

Plum Borough School District

2015-16

PRELIMINARY GENERAL FUND (10) BUDGET AS OF APRIL 21, 2015

Presented at the
Finance Committee Meeting
Of April 21, 2015

Prepared by Central Administration

Plum Borough School District

2015-16 PRELIMINARY GENERAL FUND (10) BUDGET AS OF APRIL 21, 2015

A. Estimated Projected Revenues ⁽¹⁾ & Subsidies:	\$ 59,628,050
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⁽¹⁾ Based on current millage rate of 18.758 mills

B. Estimated Projected Expenditures:	\$ 61,688,014
C. Less: Estimated PBEA Health Care Savings ⁽²⁾ :	<u>(160,000)</u>
D. Estimated Net Projected Expenditures:	\$ <u>61,528,014</u>

E. Estimated Projected Budgetary Shortfall:	\$ <u>1,899,964</u>
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(2) Exact savings will be determined after open enrollment period beginning 5/15/15 to 6/15/ 15

Revenue Sources Available To Balance Budgetary Shortfall (E.):

F. Increase millage from 18.758 to PDE Index of 19.2457 mills :	\$ 733,457
G. Increase millage by PDE approved exceptions by .2933 mills:	432,527
H. Fund 31 - Available Post-War Project Capital Reserve Funds	1,784,145
I. Fund 10 - Available Fund Balance Per Audit	1,609,000

Note: District has PDE approval to increase millage from 18.758 mills to combined total of 19.539 mills (Act 1 Index (F.) and PSERS Exception (G.) or + .781 mills. Plum's Median Property Value is \$111,800. Tax increase on Median Property Value would be \$ 87.32, before discounts and Homestead Exclusions.

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PRELIMINARY GENERAL FUND (10) BUDGET

Estimated Projected Revenues:

6000 - Local Sources:	\$ 33,618,264	56.38%
7000 - State Sources:	25,090,018	42.08
8000 - Federal Sources:	914,768	1.53
9000 - Other Financing Sources:	<u>5,000</u>	<u>.01</u>
Total:	\$ 59,628,050	100.00%

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	Revenue		
	15-16 Revs 03-24-15	15-16 Revs (4-21-15)	Change
ALL			
10 Fund 10			
6000 Local Sources Revenues			
6111 Current Real Estate Taxes	28,914,790	27,919,767	-995,023
6112 Interim Real Estate Taxes	75,000	75,000	0
6113 Public Utility Realty Tax (PURTA)	38,027	38,027	0
6120 Current Per Capita Tax Sect. 679	83,393	83,393	0
6141 Current Act 511 Per Capita Tx	83,393	83,393	0
6143 Local Service Tax (LST) Act 511	32,469	32,469	0
6151 Current Act 511 Earned Income Tax	3,475,000	3,475,000	0
6153 Current Act 511 Real Estate Transf.	334,383	334,383	0
6411 Delinquent Real Estate Taxes	557,080	557,080	0
6461 Delinquent Earned Income Taxes	200,000	200,000	0
6510 Int/Invest & Invest Bear Cks	29,000	29,000	0
6710 Athletic Department	60,800	60,800	0
6740 Student Fees	90,630	90,630	0
6790 Other Student Activity Income	23,000	23,000	0
6829 State Rev Other Inter Sources	2,000	2,000	0
6832 Federal IDEA Revenue Rec. as Pass	380,867	380,867	0
6910 Rentals	8,300	8,300	0
6920 Contribution/Donation - Private	35,000	35,000	0
6941 Regular Day Sch Tuition	9,600	9,600	0
6950 Transportation Fees	23,775	23,775	0
6990 E-Rate Subsidy, Miscellaneous Rev	41,580	41,580	0
6991 Refund to Prior Yr Expenditure Acct	12,000	12,000	0
6999 Royalty Distributions	103,200	103,200	0
6000 Function (R) Sub Total	34,613,287	33,618,264	-995,023
7000 State Sources Revenues			
7110 Basic Instructional Subsidy	12,795,672	12,795,672	0
7160 Tuition Placed & Institution	75,000	75,000	0
7220 Vocational Education	10,000	10,000	0
7230 Student Focused Funding Supp. (New)	478,694	478,694	0
7271 Special Ed.-Reg. Prog.	2,394,923	2,394,923	0
7310 Transport (Reg & Additional)	1,335,296	1,335,296	0
7320 Rentals & Sink Fund Payments	1,217,392	1,217,392	0
7330 Medical & Dental Services	76,000	76,000	0
7340 PA Property Tax Relief Payment	1,653,383	1,653,383	0
7505 Revenue received from Commonwealth	239,350	239,350	0

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	Revenue		Change
	15-16 Revs 03-24-15	15-16 Revs (4-21-15)	
ALL			
10 Fund 10			
7000 State Sources Revenues			
7810 Social Security / Reimbursement	1,074,135	1,100,010	25,875
7820 Retirement / PSERS Reimbursement	3,628,190	3,714,298	86,108
7000 Function (R) Sub Total	24,978,035	25,090,018	111,983
8000 Federal Sources Revenues			
8190 Other Unrestricted Federal	404,783	404,783	0
8514 Ed Of Disab Child-ESEA, Title I	262,000	262,000	0
8515 Title II IDEA, Section 619	101,500	101,500	0
8670 Air Force Reimbursement - MIP	86,485	86,485	0
8810 Medical Assist. Access	60,000	60,000	0
8000 Function (R) Sub Total	914,768	914,768	0
9000 Other Financing Sources Revenues			
9330 Post War Capital Reserve Fund Trnfs	984,677	0	-984,677
9500 Refund Prior Yr Expenditures	5,000	5,000	0
9000 Sub Total	989,677	5,000	-984,677
10 Sub Total	61,495,767	59,628,050	-1,867,717
Report Totals	61,495,767	59,628,050	-1,867,717

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PRELIMINARY GENERAL FUND (10) BUDGET

Estimated Projected Expenditures:

Sorted by Function/Object Codes (XXXX)(XXX)

\$ 61,688,014

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		Expenditure		
		15-16 Exps	15-16 Exp	Change
		3-24-15	(4-21-15)	
ALL				
10	Fund 10			
	1000 Instruction	35,238,780	35,976,090	737,310
	2000 Support Services	15,957,224	16,413,517	456,293
	3000 Oper Of Noninstructional Svcs	1,192,503	1,197,900	5,397
	4000 Facilities Acq,const & Impv	1,100	1,100	0
	5000 Other Financing Uses	8,099,407	8,099,407	0
	10 Sub Total	60,489,014	61,688,014	1,199,000
	Report Totals	60,489,014	61,688,014	1,199,000

