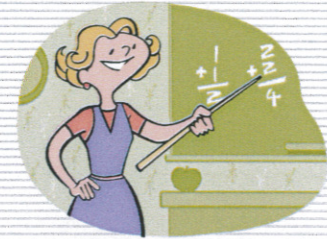




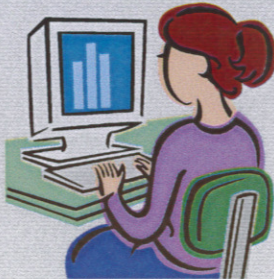
# Plum Borough School District



## 2012-13 3<sup>rd</sup> Draft of Preliminary General Fund Budget (Fund 10)

|                                                  |                          |
|--------------------------------------------------|--------------------------|
| <b>Total Projected Revenues &amp; Subsidies:</b> | <b>\$ 54,430,112</b>     |
| <b>Total Projected Expenditures:</b>             | <b><u>55,869,596</u></b> |
| <b>Anticipated Shortfall*:</b>                   | <b>\$ (1,439,484)</b>    |

\* Anticipated Budgetary Reserve Contribution



April 17, 2012 Finance Committee Meeting  
Oblock Jr. High School

# Plum Borough School District

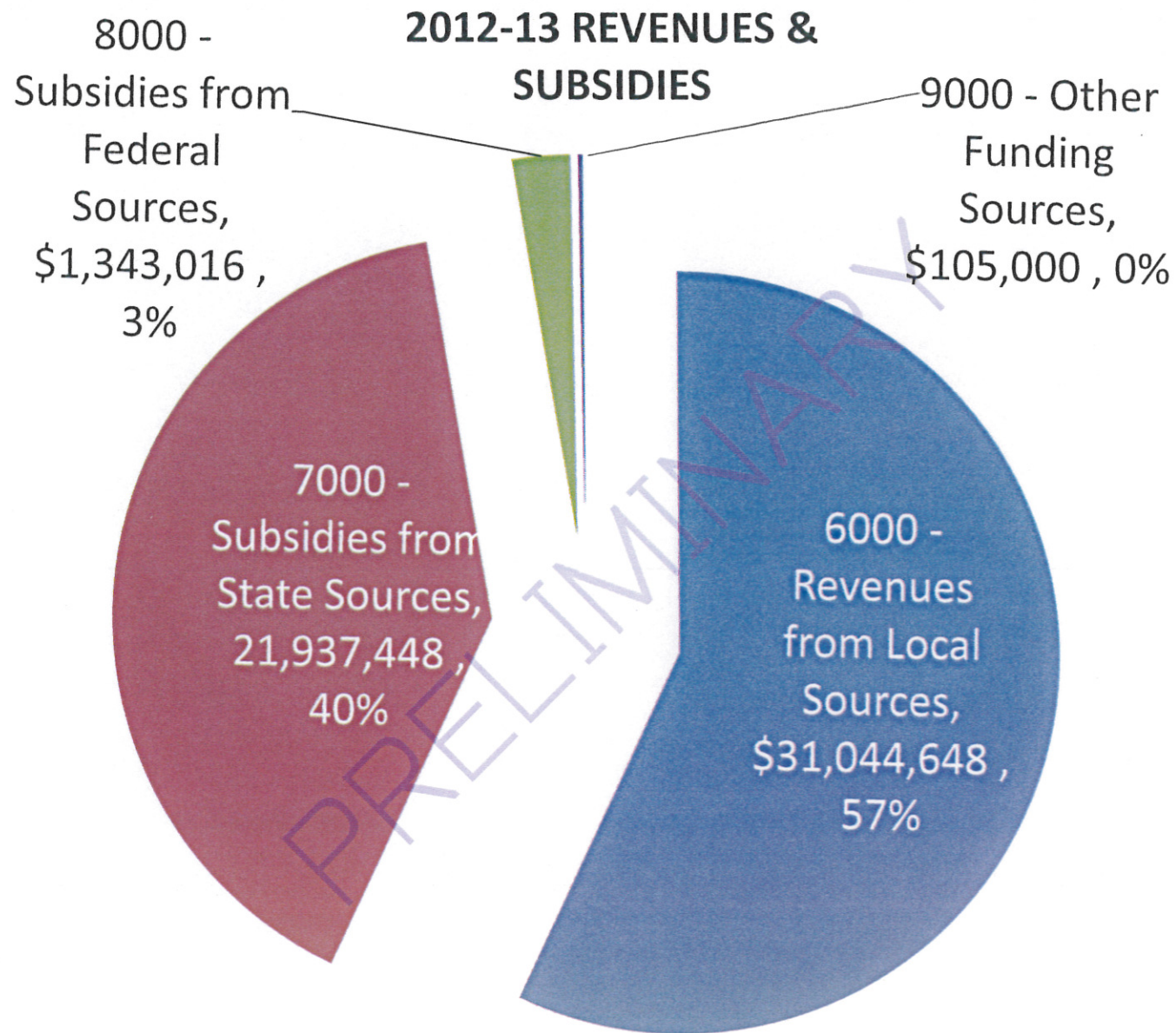
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3<sup>rd</sup> Draft  
2012-13 Preliminary General  
Revenues

\$ 54,430,112

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April 17, 2012 Finance Committee Meeting  
Oblock Jr. High School



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Plum Borough School District  
3rd Draft Revenues 4/17/12

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|                                           | Revenue          |                   |            |                   |                    |
|-------------------------------------------|------------------|-------------------|------------|-------------------|--------------------|
|                                           | 10-11 Actual Rev | 11-12 Adopted Rev | 2nd Draft  | 2-15-12 3rd Draft | 4/17/12 Difference |
| ALL                                       |                  |                   |            |                   |                    |
| 10 Fund 10                                |                  |                   |            |                   |                    |
| 6000 Revenue From Local Sources           |                  |                   |            |                   |                    |
| 6111 Current Real Estate Taxes            | 24,892,196       | 25,210,583        | 25,378,502 | 25,527,342        | 148,840            |
| 6112 Interim Real Estate Taxes            | 411,201          | 300,000           | 50,000     | 50,000            | 0                  |
| 6113 Public Utility Realty Tax (PURTA)    | 41,197           | 41,200            | 40,685     | 40,685            | 0                  |
| 6120 Current Per Capita Tax Sect. 679     | 109,217          | 115,000           | 115,000    | 115,000           | 0                  |
| 6141 Current Act 511 Per Capita Tx        | 109,217          | 115,000           | 115,000    | 115,000           | 0                  |
| 6143 Local Service Tax (LST) Act 511      | 19,327           | 18,500            | 21,000     | 21,000            | 0                  |
| 6151 Current Act 511 Earned Income Tax    | 2,395,871        | 3,200,000         | 3,200,000  | 3,200,000         | 0                  |
| 6153 Current Act 511 Real Estate Transfer | 202,451          | 220,000           | 190,000    | 190,000           | 0                  |
| 6411 Delinquent Real Estate Taxes         | 207,206          | 405,000           | 405,000    | 405,000           | 0                  |
| 6461 Delinquent Earned Income Taxes       | 827,134          | 620,000           | 750,000    | 750,000           | 0                  |
| 6510 Int/Invest & Invest Bear Cks         | 81,481           | 75,000            | 57,000     | 57,000            | 0                  |
| 6690 Other Food Service Revenues          | 0                | 0                 | 0          | 40,000            | 40,000             |
| 6710 Athletic Department                  | 58,588           | 55,000            | 59,500     | 59,500            | 0                  |
| 6740 Student Fees                         | 22,946           | 21,330            | 71,330     | 21,330            | -50,000            |
| 6790 Other Student Activity Income        | 0                | 4,500             | 0          | 0                 | 0                  |
| 6821 State Revenue Received From Other    | 0                | 30,600            | 0          | 0                 | 0                  |
| 6829 State Rev Other Inter Sources        | 0                | 2,000             | 2,000      | 2,000             | 0                  |
| 6831 Fed. Rev. From Other Public Sch.h    | 143,191          | 23,000            | 143,191    | 143,191           | 0                  |
| 6832 Federal IDEA Revenue Rec. as Pass    | 622,495          | 381,365           | 200,000    | 200,000           | 0                  |
| 6839 Fed Rev Other Inter Sources          | 0                | 105,000           | 0          | 0                 | 0                  |
| 6910 Rentals                              | 8,004            | 7,000             | 9,000      | 9,000             | 0                  |
| 6920 Contribution/Donation - Private      | 43,726           | 30,000            | 25,000     | 25,000            | 0                  |
| 6941 Regular Day Sch Tuition              | 18,043           | 15,000            | 15,000     | 15,000            | 0                  |
| 6949 Other Tuition - Nursery Sch.         | 1,800            | 1,800             | 1,700      | 1,700             | 0                  |
| 6950 Transportation Fees                  | 32,017           | 32,000            | 22,000     | 22,000            | 0                  |
| 6990 Food Service Dept. Contribution      | 50,914           | 40,000            | 15,000     | 15,000            | 0                  |
| 6991 Refund to Prior Yr Expenditure Acct  | 227              | 12,000            | 0          | 12,000            | 12,000             |
| 6999 Royalty Distributions                | 9,195            | 0                 | 7,900      | 7,900             | 0                  |
| 6000 Function (R) Sub Total               | 30,307,644       | 31,080,878        | 30,893,808 | 31,044,648        | 150,840            |
| 7000 Revenue From State Sources           |                  |                   |            |                   |                    |
| 7110 Basic Instructional Subsidy          | 10,510,505       | 12,260,785        | 12,260,785 | 12,260,785        | 0                  |
| 7140 Charter School Reimbursement         | 127,703          | 0                 | 0          | 0                 | 0                  |
| 7160 Tuition Placed & Institution         | 0                | 0                 | 75,000     | 75,000            | 0                  |
| 7220 Vocational Education                 | 0                | 1,200             | 1,200      | 1,200             | 0                  |
| 7240 Driver Education-student             | 0                | 6,000             | 6,000      | 6,000             | 0                  |

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Plum Borough School District  
3rd Draft Revenues 4/17/12

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|                                           | Revenue          |                   |            |                   |                    |
|-------------------------------------------|------------------|-------------------|------------|-------------------|--------------------|
|                                           | 10-11 Actual Rev | 11-12 Adopted Rev | 2nd Draft  | 2-15-12 3rd Draft | 4/17/12 Difference |
| ALL                                       |                  |                   |            |                   |                    |
| 10 Fund 10                                |                  |                   |            |                   |                    |
| 7000 Revenue From State Sources           |                  |                   |            |                   |                    |
| 7271 Special Ed.-Reg. Prog.               | 2,279,309        | 2,205,196         | 2,205,196  | 2,205,196         | 0                  |
| 7310 Transport (Reg & Additional)         | 1,216,185        | 1,215,000         | 1,276,540  | 1,276,540         | 0                  |
| 7320 Rentals & Sink Fund Payments         | 606,070          | 1,368,582         | 1,045,427  | 1,249,241         | 203,814            |
| 7330 Medical & Dental Services            | 80,131           | 87,000            | 87,000     | 87,000            | 0                  |
| 7340 PA Property Tax Relief Payment       | 1,653,234        | 1,655,000         | 1,653,234  | 1,653,234         | 0                  |
| 7501 PA Accountability Grant              | 564,380          | 221,738           | 0          | 0                 | 0                  |
| 7502 Dual Enrollment Funding              | 86,336           | 0                 | 0          | 0                 | 0                  |
| 7599 Other State Revenue                  | 49,000           | 0                 | 0          | 0                 | 0                  |
| 7810 Social Security / Reimbursement      | 1,286,350        | 1,085,302         | 1,380,693  | 1,385,020         | 4,327              |
| 7820 Retirement / PSERS Reimbursment      | 921,040          | 1,228,565         | 1,775,719  | 1,738,232         | -37,487            |
| 7000 Function (R) Sub Total               | 19,380,243       | 21,334,368        | 21,766,794 | 21,937,448        | 170,654            |
| 8000 Revenue From Federal Sources         |                  |                   |            |                   |                    |
| 8190 Other Unrestricted Federal           | 598,305          | 0                 | 124,658    | 441,421           | 316,763            |
| 8514 Ed Of Disab Child-ESEA, Title I      | 404,380          | 371,000           | 371,000    | 371,000           | 0                  |
| 8515 Title II Idea, Section 619           | 110,652          | 127,495           | 127,495    | 127,495           | 0                  |
| 8670 Air Force Reimbursement              | 87,759           | 97,350            | 93,100     | 93,100            | 0                  |
| 8690 Grant-In-Aid Commonwealth of PA      | 0                | 55,000            | 0          | 0                 | 0                  |
| 8701 ARRA - IDEA, Part B                  | 102,382          | 0                 | 0          | 0                 | 0                  |
| 8703 ARRA - Title I - Part A              | 59,365           | 0                 | 0          | 0                 | 0                  |
| 8708 ARRA - State Fiscal Stab. Fund       | 1,453,766        | 0                 | 0          | 0                 | 0                  |
| 8709 ARRA Education Jobs Fund             | 861,332          | 0                 | 0          | 0                 | 0                  |
| 8810 Medical Assist. Access               | 252,447          | 100,000           | 310,000    | 310,000           | 0                  |
| 8820 Medical Assistance Reimbursments For | 1,176            | 0                 | 0          | 0                 | 0                  |
| 8000 Function (R) Sub Total               | 3,931,564        | 750,845           | 1,026,253  | 1,343,016         | 316,763            |
| 9000 Other Financing Sources              |                  |                   |            |                   |                    |
| 9110 Bond Refinancing Proceeds (3/15/13)  | 0                | 0                 | 0          | 100,000           | 100,000            |
| 9500 Refund Prior Yr Expenditures         | 86,245           | 5,000             | 5,000      | 5,000             | 0                  |
| 9640 Receipts From Member Districts -     | 28,785           | 0                 | 0          | 0                 | 0                  |
| 9000 Sub Total                            | 115,030          | 5,000             | 5,000      | 105,000           | 100,000            |
| 10 Sub Total                              | 53,734,481       | 53,171,091        | 53,691,855 | 54,430,112        | 738,257            |
| Report Totals                             | 53,734,481       | 53,171,091        | 53,691,855 | 54,430,112        | 738,257            |

# Plum Borough School District

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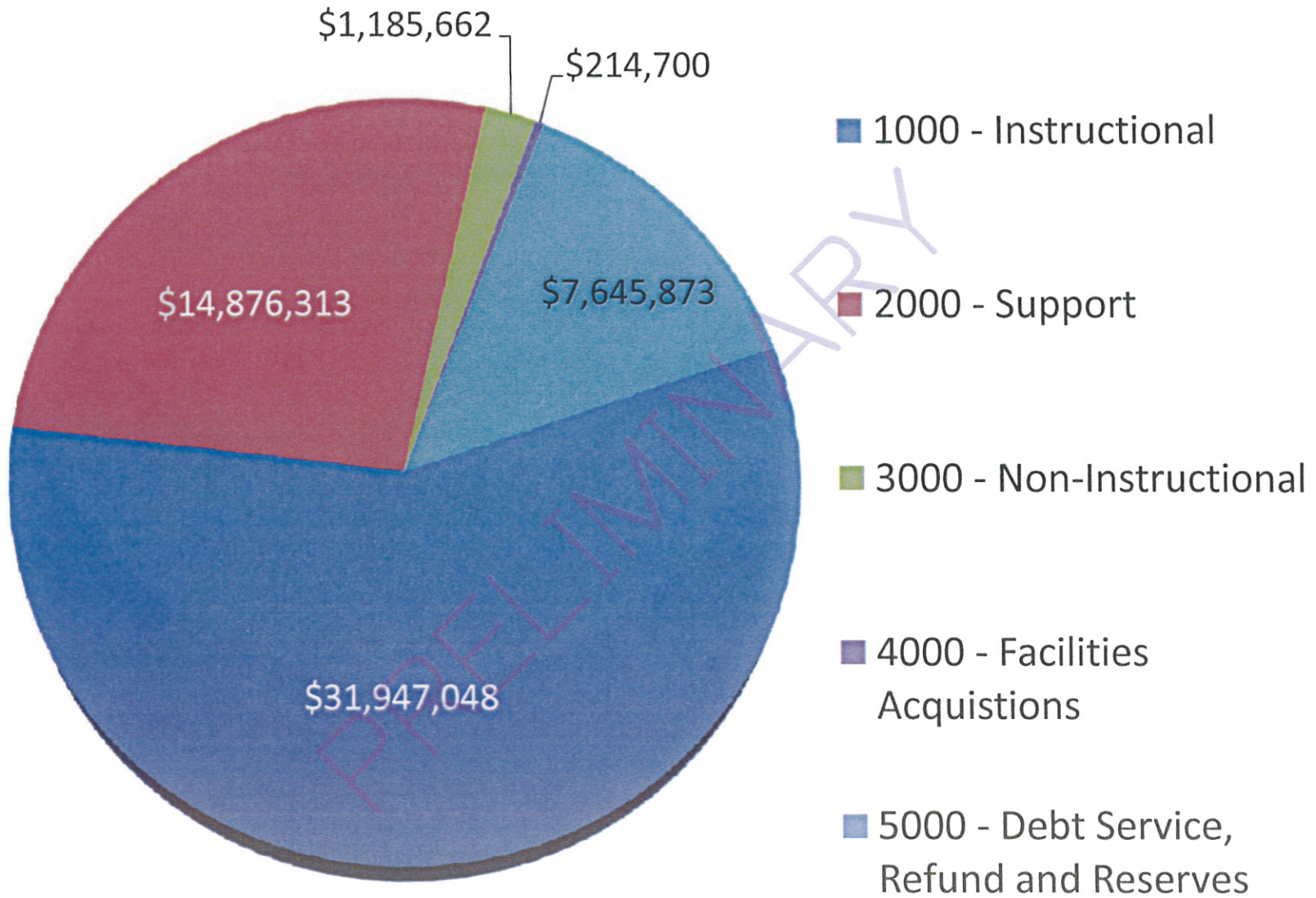
3<sup>rd</sup> Draft  
2012-13 Preliminary General  
Fund Expenditures:

