



2016-2017
Preliminary General (Fund 10) Budget
For Public Display - December 8, 2015

Projected Revenues	\$62,010,831
General Fund Contribution	<u>2,453,149</u>
Total Revenues Sources	\$64,466,980
Projected Expenditures	\$64,466,980

2016-17
Preliminary
General Fund Budget (Fund 10)

REVENUES:

Projected Revenues:	\$62,010,831
General Fund Contribution:	<u>2,453,149</u>
Total Projected Revenue Sources:	<u>\$64,466,980</u>

Plum Borough School District
2016-2017 Preliminary General Fund Budget

12/8/15

2016-17 Projected Revenues	2015-16	2016-17	Change from 12/1 to 12/8
General Fund (Fund 10)	Adopted	Projected	
	Revenues	Revenues	
6000 Local Sources Revenues	18.758 mills	18.758 mills	
6111 Current Real Estate Taxes	\$27,919,767	\$28,079,767	
6112 Interim Real Estate Taxes	75,000	75,000	
6113 Public Utility Realty Tax (PURTA)	38,027	38,027	
6120 Current Per Capita Tax Sect. 679	83,393	83,393	
6141 Current Act 511 Per Capita Tx	83,393	83,393	
6143 Local Service Tax (LST) Act 511	32,469	32,469	
6151 Current Act 511 Earned Income Tax	3,475,000	3,550,000	
6153 Current Act 511 Real Estate Transf.	334,383	334,383	
6411 Delinquent Real Estate Taxes	557,080	557,080	
6412 Delinquent Amnesty Collection	0	200,000	
6461 Delinquent Earned Income Taxes	200,000	200,000	
6510 Int/Invest & Invest Bear Cks	29,000	29,000	
6710 Athletic Department	60,800	60,800	
6740 Student Fees	21,330	21,330	
6790 Other Student Activity Income	23,000	23,000	
6829 State Rev Other Inter Sources	2,000	2,000	
6930 Sale of Old Transportation Garage	0	400,000	
6832 Federal IDEA Revenue Rec. as Pass Through	380,867	380,867	
6910 Rentals	8,300	8,300	
6920 Contribution/Donation - Private	35,000	35,000	
6941 Regular Day Sch Tuition	9,600	9,600	
6950 Transportation Fees	23,775	23,775	
6990 E-Rate Subsidy, Miscellaneous Rev	41,580	41,580	
6991 Refund to Prior Yr Expenditure Acct	12,000	12,000	
6999 Royalty Distributions	103,200	103,200	
6000 Function (R) Total	\$33,548,964	\$34,383,964	\$835,000
7000 State Sources Revenues			
7110 Basic Instructional Subsidy	\$12,795,672	\$13,561,596	

Plum Borough School District
2016-2017 Preliminary General Fund Budget

12/8/15

7160 Tuition Placed & Institution	75,000	75,000	
7220 Vocational Education	10,000	10,000	
7230 Student Focused Funding Supp. (New)	478,694	478,694	
7271 Special Ed.-Reg. Prog.	2,379,744	2,394,923	
7310 Transport (Reg & Additional)	1,335,296	1,335,296	
7320 Rentals & Sink Fund Payments	1,217,392	1,217,392	
7330 Medical & Dental Services	76,000	76,000	
7340 PA Property Tax Relief Payment	1,653,383	1,653,383	
7505 Revenue received from Commonwealth of PA	239,350	239,350	
7810 Social Security / Reimbursement	1,100,010	1,144,085	
7820 Retirement / PSERS Reimbursement	3,714,298	4,367,188	
7000 Function (R) Total	25,074,839	26,552,907	\$1,478,068
8000 Federal Sources Revenues			
8190 Other Unrestricted Federal Grants-in-aid Dire	404,783	404,783	
8514 Ed Of Disab Child-ESEA,Title I	367,620	367,620	
8515 Title II IDEA,Section 619	99,895	99,895	
8670 Air Force Reimbursement - MIP	86,485	86,485	
8810 Medical Assist. Access	113,000	113,000	
8820 Medical Assistance Reimbursements	-	-	
8000 Function (R) Total	1,071,783	1,071,783	\$0
9000 Other Sources			
9330 Post War Capital Reserve Fund Trnf.	1,784,145	177	
9500 Refund Prior Yr Expenditures	5,000	5,000	
9810 General Fund Contribution @ 100%	155,931	2,453,149	
9000 Function (R) Total	1,945,076	2,458,326	\$513,250
Report Totals	\$61,640,662	\$64,466,980	\$2,826,318

2016-17
Preliminary
General Fund Budget (Fund 10)

EXPENDITURES:

Projected Expenditures:

\$64,466,980

	A	B	D	F
1	Account Codes & Descriptions	2015-16 Budgeted	2016-17	EXPLANATION / RATIONALE
2	FUND 10 PROPOSED EXPENDITURES	Expenditures	Expenditures	Change from 12/1 to 12/8
3	1110 Instructional - Regular Programs			
4	116 Health Ins. Buy-out Stipends	211,200	201,600	Based on 2015-16 current status
5	121 Teacher's Salaries - Reg. Ed.	17,747,946	18,582,099	Based on CBA for 2016-17
6	131 Dept. Chair / Curriculum Writing	14,812	32,055	contracted amount, incorrect number 15-16
7	191 Paraprofessional Salaries	18,446	19,350	Increase based on CBU 4.9% and 5 new para's added to entire budget
8	211 Medical Insurance Premiums	2,710,529	2,846,055	
9	212 Dental Insurance Premiums	181,563	177,932	
10	213 Life Insurance Premiums	18,091	18,091	
11	214 Income Protection Insurance	31,380	31,380	
12	215 Vision Insurance Premiums	24,604	24,604	
13	220 Social Security Contrib. @7.65%	1,386,511	1,440,885	Increased due to increases in wages
14	230 Retirement Contrib. (PSERS @ 29.27%)	4,710,735	5,513,035	Increase due to increased salaries and PSERS rate.
15	240 Tuition Reimbursement	95,000	100,000	
16	250 Unemploy. Comp. Premiums (.00497)	105,102	100,343	Decrease due actual claims history & .0047 on first \$9500 of wages.
17	260 Workers' Comp. Ins. Premiums (.0054)	100,260	101,710	Wage factor = .0054% of all wages
18	300 Purchased Prof & Tech Svcs	0	10,000	Districtwide presenters
19	321 Contracted Sub. Svcs - Kelly Svcs.	418,036	468,200	Increase based on historical and projected utilization
20	330 Other Professional Svcs	500	500	
21	430 Repairs & Maint Svcs	18,479	7,392	
22	442 Rental & Mnt. Of Copiers / Printers	202,000	207,050	
23	562 Tuition / PA Cyber/Charter Schs.	574,000	410,000	41 Reg Ed students
24	565 Vocational Training Expenses	25,000	25,000	
25	580 Travel/Conference Expense	8,774	4,826	
26	610 General Supplies	346,309	343,040	
27	640 Books & Periodicals	122,459	100,000	
28	648 Ed Software/Licensing Fees	900	900	
29	751 Equipment - Non-Capital - Add'l	1,897	1,992	
30	758 Capital Comp/Software Additional	3,655	3,838	
31	761 Non-Capital / Equip Replmt.	12,628	12,628	
32	1110 Function (E) Total	\$ 29,090,816	\$ 30,784,505	\$ 1,693,689
33				
34	1190 Title I	-		
35	121 Teacher's Salaries - Reg. Ed.	149,600	156,631	Based on CBA for 2016-17
36	211 Medical Insurance Premiums	22,811	23,952	
37	212 Dental Insurance Premiums	1,349	1,309	
38	213 Life Insurance Premiums	164	164	
39	214 Income Protection Insurance	288	288	
40	215 Vision Insurance Premiums	197	197	
41	220 Social Security Contrib. @7.65%	11,445	11,982	Increased due to increases in wages