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Expenditure

	15-16 Exps 3-24-15	15-16 Exp (4-21-15)	Change
ALL			
10 Fund 10			
1000 Instruction			
1110 Instructional - Reg. Programs			
116 Health Ins. Buy-out Stipends	197,200	211,200	14,000
121 Teacher's Salaries - Reg. Ed.	17,301,032	17,747,946	446,914
131 Dept. Chair / Curriculum Writing	16,927	14,812	-2,115
191 Paraprofessional Salaries	48,019	18,446	-29,573
211 Medical Insurance Premiums	2,565,747	2,710,529	144,782
212 Dental Insurance Premiums	163,497	181,563	18,066
213 Life Insurance Premiums	17,921	18,091	170
214 Income Protection Insurance	30,088	31,380	1,292
215 Vision Insurance Premiums	24,511	24,604	93
220 Social Security Contrib. (7.65%)	1,353,106	1,386,511	33,405
230 Retirement Contrib. (PSERS)	4,571,674	4,710,735	139,061
240 Tuition Reimbursement	85,000	95,000	10,000
250 Unemploy. Comp. Premiums	30,418	105,102	74,684
260 Workers' Comp. Ins. Premiums	110,800	100,260	-10,540
321 Contracted Sub. Svcs - Kelly Svcs.	418,036	418,036	0
330 Other Professional Svcs	500	500	0
430 Repairs & Maint Svcs	18,479	18,479	0
442 Rental Of Equip & Vehicles	202,000	202,000	0
562 Tuition / PA Cyber/Charter Schs.	574,000	574,000	0
565 Vocational Training Expenses	25,000	25,000	0
580 Travel/Conference Expense	8,774	8,774	0
610 General Supplies	346,309	346,309	0
640 Books & Periodicals	122,459	122,459	0
648 Ed Software/Licensing Fees	900	900	0
751 Equipment - Non-Capital - Add'l	1,897	1,897	0
758 Capital Comp/Software Additional	3,655	3,655	0
761 Non-Capital / Equip Replmt.	12,628	12,628	0
1110 Function (Sub Total	28,250,577	29,090,816	840,239
1190 Title I			
121 Teacher's Salaries - Reg. Ed.	323,850	149,600	-174,250
211 Medical Insurance Premiums	35,171	22,811	-12,360
212 Dental Insurance Premiums	2,221	1,349	-872
213 Life Insurance Premiums	220	164	-56
214 Income Protection Insurance	389	288	-101

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	Expenditure		
	15-16 Exps 3-24-15	15-16 Exp (4-21-15)	Change
ALL			
10 Fund 10			
1000 Instruction			
1190 Title I			
215 Vision Insurance Premiums	296	197	-99
220 Social Security Contrib. (7.65%)	24,775	11,445	-13,330
230 Retirement Contrib. (PSERS)	83,683	38,656	-45,027
250 Unemploy. Comp. Premiums	567	962	395
260 Workers' Comp. Ins. Premiums	2,092	823	-1,269
1190 Function (Sub Total	473,264	226,295	-246,969
1191 Title II			
121 Teacher's Salaries - Reg. Ed.	122,500	139,960	17,460
211 Medical Insurance Premiums	17,352	17,262	-90
212 Dental Insurance Premiums	2,397	2,068	-329
213 Life Insurance Premiums	163	164	1
214 Income Protection Insurance	282	286	4
215 Vision Insurance Premiums	281	280	-1
220 Social Security Contrib. (7.65%)	9,371	10,708	1,337
230 Retirement Contrib. (PSERS)	31,654	36,166	4,512
250 Unemploy. Comp. Premiums	214	698	484
260 Workers' Comp. Ins. Premiums	791	770	-21
1191 Function (Sub Total	185,005	208,362	23,357
1200 Special Programs - Elem / Sec			
564 Tuition To AVTS	8,000	8,000	0
580 Travel/Conference Expense	1,100	1,100	0
1200 Function (Sub Total	9,100	9,100	0
1211 Life Skills Support - Public			
322 AIU Services	60,000	60,000	0
1211 Function (Sub Total	60,000	60,000	0
1221 Hearing Impaired			
322 AIU Services	299,250	299,250	0
1221 Function (Sub Total	299,250	299,250	0
1224 Visually Impaired			
322 AIU Services	90,000	90,000	0

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	Expenditure		
	15-16 Exps 3-24-15	15-16 Exp (4-21-15)	Change
ALL			
10 Fund 10			
1000 Instruction			
1224 Function (Sub Total	90,000	90,000	0
1225 Speech & Language Support			
121 Teacher's Salaries - Reg. Ed.	101,900	153,901	52,001
211 Medical Insurance Premiums	12,281	11,098	-1,183
212 Dental Insurance Premiums	1,720	1,664	-56
213 Life Insurance Premiums	326	246	-80
214 Income Protection Insurance	506	382	-124
215 Vision Insurance Premiums	308	254	-54
220 Social Security Contrib. (7.65%)	7,796	11,996	4,200
230 Retirement Contrib. (PSERS)	26,331	39,767	13,436
250 Unemploy. Comp. Premiums	178	1,443	1,265
260 Workers' Comp. Ins. Premiums	658	869	211
322 AIU Services	48,780	48,780	0
1225 Function (Sub Total	200,784	270,400	69,616
1232 Emotional Support PRRI			
561 Tuition To Oth Lea In State	20,000	20,000	0
1232 Function (Sub Total	20,000	20,000	0
1233 Autistic Program			
322 AIU Services	120,500	120,500	0
1233 Function (Sub Total	120,500	120,500	0
1240 Learning Disabled			
121 Teacher's Salaries - Reg. Ed.	1,354,510	1,379,602	25,092
211 Medical Insurance Premiums	293,990	239,369	-54,621
212 Dental Insurance Premiums	18,562	14,347	-4,215
213 Life Insurance Premiums	1,623	1,697	74
214 Income Protection Insurance	2,964	2,857	-107
215 Vision Insurance Premiums	2,487	2,022	-465
220 Social Security Contrib. (7.65%)	103,619	105,543	1,924
230 Retirement Contrib. (PSERS)	350,004	356,488	6,484
250 Unemploy. Comp. Premiums	2,371	9,901	7,530
260 Workers' Comp. Ins. Premiums	8,749	7,588	-1,161
567 Tuition - Approved Private Sch	115,000	115,000	0

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	Expenditure		
	15-16 Exps 3-24-15	15-16 Exp (4-21-15)	Change
ALL			
10 Fund 10			
1000 Instruction			
1240 Function (Sub Total	2,253,879	2,234,414	-19,465
1241 Learning Support			
191 Paraprofessional Salaries	419,663	516,489	96,826
213 Life Insurance Premiums	1,454	2,201	747
220 Social Security Contrib. (7.65%)	36,727	39,509	2,782
230 Retirement Contrib. (PSERS)	121,974	133,470	11,496
250 Unemploy. Comp. Premiums	802	13,468	12,666
260 Workers' Comp. Ins. Premiums	1,122	2,830	1,708
321 Contracted Sub. Svcs - Kelly Svcs.	27,600	27,600	0
322 AIU Services	133,500	133,500	0
562 Tuition / PA Cyber/Charter Schs.	231,000	231,000	0
610 General Supplies	80,000	80,000	0
648 Ed Software/Licensing Fees	5,000	5,000	0
1241 Function (Sub Total	1,058,842	1,185,067	126,225
1243 Gifted Support			
121 Teacher's Salaries - Reg. Ed.	252,050	210,200	-41,850
211 Medical Insurance Premiums	45,270	42,427	-2,843
212 Dental Insurance Premiums	2,556	2,586	30
213 Life Insurance Premiums	205	204	-1
214 Income Protection Insurance	360	340	-20
215 Vision Insurance Premiums	350	350	0
220 Social Security Contrib. (7.65%)	19,283	16,080	-3,203
230 Retirement Contrib. (PSERS)	65,131	54,315	-10,816
250 Unemploy. Comp. Premiums	442	962	520
260 Workers' Comp. Ins. Premiums	1,629	1,156	-473
430 Repairs & Maint Svcs	175	175	0
580 Travel/Conference Expense	5,050	5,050	0
1243 Function (Sub Total	392,501	333,845	-58,656
1260 Physical Support			
322 AIU Services	25,000	25,000	0
1260 Function (Sub Total	25,000	25,000	0

