmt.	10 2620761	8,500	0.00%	8,500	0						
496	762 Capital Equip Replacement.	10 2620762	2,500	-60.00%	1,000	(1,500)						
497	810 Dues And Fees	10 2620810	2,000	-80.00%	400	(1,600)						
498	2620 Function (E) Total		3,848,023		3,876,307	28,284	0.74%					
499			-			-						
500	2630 Facilities/Care & Upkeep Of Ground		-			-						
501	412 Snow Plowing Services	10 2630412	25,000	0.00%	25,000	0						
502	414 Lawn Care Services	10 2630414	60,000	16.67%	70,000	10,000	Increase due to extended cutting per payment history.+					
503	2630 Function (E) Total		85,000		95,000	10,000	11.76%					
504			-									
505	2640 Facilities / Care & Upkeep Of Equipment		-									
506	430 Repairs & Maint Svcs	10 2640430	16,000		16,000	0						
507	2640 Function (E) Total		16,000		16,000	0						
508			-									
509	2650 Facilities Vehicles Operation & Mnt		-									
510	430 Repairs & Maint Svcs	10 2650430	3,500	0.00%	3,500	0						
511	626 Gasoline	10 2650626	16,000	44.38%	23,100	7,100	Increase based on historical expenses					

	A	B	C	D	E	F	G	H	I	J	K	L
1	Account Codes & Descriptions	Account	2015-16 Budgeted	Estimated %	2016-17 adopted	Dollar (\$)	EXPLANATION / RATIONALE					
2	FUND 10 PROPOSED EXPENDITURES	Budget Codes	Expenditures	of Change	Expenditures	Incr (Decr)						
512	2650 Function (E) Total		19,500		26,600	7,100	36.41%					
513			-									
514	2660 Security Svcs/Evenings/Sch Police		-									
515	181 Evening Security - Salaries	10 2660181	21,212	0.00%	21,212	0						
516	220 Social Security Contrib. @7.65%	10 2660220	1,623	13.27%	1,623	0						
517	230 Retirement Contrib. (PSERS @ 29.27%)	10 2660230	5,481	13.28%	6,209	728						
518	250 Unemploy. Comp. Premiums (.00497)	10 2660250	481	-78.08%	105	(376)						
519	260 Workers' Comp. Ins. Premiums (.0054)	10 2660260	116	-1.25%	114.5448	(1)						
520	430 Repairs & Maint Svcs	10 2660430	5,000	0.00%	5,000	0						
521	751 Equipment - Non-Capital - Add'l	10 2660751	250	0.00%	250	0						
522	2660 Function (E) Total		34,163		34,514	351	1.03%					
523			-			-						
524	2661 Security Svcs/Daytime/HS Security		-			-						
525	181 Custodians & Supply - Salaries	10 2661181	40,320	0.00%	40,320	0						
526	220 Social Security Contrib. @7.65%	10 2661220	3,086	0.00%	3,086	0						
527	230 Retirement Contrib. (PSERS @ 29.27%)	10 2661230	10,418	13.28%	11,802	1,384						
528	250 Unemploy. Comp. Premiums (.00497)	10 2661250	962	0.00%	962	0						
529	260 Workers' Comp. Ins. Premiums (.0054)	10 2661260	222	0.00%	222	0						
530	610 General Supplies	10 2661610	200	0.00%	200	0						
531	2661 Function (E) Total		55,208		56,592	1,384	2.51%					
532			-			-						
533	2710 Student Transportation Supervisor		-			-						
534	110 Administrators' Salaries	10 2710110	61,636	37.07%	84,487	22,851	Increase includes additional administrative services.					