	A	B	D	F
1	Account Codes & Descriptions	2015-16 Budgeted	2016-17	EXPLANATION / RATIONALE
2	FUND 10 PROPOSED EXPENDITURES	Expenditures	Expenditures	Change from 12/1 to 12/8
42	230 Retirement Contrib. (PSERS @ 29.27%)	38,656	45,846	Increase due to increased salaries and PSERS rate.
43	250 Unemploy. Comp. Premiums (.00497)	962	778	
44	260 Workers' Comp. Ins. Premiums (.0054)	823	846	
45	1190 Function (E) Total	\$ 226,295	\$ 241,993	\$ 15,698
46		-	.	
47	1191 Title II	-		
48	121 Teacher's Salaries - Reg. Ed.	139,960	146,538	
49	211 Medical Insurance Premiums	17,262	18,125	
50	212 Dental Insurance Premiums	2,068	2,006	
51	213 Life Insurance Premiums	164	164	
52	214 Income Protection Insurance	286	286	
53	215 Vision Insurance Premiums	280	280	
54	220 Social Security Contrib. @7.65%	10,708	11,210	
55	230 Retirement Contrib. (PSERS @ 29.27%)	36,166	37,865	
56	250 Unemploy. Comp. Premiums (.00497)	698	719	
57	260 Workers' Comp. Ins. Premiums (.0054)	770	824	
58	1191 Function (E) Total	208,362	218,018	\$ 9,656
59		-		
60	1200 Special Ed. Programs - Elem / Sec	-		
61	564 Tuition To AVTS	8,000	7,000	
62	580 Travel/Conference Expense	1,100	1,100	
63	1200 Function (E) Total	9,100	8,100	\$ (1,000)
64		-		
65	1211 Life Skills Support - Public AIU	-		
66	322 AIU Services	60,000	60,000	
67	1211 Function (E) Total	60,000	60,000	\$ -
68		-		
69	1221 Hearing Impaired AIU	-		
70	322 AIU Services	299,250	299,250	
71	1221 Function (E) Total	299,250	299,250	\$ -
72		-		
73	1224 Visually Impaired AIU	-		
74	322 AIU Services	90,000	180,000	Increase based on historical data
75	1224 Function (E) Total	90,000	180,000	\$ 90,000
76		-		
77	1225 Speech & Language Support	-		
78	121 Teacher's Salaries - Reg. Ed.	153,901	161,134	
79	211 Medical Insurance Premiums	11,098	11,653	
80	212 Dental Insurance Premiums	1,664	1,614	

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1	Account Codes & Descriptions	2015-16 Budgeted	2016-17	EXPLANATION / RATIONALE
2	FUND 10 PROPOSED EXPENDITURES	Expenditures	Expenditures	Change from 12/1 to 12/8
81	213 Life Insurance Premiums	246	246	
82	214 Income Protection Insurance	382	382	
83	215 Vision Insurance Premiums	254	254	
84	220 Social Security Contrib. @7.65%	11,996	12,327	
85	230 Retirement Contrib. (PSERS @ 29.27%)	39,767	47,164	
86	250 Unemploy. Comp. Premiums (.00497)	1,443	801	
87	260 Workers' Comp. Ins. Premiums (.0054)	869	870	
88	322 AIU Services	48,780	-	in-house staffing
89	610 General Supplies	-		
90	1225 Function (E) Total	270,400	236,445	\$ (33,955)
91				
92	1232 Emotional Support PRRI	-		
93	561 Tuition To Oth Lea In State	20,000	80,000	Increase based on historical data
94	1232 Function (E) Total	20,000	80,000	300.0%
95				
96	1233 Autistic Program AIU	-		
97	322 AIU Services	120,500	142,000	Increase based on historical data
98	1233 Function (E) Total	120,500	142,000	\$ 21,500
99				
100	1240 Learning Disabled	-		
101	121 Teacher's Salaries - Reg. Ed.	1,379,602	1,444,443	Based on CBA for 2016-17
102	211 Medical Insurance Premiums	239,369	251,337	
103	212 Dental Insurance Premiums	14,347	13,917	
104	213 Life Insurance Premiums	1,697	1,697	
105	214 Income Protection Insurance	2,857	2,857	
106	215 Vision Insurance Premiums	2,022	2,022	
107	220 Social Security Contrib. @7.65%	105,543	110,500	
108	230 Retirement Contrib. (PSERS @ 29.27%)	356,488	422,789	
109	250 Unemploy. Comp. Premiums (.00497)	9,901	7,179	
110	260 Workers' Comp. Ins. Premiums (.0054)	7,588	7,800	
111	567 Tuition - Approved Private Sch @40%	115,000	125,000	
112	1240 Function (E) Total	2,234,414	2,389,541	\$ 155,127
113				
114	1241 Learning Support	-		
115	191 Paraprofessional Salaries	516,489	597,784	
116	213 Life Insurance Premiums	2,201	2,547	
117	220 Social Security Contrib. @7.65%	39,509	45,731	
118	230 Retirement Contrib. (PSERS @ 29.27%)	133,470	174,971	
119	250 Unemploy. Comp. Premiums (.00497)	13,468	2,971	