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	Expenditure		
	15-16 Exps 3-24-15	15-16 Exp (4-21-15)	Change
ALL			
10 Fund 10			
1000 Instruction			
1270 Non-Public Tuition			
563 AIU Alternative Education	600,000	600,000	0
1270 Function (Sub Total	600,000	600,000	0
1290 Approved Private Sch Tuition			
563 AIU Alternative Education	20,000	20,000	0
567 Tuition - Approved Private Sch	50,000	50,000	0
568 Tuition - Appr Private Sch @ 100%	560,000	560,000	0
1290 Function (Sub Total	630,000	630,000	0
1390 Other Vocational Ed Programs			
564 Tuition To AVTS	472,000	472,000	0
810 Dues And Fees	11,200	11,200	0
1390 Function (Sub Total	483,200	483,200	0
1430 Homebound Instruction			
126 Homebound Instruction Salary	7,500	7,500	0
220 Social Security Contrib. (7.65%)	574	574	0
230 Retirement Contrib. (PSERS)	1,938	1,938	0
260 Workers' Comp. Ins. Premiums	49	83	34
580 Travel/Conference Expense	400	400	0
1430 Function (Sub Total	10,461	10,495	34
1442 Alternative Ed. Program			
111 Other Administrator Salaries	37,546	39,715	2,169
116 Health Ins. Buy-out Stipends	1,200	600	-600
191 Paraprofessional Salaries	18,169	18,446	277
213 Life Insurance Premiums	179	199	20
214 Income Protection Insurance	108	108	0
220 Social Security Contrib. (7.65%)	4,452	4,448	-4
230 Retirement Contrib. (PSERS)	14,707	15,029	322
250 Unemploy. Comp. Premiums	12	481	469
260 Workers' Comp. Ins. Premiums	44	320	276
1442 Function (Sub Total	76,417	79,346	2,929
1000 Function (E) Sub Total	35,238,780	35,976,090	737,310

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		Expenditure		
		15-16 Exps	15-16 Exp	Change
		3-24-15	(4-21-15)	
ALL				
10	Fund 10			
2000 Support Services				
2110 Pupil Personnel Services				
110	Administrators' Salaries	99,338	98,856	-482
211	Medical Insurance Premiums	37,145	15,603	-21,542
212	Dental Insurance Premiums	2,052	1,034	-1,018
213	Life Insurance Premiums	510	255	-255
214	Income Protection Insurance	432	216	-216
215	Vision Insurance Premiums	312	87	-225
220	Social Security Contrib. (7.65%)	10,545	7,562	-2,983
230	Retirement Contrib. (PSERS)	36,519	25,544	-10,975
250	Unemploy. Comp. Premiums	326	481	155
260	Workers' Comp. Ins. Premiums	605	544	-61
580	Travel/Conference Expense	2,500	2,500	0
610	General Supplies	3,000	3,000	0
810	Dues And Fees	1,000	1,000	0
2110	Function (Sub Total	194,284	156,682	-37,602
2120 Guidance Services				
121	Teacher's Salaries - Reg. Ed.	716,354	745,654	29,300
211	Medical Insurance Premiums	133,845	124,068	-9,777
212	Dental Insurance Premiums	8,114	7,554	-560
213	Life Insurance Premiums	735	656	-79
214	Income Protection Insurance	1,232	1,112	-120
215	Vision Insurance Premiums	1,040	1,037	-3
220	Social Security Contrib. (7.65%)	50,977	57,044	6,067
230	Retirement Contrib. (PSERS)	172,186	192,675	20,489
250	Unemploy. Comp. Premiums	1,165	4,524	3,359
260	Workers' Comp. Ins. Premiums	4,304	4,100	-204
580	Travel/Conference Expense	700	700	0
2120	Function (Sub Total	1,090,652	1,139,124	48,472
2122 Drug Testing - SHS & Oblock				
300	Purchased Prof &Tech Svcs	600	600	0
2122	Function (Sub Total	600	600	0

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	Expenditure		
	15-16 Exps 3-24-15	15-16 Exp (4-21-15)	Change
ALL			
10 Fund 10			
2000 Support Services			
2140 Psychological Services			
110 Administrators' Salaries	110,823	111,440	617
116 Health Ins. Buy-out Stipends	2,400	2,400	0
151 Ed. Secretaries (Adm. Asst)	38,507	77,014	38,507
211 Medical Insurance Premiums	21,175	42,375	21,200
212 Dental Insurance Premiums	2,052	3,417	1,365
213 Life Insurance Premiums	602	632	30
214 Income Protection Insurance	593	586	-7
215 Vision Insurance Premiums	284	254	-30
220 Social Security Contrib. (7.65%)	11,607	14,416	2,809
230 Retirement Contrib. (PSERS)	39,090	48,696	9,606
250 Unemploy. Comp. Premiums	106	1,924	1,818
260 Workers' Comp. Ins. Premiums	980	1,037	57
321 Contracted Sub. Svcs - Kelly Svcs.	900	900	0
580 Travel/Conference Expense	3,000	3,000	0
610 General Supplies	3,000	3,000	0
810 Dues And Fees	500	500	0
2140 Function (Sub Total	235,619	311,591	75,972
2142 Psychological Testing Services			
322 AIU Services	2,000	2,000	0
2142 Function (Sub Total	2,000	2,000	0
2190 Other Pupil Personnel Svcs			
111 Other Administrator Salaries	18,773	19,857	1,084
116 Health Ins. Buy-out Stipends	600	600	0
213 Life Insurance Premiums	64	64	0
214 Income Protection Insurance	54	54	0
220 Social Security Contrib. (7.65%)	1,482	1,519	37
230 Retirement Contrib. (PSERS)	5,006	5,131	125
250 Unemploy. Comp. Premiums	0	481	481
260 Workers' Comp. Ins. Premiums	114	109	-5
2190 Function (Sub Total	26,093	27,815	1,722

