

Plum Borough School District

2013-14

Adopted General Fund Budget

(Fund 10)

Millage Rate: 18.758

Adoption Date: June 25, 2013

Plum Borough School District

2013-14 Budget Summary:

Projected Revenue Sources:

Revenues & Subsidies.....	\$ 55,863,571
Budgetary Reserve Contribution.....	<u>+ 950,422</u>
Total Revenue Sources.....	\$ <u>56,813,993</u>

Projected Expenditures:

Expenditures.....	\$ <u>56,813,993</u>
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Plum Borough School District

2013-14 Budget

Revenue Sources by Function Classifications:

6000 – Local Revenues	\$ 31,849,793	56.06%
7000 – State Revenues	22,758,007	40.06%
8000 – Federal Revenues	1,223,771	2.14%
9000 – Other Sources*	<u>955,422</u>	<u>1.64%</u>
Total Revenue Sources:	<u>\$ 56,813,993</u>	<u>100.00%</u>

*Includes \$950,422 contribution from District's Budgetary Reserves

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 2013-14 Adopted Revs 6-25-13

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		Revenue			
		12-13 Adopted Rev	13-14 Proposed	13-14 Adopted Rev	Difference
			Revs 6-18-13	6-25-13	
ALL					
10	Fund 10				
	6000 Revenue From Local Sources				
	6111 Current Real Estate Taxes	25,527,342	26,266,501	26,266,501	0
	6112 Interim Real Estate Taxes	50,000	65,000	65,000	0
	6113 Public Utility Realty Tax (PURTA)	40,685	39,912	39,912	0
	6120 Current Per Capita Tax Sect. 679	115,000	110,000	110,000	0
	6141 Current Act 511 Per Capita Tx	115,000	110,000	110,000	0
	6143 Local Service Tax (LST) Act 511	21,000	26,000	26,000	0
	6151 Current Act 511 Earned Income Tax	3,200,000	3,450,000	3,450,000	0
	6153 Current Act 511 Real Estate Transf.	190,000	240,000	240,000	0
	6411 Delinquent Real Estate Taxes	405,000	640,000	640,000	0
	6461 Delinquent Earned Income Taxes	750,000	175,000	175,000	0
	6510 Int/Invest & Invest Bear Cks	57,000	20,000	20,000	0
	6690 Other Food Service Revenues	40,000	40,800	40,800	0
	6710 Athletic Department	59,500	67,000	67,000	0
	6740 Student Fees	21,330	113,830	113,830	0
	6790 Other Student Activity Income	23,000	23,000	23,000	0
	6829 State Rev Other Inter Sources	2,000	2,000	2,000	0
	6831 Fed. Rev. From Other Public Sch.	143,191	140,000	140,000	0
	6832 Federal IDEA Revenue Rec. as Pass	200,000	200,000	200,000	0
	6910 Rentals	9,000	7,500	7,500	0
	6920 Contribution/Donation - Private	25,000	18,000	18,000	0
	6941 Regular Day Sch Tuition	15,000	9,600	9,600	0
	6949 Other Tuition - Nursery Sch.	1,700	3,700	3,700	0
	6950 Transportation Fees	22,000	22,000	22,000	0
	6990 E-Rate Subsidy, Miscellaneous Rev	15,000	20,000	20,000	0
	6991 Refund to Prior Yr Expenditure Acct	12,000	12,000	12,000	0
	6999 Royalty Distributions	7,900	27,950	27,950	0
	6000 Function (R) Sub Total	31,067,648	31,849,793	31,849,793	0
	7000 Revenue From State Sources				
	7110 Basic Instructional Subsidy	12,260,785	12,510,861	12,539,515	28,654
	7160 Tuition Placed & Institution	75,000	75,000	75,000	0
	7220 Vocational Education	1,200	10,000	10,000	0
	7271 Special Ed.-Reg. Prog.	2,221,361	2,210,254	2,210,254	0
	7310 Transport (Reg & Additional)	1,276,540	1,335,296	1,335,296	0
	7320 Rentals & Sink Fund Payments	1,249,241	1,217,392	1,217,392	0
	7330 Medical & Dental Services	87,000	87,000	87,000	0

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 2013-14 Adopted Revs 6-25-13