	A	B	D	F
1	Account Codes & Descriptions	2015-16 Budgeted	2016-17	EXPLANATION / RATIONALE
2	FUND 10 PROPOSED EXPENDITURES	Expenditures	Expenditures	Change from 12/1 to 12/8
120	260 Workers' Comp. Ins. Premiums (.0054)	2,830	3,228	
121	300 Purchased Prof & Tech Svcs	0	50,000	Contract services for life skills & ILSC
122	321 Contracted Sub. Svcs - Kelly Svcs.	27,600	31,944	
123	322 AIU Services	133,500	133,500	
124	324 Prof Ed Svcs- Training/Develop	0	40,000	Grade Point Resources
125	562 Tuition / PA Cyber/Charter Schs.	231,000	738,000	41 Spec Ed Students
126	580 Travel/Conference Expense	0	-	
127	610 General Supplies	80,000	80,000	
128	648 Ed Software/Licensing Fees	5,000	3,000	
129	1241 Function (E) Total	1,185,067	1,903,677	\$ 718,610
130	-			
131	1243 Gifted Support			
132	121 Teacher's Salaries - Reg. Ed.	210,200	220,079	
133	211 Medical Insurance Premiums	42,427	44,548	
134	212 Dental Insurance Premiums	2,586	2,508	
135	213 Life Insurance Premiums	204	204	
136	214 Income Protection Insurance	340	340	
137	215 Vision Insurance Premiums	350	350	
138	220 Social Security Contrib. @7.65%	16,080	16,836	
139	230 Retirement Contrib. (PSERS @ 29.27%)	54,315	56,869	
140	250 Unemploy. Comp. Premiums (.00497)	962	991	
141	260 Workers' Comp. Ins. Premiums (.0054)	1,156	1,237	
142	430 Repairs & Maint Svcs	175	187	
143	580 Travel/Conference Expense	5,050	2,800	
144	610 General Supplies	0	-	
145	1243 Function (E) Total	333,845	346,950	\$ 13,105
146	-			
147	1260 Physical Support AIU			
148	322 AIU Services	25,000	110,000	Increase based on historical data
149	1260 Function (E) Total	25,000	110,000	\$ 85,000
150	-			
151	1270 Non-Public Tuition AIU			
152	563 AIU Alternative Education	600,000	0	distributed into other accounts
153	1270 Function (E) Total	600,000	0	\$ (600,000)
154	-			
155	1290 Approved Private Sch Tuition AIU			
156	563 AIU Alternative Education	20,000	20,000	
157	567 Tuition - Approved Private Sch @40%	50,000	0	see 569
158	568 Tuition - Appr Private Sch @ 100%	560,000	560,000	

	A	B	D	F
1	Account Codes & Descriptions	2015-16 Budgeted	2016-17	EXPLANATION / RATIONALE
2	FUND 10 PROPOSED EXPENDITURES	Expenditures	Expenditures	Change from 12/1 to 12/8
159	569 Tuition - Other	-	50,000	see 567
160	1290 Function (E) Total	630,000	630,000	\$ -
161		-		
162	1390 Other Vocational Ed Programs	-		
163	564 Tuition To AVTS - Forbes	472,000	801,261	Increase due historical higher attendance
164	810 Dues And Fees	11,200	11,200	
165	1390 Function (E) Total	483,200	812,461	\$ 329,261
166		-		
167	1400 Other Instruction Program / Elem/Sec	-		
168	610 General Supplies	0	-	
169	800 Other	0	18,500	
170	1400 Function (E) Total	0	18,500	\$ 18,500
171		-		
172	1430 Homebound Instruction	-		
173	126 Homebound Instruction Salary	7,500	7,500	
174	220 Social Security Contrib. (7.65%)	574	574	
175	230 Retirement Contrib. (PSERS)	1,938	1,938	
176	250 Unemploy. Comp. Premiums (.00497)	83	83	
177	260 Workers' Comp. Ins. Premiums (.0054)	400	400	
178	1430 Function (E) Total	10,495	10,495	\$ -
179		-		
180	1442 Alternative Education Program	-		
181	111 Other Administrator Salaries (50%)	39,715	39,833	
182	116 Health Ins. Buy-out Stipends (50%)	600	600	
183	191 Paraprofessional Salaries	18,446	19,344	
184	213 Life Insurance Premiums	199	199	
185	214 Income Protection Insurance	108	108	
186	220 Social Security Contrib. @7.65%	4,448	4,588	
187	230 Retirement Contrib. (PSERS @ 29.27%)	15,029	17,497	
188	250 Unemploy. Comp. Premiums (.00497)	481	297	
189	260 Workers' Comp. Ins. Premiums (.0054)	320	323	
190	1442 Function (E) Total	79,346	82,789	\$ 3,443
191				
192	2110 Pupil Personnel Services			
193	110 Administrators' Salaries	98,856	104,305	
194	211 Medical Insurance Premiums	15,603	16,383	
195	212 Dental Insurance Premiums	1,034	1,003	
196	213 Life Insurance Premiums	255	255	
197	214 Income Protection Insurance	216	216	

	A	B	D	F
1	Account Codes & Descriptions	2015-16 Budgeted	2016-17	EXPLANATION / RATIONALE
2	FUND 10 PROPOSED EXPENDITURES	Expenditures	Expenditures	Change from 12/1 to 12/8
198	215 Vision Insurance Premiums	87	87	
199	220 Social Security Contrib. @7.65%	7,562	7,979	
200	230 Retirement Contrib. (PSERS @ 29.27%)	25,544	30,530	
201	250 Unemploy. Comp. Premiums (.00497)	481	518	
202	260 Workers' Comp. Ins. Premiums (.0054)	544	563	
203	580 Travel/Conference Expense	2,500	2,500	
204	610 General Supplies	3,000	3,000	
205	810 Dues And Fees	1,000	1,000	
206	2110 Function (E) Total	156,682	168,340	\$ 11,658
207	-			
208	2120 Guidance Services	-		
209	121 Teacher's Salaries - Reg. Ed.	745,654	780,700	
210	211 Medical Insurance Premiums	124,068	130,271	
211	212 Dental Insurance Premiums	7,554	7,327	
212	213 Life Insurance Premiums	656	700	
213	214 Income Protection Insurance	1,112	656	
214	215 Vision Insurance Premiums	1,037	1,112	
215	220 Social Security Contrib. @7.65%	57,044	59,724	
216	230 Retirement Contrib. (PSERS @ 29.27%)	192,675	228,511	
217	250 Unemploy. Comp. Premiums (.00497)	4,524	3,880	
218	260 Workers' Comp. Ins. Premiums (.0054)	4,100	4,216	
219	580 Travel/Conference Expense	700	700	
220	2120 Function (E) Total	1,139,124	1,217,797	\$ 78,673
221	-			
222	2122 Drug Testing - SHS & Oblock	-		
223	300 Purchased Prof & Tech Svcs	600	600	
224	2122 Function (E) Total	600	600	\$ -
225				
226	2140 Psychological Services	-		
227	110 Psychologist's Salaries (2)	111,440	114,783	
228	116 Health Ins. Buy-out Stipends (1)	2,400	2,400	
229	151 Ed. Secretaries (Adm. Asst)	77,014	78,862	
230	211 Medical Insurance Premiums (3)	42,375	44,494	
231	212 Dental Insurance Premiums	3,417	3,314	
232	213 Life Insurance Premiums	632	632	
233	214 Income Protection Insurance	586	586	
234	215 Vision Insurance Premiums	254	254	
235	220 Social Security Contrib. @7.65%	14,416	14,997	
236	230 Retirement Contrib. (PSERS @ 29.27%)	48,696	57,383	