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	Expenditure		
	15-16 Exps 3-24-15	15-16 Exp (4-21-15)	Change
ALL			
10 Fund 10			
2000 Support Services			
2220 Audiovisual Serv. /Print Shop			
151 Ed. Secretaries (Adm. Asst)	33,908	33,908	0
211 Medical Insurance Premiums	5,723	5,597	-126
212 Dental Insurance Premiums	432	315	-117
213 Life Insurance Premiums	61	61	0
214 Income Protection Insurance	74	74	0
215 Vision Insurance Premiums	63	57	-6
220 Social Security Contrib. (7.65%)	2,594	2,594	0
230 Retirement Contrib. (PSERS)	8,762	8,762	0
250 Unemploy. Comp. Premiums	54	481	427
260 Workers' Comp. Ins. Premiums	209	186	-23
761 Non-Capital / Equip Replmt.	100	100	0
2220 Function (Sub Total	51,980	52,135	155
2250 School Library Services			
121 Teacher's Salaries - Reg. Ed.	242,900	451,580	208,680
191 Paraprofessional Salaries	36,338	36,892	554
211 Medical Insurance Premiums	37,664	40,073	2,409
212 Dental Insurance Premiums	2,398	3,418	1,020
213 Life Insurance Premiums	348	552	204
214 Income Protection Insurance	433	720	287
215 Vision Insurance Premiums	280	477	197
220 Social Security Contrib. (7.65%)	21,361	37,367	16,006
230 Retirement Contrib. (PSERS)	62,766	126,222	63,456
250 Unemploy. Comp. Premiums	426	3,367	2,941
260 Workers' Comp. Ins. Premiums	1,622	2,686	1,064
640 Books & Periodicals	17,745	17,745	0
648 Ed Software/Licensing Fees	10,317	10,317	0
751 Equipment - Non-Capital - Add'l	5,912	5,912	0
2250 Function (Sub Total	440,510	737,328	296,818
2270 Instructional Staff Dev Svcs			
121 Teacher's Salaries - Reg. Ed.	12,000	0	-12,000
580 Travel/Conference Expense	13,750	13,750	0
610 General Supplies	49,250	49,250	0

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	Expenditure		
	15-16 Exps 3-24-15	15-16 Exp (4-21-15)	Change
ALL			
10 Fund 10			
2000 Support Services			
2270 Function (Sub Total	75,000	63,000	-12,000
2310 Board of Directors' Services			
110 Administrators' Salaries	4,944	4,800	-144
220 Social Security Contrib. (7.65%)	378	368	-10
230 Retirement Contrib. (PSERS)	1,278	1,240	-38
260 Workers' Comp. Ins. Premiums	32	26	-6
300 Purchased Prof &Tech Svcs	26,000	26,000	0
529 Other Insurance	9,450	9,450	0
540 Advertising	10,000	10,000	0
580 Travel/Conference Expense	900	900	0
610 General Supplies	2,000	2,000	0
2310 Function (Sub Total	54,982	54,784	-198
2330 Tax Assessment & Collect Svcs			
149 Real Estate Tax Collector	70,300	70,000	-300
220 Social Security Contrib. (7.65%)	5,355	5,356	1
342 Under Assessed Property Costs	18,000	18,000	0
343 5% Delinquent Tax Collection Fee	5,000	5,000	0
344 Liens, Bond, Misc. Collections	38,000	38,000	0
346 Tax Collections Comm. Adm Costs	3,000	3,000	0
610 General Supplies	9,500	9,500	0
2330 Function (Sub Total	149,155	148,856	-299
2340 Director of Admin. Services			
110 Administrators' Salaries	89,175	89,175	0
151 Ed. Secretaries (Adm. Asst)	51,300	47,243	-4,057
211 Medical Insurance Premiums	21,323	20,820	-503
212 Dental Insurance Premiums	1,284	1,349	65
213 Life Insurance Premiums	316	316	0
214 Income Protection Insurance	325	325	0
215 Vision Insurance Premiums	177	177	0
220 Social Security Contrib. (7.65%)	10,436	10,435	-1
230 Retirement Contrib. (PSERS)	35,250	35,251	1
250 Unemploy. Comp. Premiums	232	962	730
260 Workers' Comp. Ins. Premiums	881	750	-131

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		Expenditure		
		15-16 Exps	15-16 Exp	Change
		3-24-15	(4-21-15)	
ALL				
10	Fund 10			
	2000 Support Services			
	2340 Director of Admin. Services			
	321 Contracted Sub. Svcs - Kelly Svcs.	800	800	0
	330 Other Professional Svcs	3,500	3,500	0
	580 Travel/Conference Expense	700	700	0
	610 General Supplies	800	800	0
	810 Dues And Fees	500	500	0
	2340 Function (Sub Total	216,999	213,103	-3,896
	2350 Legal Services (Solicitor)			
	300 Purchased Prof &Tech Svcs	70,000	70,000	0
	2350 Function (Sub Total	70,000	70,000	0
	2360 Superintendent			
	110 Administrators' Salaries	142,600	142,600	0
	116 Health Ins. Buy-out Stipends	3,600	3,600	0
	151 Ed. Secretaries (Adm. Asst)	51,706	51,706	0
	211 Medical Insurance Premiums	16,165	15,728	-437
	212 Dental Insurance Premiums	1,199	1,034	-165
	213 Life Insurance Premiums	316	316	0
	214 Income Protection Insurance	325	325	0
	215 Vision Insurance Premiums	87	87	0
	220 Social Security Contrib. (7.65%)	14,846	13,646	-1,200
	230 Retirement Contrib. (PSERS)	50,209	51,138	929
	250 Unemploy. Comp. Premiums	279	962	683
	260 Workers' Comp. Ins. Premiums	1,331	1,088	-243
	321 Contracted Sub. Svcs - Kelly Svcs.	1,200	800	-400
	430 Repairs & Maint Svcs	3,700	3,700	0
	530 Communications	9,000	9,000	0
	580 Travel/Conference Expense	2,500	2,500	0
	610 General Supplies	1,500	1,500	0
	810 Dues And Fees	1,500	1,500	0
	2360 Function (Sub Total	302,063	301,230	-833
	2361 Assistant Superintendent			
	110 Administrators' Salaries	129,094	123,458	-5,636
	151 Ed. Secretaries (Adm. Asst)	38,507	0	-38,507