\$ 55,869,596

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April 17, 2012 Finance Committee Meeting  
Oblock Jr. High School

EXPENDITURES



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Plum Borough School District  
3rd Draft Expenditures April 17, 2012

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|                                        | 11-12 Adopted | 1st Draft  | 1-24-12 2nd Draft | 2-15-12 3rd Draft | 4-17-12  | Difference |
|----------------------------------------|---------------|------------|-------------------|-------------------|----------|------------|
| ALL                                    |               |            |                   |                   |          |            |
| 10 Fund 10                             |               |            |                   |                   |          |            |
| 1000 Instruction                       |               |            |                   |                   |          |            |
| 1110 Instruction - Reg. Programs       |               |            |                   |                   |          |            |
| 116 Health Ins. Buy-out Stipends       | 189,600       | 177,600    | 172,800           | 172,800           | 0        |            |
| 121 Teacher's Salaries - Reg. Ed.      | 16,670,472    | 16,862,178 | 17,246,717        | 17,150,215        | -96,502  |            |
| 122 Professional - Reg Ed. Substitutes | 259,000       | 259,000    | 0                 | 0                 | 0        |            |
| 131 Department Chairpersons Stipends   | 11,616        | 19,940     | 19,940            | 19,940            | 0        |            |
| 191 Paraprofessional (Aide) Salaries   | 98,280        | 85,680     | 34,272            | 34,272            | 0        |            |
| 211 Medical Insurance Premiums         | 2,483,377     | 2,750,037  | 2,457,586         | 2,457,586         | 0        |            |
| 212 Dental Insurance Premiums          | 184,209       | 181,400    | 175,792           | 175,792           | 0        |            |
| 213 Life Insurance Premiums            | 16,799        | 16,454     | 16,173            | 16,173            | 0        |            |
| 214 Income Protect Insurance           | 29,844        | 29,331     | 28,798            | 28,798            | 0        |            |
| 215 Vision Insurance Premiums          | 26,341        | 28,094     | 26,964            | 26,964            | 0        |            |
| 220 Soc. Sec. Contrib. (7.65%)         | 1,316,063     | 1,330,866  | 1,347,255         | 1,331,206         | -16,049  |            |
| 230 Retirement (PSERS) Contrib.        | 1,488,053     | 2,150,200  | 2,190,632         | 2,126,450         | -64,182  |            |
| 240 Tuition Reimb. /Prof Staff         | 125,000       | 0          | 125,000           | 125,000           | 0        |            |
| 250 Unemploy. Comp. Ins.               | 74,286        | 71,355     | 70,323            | 68,935            | -1,388   |            |
| 260 Workers' Comp. Ins. Premiums       | 94,371        | 95,675     | 97,501            | 94,643            | -2,858   |            |
| 321 Contracted Substitute's Svcs.      | 0             | 0          | 250,000           | 250,000           | 0        |            |
| 430 Repairs & Maint Svcs               | 16,013        | 14,289     | 14,289            | 14,289            | 0        |            |
| 442 Rental Of Equip & Vehicles         | 221,000       | 189,900    | 189,900           | 189,900           | 0        |            |
| 550 Printing & Binding                 | 900           | 0          | 0                 | 0                 | 0        |            |
| 562 Tuition To PA Cyber/Charter Schs.  | 498,974       | 466,750    | 466,750           | 466,750           | 0        |            |
| 580 Travel/Conference Expense          | 10,420        | 7,700      | 7,700             | 7,700             | 0        |            |
| 610 General Supplies                   | 345,363       | 365,595    | 365,595           | 349,267           | -16,328  |            |
| 618 Technology Supplies                | 9,271         | 12,548     | 12,548            | 12,548            | 0        |            |
| 640 Books & Periodicals                | 135,037       | 110,153    | 113,653           | 113,653           | 0        |            |
| 648 Ed Software/Licensing Fees         | 2,230         | 54         | 54                | 0                 | -54      |            |
| 751 Equipment - Non-Capital - Add'l    | 7,254         | 3,172      | 3,172             | 3,172             | 0        |            |
| 758 Capital Comp/Software Additional   | 13,828        | 14,081     | 14,081            | 14,081            | 0        |            |
| 761 Non-Capital - Equip Replmt.        | 6,750         | 3,500      | 3,500             | 3,500             | 0        |            |
| 762 Capital Equip Replmt.              | 2,320         | 0          | 0                 | 0                 | 0        |            |
| 810 Dues And Fees                      | 245           | 263        | 263               | 263               | 0        |            |
| 1110 Function ( Sub Total              | 24,336,916    | 25,245,815 | 25,451,258        | 25,253,897        | -197,361 |            |
| 1190 Title I                           |               |            |                   |                   |          |            |
| 121 Teacher's Salaries - Reg. Ed.      | 349,920       | 358,920    | 367,800           | 367,800           | 0        |            |
| 211 Medical Insurance Premiums         | 44,571        | 51,239     | 46,889            | 46,889            | 0        |            |

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Plum Borough School District  
3rd Draft Expenditures April 17, 2012

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Expenditure

11-12 Adopted 1st Draft 1-24-12 2nd Draft 2-15-12 3rd Draft 4-17-12 Difference  
Expenses

ALL

10 Fund 10

1000 Instruction

1190 Title I

|                                  |         |         |         |         |   |
|----------------------------------|---------|---------|---------|---------|---|
| 212 Dental Insurance Premiums    | 3,346   | 3,346   | 3,345   | 3,345   | 0 |
| 213 Life Insurance Premiums      | 266     | 266     | 266     | 266     | 0 |
| 214 Income Protect Insurance     | 478     | 477     | 477     | 477     | 0 |
| 215 Vision Insurance Premiums    | 437     | 472     | 472     | 472     | 0 |
| 220 Soc. Sec. Contrib. (7.65%)   | 26,768  | 27,457  | 28,138  | 28,138  | 0 |
| 230 Retirement (PSERS) Contrib.  | 30,268  | 44,363  | 45,459  | 45,459  | 0 |
| 250 Unemploy. Comp. Ins.         | 960     | 1,280   | 960     | 960     | 0 |
| 260 Workers' Comp. Ins. Premiums | 1,924   | 1,974   | 2,023   | 2,023   | 0 |
| 1190 Function ( Sub Total        | 458,938 | 489,794 | 495,829 | 495,829 | 0 |

1191 Title II

|                                   |         |         |         |         |   |
|-----------------------------------|---------|---------|---------|---------|---|
| 121 Teacher's Salaries - Reg. Ed. | 112,700 | 115,900 | 117,500 | 117,500 | 0 |
| 211 Medical Insurance Premiums    | 14,502  | 16,904  | 15,355  | 15,355  | 0 |
| 212 Dental Insurance Premiums     | 2,133   | 2,186   | 2,186   | 2,186   | 0 |
| 213 Life Insurance Premiums       | 144     | 144     | 144     | 144     | 0 |
| 214 Income Protect Insurance      | 258     | 258     | 258     | 258     | 0 |
| 215 Vision Insurance Premiums     | 281     | 303     | 304     | 304     | 0 |
| 220 Soc. Sec. Contrib. (7.65%)    | 8,620   | 8,867   | 8,989   | 8,989   | 0 |
| 230 Retirement (PSERS) Contrib.   | 9,748   | 14,326  | 14,523  | 14,523  | 0 |
| 250 Unemploy. Comp. Ins.          | 640     | 448     | 640     | 640     | 0 |
| 260 Workers' Comp. Ins. Premiums  | 620     | 637     | 646     | 646     | 0 |
| 1191 Function ( Sub Total         | 149,646 | 159,973 | 160,545 | 160,545 | 0 |

1200 Special Programs - Elem / Sec

|                                  |       |       |       |       |   |
|----------------------------------|-------|-------|-------|-------|---|
| 565 Vocational Training Expenses | 2,500 | 4,000 | 4,000 | 4,000 | 0 |
| 1200 Function ( Sub Total        | 2,500 | 4,000 | 4,000 | 4,000 | 0 |

1211 Life Skills Support - Public

|                             |         |         |         |         |   |
|-----------------------------|---------|---------|---------|---------|---|
| 322 PT/OT Services from AIU | 204,303 | 211,750 | 211,750 | 211,750 | 0 |
| 1211 Function ( Sub Total   | 204,303 | 211,750 | 211,750 | 211,750 | 0 |

1221 Hearing Impaired

|                             |         |         |         |         |   |
|-----------------------------|---------|---------|---------|---------|---|
| 322 PT/OT Services from AIU | 271,840 | 271,840 | 271,840 | 271,840 | 0 |
| 1221 Function ( Sub Total   | 271,840 | 271,840 | 271,840 | 271,840 | 0 |

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Plum Borough School District  
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|                                   | 11-12 Adopted<br>Expenses | 1st Draft | 1-24-12 2nd Draft | 2-15-12 3rd Draft | 4-17-12 | Difference |
|-----------------------------------|---------------------------|-----------|-------------------|-------------------|---------|------------|
| ALL                               |                           |           |                   |                   |         |            |
| 10 Fund 10                        |                           |           |                   |                   |         |            |
| 1000 Instruction                  |                           |           |                   |                   |         |            |
| 1224 Visually Impaired            |                           |           |                   |                   |         |            |
| 322 PT/OT Services from AIU       | 171,071                   | 171,071   | 171,071           | 171,071           | 0       |            |
| 1224 Function ( Sub Total         | 171,071                   | 171,071   | 171,071           | 171,071           | 0       |            |
| 1225 Speech & Language Support    |                           |           |                   |                   |         |            |
| 121 Teacher's Salaries - Reg. Ed. | 246,350                   | 255,750   | 237,700           | 237,700           | 0       |            |
| 211 Medical Insurance Premiums    | 32,646                    | 38,087    | 20,786            | 20,786            | 0       |            |
| 212 Dental Insurance Premiums     | 2,172                     | 2,890     | 1,881             | 1,881             | 0       |            |
| 213 Life Insurance Premiums       | 210                       | 210       | 216               | 216               | 0       |            |
| 214 Income Protect Insurance      | 377                       | 377       | 1,245             | 1,245             | 0       |            |
| 215 Vision Insurance Premiums     | 328                       | 416       | 276               | 276               | 0       |            |
| 220 Soc. Sec. Contrib. (7.65%)    | 18,847                    | 19,564    | 18,185            | 18,185            | 0       |            |
| 230 Retirement (PSERS) Contrib.   | 21,310                    | 31,611    | 29,379            | 29,379            | 0       |            |
| 250 Unemploy. Comp. Ins.          | 960                       | 960       | 960               | 959               | -1      |            |
| 260 Workers' Comp. Ins. Premiums  | 1,354                     | 1,407     | 1,308             | 1,308             | 0       |            |
| 322 PT/OT Services from AIU       | 29,362                    | 29,362    | 29,362            | 29,362            | 0       |            |
| 610 General Supplies              | 0                         | 574       | 574               | 574               | 0       |            |
| 1225 Function ( Sub Total         | 353,916                   | 381,208   | 341,872           | 341,871           | -1      |            |
| 1230 Emotional Support            |                           |           |                   |                   |         |            |
| 610 General Supplies              | 0                         | 177       | 177               | 177               | 0       |            |
| 1230 Function ( Sub Total         | 0                         | 177       | 177               | 177               | 0       |            |
| 1232 Emotional Support PRRI       |                           |           |                   |                   |         |            |
| 561 Tuition To Oth Lea In State   | 15,000                    | 15,000    | 15,000            | 15,000            | 0       |            |
| 1232 Function ( Sub Total         | 15,000                    | 15,000    | 15,000            | 15,000            | 0       |            |
| 1233 Autistic Program             |                           |           |                   |                   |         |            |
| 322 PT/OT Services from AIU       | 62,000                    | 74,100    | 74,100            | 74,100            | 0       |            |
| 1233 Function ( Sub Total         | 62,000                    | 74,100    | 74,100            | 74,100            | 0       |            |
| 1240 Learning Disabled            |                           |           |                   |                   |         |            |
| 121 Teacher's Salaries - Reg. Ed. | 1,192,713                 | 1,251,316 | 1,207,660         | 1,207,660         | 0       |            |
| 211 Medical Insurance Premiums    | 222,733                   | 254,979   | 234,315           | 234,315           | 0       |            |
| 212 Dental Insurance Premiums     | 15,226                    | 15,225    | 15,224            | 15,224            | 0       |            |

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Plum Borough School District  
3rd Draft Expenditures April 17, 2012

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|      |                                   | Expenditure   |           |                   |                   | Difference |
|------|-----------------------------------|---------------|-----------|-------------------|-------------------|------------|
|      |                                   | 11-12 Adopted | 1st Draft | 1-24-12 2nd Draft | 2-15-12 3rd Draft |            |
| ALL  |                                   | Expenses      |           |                   |                   |            |
| 10   | Fund 10                           |               |           |                   |                   |            |
|      | 1000 Instruction                  |               |           |                   |                   |            |
|      | 1240 Learning Disabled            |               |           |                   |                   |            |
| 213  | Life Insurance Premiums           | 1,361         | 1,361     | 1,361             | 1,361             | 0          |
| 214  | Income Protect Insurance          | 2,439         | 2,439     | 2,439             | 2,439             | 0          |
| 215  | Vision Insurance Premiums         | 2,182         | 2,355     | 2,361             | 2,361             | 0          |
| 220  | Soc. Sec. Contrib. (7.65%)        | 91,245        | 95,725    | 92,388            | 92,387            | -1         |
| 230  | Retirement (PSERS) Contrib.       | 103,170       | 154,663   | 149,267           | 149,267           | 0          |
| 250  | Unemploy. Comp. Ins.              | 6,323         | 6,565     | 5,520             | 6,199             | 679        |
| 260  | Workers' Comp. Ins. Premiums      | 6,561         | 6,884     | 6,642             | 6,641             | -1         |
| 567  | Tuition for ESL Services          | 150,000       | 150,000   | 150,000           | 150,000           | 0          |
| 580  | Travel/Conference Expense         | 34,881        | 0         | 0                 | 0                 | 0          |
| 1240 | Function ( Sub Total              | 1,828,834     | 1,941,512 | 1,867,177         | 1,867,854         | 677        |
|      | 1241 Learning Support             |               |           |                   |                   |            |
| 121  | Teacher's Salaries - Reg. Ed.     | 0             | 11,700    | 0                 | 0                 | 0          |
| 191  | Paraprofessional (Aide) Salaries  | 360,399       | 542,027   | 448,056           | 448,056           | 0          |
| 192  | Sub. Paraprofessional Salaries    | 16,350        | 16,350    | 17,136            | 17,136            | 0          |
| 213  | Life Insurance Premiums           | 540           | 450       | 486               | 486               | 0          |
| 220  | Soc. Sec. Contrib. (7.65%)        | 28,844        | 43,597    | 36,437            | 36,433            | -4         |
| 230  | Retirement (PSERS) Contrib.       | 32,594        | 70,468    | 58,915            | 57,499            | -1,416     |
| 250  | Unemploy. Comp. Ins.              | 7,365         | 10,846    | 8,644             | 8,640             | -4         |
| 260  | Workers' Comp. Ins. Premiums      | 2,072         | 3,127     | 2,614             | 2,552             | -62        |
| 321  | Contracted Substitute's Svcs.     | 0             | 0         | 11,400            | 11,400            | 0          |
| 322  | PT/OT Services from AIU           | 279,950       | 260,560   | 260,560           | 260,560           | 0          |
| 562  | Tuition To PA Cyber/Charter Schs. | 101,712       | 0         | 0                 | 0                 | 0          |
| 580  | Travel/Conference Expense         | 100           | 100       | 100               | 100               | 0          |
| 610  | General Supplies                  | 415           | 838       | 838               | 838               | 0          |
| 618  | Technology Supplies               | 647           | 0         | 0                 | 0                 | 0          |
| 1241 | Function ( Sub Total              | 830,988       | 960,063   | 845,186           | 843,700           | -1,486     |
|      | 1243 Gifted Support               |               |           |                   |                   |            |
| 121  | Teacher's Salaries - Reg. Ed.     | 243,108       | 248,620   | 323,820           | 323,820           | 0          |
| 211  | Medical Insurance Premiums        | 53,245        | 42,011    | 49,762            | 49,762            | 0          |
| 212  | Dental Insurance Premiums         | 3,472         | 2,431     | 3,263             | 3,263             | 0          |
| 213  | Life Insurance Premiums           | 268           | 188       | 236               | 236               | 0          |
| 214  | Income Protect Insurance          | 482           | 339       | 425               | 425               | 0          |
| 215  | Vision Insurance Premiums         | 526           | 397       | 498               | 498               | 0          |