535	151 Ed. Secretaries (Adm. Asst)	10 2710151	47,665	2.40%	48,809	1,144	Per CBA					
536	211 Medical Insurance Premiums	10 2710211	29,766	5.00%	31,254	1,488						
537	212 Dental Insurance Premiums	10 2710212	2,068	-3.00%	2,006	(62)						
538	213 Life Insurance Premiums	10 2710213	316	0.00%	316	0						
539	214 Income Protection Insurance	10 2710214	323	0.00%	323	0						
540	215 Vision Insurance Premiums	10 2710215	227	0.00%	227	0						
541	220 Social Security Contrib. @7.65%	10 2710220	8,418	21.13%	10,197	1,779						
542	230 Retirement Contrib. (PSERS @ 29.27%)	10 2710230	28,438	37.20%	39,016	10,578						
543	250 Unemploy. Comp. Premiums (.00497)	10 2710250	962	-31.14%	662	(300)						
544	260 Workers' Comp. Ins. Premiums (.0054)	10 2710260	605	18.97%	720	115						
545	580 Travel/Conference Expense	10 2710580	800	0.00%	800	0						
546	2710 Function (E) Total		181,224		218,817	37,593	20.74%					
547			-			-						
548	2720 Student Trans. /Operation Services		-			-						
549	171 Bus Drivers' Salaries	10 2720171	912,340	19.71%	1,092,201	179,861	Per CBA					
550	172 Bus Driver Substitute Salaries	10 2720172	30,000	0.00%	30,000	0						
551	191 Bus Aides Salaries	10 2720191	137,280	17.79%	161,700	24,420	Per CBA					
552	192 Bus Aides Substitute Salaries	10 2720192	6,500	0.00%	6,500	0						
553	211 Medical Insurance Premiums	10 2720211	32,370	5.00%	33,989	1,619						
554	213 Life Insurance Premiums	10 2720213	1,734	0.00%	1,734	0						
555	214 Income Protection Insurance	10 2720214	1,452	0.00%	1,452	0						
556	220 Social Security Contrib. @7.65%	10 2720220	70,438	40.15%	98,716	28,278						
557	230 Retirement Contrib. (PSERS @ 29.27%)	10 2720230	237,902	-71.43%	67,962	(169,940)						
558	250 Unemploy. Comp. Premiums (.00497)	10 2720250	28,380	-49.34%	14,376	(14,004)						
559	260 Workers' Comp. Ins. Premiums (.0054)	10 2720260	5,082	-95.36%	236	(4,846)						
560	2720 Function (E) Total		1,463,478		1,508,865	45,387	3.10%					
561			-			-						
562	2740 Student Transportation/Vehicle Svc		-			-						

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1	Account Codes & Descriptions	Account	2015-16 Budgeted	Estimated %	2016-17 adopted	Dollar (\$)	EXPLANATION / RATIONALE					
2	FUND 10 PROPOSED EXPENDITURES	Budget Codes	Expenditures	of Change	Expenditures	Incr (Decr)						
563	173 Bus Mechanics' Salaries (3) + Overtime	10 2740173	148,050	3.57%	153,341	5,291	Per CBA					
564	211 Medical Insurance Premiums	10 2740211	47,336	5.00%	49,703	2,367						
565	212 Dental Insurance Premiums	10 2740212	3,102	-3.00%	3,009	(93)						
566	213 Life Insurance Premiums	10 2740213	210	0.00%	210	0						
567	214 Income Protection Insurance	10 2740214	309	0.00%	309	0						
568	215 Vision Insurance Premiums	10 2740215	420	0.00%	420	0						
569	220 Social Security Contrib. @7.65%	10 2740220	11,325	3.58%	11,731	406						
570	230 Retirement Contrib. (PSERS @ 29.27%)	10 2740230	38,007	-61.72%	14,548	(23,459)						
571	250 Unemploy. Comp. Premiums (.00497)	10 2740250	687	10.93%	762	75						
572	260 Workers' Comp. Ins. Premiums (.0054)	10 2740260	810	2.23%	828	18						
573	300 Purchased Prof & Tech Svcs	10 2740300	10,620	12.71%	11,970	1,350						
574	430 Repairs & Maint Svcs	10 2740430	15,120	0.00%	15,120	0						
575	516 Student Transport. Fees AIU	10 2740516	100,000	150.00%	250,000	150,000						
576	519 Stu Trans From Other Sources	10 2740519	96,850	-100.00%		(96,850)						
577	522 Auto Liability Ins.	10 2740522	43,000	-100.00%		(43,000)						
578	530 Communications, software	10 2740530	3,200	0.00%	3,200	0						
579	580 Travel/Conference Expense	10 2740580	2,000	0.00%	2,000	0						
580	610 General Supplies, tires, filters, etc.	10 2740610	149,586	9.37%	163,600	14,014						
581	624 Oil, lubrications, grease, etc.	10 2740624	20,294	2.86%	20,874	580						
582	626 Diesel Fuel	10 2740626	231,110	19.04%	275,110	44,000	Increase based on estimated \$2.50 p/gal times 110,000 gallons.					