		Revenue			
		12-13 Adopted Rev	13-14 Proposed	13-14 Adopted Rev	Difference
			Revs 6-18-13	6-25-13	
ALL					
10	Fund 10				
	7000 Revenue From State Sources				
	7340 PA Property Tax Relief Payment	1,653,081	1,653,348	1,653,348	0
	7501 PA Accountability Grant	0	221,738	221,738	0
	7599 Other State Revenue	27,000	27,000	27,000	0
	7810 Social Security / Reimbursement	1,023,431	1,023,431	1,023,431	0
	7820 Retirement / PSERS Reimbursement	2,385,033	2,369,676	2,385,033	15,357
	7000 Function (R) Sub Total	22,259,672	22,740,996	22,785,007	44,011
	8000 Revenue From Federal Sources				
	8190 Other Unrestricted Federal	441,421	404,783	404,783	0
	8514 Ed Of Disab Child-ESEA, Title I	356,479	321,074	321,074	0
	8515 Title II IDEA, Section 619	105,349	94,814	94,814	0
	8670 Air Force Reimbursement	93,100	0	93,100	93,100
	8810 Medical Assist. Access	310,000	310,000	310,000	0
	8000 Function (R) Sub Total	1,306,349	1,130,671	1,223,771	93,100
	9000 Other Financing Sources				
	9110 Bond Refinancing Proceeds (3/15/13)	100,000	0	0	0
	9500 Refund Prior Yr Expenditures	5,000	5,000	5,000	0
	9810 General Fund Intrafund Transfers	0	952,926	950,422	-2,504
	9000 Sub Total	105,000	957,926	955,422	-2,504
	10 Sub Total	54,738,669	56,679,386	56,813,993	134,607
	Report Totals	54,738,669	56,679,386	56,813,993	134,607

Plum Borough School District

2013-14 Budget

Expenditures by Function Classifications:

1000 – Instructional Services	\$ 33,412,626	58.80%
2000 – Support Services	14,582,900	25.67%
3000 – Non-Instructional Services	1,230,857	2.17%
4000 – Facilities Acq, Const. & Improv.	277,100	.49%
5000 – Debt Services & Others	<u>7,310,510</u>	<u>12.87%</u>
Total Expenditures:	<u>\$ 56,813,993</u>	<u>100.00%</u>

Plum Borough School District

2013-14 Budget

Expenditures by
Function / Object
Classifications

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 2013-14 Adopted Expenses

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 2013-14 Adopted GF Expenditures
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ALL

		Expenditure		
12-13 Adopted Exp	13-14 Proposed	13-14 Adopted Exp	Difference	
	Exp 6-18-13	Exp 6/25/13		

10 Fund 10

1000 Instruction

1110 Instruction - Reg. Programs

116 Health Ins. Buy-out Stipends	148,799	144,000	144,000	0
121 Teacher's Salaries - Reg. Ed.	17,093,920	17,379,425	17,379,425	0
131 Dept. Chair / Curriculum Writing	19,940	18,486	16,432	-2,054
191 Paraprofessional Salaries	34,272	26,460	46,620	20,160
211 Medical Insurance Premiums	2,437,800	2,430,420	2,430,420	0
212 Dental Insurance Premiums	175,345	174,796	174,400	-396
213 Life Insurance Premiums	16,227	17,833	17,921	88
214 Income Protect Insurance	28,798	30,209	30,088	-121
215 Vision Insurance Premiums	24,707	24,511	24,511	0
220 Soc. Sec. Contrib. (7.65%)	1,333,724	1,360,787	1,361,503	716
230 Retirement (PSERS) Contrib. 16.93%	2,150,389	3,028,691	3,031,764	3,073
240 Tuition Reimbursement	125,000	117,000	117,000	0
250 Unemploy. Comp. Ins.	84,000	101,839	102,166	327
260 Workers' Comp. Ins. Premiums	112,321	98,390	118,864	20,474
321 Contracted Substitute's Svcs. - KS	250,000	270,000	270,000	0
430 Repairs & Maint Svcs	14,289	16,557	16,557	0
442 Rental Of Equip & Vehicles	189,900	197,000	197,000	0
562 Tuition / PA Cyber/Charter Schs.	466,750	623,783	623,783	0
580 Travel/Conference Expense	7,700	7,339	7,339	0
610 General Supplies	349,267	361,596	361,596	0
618 Technology Supplies	12,548	12,774	12,774	0
640 Books & Periodicals	113,653	117,342	117,342	0
648 Ed Software/Licensing Fees	0	1,320	1,320	0
751 Equipment - Non-Capital - Add'l	3,172	2,675	2,675	0
758 Capital Comp/Software Additional	14,081	18,965	18,965	0
761 Non-Capital / Equip Replmt.	3,500	3,500	3,500	0
762 Capital Equip Replacement.	0	1,000	1,000	0
810 Dues And Fees	263	263	263	0
1110 Function (E) Sub Total	25,210,365	26,586,961	26,629,228	42,267