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|                                        | 11-12 Adopted<br>Expenses | 1st Draft | 1-24-12 2nd Draft | 2-15-12 3rd Draft | 4-17-12  | Difference |
|----------------------------------------|---------------------------|-----------|-------------------|-------------------|----------|------------|
| ALL                                    |                           |           |                   |                   |          |            |
| 10 Fund 10                             |                           |           |                   |                   |          |            |
| 1000 Instruction                       |                           |           |                   |                   |          |            |
| 1243 Gifted Support                    |                           |           |                   |                   |          |            |
| 220 Soc. Sec. Contrib. (7.65%)         | 18,598                    | 19,018    | 24,775            | 24,775            | 0        |            |
| 230 Retirement (PSERS) Contrib.        | 21,030                    | 30,728    | 40,025            | 40,025            | 0        |            |
| 250 Unemploy. Comp. Ins.               | 1,280                     | 960       | 960               | 960               | 0        |            |
| 260 Workers' Comp. Ins. Premiums       | 1,338                     | 1,369     | 1,778             | 1,779             | 1        |            |
| 430 Repairs & Maint Svcs               | 175                       | 175       | 175               | 175               | 0        |            |
| 580 Travel/Conference Expense          | 6,217                     | 3,707     | 3,707             | 3,707             | 0        |            |
| 610 General Supplies                   | 630                       | 534       | 534               | 534               | 0        |            |
| 618 Technology Supplies                | 40                        | 0         | 0                 | 0                 | 0        |            |
| 810 Dues And Fees                      | 250                       | 0         | 0                 | 0                 | 0        |            |
| 1243 Function ( Sub Total              | 350,659                   | 350,477   | 449,958           | 449,959           | 1        |            |
| 1260 Physical Support                  |                           |           |                   |                   |          |            |
| 322 PT/OT Services from AIU            | 72,000                    | 72,000    | 72,000            | 72,000            | 0        |            |
| 1260 Function ( Sub Total              | 72,000                    | 72,000    | 72,000            | 72,000            | 0        |            |
| 1270 Non-Public Tuition                |                           |           |                   |                   |          |            |
| 563 AIU Alternative Education          | 332,220                   | 441,753   | 441,753           | 378,753           | -63,000  |            |
| 1270 Function ( Sub Total              | 332,220                   | 441,753   | 441,753           | 378,753           | -63,000  |            |
| 1280 Early Intervention Support        |                           |           |                   |                   |          |            |
| 322 PT/OT Services from AIU            | 12,000                    | 0         | 0                 | 0                 | 0        |            |
| 1280 Function ( Sub Total              | 12,000                    | 0         | 0                 | 0                 | 0        |            |
| 1290 Approved Private Sch Tuition      |                           |           |                   |                   |          |            |
| 563 AIU Alternative Education          | 11,000                    | 82,994    | 82,994            | 63,000            | -19,994  |            |
| 568 Tuition - Approved Private Schools | 645,246                   | 645,246   | 645,246           | 545,507           | -99,739  |            |
| 1290 Function ( Sub Total              | 656,246                   | 728,240   | 728,240           | 608,507           | -119,733 |            |
| 1390 Other Vocational Ed Programs      |                           |           |                   |                   |          |            |
| 564 Tuition To AVTS                    | 490,000                   | 400,000   | 400,000           | 400,000           | 0        |            |
| 1390 Function ( Sub Total              | 490,000                   | 400,000   | 400,000           | 400,000           | 0        |            |
| 1430 Homebound Instruction             |                           |           |                   |                   |          |            |
| 126 Homebound Instruction Salary       | 15,000                    | 15,000    | 15,000            | 15,000            | 0        |            |
| 220 Soc. Sec. Contrib. (7.65%)         | 1,148                     | 1,148     | 1,148             | 1,148             | 0        |            |

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|                                      | 11-12 Adopted | 1st Draft | 1-24-12 2nd Draft | 2-15-12 3rd Draft | 4-17-12 | Difference |
|--------------------------------------|---------------|-----------|-------------------|-------------------|---------|------------|
| ALL                                  |               |           |                   |                   |         |            |
| 10 Fund 10                           |               |           |                   |                   |         |            |
| 1000 Instruction                     |               |           |                   |                   |         |            |
| 1430 Homebound Instruction           |               |           |                   |                   |         |            |
| 230 Retirement (PSERS) Contrib.      | 1,298         | 1,854     | 1,854             | 1,854             | 0       |            |
| 250 Unemploy. Comp. Ins.             | 320           | 320       | 320               | 320               | 0       |            |
| 260 Workers' Comp. Ins. Premiums     | 83            | 84        | 83                | 83                | 0       |            |
| 580 Travel/Conference Expense        | 200           | 0         | 0                 | 0                 | 0       |            |
| 1430 Function ( Sub Total            | 18,049        | 18,406    | 18,405            | 18,405            | 0       |            |
| 1442 Alternative Ed. Program         |               |           |                   |                   |         |            |
| 111 Administrative Salaries          | 35,382        | 35,381    | 35,381            | 35,381            | 0       |            |
| 121 Teacher's Salaries - Reg. Ed.    | 6,804         | 6,804     | 6,804             | 6,804             | 0       |            |
| 191 Paraprofessional (Aide) Salaries | 0             | 0         | 17,136            | 17,136            | 0       |            |
| 213 Life Insurance Premiums          | 113           | 113       | 131               | 131               | 0       |            |
| 214 Income Protect Insurance         | 104           | 105       | 105               | 105               | 0       |            |
| 220 Soc. Sec. Contrib. (7.65%)       | 3,227         | 3,228     | 4,538             | 4,637             | 99      |            |
| 230 Retirement (PSERS) Contrib.      | 3,649         | 5,214     | 7,332             | 7,332             | 0       |            |
| 250 Unemploy. Comp. Ins.             | 272           | 592       | 592               | 592               | 0       |            |
| 260 Workers' Comp. Ins. Premiums     | 232           | 232       | 325               | 327               | 2       |            |
| 580 Travel/Conference Expense        | 1,000         | 100       | 100               | 100               | 0       |            |
| 610 General Supplies                 | 500           | 500       | 500               | 500               | 0       |            |
| 1442 Function ( Sub Total            | 51,283        | 52,269    | 72,944            | 73,045            | 101     |            |
| 1490 CCAC Middle School (BCMC)       |               |           |                   |                   |         |            |
| 110 Administrator's Salaries         | 49,100        | 49,100    | 0                 | 0                 | 0       |            |
| 121 Teacher's Salaries - Reg. Ed.    | 137,400       | 141,800   | 126,700           | 152,000           | 25,300  |            |
| 211 Medical Insurance Premiums       | 32,492        | 13,992    | 10,862            | 10,862            | 0       |            |
| 212 Dental Insurance Premiums        | 2,226         | 986       | 788               | 788               | 0       |            |
| 213 Life Insurance Premiums          | 216           | 180       | 144               | 144               | 0       |            |
| 214 Income Protect Insurance         | 388           | 1,181     | 1,116             | 1,116             | 0       |            |
| 215 Vision Insurance Premiums        | 338           | 155       | 124               | 124               | 0       |            |
| 220 Soc. Sec. Contrib. (7.65%)       | 14,268        | 14,604    | 9,694             | 11,629            | 1,935   |            |
| 230 Retirement (PSERS) Contrib.      | 16,132        | 23,596    | 15,707            | 18,787            | 3,080   |            |
| 250 Unemploy. Comp. Ins.             | 971           | 1,280     | 960               | 960               | 0       |            |
| 260 Workers' Comp. Ins. Premiums     | 1,026         | 1,049     | 696               | 835               | 139     |            |
| 300 Purchased Prof &Tech Svcs        | 37,500        | 0         | 37,500            | 37,500            | 0       |            |
| 440 Rentals                          | 35,000        | 0         | 35,000            | 0                 | -35,000 |            |
| 566 Tuition To Comm Col&Tech Inst    | 32,500        | 0         | 32,500            | 0                 | -32,500 |            |

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|-----------------------------------|---------------------------|------------|-------------------|-------------------|----------|------------|
| ALL                               |                           |            |                   |                   |          |            |
| 10 Fund 10                        |                           |            |                   |                   |          |            |
| 1490 Function ( Sub Total         | 359,557                   | 247,923    | 271,791           | 234,745           | -37,046  |            |
| 1000 Function (E) Sub Total       | 31,027,966                | 32,237,371 | 32,364,896        | 31,947,048        | -417,848 |            |
| 2000 Support Services             |                           |            |                   |                   |          |            |
| 2110 Pupil Personnel Services     |                           |            |                   |                   |          |            |
| 110 Administrator's Salaries      | 106,735                   | 151,734    | 45,000            | 45,000            | 0        |            |
| 211 Medical Insurance Premiums    | 11,555                    | 12,278     | 6,673             | 6,673             | 0        |            |
| 212 Dental Insurance Premiums     | 558                       | 558        | 369               | 369               | 0        |            |
| 213 Life Insurance Premiums       | 226                       | 450        | 113               | 113               | 0        |            |
| 214 Income Protect Insurance      | 209                       | 419        | 0                 | 0                 | 0        |            |
| 215 Vision Insurance Premiums     | 86                        | 96         | 48                | 48                | 0        |            |
| 220 Soc. Sec. Contrib. (7.65%)    | 8,166                     | 11,609     | 3,442             | 3,442             | 0        |            |
| 230 Retirement (PSERS) Contrib.   | 9,232                     | 18,754     | 5,562             | 5,562             | 0        |            |
| 250 Unemploy. Comp. Ins.          | 320                       | 640        | 320               | 320               | 0        |            |
| 260 Workers' Comp. Ins. Premiums  | 586                       | 834        | 248               | 248               | 0        |            |
| 580 Travel/Conference Expense     | 1,500                     | 1,500      | 1,500             | 1,500             | 0        |            |
| 610 General Supplies              | 1,850                     | 850        | 850               | 850               | 0        |            |
| 810 Dues And Fees                 | 225                       | 225        | 225               | 225               | 0        |            |
| 2110 Function ( Sub Total         | 141,248                   | 199,947    | 64,350            | 64,350            | 0        |            |
| 2120 Guidance Services            |                           |            |                   |                   |          |            |
| 121 Teacher's Salaries - Reg. Ed. | 723,554                   | 753,554    | 819,754           | 823,308           | 3,554    |            |
| 211 Medical Insurance Premiums    | 119,648                   | 131,233    | 125,863           | 125,863           | 0        |            |
| 212 Dental Insurance Premiums     | 7,846                     | 7,649      | 7,844             | 7,844             | 0        |            |
| 213 Life Insurance Premiums       | 648                       | 684        | 720               | 720               | 0        |            |
| 214 Income Protect Insurance      | 1,166                     | 1,226      | 1,290             | 1,290             | 0        |            |
| 215 Vision Insurance Premiums     | 1,180                     | 1,245      | 1,278             | 1,278             | 0        |            |
| 220 Soc. Sec. Contrib. (7.65%)    | 55,352                    | 57,649     | 62,711            | 62,980            | 269      |            |
| 230 Retirement (PSERS) Contrib.   | 62,587                    | 93,139     | 101,319           | 101,320           | 1        |            |
| 250 Unemploy. Comp. Ins.          | 2,914                     | 2,983      | 3,342             | 3,342             | 0        |            |
| 260 Workers' Comp. Ins. Premiums  | 3,981                     | 4,146      | 4,510             | 4,509             | -1       |            |
| 580 Travel/Conference Expense     | 800                       | 2,500      | 1,000             | 1,000             | 0        |            |
| 610 General Supplies              | 1,219                     | 1,902      | 1,902             | 1,902             | 0        |            |
| 2120 Function ( Sub Total         | 980,895                   | 1,057,910  | 1,131,533         | 1,135,356         | 3,823    |            |
| 2122 Drug Testing - SHS & Oblock  |                           |            |                   |                   |          |            |
| 300 Purchased Prof &Tech Svcs     | 1,150                     | 1,650      | 1,650             | 1,650             | 0        |            |

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|                                     | 11-12 Adopted<br>Expenses | 1st Draft | 1-24-12 2nd Draft | 2-15-12 3rd Draft | 4-17-12 | Difference |
|-------------------------------------|---------------------------|-----------|-------------------|-------------------|---------|------------|
| ALL                                 |                           |           |                   |                   |         |            |
| 10 Fund 10                          |                           |           |                   |                   |         |            |
| 2000 Support Services               |                           |           |                   |                   |         |            |
| 2122 Function ( Sub Total           | 1,150                     | 1,650     | 1,650             | 1,650             | 0       |            |
| 2140 Psychological Services         |                           |           |                   |                   |         |            |
| 110 Administrator's Salaries        | 81,806                    | 81,806    | 81,806            | 81,806            | 0       |            |
| 151 Office/Clerical-reg Salaries    | 44,191                    | 44,191    | 60,582            | 60,582            | 0       |            |
| 152 Office/Clerical-temporary Sal   | 750                       | 750       | 10,750            | 0                 | -10,750 |            |
| 211 Medical Insurance Premiums      | 28,963                    | 30,156    | 37,273            | 37,273            | 0       |            |
| 212 Dental Insurance Premiums       | 1,864                     | 1,863     | 2,410             | 2,410             | 0       |            |
| 213 Life Insurance Premiums         | 280                       | 279       | 306               | 306               | 0       |            |
| 214 Income Protect Insurance        | 308                       | 309       | 344               | 344               | 0       |            |
| 215 Vision Insurance Premiums       | 226                       | 248       | 324               | 324               | 0       |            |
| 220 Soc. Sec. Contrib. (7.65%)      | 9,696                     | 9,697     | 10,893            | 10,893            | 0       |            |
| 230 Retirement (PSERS) Contrib.     | 10,964                    | 15,666    | 17,599            | 17,599            | 0       |            |
| 250 Unemploy. Comp. Ins.            | 640                       | 640       | 960               | 960               | 0       |            |
| 260 Workers' Comp. Ins. Premiums    | 697                       | 697       | 783               | 783               | 0       |            |
| 321 Contracted Substitute's Svcs.   | 0                         | 0         | 752               | 1,503             | 751     |            |
| 580 Travel/Conference Expense       | 2,000                     | 2,000     | 2,000             | 2,000             | 0       |            |
| 610 General Supplies                | 1,500                     | 1,500     | 1,500             | 1,500             | 0       |            |
| 810 Dues And Fees                   | 250                       | 265       | 265               | 265               | 0       |            |
| 2140 Function ( Sub Total           | 184,135                   | 190,067   | 228,547           | 218,548           | -9,999  |            |
| 2142 Psychological Testing Services |                           |           |                   |                   |         |            |
| 322 PT/OT Services from AIU         | 12,000                    | 10,000    | 10,000            | 10,000            | 0       |            |
| 2142 Function ( Sub Total           | 12,000                    | 10,000    | 10,000            | 10,000            | 0       |            |
| 2190 Other Pupil Personnel Svcs     |                           |           |                   |                   |         |            |
| 111 Administrative Salaries         | 17,690                    | 17,690    | 17,689            | 17,690            | 1       |            |
| 213 Life Insurance Premiums         | 56                        | 56        | 56                | 56                | 0       |            |
| 214 Income Protect Insurance        | 53                        | 52        | 52                | 52                | 0       |            |
| 220 Soc. Sec. Contrib. (7.65%)      | 1,353                     | 1,354     | 1,354             | 1,353             | -1      |            |
| 230 Retirement (PSERS) Contrib.     | 1,531                     | 2,187     | 2,187             | 2,187             | 0       |            |
| 250 Unemploy. Comp. Ins.            | 0                         | 0         | 320               | 0                 | -320    |            |
| 260 Workers' Comp. Ins. Premiums    | 97                        | 97        | 97                | 97                | 0       |            |
| 2190 Function ( Sub Total           | 20,780                    | 21,436    | 21,755            | 21,435            | -320    |            |