583	2740 Function (E) Total		922,036		976,734	54,698	5.93%					
584		-				-						
585	2840 Technology Services	Revised	-			-						
586	110 Administrators' Salary	10 2840110	76,765	3.00%	79,068	61,863						
587	141 Technology Technicians (3)	10 2840141	134,590	3.00%	138,628	4,038						
588	151 Ed. Secretaries (Adm. Asst)	10 2840151	47,665	2.40%	48,809	1,144						
589	211 Medical Insurance Premiums	10 2840211	46,975	5.00%	49,324	2,349						
590	212 Dental Insurance Premiums	10 2840212	3,013	-3.00%	2,923	(90)						
591	213 Life Insurance Premiums	10 2840213	499	0.00%	499	0						
592	214 Income Protection Insurance	10 2840214	576	0.00%	576	0						
593	215 Vision Insurance Premiums	10 2840215	398	0.00%	398	0						
594	220 Social Security Contrib. @7.65%	10 2840220	19,814	13.27%	20,388	574						
595	230 Retirement Contrib. (PSERS @ 29.27%)	10 2840230	66,931	3.54%	69,300	2,369						
596	250 Unemploy. Comp. Premiums (.00497)	10 2840250	2,405	-44.93%	1,325	(1,080)						
597	260 Workers' Comp. Ins. Premiums (.0054)	10 2840260	1,424	1.06%	1,439	15						
598	300 Purchased Prof & Tech Svcs	10 2840300	15,000	33.33%	20,000	5,000						
599	321 Contracted Sub. Svcs - Kelly Svcs.	10 2840321	1,200	133.33%	2,800	1,600						
600	348 Vendor Supplied Tech. Services	10 2840348	18,000	-1.30%	17,766	(234)						
601	349 Sapphire Software Mtce.	10 2840349	65,578	6.29%	69,706	4,128						
602	438 Rep & Mnt - Computer Systems	10 2840438	37,300	119.73%	81,960	44,660						
603	580 Travel/Conference Expense	10 2840580	3,000	0.00%	3,000	0						
604	610 General Supplies	10 2840610	1,250	500.00%	7,500	6,250						
605	648 Ed Software/Licensing Fees	10 2840648	211,751	10.21%	233,375	21,624						
606	751 Equipment - Non-Capital - Add'l	10 2840751	255,000	-8.48%	450,000	(21,625)						
607	758 New Equipment	10 2840758	0			450,000						
608	768 Replacement Equipment	10 2840768	0		50,000	50,000						
609	2840 Function (E) Total		1,009,134		1,348,782	632,583	62.69%					
610		-				-						
611	2900 Retirees' Benefits / OPEB Costs	-				-						
612	212 Dental Insurance Premiums	10 2900212	55,487	-42.24%	32,049	(23,438)	Based on roster of eligible retirees					
613	215 Vision Insurance Premiums	10 2900215	51	0.00%	51	0	Based on roster of eligible retirees					

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1	Account Codes & Descriptions	Account	2015-16 Budgeted	Estimated %	2016-17 adopted	Dollar (\$)	EXPLANATION / RATIONALE					
2	FUND 10 PROPOSED EXPENDITURES	Budget Codes	Expenditures	of Change	Expenditures	Incr (Decr)						
614	281 OPEB Cost of Retiree Health Insur	10 2900281	871,578	-37.54%	544,368	(327,210)	Based on roster of eligible retirees					
615	283 OPEB Cost of Retiree Life Insur	10 2900283	423	0.00%	423	0	Based on roster of eligible retirees					
616	285 OPEB Cost of Retiree Vision Insur	10 2900285	8,032	-41.09%	4,732	(3,300)	Based on roster of eligible retirees					
617	290 Other Employee Benefits	10 2900290	0	0.00%	0	0	Based on roster of eligible retirees					
618	291 Unused Sick Day Payout	10 2900291	7,500	0.00%	7,500	0	Estimate for retiring employees					
619	595 AIU Payments By Withholding	10 2900595	42,000	0.00%	42,000	0	AIU Pass-Thru					