1190 Title I

121 Teacher's Salaries - Reg. Ed.	367,800	325,550	325,550	0
211 Medical Insurance Premiums	46,770	33,496	33,496	0
212 Dental Insurance Premiums	3,345	2,026	2,026	0
213 Life Insurance Premiums	266	220	220	0

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		Expenditure			2013-14 Adopted GF Expenditures
		12-13 Adopted Exp	13-14 Proposed Exp 6-18-13	13-14 Adopted Exp 6/25/13	Difference
ALL					
10	Fund 10				
	1000 Instruction				
	1190 Title I				
	214 Income Protect Insurance	477	389	389	0
	215 Vision Insurance Premiums	435	296	296	0
	220 Soc. Sec. Contrib. (7.65%)	28,138	24,904	24,902	-2
	230 Retirement (PSERS) Contrib. 16.93%	45,459	55,116	55,116	0
	250 Unemploy. Comp. Ins.	1,568	1,404	1,402	-2
	260 Workers' Comp. Ins. Premiums	2,355	1,792	2,058	266
	1190 Function (E) Sub Total	496,613	445,193	445,455	262
	1191 Title II				
	121 Teacher's Salaries - Reg. Ed.	117,500	122,500	122,500	0
	211 Medical Insurance Premiums	15,316	16,526	16,526	0
	212 Dental Insurance Premiums	2,186	2,186	2,186	0
	213 Life Insurance Premiums	144	163	163	0
	214 Income Protect Insurance	258	282	282	0
	215 Vision Insurance Premiums	280	281	281	0
	220 Soc. Sec. Contrib. (7.65%)	8,989	9,371	9,371	0
	230 Retirement (PSERS) Contrib. 16.93%	14,524	20,740	20,740	0
	250 Unemploy. Comp. Ins.	784	672	935	263
	260 Workers' Comp. Ins. Premiums	752	674	774	100
	1191 Function (E) Sub Total	160,733	173,395	173,758	363
	1200 Special Programs - Elem / Sec				
	565 Vocational Training Expenses	4,000	10,900	10,900	0
	1200 Function (E) Sub Total	4,000	10,900	10,900	0
	1211 Life Skills Support - Public				
	322 AIU Services	211,750	175,000	175,000	0
	1211 Function (E) Sub Total	211,750	175,000	175,000	0
	1221 Hearing Impaired				
	322 AIU Services	271,840	228,810	228,810	0
	1221 Function (E) Sub Total	271,840	228,810	228,810	0
	1224 Visually Impaired				
	322 AIU Services	171,071	92,700	92,700	0

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2013-14 Adopted GF Expenditures
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	Expenditure			
	12-13 Adopted Exp	13-14 Proposed Exp 6-18-13	13-14 Adopted Exp 6/25/13	Difference
ALL				
10 Fund 10				
1000 Instruction				
1224 Function (E) Sub Total	171,071	92,700	92,700	0
1225 Speech & Language Support				
121 Teacher's Salaries - Reg. Ed.	237,700	153,400	153,400	0
211 Medical Insurance Premiums	20,733	5,848	5,848	0
212 Dental Insurance Premiums	1,881	789	789	0
213 Life Insurance Premiums	216	163	163	0
214 Income Protect Insurance	1,245	263	263	0
215 Vision Insurance Premiums	254	254	254	0
220 Soc. Sec. Contrib. (7.65%)	18,185	11,736	11,736	0
230 Retirement (PSERS) Contrib. 16.93%	29,378	25,971	25,971	0
250 Unemploy. Comp. Ins.	1,176	673	936	263
260 Workers' Comp. Ins. Premiums	1,522	844	969	125
322 AIU Services	29,362	49,650	49,650	0
580 Travel/Conference Expense	0	225	225	0
610 General Supplies	574	305	305	0
1225 Function (E) Sub Total	342,226	250,121	250,509	388
1230 Emotional Support				
610 General Supplies	177	288	288	0
1230 Function (E) Sub Total	177	288	288	0
1232 Emotional Support PRRI				
561 Tuition To Oth Lea In State	15,000	20,000	20,000	0
1232 Function (E) Sub Total	15,000	20,000	20,000	0
1233 Autistic Program				
322 AIU Services	74,100	102,362	102,362	0
1233 Function (E) Sub Total	74,100	102,362	102,362	0
1240 Learning Disabled				
121 Teacher's Salaries - Reg. Ed.	1,207,660	1,401,010	1,401,010	0
211 Medical Insurance Premiums	233,719	273,572	273,572	0
212 Dental Insurance Premiums	15,224	16,623	16,623	0
213 Life Insurance Premiums	1,361	1,623	1,623	0
214 Income Protect Insurance	2,439	2,694	2,694	0