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|--------------------------------------|---------------------------|-----------|-------------------|-------------------|---------|------------|
| ALL                                  |                           |           |                   |                   |         |            |
| 10 Fund 10                           |                           |           |                   |                   |         |            |
| 2000 Support Services                |                           |           |                   |                   |         |            |
| 2210 Communications Coordinator      |                           |           |                   |                   |         |            |
| 430 Repairs & Maint Svcs             | 5,000                     | 0         | 0                 | 0                 | 0       |            |
| 2210 Function ( Sub Total            | 5,000                     | 0         | 0                 | 0                 | 0       |            |
| 2220 Audiovisual Serv. /Print Shop   |                           |           |                   |                   |         |            |
| 151 Office/Clerical-reg Salaries     | 30,434                    | 30,434    | 30,434            | 30,434            | 0       |            |
| 152 Office/Clerical-temporary Sal    | 2,300                     | 2,300     | 0                 | 0                 | 0       |            |
| 211 Medical Insurance Premiums       | 5,086                     | 5,085     | 5,085             | 5,085             | 0       |            |
| 212 Dental Insurance Premiums        | 395                       | 394       | 394               | 394               | 0       |            |
| 213 Life Insurance Premiums          | 54                        | 54        | 54                | 54                | 0       |            |
| 214 Income Protect Insurance         | 65                        | 65        | 65                | 65                | 0       |            |
| 215 Vision Insurance Premiums        | 58                        | 62        | 62                | 62                | 0       |            |
| 220 Soc. Sec. Contrib. (7.65%)       | 2,502                     | 2,505     | 2,328             | 2,328             | 0       |            |
| 230 Retirement (PSERS) Contrib.      | 2,832                     | 4,047     | 3,762             | 3,762             | 0       |            |
| 250 Unemploy. Comp. Ins.             | 382                       | 382       | 320               | 320               | 0       |            |
| 260 Workers' Comp. Ins. Premiums     | 181                       | 180       | 166               | 166               | 0       |            |
| 321 Contracted Substitute's Svcs.    | 0                         | 0         | 752               | 1,504             | 752     |            |
| 618 Technology Supplies              | 215                       | 1,000     | 1,000             | 1,000             | 0       |            |
| 761 Non-Capital - Equip Replmt.      | 109                       | 0         | 0                 | 0                 | 0       |            |
| 2220 Function ( Sub Total            | 44,613                    | 46,508    | 44,422            | 45,174            | 752     |            |
| 2250 School Library Services         |                           |           |                   |                   |         |            |
| 121 Teacher's Salaries - Reg. Ed.    | 247,000                   | 264,600   | 361,500           | 361,500           | 0       |            |
| 191 Paraprofessional (Aide) Salaries | 32,760                    | 42,462    | 34,272            | 34,272            | 0       |            |
| 211 Medical Insurance Premiums       | 13,854                    | 0         | 15,355            | 15,355            | 0       |            |
| 212 Dental Insurance Premiums        | 1,863                     | 1,093     | 2,186             | 2,186             | 0       |            |
| 213 Life Insurance Premiums          | 328                       | 252       | 324               | 324               | 0       |            |
| 214 Income Protect Insurance         | 518                       | 387       | 518               | 518               | 0       |            |
| 215 Vision Insurance Premiums        | 280                       | 152       | 304               | 304               | 0       |            |
| 220 Soc. Sec. Contrib. (7.65%)       | 21,402                    | 23,488    | 30,276            | 30,276            | 0       |            |
| 230 Retirement (PSERS) Contrib.      | 24,198                    | 37,952    | 48,919            | 48,919            | 0       |            |
| 250 Unemploy. Comp. Ins.             | 1,088                     | 1,536     | 1,728             | 1,919             | 191     |            |
| 260 Workers' Comp. Ins. Premiums     | 1,538                     | 1,690     | 2,175             | 2,174             | -1      |            |
| 580 Travel/Conference Expense        | 250                       | 250       | 250               | 250               | 0       |            |
| 610 General Supplies                 | 2,389                     | 1,008     | 1,008             | 1,008             | 0       |            |

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|                                      | Expenses      |           |                   |                   |                    |
| ALL                                  |               |           |                   |                   |                    |
| 10 Fund 10                           |               |           |                   |                   |                    |
| 2000 Support Services                |               |           |                   |                   |                    |
| 2250 School Library Services         |               |           |                   |                   |                    |
| 640 Books & Periodicals              | 16,601        | 18,189    | 18,189            | 18,189            | 0                  |
| 648 Ed Software/Licensing Fees       | 14,484        | 16,165    | 16,165            | 16,165            | 0                  |
| 751 Equipment - Non-Capital - Add'l  | 800           | 0         | 0                 | 0                 | 0                  |
| 2250 Function ( Sub Total            | 379,353       | 409,224   | 533,169           | 533,359           | 190                |
| 2270 Instructional Staff Dev Svcs    |               |           |                   |                   |                    |
| 580 Travel/Conference Expense        | 8,849         | 0         | 3,500             | 3,500             | 0                  |
| 2270 Function ( Sub Total            | 8,849         | 0         | 3,500             | 3,500             | 0                  |
| 2310 Board Services                  |               |           |                   |                   |                    |
| 110 Administrator's Salaries         | 4,800         | 4,800     | 4,800             | 4,800             | 0                  |
| 220 Soc. Sec. Contrib. (7.65%)       | 368           | 368       | 338               | 1,740             | 1,402              |
| 230 Retirement (PSERS) Contrib.      | 415           | 593       | 593               | 1,186             | 593                |
| 250 Unemploy. Comp. Ins.             | 192           | 192       | 0                 | 384               | 384                |
| 260 Workers' Comp. Ins. Premiums     | 27            | 26        | 52                | 52                | 0                  |
| 300 Purchased Prof &Tech Svcs        | 24,000        | 24,000    | 24,000            | 24,000            | 0                  |
| 529 Other Insurance                  | 11,500        | 11,035    | 11,035            | 11,035            | 0                  |
| 540 Advertising                      | 5,000         | 7,500     | 9,000             | 9,000             | 0                  |
| 580 Travel/Conference Expense        | 3,500         | 3,500     | 2,000             | 2,000             | 0                  |
| 610 General Supplies                 | 3,500         | 2,000     | 2,000             | 2,000             | 0                  |
| 810 Dues And Fees                    | 10,600        | 0         | 0                 | 0                 | 0                  |
| 2310 Function ( Sub Total            | 63,902        | 54,014    | 53,818            | 56,197            | 2,379              |
| 2330 Tax Assessment & Collect Svcs   |               |           |                   |                   |                    |
| 149 Real Estate Tax Collector        | 0             | 59,000    | 60,000            | 60,000            | 0                  |
| 220 Soc. Sec. Contrib. (7.65%)       | 0             | 4,525     | 4,590             | 4,590             | 0                  |
| 342 Under Assessed Property Costs    | 7,500         | 7,500     | 7,500             | 7,500             | 0                  |
| 343 5% Delinquent Tax Collection Fee | 15,000        | 12,000    | 12,000            | 12,000            | 0                  |
| 344 Liens, Bond, Misc. Collections   | 48,500        | 48,500    | 48,500            | 48,500            | 0                  |
| 345 Earned Income Tax Office         | 118,115       | 50,880    | 51,300            | 51,300            | 0                  |
| 346 TCC - Upfront Costs              | 10,000        | 2,000     | 0                 | 0                 | 0                  |
| 610 General Supplies                 | 6,000         | 7,500     | 7,500             | 7,500             | 0                  |
| 2330 Function ( Sub Total            | 205,115       | 191,905   | 191,390           | 191,390           | 0                  |

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|                                   | 11-12 Adopted | 1st Draft | 1-24-12 2nd Draft | 2-15-12 3rd Draft | 4-17-12 | Difference |
|-----------------------------------|---------------|-----------|-------------------|-------------------|---------|------------|
| ALL                               |               |           |                   |                   |         |            |
| 10 Fund 10                        |               |           |                   |                   |         |            |
| 2000 Support Services             |               |           |                   |                   |         |            |
| 2340 Personnel                    |               |           |                   |                   |         |            |
| 110 Administrator's Salaries      | 0             | 0         | 79,560            | 79,560            | 0       |            |
| 151 Office/Clerical-reg Salaries  | 45,408        | 45,408    | 45,408            | 45,408            | 0       |            |
| 152 Office/Clerical-temporary Sal | 2,250         | 2,250     | 0                 | 0                 | 0       |            |
| 211 Medical Insurance Premiums    | 15,653        | 14,373    | 19,784            | 19,784            | 0       |            |
| 212 Dental Insurance Premiums     | 1,093         | 770       | 1,164             | 1,164             | 0       |            |
| 213 Life Insurance Premiums       | 54            | 54        | 279               | 279               | 0       |            |
| 214 Income Protect Insurance      | 102           | 102       | 311               | 311               | 0       |            |
| 215 Vision Insurance Premiums     | 140           | 152       | 194               | 194               | 0       |            |
| 220 Soc. Sec. Contrib. (7.65%)    | 3,646         | 3,646     | 9,559             | 9,560             | 1       |            |
| 230 Retirement (PSERS) Contrib.   | 4,123         | 5,890     | 15,446            | 15,446            | 0       |            |
| 250 Unemploy. Comp. Ins.          | 320           | 320       | 640               | 640               | 0       |            |
| 260 Workers' Comp. Ins. Premiums  | 262           | 262       | 688               | 688               | 0       |            |
| 321 Contracted Substitute's Svcs. | 0             | 0         | 2,255             | 2,255             | 0       |            |
| 2340 Function ( Sub Total         | 73,051        | 73,227    | 175,288           | 175,289           | 1       |            |
| 2350 Legal Services (Solicitor)   |               |           |                   |                   |         |            |
| 300 Purchased Prof &Tech Svcs     | 62,000        | 65,000    | 65,000            | 65,000            | 0       |            |
| 2350 Function ( Sub Total         | 62,000        | 65,000    | 65,000            | 65,000            | 0       |            |
| 2360 Superintendent               |               |           |                   |                   |         |            |
| 110 Administrator's Salaries      | 130,050       | 132,600   | 132,600           | 132,600           | 0       |            |
| 111 Administrative Salaries       | 0             | 109,140   | 0                 | 0                 | 0       |            |
| 151 Office/Clerical-reg Salaries  | 45,408        | 45,408    | 45,408            | 45,408            | 0       |            |
| 152 Office/Clerical-temporary Sal | 2,500         | 2,500     | 0                 | 0                 | 0       |            |
| 211 Medical Insurance Premiums    | 14,000        | 5,265     | 15,295            | 15,295            | 0       |            |
| 212 Dental Insurance Premiums     | 770           | 394       | 1,093             | 1,093             | 0       |            |
| 213 Life Insurance Premiums       | 280           | 279       | 279               | 279               | 0       |            |
| 214 Income Protect Insurance      | 312           | 312       | 311               | 311               | 0       |            |
| 215 Vision Insurance Premiums     | 86            | 42        | 96                | 96                | 0       |            |
| 220 Soc. Sec. Contrib. (7.65%)    | 11,800        | 17,979    | 12,222            | 12,222            | 0       |            |
| 230 Retirement (PSERS) Contrib.   | 15,393        | 29,052    | 22,001            | 22,001            | 0       |            |
| 250 Unemploy. Comp. Ins.          | 308           | 960       | 448               | 448               | 0       |            |
| 260 Workers' Comp. Ins. Premiums  | 980           | 1,294     | 980               | 980               | 0       |            |
| 321 Contracted Substitute's Svcs. | 0             | 0         | 2,505             | 2,505             | 0       |            |

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|-----------------------------------|---------------------------|-----------|-------------------|-------------------|---------|------------|
| ALL                               |                           |           |                   |                   |         |            |
| 10 Fund 10                        |                           |           |                   |                   |         |            |
| 2000 Support Services             |                           |           |                   |                   |         |            |
| 2360 Superintendent               |                           |           |                   |                   |         |            |
| 430 Repairs & Maint Svcs          | 3,000                     | 0         | 0                 | 0                 | 0       | 0          |
| 530 Communications                | 12,500                    | 500       | 5,500             | 5,500             | 0       | 0          |
| 580 Travel/Conference Expense     | 2,500                     | 900       | 2,000             | 2,000             | 0       | 0          |
| 610 General Supplies              | 800                       | 650       | 500               | 500               | 0       | 0          |
| 810 Dues And Fees                 | 1,500                     | 650       | 1,500             | 1,500             | 0       | 0          |
| 2360 Function ( Sub Total         | 242,187                   | 347,925   | 242,738           | 242,738           | 0       | 0          |
| 2361 Assistant Superintendent     |                           |           |                   |                   |         |            |
| 110 Administrator's Salaries      | 109,140                   | 109,140   | 109,140           | 109,140           | 0       | 0          |
| 151 Office/Clerical-reg Salaries  | 27,865                    | 27,865    | 16,391            | 16,391            | 0       | 0          |
| 211 Medical Insurance Premiums    | 27,470                    | 44,427    | 22,882            | 22,882            | 0       | 0          |
| 212 Dental Insurance Premiums     | 2,022                     | 3,115     | 1,640             | 1,640             | 0       | 0          |
| 213 Life Insurance Premiums       | 271                       | 496       | 252               | 252               | 0       | 0          |
| 214 Income Protect Insurance      | 270                       | 480       | 245               | 245               | 0       | 0          |
| 215 Vision Insurance Premiums     | 205                       | 321       | 172               | 172               | 0       | 0          |
| 220 Soc. Sec. Contrib. (7.65%)    | 10,337                    | 10,482    | 9,604             | 9,603             | -1      | 0          |
| 230 Retirement (PSERS) Contrib.   | 11,851                    | 16,934    | 15,516            | 15,516            | 0       | 0          |
| 250 Unemploy. Comp. Ins.          | 443                       | 640       | 320               | 320               | 0       | 0          |
| 260 Workers' Comp. Ins. Premiums  | 754                       | 753       | 689               | 690               | 1       | 0          |
| 580 Travel/Conference Expense     | 2,000                     | 1,600     | 1,600             | 1,600             | 0       | 0          |
| 610 General Supplies              | 500                       | 400       | 400               | 400               | 0       | 0          |
| 810 Dues And Fees                 | 1,500                     | 750       | 750               | 750               | 0       | 0          |
| 2361 Function ( Sub Total         | 194,628                   | 217,403   | 179,601           | 179,601           | 0       | 0          |
| 2370 Safety & Security (SRO)      |                           |           |                   |                   |         |            |
| 300 Purchased Prof &Tech Svcs     | 76,000                    | 76,000    | 76,000            | 76,000            | 0       | 0          |
| 2370 Function ( Sub Total         | 76,000                    | 76,000    | 76,000            | 76,000            | 0       | 0          |
| 2380 Principal's Services         |                           |           |                   |                   |         |            |
| 100 Personnel Services-salaries   | 0                         | 83,000    | 0                 | 0                 | 0       | 0          |
| 110 Administrator's Salaries      | 537,700                   | 517,969   | 600,969           | 600,969           | 0       | 0          |
| 111 Administrative Salaries       | 195,228                   | 150,943   | 150,942           | 150,942           | 0       | 0          |
| 151 Office/Clerical-reg Salaries  | 393,834                   | 393,834   | 393,834           | 393,834           | 0       | 0          |
| 152 Office/Clerical-temporary Sal | 15,750                    | 15,750    | 0                 | 0                 | 0       | 0          |
| 211 Medical Insurance Premiums    | 243,808                   | 210,513   | 214,517           | 214,517           | 0       | 0          |