	A	B	D	F
1	Account Codes & Descriptions	2015-16 Budgeted	2016-17	EXPLANATION / RATIONALE
2	FUND 10 PROPOSED EXPENDITURES	Expenditures	Expenditures	Change from 12/1 to 12/8
237	250 Unemploy. Comp. Premiums (.00497)	1,924	974	
238	260 Workers' Comp. Ins. Premiums (.0054)	1,037	620	
239	321 Contracted Sub. Svcs - Kelly Svcs.	900	900	
240	580 Travel/Conference Expense	3,000	3,500	
241	610 General Supplies	3,000	18,000	new testing protocols and new assessments
242	810 Dues And Fees	500	400	
243	2140 Function (E) Total	311,591	342,100	\$ 30,509
244				
245	2142 Psychological Testing Services AIU	-		
246	322 AIU Services	2,000	2,000	
247	2142 Function (E) Total	2,000	2,000	\$ -
248				
249	2190 Pupil Personnel Svcs	-		
250	111 Administrator Salaries (25%)	19,857	19,917	
251	116 Health Ins. Buy-out Stipends (25%)	600	600	
252	213 Life Insurance Premiums	64	64	
253	214 Income Protection Insurance	54	54	
254	220 Social Security Contrib. @7.65%	1,519	1,524	
255	230 Retirement Contrib. (PSERS @ 29.27%)	5,131	5,830	
256	250 Unemploy. Comp. Premiums (.00497)	481	-	
257	260 Workers' Comp. Ins. Premiums (.0054)	109	108	
258	2190 Function (E) Total	27,815	28,096	\$ 281
259				
260	2220 Print Shop Services	-		
261	151 Ed. Secretaries (Adm. Asst)	33,908	35,052	
262	211 Medical Insurance Premiums	5,597	5,877	
263	212 Dental Insurance Premiums	315	306	
264	213 Life Insurance Premiums	61	61	
265	214 Income Protection Insurance	74	74	
266	215 Vision Insurance Premiums	57	57	
267	220 Social Security Contrib. @7.65%	2,594	2,681	
268	230 Retirement Contrib. (PSERS @ 29.27%)	8,762	10,260	
269	250 Unemploy. Comp. Premiums (.00497)	481	174	
270	260 Workers' Comp. Ins. Premiums (.0054)	186	189	
271	761 Non-Capital / Equip Replmt.	100	100	
272	2220 Function (E) Total	52,135	54,831	\$ 2,696
273				
274	2250 School Library Services	-		
275	121 Teacher's Salaries - Reg. Ed.	451,580	54,019	

	A	B	D	F
1	Account Codes & Descriptions	2015-16 Budgeted	2016-17	EXPLANATION / RATIONALE
2	FUND 10 PROPOSED EXPENDITURES	Expenditures	Expenditures	Change from 12/1 to 12/8
276	191 Paraprofessional Salaries	36,892	42,699	
277	211 Medical Insurance Premiums	40,073	42,077	
278	212 Dental Insurance Premiums	3,418	3,315	
279	213 Life Insurance Premiums	552	552	
280	214 Income Protection Insurance	720	720	
281	215 Vision Insurance Premiums	477	477	
282	220 Social Security Contrib. @7.65%	37,367	37,999	
283	230 Retirement Contrib. (PSERS @ 29.27%)	126,222	145,389	
284	250 Unemploy. Comp. Premiums (.00497)	3,367	2,469	
285	260 Workers' Comp. Ins. Premiums (.0054)	2,686	2,469	
286	640 Books & Periodicals	17,745	30,276	Library Books, formula based
287	648 Ed Software/Licensing Fees	10,317	10,500	
288	751 Equipment - Non-Capital - Add'l	5,912	-	
289	2250 Function (E) Total	737,328	772,960	\$ 35,632
290				
291	2270 Instructional Staff Dev Svcs	-		
292	300 Purchased Prof &Tech Svcs	0	10,000	Contracted Trainers - Districtwide
293	580 Travel/Conference Expense	13,750	18,000	All training - Districtwide
294	610 General Supplies	49,250	35,000	All training supplies - Districtwide
295	2270 Function (E) Total	63,000	53,000	\$ (10,000)
296				
297	2310 Board of Directors' Services	-		
298	110 Board Secretary's Salary	4,800	5,093	
299	220 Social Security Contrib. @7.65%	368	390	
300	230 Retirement Contrib. (PSERS @ 29.27%)	1,240	1,491	
301	260 Workers' Comp. Ins. Premiums (.0054)	26	28	
302	300 Auditing & OPEB Svcs	26,000	26,500	
303	529 Other Insurance	9,450	9,450	
304	540 Advertising	10,000	10,000	
305	580 Travel/Conference Expense	900	1,000	
306	610 General Supplies	2,000	2,000	
307	2310 Function (E) Total	54,784	55,951	\$ 1,167
308				
309	2330 Real Estate Tax Collection Svcs			
310	149 Real Estate Tax Collector Stipend	70,000	70,000	
311	220 Social Security Contrib. (7.65%)	5,356	5,356	
312	342 Under Assessed Property Costs	18,000	18,000	
313	343 5% Delinquent Tax Collection Fee	5,000	5,000	
314	344 Liens, Bond, Misc. Collections Fees	38,000	38,000	

	A	B	D	F
1	Account Codes & Descriptions	2015-16 Budgeted	2016-17	EXPLANATION / RATIONALE
2	FUND 10 PROPOSED EXPENDITURES	Expenditures	Expenditures	Change from 12/1 to 12/8
315	346 Tax Collections Comm. Adm Costs	3,000	3,000	
316	610 Tax Collection Supplies, Postage, etc.	9,500	9,500	
317	2330 Function (E) Total	148,856	148,856	\$ -
318				
319	2340 Director of Administrative Services			
320	110 Directors' Salary	89,175	91,850	Revised Salary
321	151 Ed. Secretaries (Adm. Asst)	47,243	48,809	
322	211 Medical Insurance Premiums	20,820	21,861	
323	212 Dental Insurance Premiums	1,349	1,309	
324	213 Life Insurance Premiums	316	316	
325	214 Income Protection Insurance	325	325	
326	215 Vision Insurance Premiums	177	177	
327	220 Social Security Contrib. @7.65%	10,435	10,760	
328	230 Retirement Contrib. (PSERS @ 29.27%)	35,251	41,171	
329	250 Unemploy. Comp. Premiums (.00497)	962	699	
330	260 Workers' Comp. Ins. Premiums (.0054)	750	760	
331	321 Contracted Sub. Svcs - Kelly Svcs.	800	800	
332	330 Other Professional Svcs	3,500	3,500	
333	580 Travel/Conference Expense	700	700	
334	610 General Supplies	800	800	
335	810 Dues And Fees	500	500	
336	2340 Function (E) Total	213,103	224,336	\$ 11,233
337	-			
338	2350 Legal Services (Solicitor)	-		
339	300 Purchased Prof & Tech Svcs	70,000	70,000	
340	2350 Function (E) Total	70,000	70,000	\$ -
341				
342	2360 Superintendent	-		
343	110 Administrators' Salaries	142,600	152,000	
344	116 Health Ins. Buy-out Stipends	3,600	3,600	
345	151 Confidential Secretary's Salary	51,706	53,258	
346	211 Medical Insurance Premiums	15,728	16,514	
347	212 Dental Insurance Premiums	1,034	1,003	
348	213 Life Insurance Premiums	316	316	
349	214 Income Protection Insurance	325	325	
350	215 Vision Insurance Premiums	87	87	
351	220 Social Security Contrib. @7.65%	13,646	15,978	
352	230 Retirement Contrib. (PSERS @ 29.27%)	51,138	61,133	
353	250 Unemploy. Comp. Premiums (.00497)	962	1,038	