620	2900 Function (E) Total		985,071		631,123	(353,948)	-35.93%					
621		-			-							
622	3100 Food Services	-			-							
623	321 Contracted Sub. Svcs - Kelly Svcs.	10 3100321	0	0.00%	0	0						
624	3100 Function (E) Total		0	0.00%	0	0						
625		-			-							
626	3210 Student Activities	-			-							
627	133 Student Club Sponsors & Chaperones	10 3210133	70,511	3.00%	72,626	2,115						
628	147 Athletic Game Workers	10 3210147	12,000	3.00%	12,360	360						
629	220 Social Security Contrib. @7.65%	10 3210220	5,385	0.00%	6,501	1,116						
630	230 Retirement Contrib. (PSERS @ 29.27%)	10 3210230	18,214	13.27%	24,875	6,661						
631	250 Unemploy. Comp. Premiums (.00497)	10 3210250	2,180	0.00%	2,180	0						
632	260 Workers' Comp. Ins. Premiums (.0054)	10 3210260	389	0.00%	389	0						
633	580 Travel/Conference Expense	10 3210580	10,080	0.00%	10,080	0						
634	3210 Function (E) Total		118,759		129,012	10,253	8.63%					
635		-			-							
636	3250 School Sponsored Athletics	-			-							
637	110 Administrators' Salary - AD	10 3250110	106,735	3.00%	109,389	2,654						
638	111 Other Administrator Salaries (25%)	10 3250111	19,857	3.00%	20,453	596						
639	116 Health Ins. Buy-out Stipends	10 3250116	1,200	0.00%	1,200	0						
640	130 Professional-other	10 3250130	0	0.00%	0	0						
641	134 Athletic Coaches Stipends	10 3250134	272,509	3.00%	280,684	8,175	Per CBA					
642	211 Medical Insurance Premiums	10 3250211	15,603	5.00%	16,071	468						
643	212 Dental Insurance Premiums	10 3250212	1,034	-3.00%	1,065	31						
644	213 Life Insurance Premiums	10 3250213	319	0.00%	329	10						
645	214 Income Protection Insurance	10 3250214	270	0.00%	278	8						
646	215 Vision Insurance Premiums	10 3250215	87	0.00%	90	3						
647	220 Social Security Contrib. @7.65%	10 3250220	30,906	0.00%	31,497	591						
648	230 Retirement Contrib. (PSERS @ 29.27%)	10 3250230	72,188	13.27%	93,198	21,010						
649	250 Unemploy. Comp. Premiums (.00497)	10 3250250	11,226	0.00%	11,226	0						
650	260 Workers' Comp. Ins. Premiums (.0054)	10 3250260	2,225	0.00%	2,225	0						
651	330 Contracted Trainer Svc, Impact Testing	10 3250330	65,500	0.76%	66,000	500						
652	432 Repairs & Mnt. Svcs. - Others	10 3250432	0	0.00%	0	0						
653	529 Athletic Insurance - Football Only	10 3250529	15,000	0.00%	15,000	0						
654	580 Travel/Conference Expense	10 3250580	3,500	0.00%	3,500	0						
655	610 General Supplies	10 3250610	167,500	0.00%	167,500	0						
656	761 Non-Capital / Equip Replmt.	10 3250761	0	0.00%	0	0						
657	810 Dues And Fees	10 3250810	1,795	0.00%	1,795	0						
658	891 Club Ice Hockey Donation	10 3250891	6,000	0.00%	8,000	2,000						
659	3250 Function (E) Total		793,454		829,499	36,045	4.54%					
660		-			-							
661	3310 Community Summer Recreation	-			-							
662	137 Summer Rec. Program Wages	10 3310137	5,488	0.00%	5,488	0						
663	220 Social Security Contrib. @7.65%	10 3310220	420	-0.04%	420	(0)						
664	230 Retirement Contrib. (PSERS @ 29.27%)	10 3310230	1,418	13.28%	1606	188						

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1	Account Codes & Descriptions	Account Budget Codes	2015-16 Budgeted Expenditures	Estimated % of Change	2016-17 adopted Expenditures	Dollar (\$) Incr (Decr)	EXPLANATION / RATIONALE					