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|                                        | 11-12 Adopted<br>Expenses | 1st Draft | 1-24-12 2nd Draft | 2-15-12 3rd Draft | 4-17-12 | Difference |
|----------------------------------------|---------------------------|-----------|-------------------|-------------------|---------|------------|
| ALL                                    |                           |           |                   |                   |         |            |
| 10 Fund 10                             |                           |           |                   |                   |         |            |
| 2000 Support Services                  |                           |           |                   |                   |         |            |
| 2380 Principal's Services              |                           |           |                   |                   |         |            |
| 212 Dental Insurance Premiums          | 17,083                    | 14,818    | 15,185            | 15,185            | 0       |            |
| 213 Life Insurance Premiums            | 2,624                     | 2,169     | 2,282             | 2,282             | 0       |            |
| 214 Income Protect Insurance           | 2,748                     | 2,328     | 2,327             | 2,327             | 0       |            |
| 215 Vision Insurance Premiums          | 1,968                     | 1,797     | 1,855             | 1,855             | 0       |            |
| 220 Soc. Sec. Contrib. (7.65%)         | 87,394                    | 88,848    | 88,849            | 90,055            | 1,206   |            |
| 230 Retirement (PSERS) Contrib.        | 98,828                    | 143,557   | 143,559           | 143,558           | -1      |            |
| 250 Unemploy. Comp. Ins.               | 6,388                     | 6,080     | 6,207             | 6,079             | -128    |            |
| 260 Workers' Comp. Ins. Premiums       | 6,282                     | 5,932     | 6,391             | 6,303             | -88     |            |
| 282 OPEB Cost of Retiree Dental Insur  | 0                         | 705       | 0                 | 0                 | 0       |            |
| 285 OPEB Cost of Retiree Vision Insur  | 0                         | 118       | 0                 | 0                 | 0       |            |
| 321 Contracted Substitute's Svcs.      | 0                         | 0         | 15,755            | 15,755            | 0       |            |
| 530 Communications                     | 23,200                    | 19,500    | 19,500            | 19,500            | 0       |            |
| 580 Travel/Conference Expense          | 3,750                     | 3,950     | 3,950             | 3,950             | 0       |            |
| 610 General Supplies                   | 15,793                    | 14,640    | 14,640            | 14,640            | 0       |            |
| 640 Books & Periodicals                | 200                       | 900       | 900               | 900               | 0       |            |
| 761 Non-Capital - Equip Replmt.        | 5,310                     | 6,876     | 6,876             | 6,876             | 0       |            |
| 810 Dues And Fees                      | 7,280                     | 5,300     | 5,300             | 5,300             | 0       |            |
| 2380 Function ( Sub Total              | 1,665,168                 | 1,689,527 | 1,693,838         | 1,694,827         | 989     |            |
| 2420 Medical Services                  |                           |           |                   |                   |         |            |
| 300 Purchased Prof &Tech Svcs          | 15,000                    | 15,000    | 15,000            | 15,000            | 0       |            |
| 430 Repairs & Maint Svcs               | 1,935                     | 6,317     | 6,317             | 6,317             | 0       |            |
| 580 Travel/Conference Expense          | 500                       | 500       | 500               | 500               | 0       |            |
| 610 General Supplies                   | 20,548                    | 21,662    | 21,662            | 21,662            | 0       |            |
| 2420 Function ( Sub Total              | 37,983                    | 43,479    | 43,479            | 43,479            | 0       |            |
| 2430 Dental Services                   |                           |           |                   |                   |         |            |
| 300 Purchased Prof &Tech Svcs          | 700                       | 700       | 700               | 700               | 0       |            |
| 2430 Function ( Sub Total              | 700                       | 700       | 700               | 700               | 0       |            |
| 2440 Nursing Services                  |                           |           |                   |                   |         |            |
| 121 Teacher's Salaries - Reg. Ed.      | 358,600                   | 367,400   | 376,300           | 376,300           | 0       |            |
| 122 Professional - Reg Ed. Substitutes | 17,000                    | 17,000    | 0                 | 0                 | 0       |            |
| 191 Paraprofessional (Aide) Salaries   | 81,913                    | 85,694    | 115,417           | 115,417           | 0       |            |
| 211 Medical Insurance Premiums         | 47,808                    | 52,910    | 50,291            | 50,291            | 0       |            |

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|                                          | 11-12 Adopted<br>Expenses | 1st Draft | 1-24-12 2nd Draft | 2-15-12 3rd Draft | 4-17-12 | Difference |
|------------------------------------------|---------------------------|-----------|-------------------|-------------------|---------|------------|
| ALL                                      |                           |           |                   |                   |         |            |
| 10 Fund 10                               |                           |           |                   |                   |         |            |
| 2000 Support Services                    |                           |           |                   |                   |         |            |
| 2440 Nursing Services                    |                           |           |                   |                   |         |            |
| 212 Dental Insurance Premiums            | 3,025                     | 3,029     | 3,029             | 3,029             | 3,029   | 0          |
| 213 Life Insurance Premiums              | 382                       | 360       | 378               | 378               | 378     | 0          |
| 214 Income Protect Insurance             | 520                       | 518       | 518               | 518               | 518     | 0          |
| 215 Vision Insurance Premiums            | 482                       | 518       | 518               | 518               | 518     | 0          |
| 220 Soc. Sec. Contrib. (7.65%)           | 35,003                    | 35,956    | 38,918            | 37,619            | 37,619  | -1,299     |
| 230 Retirement (PSERS) Contrib.          | 39,575                    | 58,103    | 60,778            | 60,777            | 60,777  | -1         |
| 250 Unemploy. Comp. Ins.                 | 3,446                     | 3,201     | 3,200             | 3,200             | 3,200   | 0          |
| 260 Workers' Comp. Ins. Premiums         | 2,518                     | 2,586     | 2,702             | 2,704             | 2,704   | 2          |
| 321 Contracted Substitute's Svcs.        | 0                         | 0         | 17,000            | 17,000            | 17,000  | 0          |
| 2440 Function ( Sub Total                | 590,272                   | 627,275   | 669,049           | 667,751           | 667,751 | -1,298     |
| 2510 Business Office/Fiscal Services     |                           |           |                   |                   |         |            |
| 110 Administrator's Salaries             | 98,940                    | 100,919   | 100,919           | 100,919           | 100,919 | 0          |
| 111 Administrative Salaries              | 7,534                     | 0         | 0                 | 0                 | 0       | 0          |
| 151 Office/Clerical-reg Salaries         | 121,164                   | 121,164   | 116,247           | 116,247           | 116,247 | 0          |
| 211 Medical Insurance Premiums           | 57,643                    | 57,044    | 54,350            | 54,350            | 54,350  | 0          |
| 212 Dental Insurance Premiums            | 3,632                     | 3,515     | 3,350             | 3,350             | 3,350   | 0          |
| 213 Life Insurance Premiums              | 455                       | 387       | 379               | 379               | 379     | 0          |
| 214 Income Protect Insurance             | 517                       | 455       | 443               | 443               | 443     | 0          |
| 215 Vision Insurance Premiums            | 518                       | 551       | 529               | 529               | 529     | 0          |
| 220 Soc. Sec. Contrib. (7.65%)           | 17,414                    | 16,989    | 16,614            | 16,614            | 16,614  | 0          |
| 230 Retirement (PSERS) Contrib.          | 19,693                    | 27,451    | 26,842            | 26,842            | 26,842  | 0          |
| 250 Unemploy. Comp. Ins.                 | 1,280                     | 1,280     | 1,083             | 1,280             | 1,280   | 197        |
| 260 Workers' Comp. Ins. Premiums         | 1,252                     | 1,221     | 1,194             | 1,194             | 1,194   | 0          |
| 525 Bonding Insurance                    | 300                       | 150       | 150               | 150               | 150     | 0          |
| 580 Travel/Conference Expense            | 1,500                     | 1,200     | 1,200             | 1,200             | 1,200   | 0          |
| 610 General Supplies                     | 9,000                     | 7,500     | 7,500             | 7,500             | 7,500   | 0          |
| 618 Technology Supplies                  | 150                       | 150       | 150               | 150               | 150     | 0          |
| 810 Dues And Fees                        | 1,000                     | 400       | 400               | 400               | 400     | 0          |
| 2510 Function ( Sub Total                | 341,992                   | 340,376   | 331,350           | 331,547           | 331,547 | 197        |
| 2610 Supv Of Faciliites/Oper & Mnt Plant |                           |           |                   |                   |         |            |
| 151 Office/Clerical-reg Salaries         | 42,973                    | 42,973    | 42,973            | 42,973            | 42,973  | 0          |
| 211 Medical Insurance Premiums           | 29,580                    | 15,008    | 14,428            | 14,428            | 14,428  | 0          |
| 212 Dental Insurance Premiums            | 2,186                     | 1,093     | 1,093             | 1,093             | 1,093   | 0          |

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|------------------------------------------|---------------------------|----------------------|----------------------|----------------------|------------|
| ALL                                      |                           |                      |                      |                      |            |
| 10 Fund 10                               |                           |                      |                      |                      |            |
| 2000 Support Services                    |                           |                      |                      |                      |            |
| 2610 Supv Of Faciliites/Oper & Mnt Plant |                           |                      |                      |                      |            |
| 213 Life Insurance Premiums              | 280                       | 54                   | 54                   | 54                   | 0          |
| 214 Income Protect Insurance             | 306                       | 97                   | 97                   | 97                   | 0          |
| 215 Vision Insurance Premiums            | 226                       | 152                  | 152                  | 152                  | 0          |
| 220 Soc. Sec. Contrib. (7.65%)           | 3,287                     | 3,287                | 3,287                | 3,287                | 0          |
| 230 Retirement (PSERS) Contrib.          | 3,716                     | 5,311                | 5,311                | 5,311                | 0          |
| 250 Unemploy. Comp. Ins.                 | 320                       | 320                  | 320                  | 320                  | 0          |
| 260 Workers' Comp. Ins. Premiums         | 236                       | 236                  | 236                  | 236                  | 0          |
| 300 Purchased Prof &Tech Svcs            | 105,000                   | 113,000              | 113,000              | 113,000              | 0          |
| 580 Travel/Conference Expense            | 2,500                     | 300                  | 300                  | 300                  | 0          |
| 2610 Function ( Sub Total                | 190,610                   | 181,831              | 181,251              | 181,251              | 0          |
| 2620 Operation Of Buildings Svcs         |                           |                      |                      |                      |            |
| 161 Crafts & Trades-reg Salaries         | 171,392                   | 171,392              | 173,056              | 173,056              | 0          |
| 181 Custodial/Mnt/Supply Salaries        | 1,418,456                 | 1,418,456            | 1,431,768            | 1,431,768            | 0          |
| 182 Substitute Custodians Salaries       | 48,000                    | 48,000               | 0                    | 0                    | 0          |
| 211 Medical Insurance Premiums           | 395,773                   | 418,157              | 418,158              | 418,158              | 0          |
| 212 Dental Insurance Premiums            | 22,562                    | 21,996               | 21,996               | 21,996               | 0          |
| 213 Life Insurance Premiums              | 2,559                     | 2,434                | 2,419                | 2,419                | 0          |
| 214 Income Protect Insurance             | 4,220                     | 4,016                | 4,017                | 4,017                | 0          |
| 215 Vision Insurance Premiums            | 4,800                     | 4,680                | 4,680                | 4,680                | 0          |
| 220 Soc. Sec. Contrib. (7.65%)           | 125,285                   | 125,292              | 122,758              | 122,764              | 6          |
| 230 Retirement (PSERS) Contrib.          | 141,661                   | 202,425              | 198,362              | 198,364              | 2          |
| 250 Unemploy. Comp. Ins.                 | 12,608                    | 12,607               | 12,480               | 12,480               | 0          |
| 260 Workers' Comp. Ins. Premiums         | 9,009                     | 9,014                | 8,819                | 8,819                | 0          |
| 321 Contracted Substitute's Svcs.        | 0                         | 60,000               | 60,000               | 60,000               | 0          |
| 411 Disposal Services                    | 30,000                    | 33,300               | 33,300               | 33,300               | 0          |
| 415 Laundry,Linen Svc & Dry Clean        | 5,500                     | 5,500                | 5,500                | 5,500                | 0          |
| 422 Electricity                          | 449,200                   | 474,000              | 449,000              | 449,000              | 0          |
| 424 Water/sewage                         | 45,050                    | 46,000               | 46,000               | 46,000               | 0          |
| 430 Repairs & Maint Svcs                 | 215,850                   | 205,335              | 205,335              | 205,335              | 0          |
| 521 Fire Insurance                       | 12,500                    | 12,775               | 12,775               | 12,775               | 0          |
| 523 Gen Property & Liab. Ins             | 100,000                   | 105,560              | 105,560              | 105,560              | 0          |
| 529 Other Insurance                      | 1,700                     | 1,700                | 1,700                | 1,700                | 0          |
| 530 Communications                       | 62,000                    | 60,000               | 60,000               | 60,000               | 0          |
| 610 General Supplies                     | 195,000                   | 164,500              | 145,000              | 145,000              | 0          |

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|----------------------------------------|---------------------------|----------------------|----------------------|----------------------|------------|
| ALL                                    |                           |                      |                      |                      |            |
| 10 Fund 10                             |                           |                      |                      |                      |            |
| 2000 Support Services                  |                           |                      |                      |                      |            |
| 2620 Operation Of Buildings Svcs       |                           |                      |                      |                      |            |
| 621 Natural Gas - Heating              | 260,000                   | 258,000              | 235,000              | 235,000              | 0          |
| 751 Equipment - Non-Capital - Add'l    | 2,500                     | 2,500                | 2,500                | 2,500                | 0          |
| 761 Non-Capital - Equip Replmt.        | 14,400                    | 14,400               | 14,400               | 14,400               | 0          |
| 762 Capital Equip Replmt.              | 31,000                    | 15,500               | 15,500               | 15,500               | 0          |
| 810 Dues And Fees                      | 2,000                     | 2,000                | 2,000                | 2,000                | 0          |
| 2620 Function ( Sub Total              | 3,783,025                 | 3,899,539            | 3,792,083            | 3,792,091            | 8          |
| 2630 Care & Upkeep Of Grounds Svcs     |                           |                      |                      |                      |            |
| 412 Snow Plowing Services              | 14,000                    | 14,000               | 14,000               | 14,000               | 0          |
| 414 Lawn Care Services                 | 45,900                    | 50,000               | 50,000               | 50,000               | 0          |
| 2630 Function ( Sub Total              | 59,900                    | 64,000               | 64,000               | 64,000               | 0          |
| 2640 Care & Upkeep Of Equipment Svc    |                           |                      |                      |                      |            |
| 430 Repairs & Maint Svcs               | 9,000                     | 15,500               | 15,500               | 15,500               | 0          |
| 2640 Function ( Sub Total              | 9,000                     | 15,500               | 15,500               | 15,500               | 0          |
| 2650 Vehicle Operation & Maint Svcs    |                           |                      |                      |                      |            |
| 430 Repairs & Maint Svcs               | 5,000                     | 5,000                | 5,000                | 5,000                | 0          |
| 626 Gasoline                           | 10,500                    | 15,000               | 15,000               | 15,000               | 0          |
| 2650 Function ( Sub Total              | 15,500                    | 20,000               | 20,000               | 20,000               | 0          |
| 2660 Security Svcs/Evenings/Sch Police |                           |                      |                      |                      |            |
| 181 Custodial/Mnt/Supply Salaries      | 21,212                    | 21,212               | 21,212               | 14,712               | -6,500     |
| 220 Soc. Sec. Contrib. (7.65%)         | 1,622                     | 1,623                | 1,622                | 1,622                | 0          |
| 230 Retirement (PSERS) Contrib.        | 1,835                     | 2,622                | 2,622                | 2,622                | 0          |
| 250 Unemploy. Comp. Ins.               | 320                       | 320                  | 320                  | 320                  | 0          |
| 260 Workers' Comp. Ins. Premiums       | 117                       | 117                  | 117                  | 117                  | 0          |
| 430 Repairs & Maint Svcs               | 3,600                     | 5,000                | 5,000                | 5,000                | 0          |
| 751 Equipment - Non-Capital - Add'l    | 500                       | 500                  | 500                  | 500                  | 0          |
| 2660 Function ( Sub Total              | 29,206                    | 31,394               | 31,393               | 24,893               | -6,500     |
| 2661 Security Svcs/Daytime/HS Security |                           |                      |                      |                      |            |
| 181 Custodial/Mnt/Supply Salaries      | 36,720                    | 32,130               | 32,130               | 36,720               | 4,590      |
| 220 Soc. Sec. Contrib. (7.65%)         | 2,809                     | 2,457                | 2,457                | 2,807                | 350        |
| 230 Retirement (PSERS) Contrib.        | 3,176                     | 3,973                | 3,972                | 4,538                | 566        |