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		Expenditure			2013-14 Adopted GF Expenditures
		12-13 Adopted Exp	13-14 Proposed Exp 6-18-13	13-14 Adopted Exp 6/25/13	Difference
					06/25/13
ALL					
10	Fund 10				
	1000 Instruction				
	1240 Learning Disabled				
	215 Vision Insurance Premiums	2,174	2,347	2,347	0
	220 Soc. Sec. Contrib. (7.65%)	92,386	107,178	107,178	0
	230 Retirement (PSERS) Contrib. 16.93%	149,269	237,187	237,191	4
	250 Unemploy. Comp. Ins.	7,037	9,524	8,883	-641
	260 Workers' Comp. Ins. Premiums	7,728	7,707	8,851	1,144
	567 Tuition - Approved Private Sch	150,000	73,350	73,350	0
	1240 Function (E) Sub Total	1,868,997	2,132,815	2,133,322	507
	1241 Learning Support				
	191 Paraprofessional Salaries	448,057	459,522	494,802	35,280
	192 Paraprof. Substitute Salaries	17,136	17,640	17,640	0
	213 Life Insurance Premiums	1,125	1,454	1,454	0
	220 Soc. Sec. Contrib. (7.65%)	35,561	36,515	39,821	3,306
	230 Retirement (PSERS) Contrib. 16.93%	57,498	80,770	88,086	7,316
	250 Unemploy. Comp. Ins.	10,584	12,625	13,568	943
	260 Workers' Comp. Ins. Premiums	2,984	2,624	3,013	389
	321 Contracted Substitute's Svcs. - KS	11,400	11,400	11,400	0
	322 AIU Services	260,560	192,682	192,682	0
	562 Tuition / PA Cyber/Charter Schs.	0	218,000	218,000	0
	580 Travel/Conference Expense	100	100	100	0
	610 General Supplies	838	13,174	13,174	0
	618 Technology Supplies	0	1,000	1,000	0
	640 Books & Periodicals	0	150	150	0
	648 Ed Software/Licensing Fees	0	20,000	20,000	0
	1241 Function (E) Sub Total	845,843	1,067,656	1,114,890	47,234
	1243 Gifted Support				
	121 Teacher's Salaries - Reg. Ed.	323,820	252,050	252,050	0
	211 Medical Insurance Premiums	49,636	40,677	40,677	0
	212 Dental Insurance Premiums	3,263	2,411	2,411	0
	213 Life Insurance Premiums	236	205	205	0
	214 Income Protect Insurance	425	360	360	0
	215 Vision Insurance Premiums	459	350	350	0
	220 Soc. Sec. Contrib. (7.65%)	24,775	19,283	19,282	-1
	230 Retirement (PSERS) Contrib. 16.93%	40,025	42,671	42,672	1

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Expenditure				2013-14 Adopted GF Expenditures
12-13 Adopted Exp	13-14 Proposed	13-14 Adopted Exp	Difference	06/25/13
	Exp 6-18-13	6/25/13		

ALL

10 Fund 10

1000 Instruction

1243 Gifted Support

250 Unemploy. Comp. Ins.	1,568	937	935	-2
260 Workers' Comp. Ins. Premiums	2,073	1,386	1,590	204
430 Repairs & Maint Svcs	175	100	100	0
580 Travel/Conference Expense	3,707	3,200	3,200	0
610 General Supplies	534	2,500	2,500	0
1243 Function (E) Sub Total	450,696	366,130	366,332	202