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		Expenditure		
		15-16 Exps	15-16 Exp	Change
		3-24-15	(4-21-15)	
ALL				
10	Fund 10			
	2000 Support Services			
	2361 Assistant Superintendent			
	211 Medical Insurance Premiums	37,136	17,352	-19,784
	212 Dental Insurance Premiums	2,186	1,034	-1,152
	213 Life Insurance Premiums	286	255	-31
	214 Income Protection Insurance	270	216	-54
	215 Vision Insurance Premiums	309	87	-222
	220 Social Security Contrib. (7.65%)	12,821	9,137	-3,684
	230 Retirement Contrib. (PSERS)	43,308	31,902	-11,406
	250 Unemploy. Comp. Premiums	235	481	246
	260 Workers' Comp. Ins. Premiums	900	679	-221
	580 Travel/Conference Expense	1,400	1,400	0
	610 General Supplies	700	700	0
	810 Dues And Fees	1,000	1,000	0
	2361 Function (Sub Total	268,152	187,701	-80,451
	2370 Safety & Security (SRO)			
	300 Purchased Prof &Tech Svcs	226,167	226,167	0
	348 Vendor Supplied Tech. Services	3,500	3,500	0
	610 General Supplies	500	500	0
	2370 Function (Sub Total	230,167	230,167	0
	2380 Principals' Services			
	110 Administrators' Salaries	618,453	620,482	2,029
	111 Other Administrator Salaries	255,745	251,114	-4,631
	116 Health Ins. Buy-out Stipends	4,800	0	-4,800
	151 Ed. Secretaries (Adm. Asst)	399,255	444,822	45,567
	211 Medical Insurance Premiums	262,138	252,826	-9,312
	212 Dental Insurance Premiums	14,880	16,770	1,890
	213 Life Insurance Premiums	2,967	2,905	-62
	214 Income Protection Insurance	2,902	2,859	-43
	215 Vision Insurance Premiums	1,695	1,801	106
	220 Social Security Contrib. (7.65%)	105,809	101,907	-3,902
	230 Retirement Contrib. (PSERS)	357,381	344,235	-13,146
	250 Unemploy. Comp. Premiums	2,351	8,998	6,647
	260 Workers' Comp. Ins. Premiums	8,934	7,322	-1,612
	321 Contracted Sub. Svcs - Kelly Svcs.	20,500	20,500	0

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		Expenditure		
		15-16 Exps	15-16 Exp	Change
		3-24-15	(4-21-15)	
ALL				
10	Fund 10			
	2000 Support Services			
	2380 Principals' Services			
	530 Communications	21,900	21,900	0
	580 Travel/Conference Expense	7,700	7,700	0
	610 General Supplies	15,450	15,450	0
	640 Books & Periodicals	400	400	0
	761 Non-Capital / Equip Replmt.	1,650	1,650	0
	810 Dues And Fees	5,325	5,325	0
	2380 Function (Sub Total	2,110,235	2,128,966	18,731
	2420 Medical Services / School Physician			
	300 Purchased Prof &Tech Svcs	15,000	15,000	0
	430 Repairs & Maint Svcs	8,500	8,500	0
	580 Travel/Conference Expense	100	100	0
	610 General Supplies	17,500	17,500	0
	2420 Function (Sub Total	41,100	41,100	0
	2430 Dental Services / School Dentist			
	300 Purchased Prof &Tech Svcs	750	750	0
	2430 Function (Sub Total	750	750	0
	2440 Nursing Services / School Nurses			
	121 Teacher's Salaries - Reg. Ed.	347,000	347,000	0
	191 Paraprofessional Salaries	122,443	123,488	1,045
	211 Medical Insurance Premiums	50,772	44,166	-6,606
	212 Dental Insurance Premiums	2,971	2,699	-272
	213 Life Insurance Premiums	636	826	190
	214 Income Protection Insurance	576	576	0
	215 Vision Insurance Premiums	477	394	-83
	220 Social Security Contrib. (7.65%)	34,197	37,294	3,097
	230 Retirement Contrib. (PSERS)	121,188	121,571	383
	250 Unemploy. Comp. Premiums	1,289	4,810	3,521
	260 Workers' Comp. Ins. Premiums	6,683	2,587	-4,096
	321 Contracted Sub. Svcs - Kelly Svcs.	14,000	14,000	0
	2440 Function (Sub Total	702,232	699,411	-2,821

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		Expenditure		
		15-16 Exps	15-16 Exp	Change
		3-24-15	(4-21-15)	
ALL				
10 Fund 10				
2000 Support Services				
2510 Director of Business Affairs				
110	Administrators' Salaries	113,526	113,526	0
151	Ed. Secretaries (Adm. Asst)	133,837	133,836	-1
211	Medical Insurance Premiums	57,339	52,844	-4,495
212	Dental Insurance Premiums	4,260	3,417	-843
213	Life Insurance Premiums	429	438	9
214	Income Protection Insurance	521	507	-14
215	Vision Insurance Premiums	487	424	-63
220	Social Security Contrib. (7.65%)	18,924	18,636	-288
230	Retirement Contrib. (PSERS)	63,919	62,952	-967
250	Unemploy. Comp. Premiums	421	1,924	1,503
260	Workers' Comp. Ins. Premiums	1,598	1,339	-259
525	Bonding Insurance	150	150	0
580	Travel/Conference Expense	700	700	0
610	General Supplies	5,800	5,800	0
618	Technology Supplies	150	150	0
751	Equipment - Non-Capital - Add'l	350	350	0
810	Dues And Fees	400	400	0
2510	Function (Sub Total	402,811	397,393	-5,418
2610 Faciliites Supervison / Oper & Mnt				
151	Ed. Secretaries (Adm. Asst)	47,665	47,665	0
211	Medical Insurance Premiums	15,787	16,066	279
212	Dental Insurance Premiums	770	1,034	264
213	Life Insurance Premiums	61	61	0
214	Income Protection Insurance	111	104	-7
215	Vision Insurance Premiums	140	140	0
220	Social Security Contrib. (7.65%)	3,646	3,646	0
230	Retirement Contrib. (PSERS)	12,317	12,317	0
250	Unemploy. Comp. Premiums	80	481	401
260	Workers' Comp. Ins. Premiums	296	262	-34
300	Purchased Prof &Tech Svcs	292,012	292,012	0
310	Official/Admin Svcs	457,156	457,156	0
2610	Function (Sub Total	830,041	830,944	903

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Expenditure			
	15-16 Exps 3-24-15	15-16 Exp (4-21-15)	Change
ALL			
10 Fund 10			
2000 Support Services			
2620 Facilities / Operation Of Buildings			
116 Health Ins. Buy-out Stipends	10,800	14,400	3,600
161 Maintenance Staff - Salaries	222,500	222,561	61
181 Custodians & Supply - Salaries	1,275,768	1,381,640	105,872
211 Medical Insurance Premiums	415,609	413,084	-2,525
212 Dental Insurance Premiums	40,635	22,800	-17,835
213 Life Insurance Premiums	2,402	2,597	195
214 Income Protection Insurance	3,687	3,914	227
215 Vision Insurance Premiums	6,343	5,928	-415
220 Social Security Contrib. (7.65%)	143,750	122,694	-21,056
230 Retirement Contrib. (PSERS)	331,637	414,521	82,884
250 Unemploy. Comp. Premiums	3,309	20,287	16,978
260 Workers' Comp. Ins. Premiums	11,984	8,825	-3,159
283 OPEB Cost of Retiree Life Insur	0	30	30
321 Contracted Sub. Svcs - Kelly Svcs.	82,857	82,857	0
422 Electricity	600,000	600,000	0
424 Water/sewage	61,000	61,000	0
430 Repairs & Maint Svcs	4,600	4,600	0
521 Fire Insurance	15,750	15,750	0
523 Gen Property & Liab. Ins	108,780	108,780	0
529 Other Insurance	800	800	0
530 Communications	72,480	72,480	0
610 General Supplies	33,000	33,000	0
621 Natural Gas - Heating	219,975	219,975	0
751 Equipment - Non-Capital - Add'l	2,500	2,500	0
761 Non-Capital / Equip Replmt.	8,500	8,500	0
762 Capital Equip Replacement.	2,500	2,500	0
810 Dues And Fees	2,000	2,000	0
2620 Function (Sub Total	3,683,166	3,848,023	164,857
2630 Facilities/Care & Upkeep Of Ground			
412 Snow Plowing Services	25,000	25,000	0
414 Lawn Care Services	60,000	60,000	0
2630 Function (Sub Total	85,000	85,000	0