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|----------------------------------------|---------------------------|-----------|-------------------|-------------------|---------|------------|
| ALL                                    |                           |           |                   |                   |         |            |
| 10 Fund 10                             |                           |           |                   |                   |         |            |
| 2000 Support Services                  |                           |           |                   |                   |         |            |
| 2661 Security Svcs/Daytime/HS Security |                           |           |                   |                   |         |            |
| 250 Unemploy. Comp. Ins.               | 640                       | 640       | 640               | 640               | 0       |            |
| 260 Workers' Comp. Ins. Premiums       | 202                       | 176       | 202               | 202               | 0       |            |
| 610 General Supplies                   | 500                       | 500       | 500               | 500               | 0       |            |
| 2661 Function ( Sub Total              | 44,047                    | 39,876    | 39,901            | 45,407            | 5,506   |            |
| 2710 Student Transportation Supervisor |                           |           |                   |                   |         |            |
| 100 Personnel Services-salaries        | 56,744                    | 0         | 0                 | 0                 | 0       |            |
| 110 Administrator's Salaries           | 0                         | 55,000    | 55,000            | 55,000            | 0       |            |
| 111 Administrative Salaries            | 17,579                    | 35,750    | 35,749            | 35,749            | 0       |            |
| 151 Office/Clerical-reg Salaries       | 4,917                     | 4,916     | 4,917             | 4,917             | 0       |            |
| 152 Office/Clerical-temporary Sal      | 2,250                     | 2,250     | 0                 | 0                 | 0       |            |
| 211 Medical Insurance Premiums         | 19,884                    | 2,276     | 15,622            | 15,622            | 0       |            |
| 212 Dental Insurance Premiums          | 1,210                     | 164       | 902               | 902               | 0       |            |
| 213 Life Insurance Premiums            | 391                       | 8         | 278               | 278               | 0       |            |
| 214 Income Protect Insurance           | 366                       | 11        | 264               | 264               | 0       |            |
| 215 Vision Insurance Premiums          | 135                       | 23        | 119               | 119               | 0       |            |
| 220 Soc. Sec. Contrib. (7.65%)         | 6,236                     | 7,491     | 7,376             | 7,435             | 59      |            |
| 230 Retirement (PSERS) Contrib.        | 7,049                     | 12,103    | 11,918            | 11,918            | 0       |            |
| 250 Unemploy. Comp. Ins.               | 847                       | 640       | 837               | 670               | -167    |            |
| 260 Workers' Comp. Ins. Premiums       | 448                       | 540       | 531               | 531               | 0       |            |
| 300 Purchased Prof &Tech Svcs          | 70,000                    | 0         | 0                 | 0                 | 0       |            |
| 321 Contracted Substitute's Svcs.      | 0                         | 0         | 752               | 752               | 0       |            |
| 580 Travel/Conference Expense          | 2,000                     | 2,000     | 2,000             | 2,000             | 0       |            |
| 2710 Function ( Sub Total              | 190,056                   | 123,172   | 136,265           | 136,157           | -108    |            |
| 2720 Transportation /Operation Svcs    |                           |           |                   |                   |         |            |
| 171 Bus Drivers                        | 949,791                   | 931,526   | 927,865           | 927,865           | 0       |            |
| 172 Substitute Bus Drivers             | 26,000                    | 26,000    | 26,000            | 14,500            | -11,500 |            |
| 191 Paraprofessional (Aide) Salaries   | 131,257                   | 132,237   | 146,930           | 146,930           | 0       |            |
| 192 Sub. Paraprofessional Salaries     | 0                         | 0         | 4,000             | 4,000             | 0       |            |
| 211 Medical Insurance Premiums         | 33,452                    | 28,488    | 30,470            | 30,470            | 0       |            |
| 213 Life Insurance Premiums            | 2,044                     | 1,907     | 1,800             | 1,800             | 0       |            |
| 214 Income Protect Insurance           | 1,972                     | 1,840     | 1,848             | 1,848             | 0       |            |
| 220 Soc. Sec. Contrib. (7.65%)         | 84,679                    | 83,357    | 84,201            | 86,190            | 1,989   |            |
| 230 Retirement (PSERS) Contrib.        | 95,767                    | 134,714   | 136,079           | 136,077           | -2      |            |

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**Plum Borough School District**  
**3rd Draft Expenditures April 17, 2012**  
**Expenditure**

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|                                          | 11-12 Adopted<br>Expenses | 1st Draft | 1-24-12 2nd Draft | 2-15-12 3rd Draft | 4-17-12  | Difference |
|------------------------------------------|---------------------------|-----------|-------------------|-------------------|----------|------------|
| ALL                                      |                           |           |                   |                   |          |            |
| 10 Fund 10                               |                           |           |                   |                   |          |            |
| 2000 Support Services                    |                           |           |                   |                   |          |            |
| 2720 Transportation /Operation Svcs      |                           |           |                   |                   |          |            |
| 250 Unemploy. Comp. Ins.                 | 20,480                    | 20,158    | 21,120            | 21,120            | 0        |            |
| 260 Workers' Comp. Ins. Premiums         | 6,069                     | 5,977     | 6,037             | 6,034             | -3       |            |
| 762 Capital Equip Replmt.                | 0                         | 569,100   | 569,100           | 282,318           | -286,782 |            |
| 2720 Function ( Sub Total                | 1,351,511                 | 1,935,304 | 1,955,450         | 1,659,152         | -296,298 |            |
| 2740 Transportation /Vehicle Svcs & Mnt. |                           |           |                   |                   |          |            |
| 173 Bus Mechanics                        | 172,404                   | 146,328   | 161,852           | 161,852           | 0        |            |
| 211 Medical Insurance Premiums           | 38,429                    | 55,475    | 40,570            | 40,570            | 0        |            |
| 212 Dental Insurance Premiums            | 2,924                     | 3,662     | 2,924             | 2,924             | 0        |            |
| 213 Life Insurance Premiums              | 187                       | 412       | 186               | 186               | 0        |            |
| 214 Income Protect Insurance             | 308                       | 518       | 309               | 309               | 0        |            |
| 215 Vision Insurance Premiums            | 421                       | 551       | 456               | 456               | 0        |            |
| 220 Soc. Sec. Contrib. (7.65%)           | 13,187                    | 11,193    | 12,111            | 12,110            | -1       |            |
| 230 Retirement (PSERS) Contrib.          | 14,914                    | 18,087    | 19,571            | 19,571            | 0        |            |
| 250 Unemploy. Comp. Ins.                 | 1,280                     | 960       | 1,279             | 1,280             | 1        |            |
| 260 Workers' Comp. Ins. Premiums         | 946                       | 804       | 870               | 870               | 0        |            |
| 300 Purchased Prof &Tech Svcs            | 6,970                     | 6,970     | 6,970             | 6,970             | 0        |            |
| 430 Repairs & Maint Svcs                 | 9,492                     | 16,492    | 16,492            | 16,492            | 0        |            |
| 522 Auto Liability Ins.                  | 0                         | 52,500    | 55,125            | 55,125            | 0        |            |
| 530 Communications                       | 2,500                     | 2,500     | 2,500             | 2,500             | 0        |            |
| 610 General Supplies                     | 170,000                   | 155,320   | 155,320           | 155,320           | 0        |            |
| 624 Oil                                  | 13,963                    | 14,263    | 14,263            | 14,263            | 0        |            |
| 626 Gasoline                             | 357,610                   | 366,300   | 366,300           | 366,300           | 0        |            |
| 2740 Function ( Sub Total                | 805,535                   | 852,335   | 857,098           | 857,098           | 0        |            |
| 2790 Other Student Transp Services       |                           |           |                   |                   |          |            |
| 516 Student Transport. Fees AIU          | 20,000                    | 30,000    | 30,000            | 30,000            | 0        |            |
| 2790 Function ( Sub Total                | 20,000                    | 30,000    | 30,000            | 30,000            | 0        |            |
| 2835 Wellness Program                    |                           |           |                   |                   |          |            |
| 300 Purchased Prof &Tech Svcs            | 2,000                     | 0         | 0                 | 0                 | 0        |            |
| 2835 Function ( Sub Total                | 2,000                     | 0         | 0                 | 0                 | 0        |            |
| 2840 Technology Services                 |                           |           |                   |                   |          |            |
| 110 Administrator's Salaries             | 67,367                    | 78,000    | 78,000            | 78,000            | 0        |            |

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|                                       | 11-12 Adopted<br>Expenses | 1st Draft<br>1-24-12 | 2nd Draft<br>2-15-12 | 3rd Draft<br>4-17-12 | Difference |
|---------------------------------------|---------------------------|----------------------|----------------------|----------------------|------------|
| ALL                                   |                           |                      |                      |                      |            |
| 10 Fund 10                            |                           |                      |                      |                      |            |
| 2000 Support Services                 |                           |                      |                      |                      |            |
| 2840 Technology Services              |                           |                      |                      |                      |            |
| 141 Network Assistant                 | 110,365                   | 110,365              | 123,674              | 123,674              | 0          |
| 151 Office/Clerical-reg Salaries      | 44,191                    | 44,191               | 44,191               | 44,191               | 0          |
| 152 Office/Clerical-temporary Sal     | 750                       | 750                  | 0                    | 0                    | 0          |
| 211 Medical Insurance Premiums        | 44,426                    | 56,450               | 55,803               | 55,803               | 0          |
| 212 Dental Insurance Premiums         | 3,046                     | 3,745                | 3,744                | 3,744                | 0          |
| 213 Life Insurance Premiums           | 442                       | 441                  | 441                  | 441                  | 0          |
| 214 Income Protect Insurance          | 526                       | 526                  | 525                  | 525                  | 0          |
| 215 Vision Insurance Premiums         | 433                       | 524                  | 524                  | 524                  | 0          |
| 220 Soc. Sec. Contrib. (7.65%)        | 17,036                    | 17,848               | 18,808               | 18,809               | 1          |
| 230 Retirement (PSERS) Contrib.       | 19,261                    | 28,837               | 30,389               | 30,389               | 0          |
| 250 Unemploy. Comp. Ins.              | 1,710                     | 1,680                | 1,680                | 1,680                | 0          |
| 260 Workers' Comp. Ins. Premiums      | 1,225                     | 1,283                | 1,352                | 1,352                | 0          |
| 300 Purchased Prof &Tech Svcs         | 50,000                    | 5,000                | 5,000                | 5,000                | 0          |
| 321 Contracted Substitute's Svcs.     | 0                         | 0                    | 2,280                | 2,280                | 0          |
| 348 Vendor Supplied Tech. Services    | 29,489                    | 31,000               | 31,000               | 31,000               | 0          |
| 438 Rep & Mnt - Computer Systems      | 32,748                    | 36,996               | 36,996               | 36,996               | 0          |
| 580 Travel/Conference Expense         | 2,250                     | 4,500                | 3,000                | 3,000                | 0          |
| 610 General Supplies                  | 1,250                     | 2,500                | 1,250                | 1,250                | 0          |
| 648 Ed Software/Licensing Fees        | 64,065                    | 59,465               | 59,465               | 59,465               | 0          |
| 758 Capital Comp/Software Additional  | 106,000                   | 156,000              | 156,000              | 156,000              | 0          |
| 768 Capital Comp/Software Replmt.     | 215,000                   | 258,000              | 258,000              | 203,000              | -55,000    |
| 2840 Function ( Sub Total             | 811,580                   | 898,101              | 912,122              | 857,123              | -54,999    |
| 2900 Retirees Benefits                |                           |                      |                      |                      |            |
| 211 Medical Insurance Premiums        | 57,552                    | 7,109                | 0                    | 0                    | 0          |
| 212 Dental Insurance Premiums         | 4,510                     | 406                  | 0                    | 0                    | 0          |
| 213 Life Insurance Premiums           | 428                       | 57                   | 241                  | 241                  | 0          |
| 214 Income Protect Insurance          | 739                       | 73                   | 209                  | 209                  | 0          |
| 215 Vision Insurance Premiums         | 622                       | 86                   | 0                    | 0                    | 0          |
| 220 Soc. Sec. Contrib. (7.65%)        | 10,939                    | 17,896               | 0                    | 0                    | 0          |
| 230 Retirement (PSERS) Contrib.       | 12,375                    | 28,918               | 0                    | 0                    | 0          |
| 260 Workers' Comp. Ins. Premiums      | 792                       | 1,292                | 0                    | 0                    | 0          |
| 281 OPEB Cost of Retiree Health Insur | 940,814                   | 1,018,229            | 1,127,969            | 1,127,969            | 0          |
| 282 OPEB Cost of Retiree Dental Insur | 59,944                    | 58,299               | 66,620               | 66,620               | 0          |
| 283 OPEB Cost of Retiree Life Insur   | 240                       | 213                  | 489                  | 489                  | 0          |

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**Plum Borough School District**  
**3rd Draft Expenditures April 17, 2012**  
**Expenditure**

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|                                        | 11-12 Adopted<br>Expenses | 1st Draft<br>1-24-12 | 2nd Draft<br>2-15-12 | 3rd Draft<br>4-17-12 | Difference |
|----------------------------------------|---------------------------|----------------------|----------------------|----------------------|------------|
| ALL                                    |                           |                      |                      |                      |            |
| 10 Fund 10                             |                           |                      |                      |                      |            |
| 2000 Support Services                  |                           |                      |                      |                      |            |
| 2900 Retirees Benefits                 |                           |                      |                      |                      |            |
| 285 OPEB Cost of Retiree Vision Insur  | 9,912                     | 10,590               | 12,222               | 12,222               | 0          |
| 290 Other Employee Benefits            | 243,040                   | 233,999              | 228,000              | 228,000              | 0          |
| 2900 Function ( Sub Total              | 1,341,907                 | 1,377,167            | 1,435,750            | 1,435,750            | 0          |
| 2000 Function (E) Sub Total            | 13,984,898                | 15,131,792           | 15,231,990           | 14,876,313           | -355,677   |
| 3000 Oper Of Noninstructional Svcs     |                           |                      |                      |                      |            |
| 3210 Student Activities                |                           |                      |                      |                      |            |
| 133 Student Club Sponsors & Chaperones | 80,749                    | 82,864               | 85,159               | 76,240               | -8,919     |
| 147 Athletic Game Workers              | 17,077                    | 2                    | 14,752               | 12,805               | -1,947     |
| 220 Soc. Sec. Contrib. (7.65%)         | 6,179                     | 6,338                | 7,600                | 5,999                | -1,601     |
| 230 Retirement (PSERS) Contrib.        | 6,986                     | 10,246               | 10,528               | 9,426                | -1,102     |
| 250 Unemploy. Comp. Ins.               | 1,428                     | 1,789                | 2,033                | 1,664                | -369       |
| 260 Workers' Comp. Ins. Premiums       | 453                       | 461                  | 474                  | 423                  | -51        |
| 580 Travel/Conference Expense          | 10,000                    | 9,900                | 9,900                | 9,900                | 0          |
| 3210 Function ( Sub Total              | 122,872                   | 111,600              | 130,446              | 116,457              | -13,989    |
| 3250 School Sponsored Athletics        |                           |                      |                      |                      |            |
| 110 Administrator's Salaries           | 98,114                    | 98,114               | 98,114               | 98,114               | 0          |
| 111 Administrative Salaries            | 17,690                    | 17,690               | 17,690               | 17,690               | 0          |
| 134 Athletic Coaches                   | 263,051                   | 271,645              | 281,027              | 269,670              | -11,357    |
| 199 Health Care Buyout                 | 4,800                     | 4,800                | 4,800                | 4,800                | 0          |
| 211 Medical Insurance Premiums         | 14,573                    | 15,764               | 15,295               | 15,295               | 0          |
| 212 Dental Insurance Premiums          | 1,093                     | 1,093                | 1,093                | 1,093                | 0          |
| 213 Life Insurance Premiums            | 353                       | 281                  | 281                  | 281                  | 0          |
| 214 Income Protect Insurance           | 391                       | 262                  | 261                  | 261                  | 0          |
| 215 Vision Insurance Premiums          | 86                        | 96                   | 96                   | 96                   | 0          |
| 220 Soc. Sec. Contrib. (7.65%)         | 29,331                    | 30,012               | 30,728               | 29,858               | -870       |
| 230 Retirement (PSERS) Contrib.        | 33,190                    | 48,475               | 49,639               | 47,642               | -1,997     |
| 250 Unemploy. Comp. Ins.               | 8,026                     | 8,971                | 8,262                | 8,193                | -69        |
| 260 Workers' Comp. Ins. Premiums       | 2,115                     | 2,162                | 2,212                | 2,131                | -81        |
| 330 Other Professional Svcs            | 0                         | 65,244               | 65,244               | 65,244               | 0          |
| 529 Other Insurance                    | 0                         | 11,000               | 11,000               | 11,000               | 0          |
| 580 Travel/Conference Expense          | 45,968                    | 3,500                | 3,500                | 3,500                | 0          |
| 610 General Supplies                   | 251,898                   | 182,889              | 182,889              | 182,889              | 0          |
| 891 Club Ice Hockey                    | 0                         | 6,000                | 6,000                | 6,000                | 0          |