1260 Physical Support

322 AIU Services	72,000	78,278	78,278	0
1260 Function (E) Sub Total	72,000	78,278	78,278	0

1270 Non-Public Tuition

563 AIU Alternative Education	378,753	431,510	431,510	0
1270 Function (E) Sub Total	378,753	431,510	431,510	0

1280 Early Intervention Support

322 AIU Services	0	7,000	7,000	0
1280 Function (E) Sub Total	0	7,000	7,000	0

1290 Approved Private Sch Tuition

563 AIU Alternative Education	63,000	38,033	38,033	0
567 Tuition - Approved Private Sch	0	342,939	342,939	0
568 Tuition - Appr Private Sch @ 100%	545,507	303,748	303,748	0
1290 Function (E) Sub Total	608,507	684,720	684,720	0

1390 Other Vocational Ed Programs

564 Tuition To AVTS	370,000	370,000	370,000	0
1390 Function (E) Sub Total	370,000	370,000	370,000	0

1430 Homebound Instruction

126 Homebound Instruction Salary	15,000	15,000	15,000	0
220 Soc. Sec. Contrib. (7.65%)	1,147	1,149	1,148	-1
230 Retirement (PSERS) Contrib. 16.93%	1,854	2,544	2,540	-4
250 Unemploy. Comp. Ins.	392	0	0	0
260 Workers' Comp. Ins. Premiums	96	166	191	25

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	Expenditure				2013-14 Adopted GF Expenditures
	12-13 Adopted Exp	13-14 Proposed Exp 6-18-13	13-14 Adopted Exp 6/25/13	Difference	06/25/13
ALL					
10 Fund 10					
1000 Instruction					
1430 Homebound Instruction					
580 Travel/Conference Expense	200	150	150	0	
1430 Function (E) Sub Total	18,689	19,009	19,029	20	
1442 Alternative Ed. Program					
111 Other Administrator Salaries	36,088	36,810	36,810	0	
116 Health Ins. Buy-out Stipends	0	2,400	2,400	0	
121 Teacher's Salaries - Reg. Ed.	6,804	6,804	6,804	0	
191 Paraprofessional Salaries	17,136	17,640	17,640	0	
213 Life Insurance Premiums	158	179	179	0	
214 Income Protect Insurance	105	108	108	0	
220 Soc. Sec. Contrib. (7.65%)	4,591	4,686	4,164	-522	
230 Retirement (PSERS) Contrib. 16.93%	7,419	10,370	9,217	-1,153	
250 Unemploy. Comp. Ins.	725	1,725	468	-1,257	
260 Workers' Comp. Ins. Premiums	385	300	345	45	
580 Travel/Conference Expense	100	100	100	0	
610 General Supplies	500	300	300	0	
1442 Function (E) Sub Total	74,011	81,422	78,535	-2,887	
1490 CCAC Middle School (BCMC)					
121 Teacher's Salaries - Reg. Ed.	152,000	0	0	0	
211 Medical Insurance Premiums	10,834	0	0	0	
212 Dental Insurance Premiums	788	0	0	0	
213 Life Insurance Premiums	144	0	0	0	
214 Income Protect Insurance	1,116	0	0	0	
215 Vision Insurance Premiums	114	0	0	0	
220 Soc. Sec. Contrib. (7.65%)	11,629	0	0	0	
230 Retirement (PSERS) Contrib. 16.93%	18,787	0	0	0	
250 Unemploy. Comp. Ins.	1,028	0	0	0	
260 Workers' Comp. Ins. Premiums	973	0	0	0	
300 Purchased Prof &Tech Svcs	37,500	0	0	0	
1490 Function (E) Sub Total	234,913	0	0	0	
1000 Function (E) Sub Total	31,880,284	33,324,270	33,412,626	88,356	