	A	B	D	F
1	Account Codes & Descriptions	2015-16 Budgeted	2016-17	EXPLANATION / RATIONALE
2	FUND 10 PROPOSED EXPENDITURES	Expenditures	Expenditures	Change from 12/1 to 12/8
354	260 Workers' Comp. Ins. Premiums (.0054)	1,088	396	
355	321 Contracted Sub. Svcs - Kelly Svcs.	800	800	
356	430 Repairs & Maint Svcs	3,700	2,500	
357	530 Communications	9,000	12,500	Increase based on prior year actual expenses
358	580 Travel/Conference Expense	2,500	3,600	
359	610 General Supplies	1,500	1,850	
360	810 Dues And Fees	1,500	2,000	
361	2360 Function (E) Total	301,230	328,898	\$ 27,668
362				
363	2361 Assistant Superintendent			
364	110 Administrators' Salaries	123,458	132,233	
365	211 Medical Insurance Premiums	17,352	18,220	
366	212 Dental Insurance Premiums	1,034	1,003	
367	213 Life Insurance Premiums	255	255	
368	214 Income Protection Insurance	216	216	
369	215 Vision Insurance Premiums	87	87	
370	220 Social Security Contrib. @7.65%	9,137	10,116	
371	230 Retirement Contrib. (PSERS @ 29.27%)	31,902	38,705	
372	250 Unemploy. Comp. Premiums (.00497)	481	657	
373	260 Workers' Comp. Ins. Premiums (.0054)	679	98	
374	580 Travel/Conference Expense	1,400	1,250	Decrease based on prior year actual expenses
375	610 General Supplies	700	650	Decrease based on prior year actual expenses
376	810 Dues And Fees	1,000	900	Decrease based on prior year actual expenses
377	2361 Function (E) Total	187,701	204,390	\$ 16,689
378				
379	2370 Safety & Security (School Resource Officers) -			
380	300 Purchased Police Service (2)	226,167	232,952	
381	348 Vendor Supplied Tech. Services - Raptor	3,500	3,500	
382	610 General Supplies - Raptor	500	1,500	
383	750 Equipment -Orig & Add'l	0	0	
384	2370 Function (E) Total	230,167	237,952	\$ 7,785
385				
386	2380 Principals' Services -			
387	110 Principals' Salaries (6)	620,482	639,096	Increase per Act 93 Agreement
388	111 Assistant Principals' Salaries (3)	251,114	252,096	Increase per Act 93 Agreement
389	151 Ed. Secretaries (Adm. Asst)	444,822	455,498	Increase per CBA
390	211 Medical Insurance Premiums	252,826	265,467	
391	212 Dental Insurance Premiums	16,770	16,267	
392	213 Life Insurance Premiums	2,905	2,905	

	A	B	D	F
1	Account Codes & Descriptions	2015-16 Budgeted	2016-17	EXPLANATION / RATIONALE
2	FUND 10 PROPOSED EXPENDITURES	Expenditures	Expenditures	Change from 12/1 to 12/8
393	214 Income Protection Insurance	2,859	2,859	
394	215 Vision Insurance Premiums	1,801	1,801	
395	220 Social Security Contrib. @7.65%	101,907	103,022	
396	230 Retirement Contrib. (PSERS @ 29.27%)	344,235	394,176	
397	250 Unemploy. Comp. Premiums (.00497)	8,998	3,664	
398	260 Workers' Comp. Ins. Premiums (.0054)	7,322	1,537	
399	321 Contracted Sub. Svcs - Kelly Svcs.	20,500	22,960	
400	530 Communications	21,900	21,900	
401	580 Travel/Conference Expense	7,700	7,700	
402	610 General Supplies	15,450	15,450	
403	640 Books & Periodicals	400		
404	761 Non-Capital / Equip Replmt.	1,650	1,650	
405	810 Dues And Fees	5,325	4,500	
406	2380 Function (E) Total	2,128,966	2,212,548	\$ 83,582
407				
408	2420 Medical Services / School Physician	-		
409	300 Contracted School Physician Services	15,000	15,000	
410	430 Repairs & Maint Svcs - Medical Equipment	8,500	8,500	
411	580 Travel/Conference Expense	100	25	
412	610 General Nurses' Supplies	17,500	35,000	AED, AED batteries, auto-injectors
413	2420 Function (E) Total	41,100	58,525	\$ 17,425
414				
415	2430 Dental Services / School Dentist	-		
416	300 Contracted School Dentist Services	750	750	
417	2430 Function (E) Total	750	750	\$ -
418				
419	2440 Nursing Services / School Nurses	-		
420	121 Teacher's Salaries - Reg. Ed.	347,000	363,309	
421	191 Paraprofessional Salaries	123,488	129,502	
422	211 Medical Insurance Premiums	44,166	46,374	
423	212 Dental Insurance Premiums	2,699	2,618	
424	213 Life Insurance Premiums	826	826	
425	214 Income Protection Insurance	576	576	
426	215 Vision Insurance Premiums	394	394	
427	220 Social Security Contrib. @7.65%	37,294	37,700	
428	230 Retirement Contrib. (PSERS @ 29.27%)	121,571	144,246	
429	250 Unemploy. Comp. Premiums (.00497)	4,810	2,301	
430	260 Workers' Comp. Ins. Premiums (.0054)	2,587	2,661	
431	321 Contracted Sub. Svcs - Kelly Svcs.	14,000	15,680	