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**Expenditure**

|                                          | 11-12 Adopted<br>Expenses | 1st Draft | 1-24-12 2nd Draft | 2-15-12 3rd Draft | 4-17-12 | Difference |
|------------------------------------------|---------------------------|-----------|-------------------|-------------------|---------|------------|
| ALL                                      |                           |           |                   |                   |         |            |
| 10 Fund 10                               |                           |           |                   |                   |         |            |
| 3000 Oper Of Noninstructional Svcs       |                           |           |                   |                   |         |            |
| 3250 Function ( Sub Total                | 770,679                   | 767,998   | 778,131           | 763,757           |         | -14,374    |
| 3310 Community Summer Recreation         |                           |           |                   |                   |         |            |
| 137 Summer Rec. Program Wages            | 5,488                     | 5,488     | 5,487             | 5,488             |         | 1          |
| 220 Soc. Sec. Contrib. (7.65%)           | 420                       | 420       | 420               | 840               |         | 420        |
| 230 Retirement (PSERS) Contrib.          | 475                       | 678       | 678               | 678               |         | 0          |
| 250 Unemploy. Comp. Ins.                 | 220                       | 220       | 221               | 220               |         | -1         |
| 260 Workers' Comp. Ins. Premiums         | 30                        | 30        | 30                | 30                |         | 0          |
| 610 General Supplies                     | 1,500                     | 0         | 0                 | 0                 |         | 0          |
| 3310 Function ( Sub Total                | 8,133                     | 6,836     | 6,836             | 7,256             |         | 420        |
| 3320 Air Force JROTC Program             |                           |           |                   |                   |         |            |
| 121 Teacher's Salaries - Reg. Ed.        | 194,689                   | 194,689   | 195,118           | 195,118           |         | 0          |
| 199 Health Care Buyout                   | 14,400                    | 14,400    | 14,400            | 14,400            |         | 0          |
| 212 Dental Insurance Premiums            | 2,633                     | 2,633     | 2,633             | 2,633             |         | 0          |
| 213 Life Insurance Premiums              | 216                       | 216       | 216               | 216               |         | 0          |
| 215 Vision Insurance Premiums            | 421                       | 455       | 456               | 456               |         | 0          |
| 220 Soc. Sec. Contrib. (7.65%)           | 15,999                    | 15,997    | 16,032            | 16,030            |         | -2         |
| 230 Retirement (PSERS) Contrib.          | 18,086                    | 25,844    | 25,896            | 24,116            |         | -1,780     |
| 250 Unemploy. Comp. Ins.                 | 821                       | 812       | 851               | 851               |         | 0          |
| 260 Workers' Comp. Ins. Premiums         | 1,149                     | 1,149     | 1,151             | 1,072             |         | -79        |
| 580 Travel/Conference Expense            | 1,500                     | 1,500     | 1,500             | 1,500             |         | 0          |
| 3320 Function ( Sub Total                | 249,914                   | 257,695   | 258,253           | 256,392           |         | -1,861     |
| 3330 Public Library Services             |                           |           |                   |                   |         |            |
| 860 Grants To Mun & Comm Svc Orgs        | 15,000                    | 15,000    | 15,000            | 0                 |         | -15,000    |
| 3330 Function ( Sub Total                | 15,000                    | 15,000    | 15,000            | 0                 |         | -15,000    |
| 3390 District / Boro Shared - Cross Guar |                           |           |                   |                   |         |            |
| 300 Purchased Prof & Tech Svcs           | 42,850                    | 41,800    | 41,800            | 41,800            |         | 0          |
| 3390 Function ( Sub Total                | 42,850                    | 41,800    | 41,800            | 41,800            |         | 0          |
| 3000 Function (E) Sub Total              | 1,209,448                 | 1,200,929 | 1,230,466         | 1,185,662         |         | -44,804    |
| 4000 Facilities Acq, const & Impv        |                           |           |                   |                   |         |            |
| 4210 Site Improvement Services           |                           |           |                   |                   |         |            |
| 761 Non-Capital - Equip Replmt.          | 10,000                    | 23,500    | 23,500            | 23,500            |         | 0          |

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|                                           | 11-12 Adopted<br>Expenses | 1st Draft  | 1-24-12 2nd Draft | 2-15-12 3rd Draft | 4-17-12  | Difference |
|-------------------------------------------|---------------------------|------------|-------------------|-------------------|----------|------------|
| ALL                                       |                           |            |                   |                   |          |            |
| 10 Fund 10                                |                           |            |                   |                   |          |            |
| 4000 Facilities Acq,const & Impv          |                           |            |                   |                   |          |            |
| 4210 Function ( Sub Total                 | 10,000                    | 23,500     | 23,500            | 23,500            | 0        |            |
| 4410 Arch. & Engr. Services               |                           |            |                   |                   |          |            |
| 300 Purchased Prof &Tech Svcs             | 0                         | 1,100      | 1,100             | 1,100             | 0        |            |
| 4410 Function ( Sub Total                 | 0                         | 1,100      | 1,100             | 1,100             | 0        |            |
| 4610 Building Improvement Ser.            |                           |            |                   |                   |          |            |
| 761 Non-Capital - Equip Replmt.           | 119,450                   | 190,100    | 190,100           | 190,100           | 0        |            |
| 4610 Function ( Sub Total                 | 119,450                   | 190,100    | 190,100           | 190,100           | 0        |            |
| 4000 Function (E) Sub Total               | 129,450                   | 214,700    | 214,700           | 214,700           | 0        |            |
| 5000 Other Financing Uses                 |                           |            |                   |                   |          |            |
| 5110 Debt Svc / Bond Issue Prin & Int.    |                           |            |                   |                   |          |            |
| 830 Interest Payments (Bonds & Leases)    | 4,266,725                 | 4,170,310  | 4,170,310         | 4,170,310         | 0        |            |
| 910 Redemption Of Principal (Bonds)       | 2,510,872                 | 2,603,283  | 2,603,283         | 2,603,283         | 0        |            |
| 5110 Function ( Sub Total                 | 6,777,597                 | 6,773,593  | 6,773,593         | 6,773,593         | 0        |            |
| 5130 Refund to Prior Year Revenue Acct    |                           |            |                   |                   |          |            |
| 000 Assessment Appeal Settlement          | 0                         | 0          | 491,280           | 491,280           | 0        |            |
| 880 Refunds/ Prior Years' Recpts          | 50,000                    | 50,000     | 50,000            | 50,000            | 0        |            |
| 5130 Function ( Sub Total                 | 50,000                    | 50,000     | 541,280           | 541,280           | 0        |            |
| 5910 Budgetary Reserve / Contingency Fund |                           |            |                   |                   |          |            |
| 840 General Contingency - Districtwide    | 250,000                   | 200,000    | 200,000           | 200,000           | 0        |            |
| 843 Budgetary Contingency - Facilities    | 0                         | 220,000    | 220,000           | 120,000           | -100,000 |            |
| 845 Softball Field Contingency            | 50,000                    | 0          | 0                 | 0                 | 0        |            |
| 846 Diesel Fuel Contingency               | 27,500                    | 11,000     | 11,000            | 11,000            | 0        |            |
| 5910 Sub Total                            | 327,500                   | 431,000    | 431,000           | 331,000           | -100,000 |            |
| 5000 Sub Total                            | 7,155,097                 | 7,254,593  | 7,745,873         | 7,645,873         | -100,000 |            |
| 10 Sub Total                              | 53,506,859                | 56,039,385 | 56,787,925        | 55,869,596        | -918,329 |            |
| Report Totals                             | 53,506,859                | 56,039,385 | 56,787,925        | 55,869,596        | -918,329 |            |

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# Plum Borough School District

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3<sup>rd</sup> Draft

2012-13 Preliminary General  
Fund Expenditures

Sorted by Objects then  
Functions Comparison Report.

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April 17, 2012 Finance Committee Meeting  
Oblock Jr. High School

Date: 04/16/12

Time: 14:54:14

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|-----------------------------------------|---------------|-----------|-------------------|-------------------|---------|------------|
|                                         | Expenses      |           |                   |                   |         |            |
| ALL                                     |               |           |                   |                   |         |            |
| 10 Fund 10                              |               |           |                   |                   |         |            |
| 282 OPEB Cost of Retiree Dental Insur   | 59,944        | 59,004    | 66,620            | 66,620            | 0       |            |
| 283 OPEB Cost of Retiree Life Insur     | 240           | 213       | 489               | 489               | 0       |            |
| 285 OPEB Cost of Retiree Vision Insur   | 9,912         | 10,708    | 12,222            | 12,222            | 0       |            |
| 290 Other Employee Benefits             | 243,040       | 233,999   | 228,000           | 228,000           | 0       |            |
| 300 Purchased Prof &Tech Svcs           | 493,170       | 350,220   | 387,720           | 387,720           | 0       |            |
| 321 Contracted Substitute's Svcs. Kelly | 0             | 60,000    | 363,451           | 364,954           | 1,503   |            |
| 322 PT/OT Services from AIU             | 1,114,526     | 1,100,683 | 1,100,683         | 1,100,683         | 0       |            |
| 330 Other Professional Svcs             | 0             | 65,244    | 65,244            | 65,244            | 0       |            |
| 342 Under Assessed Property Costs       | 7,500         | 7,500     | 7,500             | 7,500             | 0       |            |
| 343 5% Delinquent Tax Collection Fee    | 15,000        | 12,000    | 12,000            | 12,000            | 0       |            |
| 344 Liens, Bond, Misc. Collections Fees | 48,500        | 48,500    | 48,500            | 48,500            | 0       |            |
| 345 Earned Income Tax Office            | 118,115       | 50,880    | 51,300            | 51,300            | 0       |            |
| 346 TCC - Upfront Costs                 | 10,000        | 2,000     | 0                 | 0                 | 0       |            |
| 348 Vendor Supplied Tech. Services      | 29,489        | 31,000    | 31,000            | 31,000            | 0       |            |
| 411 Disposal Services                   | 30,000        | 33,300    | 33,300            | 33,300            | 0       |            |
| 412 Snow Plowing Services               | 14,000        | 14,000    | 14,000            | 14,000            | 0       |            |
| 414 Lawn Care Services                  | 45,900        | 50,000    | 50,000            | 50,000            | 0       |            |
| 415 Laundry,Linen Svc & Dry Clean       | 5,500         | 5,500     | 5,500             | 5,500             | 0       |            |
| 422 Electricity                         | 449,200       | 474,000   | 449,000           | 449,000           | 0       |            |
| 424 Water/sewage                        | 45,050        | 46,000    | 46,000            | 46,000            | 0       |            |
| 430 Repairs & Maint Svcs                | 269,065       | 268,108   | 268,108           | 268,108           | 0       |            |
| 438 Rep & Mnt - Computer Systems        | 32,748        | 36,996    | 36,996            | 36,996            | 0       |            |
| 440 Rentals                             | 35,000        | 0         | 35,000            | 0                 | -35,000 |            |
| 442 Rental Of Equip & Vehicles          | 221,000       | 189,900   | 189,900           | 189,900           | 0       |            |
| 516 Student Transport. Fees AIU         | 20,000        | 30,000    | 30,000            | 30,000            | 0       |            |
| 521 Fire Insurance                      | 12,500        | 12,775    | 12,775            | 12,775            | 0       |            |
| 522 Auto Liability Ins.                 | 0             | 52,500    | 55,125            | 55,125            | 0       |            |
| 523 Gen Property & Liab. Ins            | 100,000       | 105,560   | 105,560           | 105,560           | 0       |            |
| 525 Bonding Insurance                   | 300           | 150       | 150               | 150               | 0       |            |
| 529 Other Insurance                     | 13,200        | 23,735    | 23,735            | 23,735            | 0       |            |
| 530 Communications                      | 100,200       | 82,500    | 87,500            | 87,500            | 0       |            |
| 540 Advertising                         | 5,000         | 7,500     | 9,000             | 9,000             | 0       |            |
| 550 Printing & Binding                  | 900           | 0         | 0                 | 0                 | 0       |            |
| 561 Tuition To Oth Lea In State         | 15,000        | 15,000    | 15,000            | 15,000            | 0       |            |
| 562 Tuition To PA Cyber/Charter Schs.   | 600,686       | 466,750   | 466,750           | 466,750           | 0       |            |
| 563 AIU Alternative Education           | 343,220       | 524,747   | 524,747           | 441,753           | -82,994 |            |
| 564 Tuition To AVTS                     | 490,000       | 400,000   | 400,000           | 400,000           | 0       |            |

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|               |                                     | Expenditure            |            |                   |                   | Difference |
|---------------|-------------------------------------|------------------------|------------|-------------------|-------------------|------------|
|               |                                     | 11-12 Adopted Expenses | 1st Draft  | 1-24-12 2nd Draft | 2-15-12 3rd Draft |            |
| ALL           |                                     |                        |            |                   |                   |            |
| 10            | Fund 10                             |                        |            |                   |                   |            |
| 565           | Vocational Training Expenses        | 2,500                  | 4,000      | 4,000             | 4,000             | 0          |
| 566           | Tuition To Comm Col&Tech Inst       | 32,500                 | 0          | 32,500            | 0                 | -32,500    |
| 567           | Tuition for ESL Services            | 150,000                | 150,000    | 150,000           | 150,000           | 0          |
| 568           | Tuition - Approved Private Schools  | 645,246                | 645,246    | 645,246           | 545,507           | -99,739    |
| 580           | Travel/Conference Expense           | 144,185                | 51,207     | 51,307            | 51,307            | 0          |
| 610           | General Supplies                    | 1,030,155              | 933,539    | 912,639           | 896,311           | -16,328    |
| 618           | Technology Supplies                 | 10,323                 | 13,698     | 13,698            | 13,698            | 0          |
| 621           | Natural Gas - Heating               | 260,000                | 258,000    | 235,000           | 235,000           | 0          |
| 624           | Oil                                 | 13,963                 | 14,263     | 14,263            | 14,263            | 0          |
| 626           | Gasoline                            | 368,110                | 381,300    | 381,300           | 381,300           | 0          |
| 640           | Books & Periodicals                 | 151,838                | 129,242    | 132,742           | 132,742           | 0          |
| 648           | Ed Software/Licensing Fees          | 80,779                 | 75,684     | 75,684            | 75,630            | -54        |
| 751           | Equipment - Non-Capital - Add'l     | 11,054                 | 6,172      | 6,172             | 6,172             | 0          |
| 758           | Capital Comp/Software Additional    | 119,828                | 170,081    | 170,081           | 170,081           | 0          |
| 761           | Non-Capital - Equip Replmt.         | 156,019                | 238,376    | 238,376           | 238,376           | 0          |
| 762           | Capital Equip Replmt.               | 33,320                 | 584,600    | 584,600           | 297,818           | -286,782   |
| 768           | Capital Comp/Software Replmt.       | 215,000                | 258,000    | 258,000           | 203,000           | -55,000    |
| 810           | Dues And Fees                       | 24,850                 | 9,853      | 10,703            | 10,703            | 0          |
| 830           | Interest Payments (Bonds & Leases)  | 4,266,725              | 4,170,310  | 4,170,310         | 4,170,310         | 0          |
| 840           | General Contingency - Districtwide  | 250,000                | 200,000    | 200,000           | 200,000           | 0          |
| 843           | Budgetary Contingency - Facilities  | 0                      | 220,000    | 220,000           | 120,000           | -100,000   |
| 845           | Softball Field Contingency          | 50,000                 | 0          | 0                 | 0                 | 0          |
| 846           | Diesel Fuel Contingency             | 27,500                 | 11,000     | 11,000            | 11,000            | 0          |
| 860           | Grants To Mun & Comm Svc Orgs       | 15,000                 | 15,000     | 15,000            | 0                 | -15,000    |
| 880           | Refunds/ Prior Years' Recpts /Taxes | 50,000                 | 50,000     | 50,000            | 50,000            | 0          |
| 891           | Club Ice Hockey                     | 0                      | 6,000      | 6,000             | 6,000             | 0          |
| 910           | Redemption Of Principal (Bonds)     | 2,510,872              | 2,603,283  | 2,603,283         | 2,603,283         | 0          |
| 10            | Sub Total                           | 53,506,859             | 56,039,385 | 56,787,925        | 55,869,596        | -918,329   |
| Report Totals |                                     | 53,506,859             | 56,039,385 | 56,787,925        | 55,869,596        | -918,329   |