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		Expenditure			2013-14 Adopted GF Expenditures
		12-13 Adopted Exp	13-14 Proposed Exp 6-18-13	13-14 Adopted Exp 6/25/13	Difference
ALL					
10	Fund 10				
2000	Support Services				
2110	Pupil Personnel Services				
110	Administrators' Salaries	91,800	93,636	93,636	0
211	Medical Insurance Premiums	13,314	14,226	14,226	0
212	Dental Insurance Premiums	738	738	738	0
213	Life Insurance Premiums	225	255	255	0
214	Income Protect Insurance	0	216	216	0
215	Vision Insurance Premiums	87	87	87	0
220	Soc. Sec. Contrib. (7.65%)	7,022	7,163	7,163	0
230	Retirement (PSERS) Contrib. 16.93%	11,345	15,853	15,853	0
250	Unemploy. Comp. Ins.	392	468	468	0
260	Workers' Comp. Ins. Premiums	588	515	591	76
580	Travel/Conference Expense	1,500	2,500	2,500	0
610	General Supplies	850	2,000	2,000	0
810	Dues And Fees	225	1,000	1,000	0
2110	Function (E) Sub Total	128,086	138,657	138,733	76
2120	Guidance Services				
121	Teacher's Salaries - Reg. Ed.	729,654	666,254	666,254	0
211	Medical Insurance Premiums	125,543	120,256	120,256	0
212	Dental Insurance Premiums	7,844	7,401	7,796	395
213	Life Insurance Premiums	648	653	735	82
214	Income Protect Insurance	1,161	1,111	1,232	121
215	Vision Insurance Premiums	1,177	1,040	1,040	0
220	Soc. Sec. Contrib. (7.65%)	55,819	50,968	50,969	1
230	Retirement (PSERS) Contrib. 16.93%	90,183	112,796	112,796	0
250	Unemploy. Comp. Ins.	3,702	3,881	2,063	-1,818
260	Workers' Comp. Ins. Premiums	4,673	3,665	4,209	544
580	Travel/Conference Expense	1,000	700	700	0
610	General Supplies	1,902	1,200	1,200	0
640	Books & Periodicals	0	200	200	0
2120	Function (E) Sub Total	1,023,306	970,125	969,450	-675
2122	Drug Testing - SHS & Oblock				
300	Purchased Prof &Tech Svcs	1,650	600	600	0
2122	Function (E) Sub Total	1,650	600	600	0

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	Expenditure			
	12-13 Adopted Exp	13-14 Proposed	13-14 Adopted Exp	Difference
		Exp 6-18-13	6/25/13	
ALL				
10 Fund 10				
2000 Support Services				
2140 Psychological Services				
110 Administrators' Salaries	83,442	102,000	102,000	0
151 Educational Secretaries (Adm.	60,582	68,159	68,159	0
211 Medical Insurance Premiums	37,234	27,456	27,456	0
212 Dental Insurance Premiums	2,410	1,711	1,711	0
213 Life Insurance Premiums	306	602	602	0
214 Income Protect Insurance	344	593	593	0
215 Vision Insurance Premiums	297	284	284	0
220 Soc. Sec. Contrib. (7.65%)	11,018	13,018	13,018	0
230 Retirement (PSERS) Contrib. 16.93%	17,801	28,807	28,807	0
250 Unemploy. Comp. Ins.	1,176	1,870	1,403	-467
260 Workers' Comp. Ins. Premiums	923	938	1,077	139
321 Contracted Substitute's Svcs. - KS	752	750	750	0
580 Travel/Conference Expense	2,000	2,250	2,250	0
610 General Supplies	1,500	1,500	1,500	0
810 Dues And Fees	265	500	500	0
2140 Function (E) Sub Total	220,050	250,438	250,110	-328
2142 Psychological Testing Services				
322 AIU Services	10,000	0	0	0
2142 Function (E) Sub Total	10,000	0	0	0
2190 Other Pupil Personnel Svcs				
111 Other Administrator Salaries	18,044	18,405	18,405	0
213 Life Insurance Premiums	56	64	64	0
214 Income Protect Insurance	52	54	54	0
220 Soc. Sec. Contrib. (7.65%)	1,381	1,675	1,408	-267
230 Retirement (PSERS) Contrib. 16.93%	2,230	3,116	3,116	0
250 Unemploy. Comp. Ins.	392	101	0	-101
260 Workers' Comp. Ins. Premiums	115	101	116	15
2190 Function (E) Sub Total	22,270	23,516	23,163	-353
2220 Audiovisual Serv. /Print Shop				
151 Educational Secretaries (Adm.	30,434	31,682	31,682	0
211 Medical Insurance Premiums	5,085	4,923	4,923	0