	A	B	D	F
1	Account Codes & Descriptions	2015-16 Budgeted	2016-17	EXPLANATION / RATIONALE
2	FUND 10 PROPOSED EXPENDITURES	Expenditures	Expenditures	Change from 12/1 to 12/8
432	2440 Function (E) Total	699,411	746,188	\$ 46,777
433				
434	2510 Business Office Operations			
435	110 Administrators' Salaries	113,526	116,600	Not Finalized Under Negotiations
436	151 Ed. Secretaries (Adm. Asst) (3)	133,836	137,088	Per CBA
437	211 Medical Insurance Premiums	52,844	55,486	
438	212 Dental Insurance Premiums	3,417	3,314	
439	213 Life Insurance Premiums	438	438	
440	214 Income Protection Insurance	507	507	
441	215 Vision Insurance Premiums	424	424	
442	220 Social Security Contrib. @7.65%	18,636	19,407	Increase due to increased salaries
443	230 Retirement Contrib. (PSERS @ 29.27%)	62,952	74,254	
444	250 Unemploy. Comp. Premiums (.00497)	1,924	1,261	
445	260 Workers' Comp. Ins. Premiums (.0054)	1,339	1,040	
446	525 Bonding Insurance	150	150	
447	580 Travel/Conference Expense	700	700	
448	610 General Office Supplies	5,800	5,800	
449	618 Technology Supplies	150	150	
450	751 Equipment - Non-Capital - Add'l	350	350	
451	810 Dues And Fees	400	400	
452	2510 Function (E) Total	397,393	417,370	\$ 19,977
453				
454	2610 Facilites Supervison / Oper & Mnt	-		
455	151 Ed. Secretaries (Adm. Asst) (1)	47,665	48,809	
456	211 Medical Insurance Premiums	16,066	16,869	
457	212 Dental Insurance Premiums	1,034	1,003	
458	213 Life Insurance Premiums	61	61	
459	214 Income Protection Insurance	104	104	
460	215 Vision Insurance Premiums	140	140	
461	220 Social Security Contrib. @7.65%	3,646	3,734	
462	230 Retirement Contrib. (PSERS @ 29.27%)	12,317	14,286	
463	250 Unemploy. Comp. Premiums (.00497)	481	243	
464	260 Workers' Comp. Ins. Premiums (.0054)	262	264	
465	300 Contracted Management Svc. - Aramark	292,012	292,012	
466	310 Contracted Supplies - Aramark	457,156	457,156	
467	580 Travel/Conference Expense	0	-	
468	2610 Function (E) Total	830,944	834,681	\$ 3,737
469				
470	2620 Facilities / Operation Of Buildings			

	A	B	D	F
1	Account Codes & Descriptions	2015-16 Budgeted	2016-17	EXPLANATION / RATIONALE
2	FUND 10 PROPOSED EXPENDITURES	Expenditures	Expenditures	Change from 12/1 to 12/8
471	116 Health Ins. Buy-out Stipends	14,400	14,400	Contract expires June 30, 2016.
472	161 Maintenance Staff - Salaries	222,561	222,561	Contract expires June 30, 2016.
473	181 Custodians & Supply - Salaries	1,381,640	1,381,640	Contract expires June 30, 2016.
474	211 Medical Insurance Premiums	413,084	433,738	
475	212 Dental Insurance Premiums	22,800	22,116	
476	213 Life Insurance Premiums	2,597	2,597	
477	214 Income Protection Insurance	3,914	3,914	
478	215 Vision Insurance Premiums	5,928	5,928	
479	220 Social Security Contrib. @7.65%	122,694	123,823	
480	230 Retirement Contrib. (PSERS @ 29.27%)	414,521	473,765	
481	250 Unemploy. Comp. Premiums (.00497)	20,287	10,129	
482	260 Workers' Comp. Ins. Premiums (.0054)	8,825	9,922	
483	283 OPEB Cost of Retiree Life Insur	30	30	
484	321 Contracted Sub. Svcs - Kelly Svcs.	82,857	45,000	historical data
485	422 Electricity	600,000	510,000	Estimated power usage due to closing of two schools, old bus garage and r
486	424 Water/sewage	61,000	96,000	Increase based on changes made by Borough's billing
487	430 Repairs & Maint Svcs	4,600	4,600	
488	521 Fire Insurance	15,750	15,750	
489	523 Gen Property & Liab. Ins	108,780	116,395	
490	529 Other Insurance	800	800	
491	530 Communications	72,480	65,000	Decrease due to closing of buildings
492	580 Travel/Conference Expense	0	0	
493	610 General Supplies	33,000	33,000	
494	621 Natural Gas - Heating	219,975	225,000	
495	751 Equipment - Non-Capital - Add'l	2,500	2,500	
496	761 Non-Capital / Equip Replmt.	8,500	8,500	
497	762 Capital Equip Replacement.	2,500	1,000	
498	810 Dues And Fees	2,000	400	
499	2620 Function (E) Total	3,848,023	3,828,507	\$ (19,516)
500	-	-	-	
501	2630 Facilities/Care & Upkeep Of Ground	-	-	
502	412 Snow Plowing Services	25,000	35,000	historical data
503	414 Lawn Care Services	60,000	70,000	Increase due to extended cutting per payment history.+
504	2630 Function (E) Total	85,000	105,000	\$ 20,000
505	-	-	-	
506	2640 Facilities / Care & Upkeep Of Equipment	-	-	
507	430 Repairs & Maint Svcs	16,000	16,000	
508	2640 Function (E) Total	16,000	16,000	\$ -
509	-	-	18 / 26	

	A	B	D	F
1	Account Codes & Descriptions	2015-16 Budgeted	2016-17	EXPLANATION / RATIONALE
2	FUND 10 PROPOSED EXPENDITURES	Expenditures	Expenditures	Change from 12/1 to 12/8
510	2650 Facilities Vehicles Operation & Mnt	-		
511	430 Repairs & Maint Svcs	3,500	3,500	
512	626 Gasoline	16,000	23,100	Increase based on historical expenses
513	2650 Function (E) Total	19,500	26,600	\$ 7,100
514		-		
515	2660 Security Svcs/Evenings/Sch Police	-		
516	181 Evening Security - Salaries	21,212	21,212	
517	220 Social Security Contrib. @7.65%	1,623	1,623	
518	230 Retirement Contrib. (PSERS @ 29.27%)	5,481	6,209	
519	250 Unemploy. Comp. Premiums (.00497)	481	105	
520	260 Workers' Comp. Ins. Premiums (.0054)	116	114	
521	430 Repairs & Maint Svcs	5,000	5,000	
522	751 Equipment - Non-Capital - Add'l	250	250	
523	2660 Function (E) Total	34,163	34,513	\$ 350
524		-		
525	2661 Security Svcs/Daytime/HS Security	-		
526	181 Custodians & Supply - Salaries	40,320	40,320	
527	220 Social Security Contrib. @7.65%	3,086	3,086	
528	230 Retirement Contrib. (PSERS @ 29.27%)	10,418	11,802	
529	250 Unemploy. Comp. Premiums (.00497)	962	962	
530	260 Workers' Comp. Ins. Premiums (.0054)	222	222	
531	610 General Supplies	200	200	
532	2661 Function (E) Total	55,208	56,592	\$ 1,384
533		-		
534	2710 Student Transportation Supervisor	-		
535	110 Administrators' Salaries	61,636	84,487	Increase includes additional administrative services.
536	151 Ed. Secretaries (Adm. Asst)	47,665	48,809	Per CBA
537	211 Medical Insurance Premiums	29,766	31,254	
538	212 Dental Insurance Premiums	2,068	2,006	
539	213 Life Insurance Premiums	316	316	
540	214 Income Protection Insurance	323	323	
541	215 Vision Insurance Premiums	227	227	
542	220 Social Security Contrib. @7.65%	8,418	10,197	
543	230 Retirement Contrib. (PSERS @ 29.27%)	28,438	39,016	
544	250 Unemploy. Comp. Premiums (.00497)	962	662	
545	260 Workers' Comp. Ins. Premiums (.0054)	605	720	
546	580 Travel/Conference Expense	800	800	
547	2710 Function (E) Total	181,224	218,817	\$ 37,593
548		-		