2	FUND 10 PROPOSED EXPENDITURES											
665	250 Unemploy. Comp. Premiums (.00497)	10 3310250	302	0.00%	302	0						
666	260 Workers' Comp. Ins. Premiums (.0054)	10 3310260	30	0.00%	30	0						
667	610 General Supplies	10 3310610	200	0.00%	200	0						
668	3310 Function (E) Total		7,858		8,046	188	2.39%					
669		-										
670	3320 Air Force JROTC Program	-										
671	121 Teacher's Salaries - Reg. Ed.	10 3320121	146,891	4.70%	153,795	6,904						
672	199 Health Care Buyout	10 3320199	9,600	0.00%	9,600	0						
673	212 Dental Insurance Premiums	10 3320212	1,349	-3.04%	1,308	(41)						
674	213 Life Insurance Premiums	10 3320213	164	0.00%	164	0						
675	214 Income Protection Insurance	10 3320214	285	0.00%	285	0						
676	215 Vision Insurance Premiums	10 3320215	197	0.00%	197	0						
677	220 Social Security Contrib. @7.65%	10 3320220	11,604	13.27%	12,500	896						
678	230 Retirement Contrib. (PSERS @ 29.27%)	10 3320230	39,196	22.02%	47,826	8,630						
679	250 Unemploy. Comp. Premiums (.00497)	10 3320250	687	11.26%	764	77						
680	260 Workers' Comp. Ins. Premiums (.0054)	10 3320260	833	5.92%	882	49						
681	580 Travel/Conference Expense	10 3320580	1,500	0.00%	1,500	0						
682	3320 Function (E) Total		212,306		228,821	16,515	7.78%					
683		-										
684	3390 District / Boro Shared - Cross Guards	-										
685	300 Purchased Prof & Tech Svcs	10 3390300	33,350	19.94%	40,000	6,650	Increased due to increasing number of guards					
686	3390 Function (E) Total		33,350		40,000	6,650	19.94%					
687		-										
688	4210 Site Improvement Services	-										
689	761 Non-Capital / Equip Replmt.	10 4210761	0		0	0						
690	4210 Function (E) Total		0		0	0						
691		-										
692	4410 Arch. & Engr. Services	-										
693	300 Purchased Prof & Tech Svcs	10 4410300	1,100		1,100	0						
694	4410 Function (E) Total		1,100		1,100	0	0.00%					
695		-										
696	5110 Debt Svc / GOB / Buses / Prin & Int.	-										
697	830 Interest Payments (Bonds & Leases)*	10 5110830	4,186,407	-1.87%	4,108,311	(78,096)	*Interest reduced by \$369,140 of Capitalized interest in Series of 2014					
698	910 Redemption Of Principal (Bonds)	10 5110910	3,125,000	1.44%	3,170,000	45,000						
699	911 Bond Payments for New Buses Purchases	10 5110911	120,000	0.00%	120,000	0						
700	5110 Function (E) Total		7,431,407		7,398,311	(33,096)	-0.45%					
701		-										
702	5130 Refund to Prior Year Revenue Acct	-										
703	880 Refunds/ Prior Years' Recpts / Taxes	10 5130880	150,000	0.00%	150,000	0						
704	5130 Function (E) Total		150,000		150,000	0	0.00%					
705		-										
706	5910 Contingency Fund/Budgetary Reserve	-										
707	840 General Contingency - Districtwide	10 5910840	275,000	0.00%	275,000	0						
708	845 2013 Assessments Appeals Reserve	10 5910845	50,000	0.00%	50,000	0						
709	847 Contingency - ACA	10 5910847	193,000	0.00%	193,000	0						
710	5910 Function (E) Total		518,000		518,000	0	0.00%					
711												
712	Report Totals		\$ 61,655,841		\$ 64,850,920	\$ 3,195,079	5.18%					
713						Revised Increase						