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		12-13 Adopted Exp	13-14 Proposed	13-14 Adopted Exp	Difference	06/25/13
			Exp 6-18-13	6/25/13		
ALL						
10	Fund 10					
	2000 Support Services					
	2220 Audiovisual Serv. /Print Shop					
	212 Dental Insurance Premiums	394	394	394	0	
	213 Life Insurance Premiums	54	61	61	0	
	214 Income Protect Insurance	65	74	74	0	
	215 Vision Insurance Premiums	57	57	57	0	
	220 Soc. Sec. Contrib. (7.65%)	2,327	2,423	2,423	0	
	230 Retirement (PSERS) Contrib. 16.93%	3,762	5,364	5,364	0	
	250 Unemploy. Comp. Ins.	392	467	468	1	
	260 Workers' Comp. Ins. Premiums	195	175	201	26	
	321 Contracted Substitute's Svcs. - KS	751	250	250	0	
	618 Technology Supplies	1,000	1,000	1,000	0	
	761 Non-Capital / Equip Replmt.	0	110	110	0	
	2220 Function (E) Sub Total	44,516	46,980	47,007	27	
	2250 School Library Services					
	121 Teacher's Salaries - Reg. Ed.	361,500	242,900	242,900	0	
	191 Paraprofessional Salaries	34,272	17,640	35,280	17,640	
	211 Medical Insurance Premiums	15,316	33,052	33,052	0	
	212 Dental Insurance Premiums	2,186	2,186	2,186	0	
	213 Life Insurance Premiums	378	348	348	0	
	214 Income Protect Insurance	518	433	433	0	
	215 Vision Insurance Premiums	280	280	280	0	
	220 Soc. Sec. Contrib. (7.65%)	30,274	19,929	21,280	1,351	
	230 Retirement (PSERS) Contrib. 16.93%	48,919	44,109	47,095	2,986	
	250 Unemploy. Comp. Ins.	2,117	1,435	1,403	-32	
	260 Workers' Comp. Ins. Premiums	2,531	1,433	1,743	310	
	580 Travel/Conference Expense	250	200	200	0	
	610 General Supplies	1,008	1,102	1,102	0	
	640 Books & Periodicals	18,189	20,396	20,396	0	
	648 Ed Software/Licensing Fees	16,165	14,637	14,637	0	
	2250 Function (E) Sub Total	533,903	400,080	422,335	22,255	
	2270 Instructional Staff Dev Svcs					
	300 Purchased Prof &Tech Svcs	0	4,000	4,000	0	
	580 Travel/Conference Expense	6,000	10,300	10,300	0	
	610 General Supplies	17,500	57,500	57,500	0	

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	12-13 Adopted Exp	13-14 Proposed Exp 6-18-13	13-14 Adopted Exp 6/25/13	Difference
ALL				
10 Fund 10				
2000 Support Services				
2270 Function (E) Sub Total	23,500	71,800	71,800	0
2310 Board of Directors' Services				
110 Administrators' Salaries	4,800	4,800	4,800	0
220 Soc. Sec. Contrib. (7.65%)	368	368	368	0
230 Retirement (PSERS) Contrib. 16.93%	593	814	813	-1
250 Unemploy. Comp. Ins.	216	0	263	263
260 Workers' Comp. Ins. Premiums	31	26	30	4
300 Purchased Prof &Tech Svcs	24,000	25,000	25,000	0
529 Other Insurance	8,891	9,000	9,000	0
540 Advertising	9,000	9,000	9,000	0
580 Travel/Conference Expense	2,000	1,800	1,800	0
610 General Supplies	2,000	2,000	2,000	0
2310 Function (E) Sub Total	51,899	52,808	53,074	266
2330 Tax Assessment & Collect Svcs				
149 Real Estate Tax Collector	60,000	70,000	70,000	0
220 Soc. Sec. Contrib. (7.65%)	4,590	5,355	5,355	0
250 Unemploy. Comp. Ins.	392	0	0	0
342 Under Assessed Property Costs	7,500	0	0	0
343 5% Delinquent Tax Collection Fee	12,000	0	0	0
344 Liens, Bond, Misc. Collections	48,500	18,000	18,000	0
345 Earned Income Tax Office	51,300	0	0	0
346 Tax Collections Comm. Adm Costs	0	0	3,000	3,000
610 General Supplies	7,500	7,500	7,500	0
2330 Function (E) Sub Total	191,782	100,855	103,855	3,000
2340 Director of Admin. Services				
110 Administrators' Salaries	79,559	81,151	81,151	0
151 Educational Secretaries (Adm.	45,408	47,243	47,243	0
211 Medical Insurance Premiums	19,772	21,643	21,643	0
212 Dental Insurance Premiums	1,164	1,164	1,164	0
213 Life Insurance Premiums	279	316	316	0
214 Income Protect Insurance	311	325	325	0
215 Vision Insurance Premiums	177	177	177	0
220 Soc. Sec. Contrib. (7.65%)	9,560	9,821	9,822	1