	A	B	D	F
1	Account Codes & Descriptions	2015-16 Budgeted	2016-17	EXPLANATION / RATIONALE
2	FUND 10 PROPOSED EXPENDITURES	Expenditures	Expenditures	Change from 12/1 to 12/8
549	2720 Student Trans/Operation Services	-		
550	171 Bus Drivers' Salaries	912,340	1,092,201	Per CBA
551	172 Bus Driver Substitute Salaries	30,000	30,000	
552	191 Bus Aides Salaries	137,280	161,700	Per CBA
553	192 Bus Aides Substitute Salaries	6,500	6,500	
554	211 Medical Insurance Premiums	32,370	33,989	
555	213 Life Insurance Premiums	1,734	1,734	
556	214 Income Protection Insurance	1,452	1,452	
557	220 Social Security Contrib. @7.65%	70,438	98,716	
558	230 Retirement Contrib. (PSERS @ 29.27%)	237,902	67,962	
559	250 Unemploy. Comp. Premiums (.00497)	28,380	14,376	
560	260 Workers' Comp. Ins. Premiums (.0054)	5,082	236	
561	2720 Function (E) Total	1,463,478	1,508,865	\$ 45,387
562		-		
563	2740 Student Transportation/Vehicle Svc	-		
564	173 Bus Mechanics' Salaries (3) + Overtime	148,050	153,341	Per CBA
565	211 Medical Insurance Premiums	47,336	49,703	
566	212 Dental Insurance Premiums	3,102	3,009	
567	213 Life Insurance Premiums	210	210	
568	214 Income Protection Insurance	309	309	
569	215 Vision Insurance Premiums	420	420	
570	220 Social Security Contrib. @7.65%	11,325	11,731	
571	230 Retirement Contrib. (PSERS @ 29.27%)	38,007	14,548	
572	250 Unemploy. Comp. Premiums (.00497)	687	762	
573	260 Workers' Comp. Ins. Premiums (.0054)	810	828	
574	300 Purchased Prof & Tech Svcs	10,620	11,970	
575	430 Repairs & Maint Svcs	15,120	15,120	
576	516 Student Transport. Fees AIU	100,000	120,000	
577	519 Stu Trans From Other Sources	96,850	90,000	
578	522 Auto Liability Ins.	43,000	40,000	
579	530 Communications, software	3,200	3,200	
580	580 Travel/Conference Expense	2,000	2,000	
581	610 General Supplies, tires, filters, etc.	149,586	163,600	
582	624 Oil, lubrications, grease, etc.	20,294	20,874	
583	626 Diesel Fuel	231,110	220,000	decrease to \$2.00 per gallon
584	2740 Function (E) Total	922,036	921,624	\$ (412)
585		-		
586	2840 Technology Services	-		
587	110 Administrators' Salary	76,765	79,068	
588	141 Technology Technicians (3)	134,590	138,628	

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	A	B	D	F
1	Account Codes & Descriptions	2015-16 Budgeted	2016-17	EXPLANATION / RATIONALE
2	FUND 10 PROPOSED EXPENDITURES	Expenditures	Expenditures	Change from 12/1 to 12/8
589	151 Ed. Secretaries (Adm. Asst)	47,665	48,809	
590	211 Medical Insurance Premiums	46,975	49,324	
591	212 Dental Insurance Premiums	3,013	2,923	
592	213 Life Insurance Premiums	499	499	
593	214 Income Protection Insurance	576	576	
594	215 Vision Insurance Premiums	398	398	
595	220 Social Security Contrib. @7.65%	19,814	20,388	
596	230 Retirement Contrib. (PSERS @ 29.27%)	66,931	69,300	
597	250 Unemploy. Comp. Premiums (.00497)	2,405	1,325	
598	260 Workers' Comp. Ins. Premiums (.0054)	1,424	1,439	
599	300 Purchased Prof &Tech Svcs	15,000	20,000	
600	321 Contracted Sub. Svcs - Kelly Svcs.	1,200	2,800	
601	348 Vendor Supplied Tech. Services	18,000	17,766	
602	349 Sapphire Software Mtce.	65,578	69,706	
603	438 Rep & Mnt - Computer Systems	37,300	81,960	
604	580 Travel/Conference Expense	3,000	3,000	
605	610 General Supplies	1,250	7,500	
606	648 Ed Software/Licensing Fees	211,751	313,250	Talent Ed, LMS, Web filter, Renaissance, DIBELS, STAR, Destiny, ACCESS PA, Microsoft, Cisco, Xirrus, VM ware, V Ranger, Google Vault, Raptor, Apple vol, Eaton, EdInsight, etc..
607	751 Equipment - Non-Capital - Add'l	255,000	-	
608	758 New Equipment	0		
609	768 Replacement Equipment	0	-	
610	2840 Function (E) Total	1,009,134	928,657	\$ (80,477)
611	-			
612	2900 Retirees' Benefits / OPEB Costs	-		
613	212 Dental Insurance Premiums	55,487	32,049	Based on roster of eligible retirees
614	215 Vision Insurance Premiums	51	51	Based on roster of eligible retirees
615	281 OPEB Cost of Retiree Health Insur	871,578	544,368	Based on roster of eligible retirees
616	283 OPEB Cost of Retiree Life Insur	423	423	Based on roster of eligible retirees
617	285 OPEB Cost of Retiree Vision Insur	8,032	4,732	Based on roster of eligible retirees
618	290 Other Employee Benefits	0	0	Based on roster of eligible retirees
619	291 Unused Sick Day Payout	7,500	7,500	Estimate for retiring employees
620	595 AIU Payments By Withholding	42,000	42,000	AIU Pass-Thru
621	2900 Function (E) Total	985,071	631,123	\$ (353,948)
622	-			
623	3100 Food Services	-		
624	321 Contracted Sub. Svcs - Kelly Svcs.	0	0	
625	3100 Function (E) Total	0	0	