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	Expenditure		
	15-16 Exps 3-24-15	15-16 Exp (4-21-15)	Change
ALL			
10 Fund 10			
2000 Support Services			
2640 Facilities / Care & Upkeep Of Equip			
430 Repairs & Maint Svcs	16,000	16,000	0
2640 Function (Sub Total	16,000	16,000	0
2650 Facilities /Vehicle Operation & Mnt			
430 Repairs & Maint Svcs	3,500	3,500	0
626 Gasoline	16,000	16,000	0
2650 Function (Sub Total	19,500	19,500	0
2660 Security Svcs/Evenings/Sch Police			
181 Custodians & Supply - Salaries	23,000	21,212	-1,788
220 Social Security Contrib. (7.65%)	1,760	1,623	-137
230 Retirement Contrib. (PSERS)	5,943	5,481	-462
250 Unemploy. Comp. Premiums	325	481	156
260 Workers' Comp. Ins. Premiums	155	116	-39
430 Repairs & Maint Svcs	5,000	5,000	0
751 Equipment - Non-Capital - Add'l	250	250	0
2660 Function (Sub Total	36,433	34,163	-2,270
2661 Security Svcs/Daytime/HS Security			
181 Custodians & Supply - Salaries	38,160	40,320	2,160
220 Social Security Contrib. (7.65%)	2,864	3,086	222
230 Retirement Contrib. (PSERS)	9,861	10,418	557
250 Unemploy. Comp. Premiums	65	962	897
260 Workers' Comp. Ins. Premiums	244	222	-22
610 General Supplies	200	200	0
2661 Function (Sub Total	51,394	55,208	3,814
2710 Student Transportation Supervisor			
110 Administrators' Salaries	61,585	61,636	51
151 Ed. Secretaries (Adm. Asst)	47,665	47,665	0
211 Medical Insurance Premiums	17,317	29,766	12,449
212 Dental Insurance Premiums	989	2,068	1,079
213 Life Insurance Premiums	315	316	1
214 Income Protection Insurance	276	323	47

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		Expenditure		
		15-16 Exps 3-24-15	15-16 Exp (4-21-15)	Change
ALL				
10	Fund 10			
	2000 Support Services			
	2710 Student Transportation Supervisor			
	215 Vision Insurance Premiums	108	227	119
	220 Social Security Contrib. (7.65%)	8,358	8,418	60
	230 Retirement Contrib. (PSERS)	28,230	28,438	208
	250 Unemploy. Comp. Premiums	186	962	776
	260 Workers' Comp. Ins. Premiums	706	605	-101
	580 Travel/Conference Expense	800	800	0
	2710 Function (Sub Total	166,535	181,224	14,689
	2720 Student Trans. /Operation Services			
	171 Bus Drivers' Salaries	942,340	912,340	-30,000
	172 Bus Driver Substitute Salaries	37,000	30,000	-7,000
	191 Paraprofessional Salaries	137,280	137,280	0
	192 Paraprof. Substitute Salaries	6,500	6,500	0
	211 Medical Insurance Premiums	41,574	32,370	-9,204
	213 Life Insurance Premiums	2,346	1,734	-612
	214 Income Protection Insurance	1,980	1,452	-528
	220 Social Security Contrib. (7.65%)	85,919	70,438	-15,481
	230 Retirement Contrib. (PSERS)	290,214	237,902	-52,312
	250 Unemploy. Comp. Premiums	1,909	28,380	26,471
	260 Workers' Comp. Ins. Premiums	7,255	5,082	-2,173
	2720 Function (Sub Total	1,554,317	1,463,478	-90,839
	2740 Student Transportation/Vehicle Sv			
	173 Bus Mechanics' Salaries	148,050	148,050	0
	211 Medical Insurance Premiums	48,773	47,336	-1,437
	212 Dental Insurance Premiums	3,206	3,102	-104
	213 Life Insurance Premiums	209	210	1
	214 Income Protection Insurance	309	309	0
	215 Vision Insurance Premiums	421	420	-1
	220 Social Security Contrib. (7.65%)	11,326	11,325	-1
	230 Retirement Contrib. (PSERS)	38,256	38,007	-249
	250 Unemploy. Comp. Premiums	252	687	435
	260 Workers' Comp. Ins. Premiums	945	810	-135
	300 Purchased Prof &Tech Svcs	10,620	10,620	0
	430 Repairs & Maint Svcs	15,120	15,120	0

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		Expenditure		
		15-16 Exps	15-16 Exp	Change
		3-24-15	(4-21-15)	
ALL				
10	Fund 10			
	2000 Support Services			
	2740 Student Transportation/Vehicle Sv			
	516 Student Transport. Fees AIU	100,000	100,000	0
	519 Stu Trans From Other Sources	96,850	96,850	0
	522 Auto Liability Ins.	43,000	43,000	0
	530 Communications	3,200	3,200	0
	580 Travel/Conference Expense	2,000	2,000	0
	610 General Supplies	172,418	149,586	-22,832
	624 Oil	20,294	20,294	0
	626 Gasoline	231,110	231,110	0
	2740 Function (Sub Total	946,359	922,036	-24,323
	2840 Technology Services			
	110 Administrators' Salaries	77,813	76,765	-1,048
	141 Technology Technicians	156,832	134,590	-22,242
	151 Ed. Secretaries (Adm. Asst)	47,665	47,665	0
	211 Medical Insurance Premiums	44,169	46,975	2,806
	212 Dental Insurance Premiums	2,652	3,013	361
	213 Life Insurance Premiums	499	499	0
	214 Income Protection Insurance	620	576	-44
	215 Vision Insurance Premiums	400	398	-2
	220 Social Security Contrib. (7.65%)	17,950	19,814	1,864
	230 Retirement Contrib. (PSERS)	72,947	66,931	-6,016
	250 Unemploy. Comp. Premiums	799	2,405	1,606
	260 Workers' Comp. Ins. Premiums	1,926	1,424	-502
	300 Purchased Prof &Tech Svcs	15,000	15,000	0
	321 Contracted Sub. Svcs - Kelly Svcs.	1,200	1,200	0
	348 Vendor Supplied Tech. Services	18,000	18,000	0
	349 Sapphire Software Mtce.	65,578	65,578	0
	438 Rep & Mnt - Computer Systems	37,300	37,300	0
	580 Travel/Conference Expense	3,000	3,000	0
	610 General Supplies	1,250	1,250	0
	648 Ed Software/Licensing Fees	211,751	211,751	0
	751 Equipment - Non-Capital - Add'l	255,000	255,000	0
	2840 Function (Sub Total	1,032,351	1,009,134	-23,217