# Plum Borough School District

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## 3<sup>rd</sup> Draft 2012-13 Preliminary General Fund Expenditures Sorted by Functions Only Report

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April 17, 2012 Finance Committee Meeting  
Oblock Jr. High School

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|     |                                     | Expenditure            |            |                   |                   | Difference |
|-----|-------------------------------------|------------------------|------------|-------------------|-------------------|------------|
|     |                                     | 11-12 Adopted Expenses | 1st Draft  | 1-24-12 2nd Draft | 2-15-12 3rd Draft |            |
| ALL |                                     |                        |            |                   |                   |            |
| 10  | Fund 10                             |                        |            |                   |                   |            |
| 000 | Assessment Appeal Settlement Refund | 0                      | 0          | 491,280           | 491,280           | 0          |
| 100 | Personnel Services-salaries         | 56,744                 | 83,000     | 0                 | 0                 | 0          |
| 110 | Administrator's Salaries            | 1,283,752              | 1,379,182  | 1,385,908         | 1,385,908         | 0          |
| 111 | Administrative Salaries             | 291,103                | 366,594    | 257,451           | 257,452           | 1          |
| 116 | Health Ins. Buy-out Stipends        | 189,600                | 177,600    | 172,800           | 172,800           | 0          |
| 121 | Teacher's Salaries - Reg. Ed.       | 20,483,310             | 20,833,231 | 21,387,373        | 21,319,725        | -67,648    |
| 122 | Professional - Reg Ed. Substitutes  | 276,000                | 276,000    | 0                 | 0                 | 0          |
| 126 | Homebound Instruction Salary        | 15,000                 | 15,000     | 15,000            | 15,000            | 0          |
| 131 | Department Chairpersons Stipends    | 11,616                 | 19,940     | 19,940            | 19,940            | 0          |
| 133 | Student Club Sponsors & Chaperones  | 80,749                 | 82,864     | 85,159            | 76,240            | -8,919     |
| 134 | Athletic Coaches                    | 263,051                | 271,645    | 281,027           | 269,670           | -11,357    |
| 137 | Summer Rec. Program Wages           | 5,488                  | 5,488      | 5,487             | 5,488             | 1          |
| 141 | Network Assistant                   | 110,365                | 110,365    | 123,674           | 123,674           | 0          |
| 147 | Athletic Game Workers               | 17,077                 | 2          | 14,752            | 12,805            | -1,947     |
| 149 | Real Estate Tax Collector           | 0                      | 59,000     | 60,000            | 60,000            | 0          |
| 151 | Office/Clerical-reg Salaries        | 800,385                | 800,384    | 800,385           | 800,385           | 0          |
| 152 | Office/Clerical-temporary Sal       | 26,550                 | 26,550     | 10,750            | 0                 | -10,750    |
| 161 | Crafts & Trades-reg Salaries        | 171,392                | 171,392    | 173,056           | 173,056           | 0          |
| 171 | Bus Drivers                         | 949,791                | 931,526    | 927,865           | 927,865           | 0          |
| 172 | Substitute Bus Drivers              | 26,000                 | 26,000     | 26,000            | 14,500            | -11,500    |
| 173 | Bus Mechanics                       | 172,404                | 146,328    | 161,852           | 161,852           | 0          |
| 181 | Custodial/Mnt/Supply Salaries       | 1,476,388              | 1,471,798  | 1,485,110         | 1,483,200         | -1,910     |
| 182 | Substitute Custodians Salaries      | 48,000                 | 48,000     | 0                 | 0                 | 0          |
| 191 | Paraprofessional (Aide) Salaries    | 704,609                | 888,100    | 796,083           | 796,083           | 0          |
| 192 | Sub. Paraprofessional Salaries      | 16,350                 | 16,350     | 21,136            | 21,136            | 0          |
| 199 | Health Care Buyout                  | 19,200                 | 19,200     | 19,200            | 19,200            | 0          |
| 211 | Medical Insurance Premiums          | 4,102,723              | 4,329,260  | 3,993,269         | 3,993,269         | 0          |
| 212 | Dental Insurance Premiums           | 293,099                | 280,454    | 275,528           | 275,528           | 0          |
| 213 | Life Insurance Premiums             | 32,475                 | 30,696     | 30,495            | 30,495            | 0          |
| 214 | Income Protect Insurance            | 49,986                 | 48,503     | 48,817            | 48,817            | 0          |
| 215 | Vision Insurance Premiums           | 42,806                 | 43,943     | 42,862            | 42,862            | 0          |
| 220 | Soc. Sec. Contrib. (7.65%)          | 2,109,070              | 2,172,380  | 2,170,645         | 2,158,553         | -12,092    |
| 230 | Retirement (PSERS) Contrib.         | 2,386,965              | 3,502,581  | 3,512,141         | 3,445,902         | -66,239    |
| 240 | Tuition Reimb. /Prof Staff          | 125,000                | 0          | 125,000           | 125,000           | 0          |
| 250 | Unemploy. Comp. Ins.                | 159,798                | 162,577    | 158,810           | 157,815           | -995       |
| 260 | Workers' Comp. Ins. Premiums        | 151,527                | 155,397    | 156,322           | 153,242           | -3,080     |
| 281 | OPEB Cost of Retiree Health Insur   | 940,814                | 1,018,229  | 1,127,969         | 1,127,969         | 0          |

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|                                     | Expenditure            |            |                   |                   |                    |
|-------------------------------------|------------------------|------------|-------------------|-------------------|--------------------|
|                                     | 11-12 Adopted Expenses | 1st Draft  | 1-24-12 2nd Draft | 2-15-12 3rd Draft | 4-17-12 Difference |
| ALL                                 |                        |            |                   |                   |                    |
| 10 Fund 10                          |                        |            |                   |                   |                    |
| 1000 Instruction                    |                        |            |                   |                   |                    |
| 1110 Instruction - Reg. Programs    | 24,336,916             | 25,245,815 | 25,451,258        | 25,253,897        | -197,361           |
| 1190 Title I                        | 458,938                | 489,794    | 495,829           | 495,829           | 0                  |
| 1191 Title II                       | 149,646                | 159,973    | 160,545           | 160,545           | 0                  |
| 1200 Special Programs - Elem / Sec  | 2,500                  | 4,000      | 4,000             | 4,000             | 0                  |
| 1211 Life Skills Support - Public   | 204,303                | 211,750    | 211,750           | 211,750           | 0                  |
| 1221 Hearing Impaired               | 271,840                | 271,840    | 271,840           | 271,840           | 0                  |
| 1224 Visually Impaired              | 171,071                | 171,071    | 171,071           | 171,071           | 0                  |
| 1225 Speech & Language Support      | 353,916                | 381,208    | 341,872           | 341,871           | -1                 |
| 1230 Emotional Support              | 0                      | 177        | 177               | 177               | 0                  |
| 1232 Emotional Support PRRI         | 15,000                 | 15,000     | 15,000            | 15,000            | 0                  |
| 1233 Autistic Program               | 62,000                 | 74,100     | 74,100            | 74,100            | 0                  |
| 1240 Learning Disabled              | 1,828,834              | 1,941,512  | 1,867,177         | 1,867,854         | 677                |
| 1241 Learning Support               | 830,988                | 960,063    | 845,186           | 843,700           | -1,486             |
| 1243 Gifted Support                 | 350,659                | 350,477    | 449,958           | 449,959           | 1                  |
| 1260 Physical Support               | 72,000                 | 72,000     | 72,000            | 72,000            | 0                  |
| 1270 Non-Public Tuition             | 332,220                | 441,753    | 441,753           | 378,753           | -63,000            |
| 1280 Early Intervention Support     | 12,000                 | 0          | 0                 | 0                 | 0                  |
| 1290 Approved Private Sch Tuition   | 656,246                | 728,240    | 728,240           | 608,507           | -119,733           |
| 1390 Other Vocational Ed Programs   | 490,000                | 400,000    | 400,000           | 400,000           | 0                  |
| 1430 Homebound Instruction          | 18,049                 | 18,406     | 18,405            | 18,405            | 0                  |
| 1442 Alternative Ed. Program        | 51,283                 | 52,269     | 72,944            | 73,045            | 101                |
| 1490 CCAC Middle School (BCMC)      | 359,557                | 247,923    | 271,791           | 234,745           | -37,046            |
| 1000 Function (E) Sub Total         | 31,027,966             | 32,237,371 | 32,364,896        | 31,947,048        | -417,848           |
| 2000 Support Services               |                        |            |                   |                   |                    |
| 2110 Pupil Personnel Services       | 141,248                | 199,947    | 64,350            | 64,350            | 0                  |
| 2120 Guidance Services              | 980,895                | 1,057,910  | 1,131,533         | 1,135,356         | 3,823              |
| 2122 Drug Testing - SHS & Oblock    | 1,150                  | 1,650      | 1,650             | 1,650             | 0                  |
| 2140 Psychological Services         | 184,135                | 190,067    | 228,547           | 218,548           | -9,999             |
| 2142 Psychological Testing Services | 12,000                 | 10,000     | 10,000            | 10,000            | 0                  |
| 2190 Other Pupil Personnel Svcs     | 20,780                 | 21,436     | 21,755            | 21,435            | -320               |
| 2210 Communications Coordinator     | 5,000                  | 0          | 0                 | 0                 | 0                  |
| 2220 Audiovisual Serv. /Print Shop  | 44,613                 | 46,508     | 44,422            | 45,174            | 752                |
| 2250 School Library Services        | 379,353                | 409,224    | 533,169           | 533,359           | 190                |
| 2270 Instructional Staff Dev Svcs   | 8,849                  | 0          | 3,500             | 3,500             | 0                  |
| 2310 Board Services                 | 63,902                 | 54,014     | 53,818            | 56,197            | 2,379              |

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|                                          | 11-12 Adopted<br>Expenses | 1st Draft  | 1-24-12 2nd Draft | 2-15-12 3rd Draft | 4-17-12 | Difference |
|------------------------------------------|---------------------------|------------|-------------------|-------------------|---------|------------|
| ALL                                      |                           |            |                   |                   |         |            |
| 10 Fund 10                               |                           |            |                   |                   |         |            |
| 2000 Support Services                    |                           |            |                   |                   |         |            |
| 2330 Tax Assessment & Collect Svcs       | 205,115                   | 191,905    | 191,390           | 191,390           |         | 0          |
| 2340 Personnel                           | 73,051                    | 73,227     | 175,288           | 175,289           |         | 1          |
| 2350 Legal Services (Solicitor)          | 62,000                    | 65,000     | 65,000            | 65,000            |         | 0          |
| 2360 Superintendent                      | 242,187                   | 347,925    | 242,738           | 242,738           |         | 0          |
| 2361 Assistant Superintendent            | 194,628                   | 217,403    | 179,601           | 179,601           |         | 0          |
| 2370 Safety & Security (SRO)             | 76,000                    | 76,000     | 76,000            | 76,000            |         | 0          |
| 2380 Principal's Services                | 1,665,168                 | 1,689,527  | 1,693,838         | 1,694,827         |         | 989        |
| 2420 Medical Services                    | 37,983                    | 43,479     | 43,479            | 43,479            |         | 0          |
| 2430 Dental Services                     | 700                       | 700        | 700               | 700               |         | 0          |
| 2440 Nursing Services                    | 590,272                   | 627,275    | 669,049           | 667,751           |         | -1,298     |
| 2510 Business Office/Fiscal Services     | 341,992                   | 340,376    | 331,350           | 331,547           |         | 197        |
| 2610 Supv Of Faciliites/Oper & Mnt Plant | 190,610                   | 181,831    | 181,251           | 181,251           |         | 0          |
| 2620 Operation Of Buildings Svcs         | 3,783,025                 | 3,899,539  | 3,792,083         | 3,792,091         |         | 8          |
| 2630 Care & Upkeep Of Grounds Svcs       | 59,900                    | 64,000     | 64,000            | 64,000            |         | 0          |
| 2640 Care & Upkeep Of Equipment Svc      | 9,000                     | 15,500     | 15,500            | 15,500            |         | 0          |
| 2650 Vehicle Operation & Maint Svcs      | 15,500                    | 20,000     | 20,000            | 20,000            |         | 0          |
| 2660 Security Svcs/Evenings/Sch Police   | 29,206                    | 31,394     | 31,393            | 24,893            |         | -6,500     |
| 2661 Security Svcs/Daytime/HS Security   | 44,047                    | 39,876     | 39,901            | 45,407            |         | 5,506      |
| 2710 Student Transportation Supervisor   | 190,056                   | 123,172    | 136,265           | 136,157           |         | -108       |
| 2720 Transportation /Operation Svcs      | 1,351,511                 | 1,935,304  | 1,955,450         | 1,659,152         |         | -296,298   |
| 2740 Transportation /Vehicle Svcs & Mnt. | 805,535                   | 852,335    | 857,098           | 857,098           |         | 0          |
| 2790 Other Student Transp Services       | 20,000                    | 30,000     | 30,000            | 30,000            |         | 0          |
| 2835 Wellness Program                    | 2,000                     | 0          | 0                 | 0                 |         | 0          |
| 2840 Technology Services                 | 811,580                   | 898,101    | 912,122           | 857,123           |         | -54,999    |
| 2900 Retirees Benefits                   | 1,341,907                 | 1,377,167  | 1,435,750         | 1,435,750         |         | 0          |
| 2000 Function (E) Sub Total              | 13,984,898                | 15,131,792 | 15,231,990        | 14,876,313        |         | -355,677   |
| 3000 Oper Of Noninstructional Svcs       |                           |            |                   |                   |         |            |
| 3210 Student Activities                  | 122,872                   | 111,600    | 130,446           | 116,457           |         | -13,989    |
| 3250 School Sponsored Athletics          | 770,679                   | 767,998    | 778,131           | 763,757           |         | -14,374    |
| 3310 Community Summer Recreation         | 8,133                     | 6,836      | 6,836             | 7,256             |         | 420        |
| 3320 Air Force JROTC Program             | 249,914                   | 257,695    | 258,253           | 256,392           |         | -1,861     |
| 3330 Public Library Services             | 15,000                    | 15,000     | 15,000            | 0                 |         | -15,000    |
| 3390 District / Boro Shared - Cross Guar | 42,850                    | 41,800     | 41,800            | 41,800            |         | 0          |
| 3000 Function (E) Sub Total              | 1,209,448                 | 1,200,929  | 1,230,466         | 1,185,662         |         | -44,804    |

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|                                           | 11-12 Adopted<br>Expenses | 1st Draft 1-24-12 | 2nd Draft 2-15-12 | 3rd Draft 4-17-12 | Difference |
|-------------------------------------------|---------------------------|-------------------|-------------------|-------------------|------------|
| ALL                                       |                           |                   |                   |                   |            |
| 10 Fund 10                                |                           |                   |                   |                   |            |
| 4000 Facilities Acq,const & Impv          |                           |                   |                   |                   |            |
| 4210 Site Improvement Services            | 10,000                    | 23,500            | 23,500            | 23,500            | 0          |
| 4410 Arch. & Engr. Services               | 0                         | 1,100             | 1,100             | 1,100             | 0          |
| 4610 Building Improvement Ser.            | 119,450                   | 190,100           | 190,100           | 190,100           | 0          |
| 4000 Function (E) Sub Total               | 129,450                   | 214,700           | 214,700           | 214,700           | 0          |
| 5000 Other Financing Uses                 |                           |                   |                   |                   |            |
| 5110 Debt Svc / Bond Issue Prin & Int.    | 6,777,597                 | 6,773,593         | 6,773,593         | 6,773,593         | 0          |
| 5130 Refund to Prior Year Revenue Acct    | 50,000                    | 50,000            | 541,280           | 541,280           | 0          |
| 5910 Budgetary Reserve / Contingency Fund | 327,500                   | 431,000           | 431,000           | 331,000           | -100,000   |
| 5000 Sub Total                            | 7,155,097                 | 7,254,593         | 7,745,873         | 7,645,873         | -100,000   |
| 10 Sub Total                              | 53,506,859                | 56,039,385        | 56,787,925        | 55,869,596        | -918,329   |
| Report Totals                             | 53,506,859                | 56,039,385        | 56,787,925        | 55,869,596        | -918,329   |