	A	B	D	F
1	Account Codes & Descriptions	2015-16 Budgeted	2016-17	EXPLANATION / RATIONALE
2	FUND 10 PROPOSED EXPENDITURES	Expenditures	Expenditures	Change from 12/1 to 12/8
626		-		
627	3210 Student Activities	-		
628	133 Student Club Sponsors & Chaperones	70,511	72,626	
629	147 Athletic Game Workers	12,000	12,360	
630	220 Social Security Contrib. @7.65%	5,385	6,501	
631	230 Retirement Contrib. (PSERS @ 29.27%)	18,214	24,875	
632	250 Unemploy. Comp. Premiums (.00497)	2,180	2,180	
633	260 Workers' Comp. Ins. Premiums (.0054)	389	389	
634	580 Travel/Conference Expense	10,080	10,080	
635	3210 Function (E) Total	118,759	129,012	\$ 10,253
636		-		
637	3250 School Sponsored Athletics	-		
638	110 Administrators' Salary - AD	106,735	109,389	
639	111 Other Administrator Salaries (25%)	19,857	20,453	
640	116 Health Ins. Buy-out Stipends	1,200	1,200	
641	130 Professional-other	0	0	
642	134 Athletic Coaches Stipends	272,509	280,684	Per CBA
643	211 Medical Insurance Premiums	15,603	16,071	
644	212 Dental Insurance Premiums	1,034	1,065	
645	213 Life Insurance Premiums	319	329	
646	214 Income Protection Insurance	270	278	
647	215 Vision Insurance Premiums	87	90	
648	220 Social Security Contrib. @7.65%	30,906	31,497	
649	230 Retirement Contrib. (PSERS @ 29.27%)	72,188	93,198	
650	250 Unemploy. Comp. Premiums (.00497)	11,226	11,226	
651	260 Workers' Comp. Ins. Premiums (.0054)	2,225	2,225	
652	330 Contracted Trainer Svc, Impact Testing	65,500	66,000	
653	432 Repairs & Mnt. Svs. - Others	0	0	
654	529 Athletic Insurance - Football Only	15,000	15,000	
655	580 Travel/Conference Expense	3,500	3,500	
656	610 General Supplies	167,500	167,500	
657	761 Non-Capital / Equip Replmt.	0	0	
658	810 Dues And Fees	1,795	1,795	
659	891 Club Ice Hockey Donation	6,000	8,000	
660	3250 Function (E) Total	793,454	829,499	\$ 36,045
661		-		
662	3310 Community Summer Recreation	-		
663	137 Summer Rec. Program Wages	5,488	5,488	
664	220 Social Security Contrib. @7.65%	420	420	

	A	B	D	F
1	Account Codes & Descriptions	2015-16 Budgeted	2016-17	EXPLANATION / RATIONALE
2	FUND 10 PROPOSED EXPENDITURES	Expenditures	Expenditures	Change from 12/1 to 12/8
665	230 Retirement Contrib. (PSERS @ 29.27%)	1,418	1606	
666	250 Unemploy. Comp. Premiums (.00497)	302	302	
667	260 Workers' Comp. Ins. Premiums (.0054)	30	30	
668	610 General Supplies	200	200	
669	3310 Function (E) Total	7,858	8,046	\$ 188
670	-			
671	3320 Air Force JROTC Program	-		
672	121 Teacher's Salaries - Reg. Ed.	146,891	153,795	
673	199 Health Care Buyout	9,600	9,600	
674	212 Dental Insurance Premiums	1,349	1,308	
675	213 Life Insurance Premiums	164	164	
676	214 Income Protection Insurance	285	285	
677	215 Vision Insurance Premiums	197	197	
678	220 Social Security Contrib. @7.65%	11,604	12,500	
679	230 Retirement Contrib. (PSERS @ 29.27%)	39,196	47,826	
680	250 Unemploy. Comp. Premiums (.00497)	687	764	
681	260 Workers' Comp. Ins. Premiums (.0054)	833	882	
682	580 Travel/Conference Expense	1,500	1,500	
683	3320 Function (E) Total	212,306	228,821	\$ 16,515
684	-			
685	3390 District / Boro Shared - Cross Guards	-		
686	300 Purchased Prof &Tech Svcs	33,350	40,000	Increased due to increasing number of guards
687	3390 Function (E) Total	33,350	40,000	\$ 6,650
688	-			
689	4210 Site Improvement Services	-		
690	761 Non-Capital / Equip Replmt.	0	0	
691	4210 Function (E) Total	0	0	
692	-			
693	4410 Arch. & Engr. Services	-		
694	300 Purchased Prof &Tech Svcs	1,100	1,100	
695	4410 Function (E) Total	1,100	1,100	\$ -
696	-			
697	5110 Debt Svc / GOB / Leases/ Prin & Int.	-		
698	830 Interest Payments (Bonds & Leases)*	4,186,407	4,108,311	*Interest reduced by \$369,140 of Capitalized interest in Series of 2014 GO
699	899 Apple Lease	156,000	268,000	
700	910 Redemption Of Principal (Bonds)	3,125,000	3,170,000	
701	911 Bond Payments for New Buses Purchases	120,000	120,000	
702	5110 Function (E) Total	7,587,407	7,666,311	\$ 78,904
703	-			

	A	B	D	F
1	Account Codes & Descriptions	2015-16 Budgeted	2016-17	EXPLANATION / RATIONALE
2	FUND 10 PROPOSED EXPENDITURES	Expenditures	Expenditures	Change from 12/1 to 12/8
704	5130 Refund to Prior Year Revenue Acct	-		
705	880 Refunds/ Prior Years' Recpts /Taxes	150,000	150,000	
706	5130 Function (E) Total	150,000	150,000	\$ -
707				
708	5910 Contingency Fund/Budgetary Reserve	-		
709	840 General Contingency - Districtwide	275,000	275,000	
710	845 2013 Assessments Appeals Reserve	50,000	50,000	
711	847 Contingency - ACA	193,000	96,500	Reduced by 50%
712	5910 Function (E) Total	518,000	421,500	\$ (96,500)
713				
714	Report Totals	\$ 61,811,841	\$ 64,466,980	\$ 2,655,139
715				

2016-17
Capital Budget*

Projected Expenditures*: \$997,700

* Not included in General Fund Budget (Fund 10)

12/8/2015

2016-17 Capital Budget		
2840-750-Facilities	Stage Rigging	5,500
	Oblock Gym Floor	25,200
	Door Locks	75,000
	PA System PHS	20,000
	LED PHS	22,000
	Wireless Mics	42,000
	Bleacher Repairs	10,000
	Doors PHS	5,500
	MDF AC	25,000
	PHS/Center Roof Repairs	75,000
	Painting Center & Oblock	37,000
	Center Parking Lot	100,000
	Oblock Wrestling Pit	25,000
	Total	467,200
4610-750-Technology	Switches	40,000
	Phones	40,000
	WiFi	30,000
	Computer Lab	30,000
	LCD	12,000
	iPads	40,000
	Total	192,000
High School - Misc	Library Furniture	10,000
	U can B program expansion	10,000
	Laptops and 2 laptop carts	70,000
	Algebra 1 Remediation	13,500
	Band Uniforms & stands (over a decade old)	85,000
	Exterior security cameras	40,000
	TextBooks (AP chem, 12th ELA, AP Calc)	110,000
	Total	338,500
	Total Capital Expenditures	997,700
	mil equalivent	0.71