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Expenditure

	15-16 Exps 3-24-15	15-16 Exp (4-21-15)	Change
ALL			
10 Fund 10			
2000 Support Services			
2900 Retirees' Benefits / OPEB Costs			
212 Dental Insurance Premiums	0	55,487	55,487
215 Vision Insurance Premiums	0	51	51
281 OPEB Cost of Retiree Health Insur	774,091	871,578	97,487
282 OPEB Cost of Retiree Dental Insur	40,085	0	-40,085
283 OPEB Cost of Retiree Life Insur	475	423	-52
285 OPEB Cost of Retiree Vision Insur	6,593	8,032	1,439
291 Unused Sick Day Payout	7,500	7,500	0
595 AIU Payments By Withholding	42,000	42,000	0
2900 Function (Sub Total	870,744	985,071	114,327
2000 Function (E) Sub Total	15,957,224	16,413,517	456,293
3000 Oper Of Noninstructional Svcs			
3210 Student Activities			
133 Student Club Sponsors & Chaperones	78,530	70,511	-8,019
147 Athletic Game Workers	15,625	12,000	-3,625
220 Social Security Contrib. (7.65%)	5,282	5,385	103
230 Retirement Contrib. (PSERS)	11,708	18,214	6,506
250 Unemploy. Comp. Premiums	3,314	2,180	-1,134
260 Workers' Comp. Ins. Premiums	441	389	-52
580 Travel/Conference Expense	10,080	10,080	0
3210 Function (Sub Total	124,980	118,759	-6,221
3250 School Sponsored Athletics			
110 Administrators' Salaries	106,723	106,735	12
111 Other Administrator Salaries	19,141	19,857	716
116 Health Ins. Buy-out Stipends	1,200	1,200	0
134 Athletic Coaches	264,350	272,509	8,159
211 Medical Insurance Premiums	16,165	15,603	-562
212 Dental Insurance Premiums	1,093	1,034	-59
213 Life Insurance Premiums	319	319	0
214 Income Protection Insurance	270	270	0
215 Vision Insurance Premiums	87	87	0
220 Social Security Contrib. (7.65%)	29,283	30,906	1,623
230 Retirement Contrib. (PSERS)	98,242	104,361	6,119

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		Expenditure		
		15-16 Exps	15-16 Exp	Change
		3-24-15	(4-21-15)	
ALL				
10	Fund 10			
	3000 Oper Of Noninstructional Svcs			
	3250 School Sponsored Athletics			
	250 Unemploy. Comp. Premiums	660	11,226	10,566
	260 Workers' Comp. Ins. Premiums	2,564	2,225	-339
	330 Other Professional Svcs	65,500	65,500	0
	529 Other Insurance	15,000	15,000	0
	580 Travel/Conference Expense	3,500	3,500	0
	610 General Supplies	167,500	167,500	0
	810 Dues And Fees	1,795	1,795	0
	891 Club Ice Hockey Donation	6,000	6,000	0
	3250 Function (Sub Total	799,392	825,627	26,235
	3310 Community Summer Recreation			
	137 Summer Rec. Program Wages	4,400	5,488	1,088
	220 Social Security Contrib. (7.65%)	337	420	83
	230 Retirement Contrib. (PSERS)	1,136	1,418	282
	250 Unemploy. Comp. Premiums	8	302	294
	260 Workers' Comp. Ins. Premiums	284	30	-254
	610 General Supplies	200	200	0
	3310 Function (Sub Total	6,365	7,858	1,493
	3320 Air Force JROTC Program			
	121 Teacher's Salaries - Reg. Ed.	160,240	146,891	-13,349
	199 Health Care Buyout	9,600	9,600	0
	212 Dental Insurance Premiums	1,164	1,349	185
	213 Life Insurance Premiums	163	164	1
	214 Income Protection Insurance	286	285	-1
	215 Vision Insurance Premiums	198	197	-1
	220 Social Security Contrib. (7.65%)	12,258	11,604	-654
	230 Retirement Contrib. (PSERS)	41,406	39,196	-2,210
	250 Unemploy. Comp. Premiums	341	687	346
	260 Workers' Comp. Ins. Premiums	1,260	833	-427
	580 Travel/Conference Expense	1,500	1,500	0
	3320 Function (Sub Total	228,416	212,306	-16,110
	3390 District / Boro Shared - Cross Guar			
	300 Purchased Prof &Tech Svcs	33,350	33,350	0

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	Expenditure		
	15-16 Exps 3-24-15	15-16 Exp (4-21-15)	Change
ALL			
10 Fund 10			
3390 Function (Sub Total	33,350	33,350	0
3000 Function (E) Sub Total	1,192,503	1,197,900	5,397
4000 Facilities Acq,const & Impv			
4410 Arch. & Engr. Services			
300 Purchased Prof &Tech Svcs	1,100	1,100	0
4410 Function (Sub Total	1,100	1,100	0
4000 Function (E) Sub Total	1,100	1,100	0
5000 Other Financing Uses			
5110 Debt Svc / Bond Issue Prin & Int.			
830 Interest Payments (Bonds & Leases)	4,186,407	4,186,407	0
910 Redemption Of Principal (Bonds)	3,125,000	3,125,000	0
911 Bond Payments - New Buses	120,000	120,000	0
5110 Function (Sub Total	7,431,407	7,431,407	0
5130 Refund to Prior Year Revenue Acct			
880 Refunds/ Prior Years' Recpts	150,000	150,000	0
5130 Function (Sub Total	150,000	150,000	0
5910 Contingency Fund/Budgetary Reserve			
840 General Contingency - Districtwide	275,000	275,000	0
845 2013 Assessments Appeals Reserve	50,000	50,000	0
847 Contingency Fund - Affordable Care	193,000	193,000	0
5910 Sub Total	518,000	518,000	0
5000 Sub Total	8,099,407	8,099,407	0
10 Sub Total	60,489,014	61,688,014	1,199,000
Report Totals	60,489,014	61,688,014	1,199,000

Plum Borough School District

2015-16

PRELIMINARY GENERAL FUND (10) BUDGET

Estimated Projected Expenditures:

Sorted by Object Codes (XXX)

\$ 61,688,014

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Budget Summary Report - Object Sort

		Expenditure		
		15-16 Exps	15-16 Exp	Change
		3-24-15	(4-21-15)	
ALL				
10	Fund 10			
100	Personnel Services-salaries			
110	Administrators' Salaries	1,554,074	1,549,473	-4,601
111	Other Administrator Salaries	331,205	330,543	-662
116	Health Ins. Buy-out Stipends	221,800	234,000	12,200
121	Teacher's Salaries - Reg. Ed.	20,934,336	21,472,334	537,998
126	Homebound Instruction Salary	7,500	7,500	0
131	Dept. Chair / Curriculum Writing	16,927	14,812	-2,115
133	Student Club Sponsors & Chaperones	78,530	70,511	-8,019
134	Athletic Coaches	264,350	272,509	8,159
137	Summer Rec. Program Wages	4,400	5,488	1,088
141	Technology Technicians	156,832	134,590	-22,242
147	Athletic Game Workers	15,625	12,000	-3,625
149	Real Estate Tax Collector	70,300	70,000	-300
151	Ed. Secretaries (Adm. Asst)	890,015	931,524	41,509
161	Maintenance Staff - Salaries	222,500	222,561	61
171	Bus Drivers' Salaries	942,340	912,340	-30,000
172	Bus Driver Substitute Salaries	37,000	30,000	-7,000
173	Bus Mechanics' Salaries	148,050	148,050	0
181	Custodians & Supply - Salaries	1,336,928	1,443,172	106,244
191	Paraprofessional Salaries	781,912	851,041	69,129
192	Paraprof. Substitute Salaries	6,500	6,500	0
199	Health Care Buyout	9,600	9,600	0
100	Object (E) Sub Total	28,030,724	28,728,548	697,824
200	Personnel Svcs-Employee Benefit			
211	Medical Insurance Premiums	4,249,630	4,276,148	26,518
212	Dental Insurance Premiums	283,290	335,505	52,215
213	Life Insurance Premiums	35,675	36,142	467
214	Income Protection Insurance	49,973	50,444	471
215	Vision Insurance Premiums	41,141	40,037	-1,104
220	Social Security Contrib. (7.65%)	2,183,768	2,193,454	9,686
230	Retirement Contrib. (PSERS)	7,205,855	7,419,087	213,232
240	Tuition Reimbursement	85,000	95,000	10,000
250	Unemploy. Comp. Premiums	53,136	231,452	178,316
260	Workers' Comp. Ins. Premiums	182,187	157,975	-24,212
281	OPEB Cost of Retiree Health Insur	774,091	871,578	97,487
282	OPEB Cost of Retiree Dental Insur	40,085	0	-40,085

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Plum Borough School District
 Budget Summary Report - Object Sort

		Expenditure		
		15-16 Exps	15-16 Exp	Change
		3-24-15	(4-21-15)	
ALL				
10	Fund 10			
200	Personnel Svcs-Employee Benefit			
283	OPEB Cost of Retiree Life Insur	475	453	-22
285	OPEB Cost of Retiree Vision Insur	6,593	8,032	1,439
291	Unused Sick Day Payout	7,500	7,500	0
200	Object (E) Sub Total	15,198,399	15,722,807	524,408
300	Purchased Prof &Tech Svcs			
300	Purchased Prof &Tech Svcs	690,599	690,599	0
310	Official/Admin Svcs	457,156	457,156	0
321	Contracted Sub. Svcs - Kelly Svcs.	567,093	566,693	-400
322	AIU Services	779,030	779,030	0
330	Other Professional Svcs	69,500	69,500	0
342	Under Assessed Property Costs	18,000	18,000	0
343	5% Delinquent Tax Collection Fee	5,000	5,000	0
344	Liens, Bond, Misc. Collections Fees	38,000	38,000	0
346	Tax Collections Comm. Adm Costs	3,000	3,000	0
348	Vendor Supplied Tech. Services	21,500	21,500	0
349	Sapphire Software Mtce.	65,578	65,578	0
300	Object (E) Sub Total	2,714,456	2,714,056	-400
400	Purchased Property Services			
412	Snow Plowing Services	25,000	25,000	0
414	Lawn Care Services	60,000	60,000	0
422	Electricity	600,000	600,000	0
424	Water/sewage	61,000	61,000	0
430	Repairs & Maint Svcs	75,074	75,074	0
438	Rep & Mnt - Computer Systems	37,300	37,300	0
442	Rental Of Equip & Vehicles	202,000	202,000	0
400	Object (E) Sub Total	1,060,374	1,060,374	0
500	Other Purchased Svcs			
516	Student Transport. Fees AIU	100,000	100,000	0
519	Stu Trans From Other Sources	96,850	96,850	0
521	Fire Insurance	15,750	15,750	0
522	Auto Liability Ins.	43,000	43,000	0
523	Gen Property & Liab. Ins	108,780	108,780	0
525	Bonding Insurance	150	150	0

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Plum Borough School District
 Budget Summary Report - Object Sort

		Expenditure		
		15-16 Exps	15-16 Exp	Change
		3-24-15	(4-21-15)	
ALL				
10	Fund 10			
500	Other Purchased Svcs			
529	Other Insurance	25,250	25,250	0
530	Communications	106,580	106,580	0
540	Advertising	10,000	10,000	0
561	Tuition To Oth Lea In State	20,000	20,000	0
562	Tuition / PA Cyber/Charter Schs.	805,000	805,000	0
563	AIU Alternative Education	620,000	620,000	0
564	Tuition To AVTS	480,000	480,000	0
565	Vocational Training Expenses	25,000	25,000	0
567	Tuition - Approved Private Sch @40%	165,000	165,000	0
568	Tuition - Appr Private Sch @ 100%	560,000	560,000	0
580	Travel/Conference Expense	70,154	70,154	0
595	AIU Payments By Withholding	42,000	42,000	0
500	Object (E) Sub Total	3,293,514	3,293,514	0
600	Supplies			
610	General Supplies	909,877	887,045	-22,832
618	Technology Supplies	150	150	0
621	Natural Gas - Heating	219,975	219,975	0
624	Oil	20,294	20,294	0
626	Gasoline	247,110	247,110	0
640	Books & Periodicals	140,604	140,604	0
648	Ed Software/Licensing Fees	227,968	227,968	0
600	Object (E) Sub Total	1,765,978	1,743,146	-22,832
700	Property			
751	Equipment - Non-Capital - Add'l	265,909	265,909	0
758	Capital Comp/Software Additional	3,655	3,655	0
761	Non-Capital / Equip Replmt.	22,878	22,878	0
762	Capital Equip Replacement.	2,500	2,500	0
700	Object (E) Sub Total	294,942	294,942	0
800	Other Objects			
810	Dues And Fees	25,220	25,220	0
830	Interest Payments (Bonds & Leases)	4,186,407	4,186,407	0
840	General Contingency - Districtwide	275,000	275,000	0
845	2013 Assessments Appeals Reserve	50,000	50,000	0

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Plum Borough School District
Budget Summary Report - Object Sort

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	Expenditure		
	15-16 Exps 3-24-15	15-16 Exp (4-21-15)	Change
ALL			
10 Fund 10			
800 Other Objects			
847 Contingency Fund - Affordable Care	193,000	193,000	0
880 Refunds/ Prior Years' Recpts /Taxes	150,000	150,000	0
891 Club Ice Hockey Donation	6,000	6,000	0
800 Object (E) Sub Total	4,885,627	4,885,627	0
900 Other Financing Uses			
910 Redemption Of Principal (Bonds)	3,125,000	3,125,000	0
911 Bond Payments - New Buses	120,000	120,000	0
900 Sub Total	3,245,000	3,245,000	0
10 Sub Total	60,489,014	61,688,014	1,199,000
Report Totals	60,489,014	61,688,014	1,199,000