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ALL

10 Fund 10

2000 Support Services

2340 Director of Admin. Services

230 Retirement (PSERS) Contrib. 16.93%	15,446	21,737	21,737	0
250 Unemploy. Comp. Ins.	783	936	935	-1
260 Workers' Comp. Ins. Premiums	800	706	811	105
321 Contracted Substitute's Svcs. - KS	2,255	1,500	1,500	0
580 Travel/Conference Expense	0	1,000	1,000	0
610 General Supplies	0	800	800	0
810 Dues And Fees	0	500	500	0
2340 Function (E) Sub Total	175,514	189,019	189,124	105

2350 Legal Services (Solicitor)

300 Purchased Prof &Tech Svcs	65,000	75,000	75,000	0
2350 Function (E) Sub Total	65,000	75,000	75,000	0

2360 Superintendent

110 Administrators' Salaries	132,600	132,500	132,500	0
116 Health Ins. Buy-out Stipends	3,600	3,600	3,600	0
151 Educational Secretaries (Adm.	45,408	47,243	47,243	0
211 Medical Insurance Premiums	15,256	15,619	15,619	0
212 Dental Insurance Premiums	1,093	1,093	1,093	0
213 Life Insurance Premiums	279	316	316	0
214 Income Protect Insurance	311	325	325	0
215 Vision Insurance Premiums	87	87	87	0
220 Soc. Sec. Contrib. (7.65%)	12,497	12,694	12,858	164
230 Retirement (PSERS) Contrib. 16.93%	22,001	31,039	31,039	0
250 Unemploy. Comp. Ins.	568	934	672	-262
260 Workers' Comp. Ins. Premiums	1,162	1,009	1,159	150
321 Contracted Substitute's Svcs. - KS	5,010	1,500	1,500	0
430 Repairs & Maint Svcs	0	3,700	3,700	0
530 Communications	5,500	5,500	5,500	0
580 Travel/Conference Expense	2,000	3,500	3,500	0
610 General Supplies	500	2,500	2,500	0
810 Dues And Fees	1,500	1,500	1,500	0
2360 Function (E) Sub Total	249,372	264,659	264,711	52

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	Expenditure			
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ALL				
10 Fund 10				
2000 Support Services				
2361 Assistant Superintendent				
110 Administrators' Salaries	109,140	111,323	111,323	0
151 Educational Secretaries (Adm.	16,391	22,720	22,720	0
211 Medical Insurance Premiums	22,843	24,113	24,113	0
212 Dental Insurance Premiums	1,640	1,640	1,640	0
213 Life Insurance Premiums	252	286	286	0
214 Income Protect Insurance	245	270	270	0
215 Vision Insurance Premiums	157	157	157	0
220 Soc. Sec. Contrib. (7.65%)	9,604	10,254	10,254	0
230 Retirement (PSERS) Contrib. 16.93%	15,516	22,693	22,693	0
250 Unemploy. Comp. Ins.	392	468	935	467
260 Workers' Comp. Ins. Premiums	803	737	846	109
580 Travel/Conference Expense	1,600	1,500	1,500	0
610 General Supplies	400	800	800	0
810 Dues And Fees	750	1,000	1,000	0
2361 Function (E) Sub Total	179,733	197,961	198,537	576
2370 Safety & Security (SRO)				
300 Purchased Prof &Tech Svcs	76,000	76,000	76,000	0
348 Vendor Supplied Tech. Services	0	3,500	3,500	0
610 General Supplies	0	100	100	0
2370 Function (E) Sub Total	76,000	79,600	79,600	0
2380 Principals' Services				
110 Administrators' Salaries	640,438	661,022	661,022	0
111 Other Administrator Salaries	153,961	156,551	156,551	0
116 Health Ins. Buy-out Stipends	8,400	8,400	8,400	0
151 Educational Secretaries (Adm.	393,834	416,458	416,458	0
211 Medical Insurance Premiums	213,037	235,523	235,523	0
212 Dental Insurance Premiums	15,556	15,213	15,213	0
213 Life Insurance Premiums	2,514	2,967	2,967	0
214 Income Protect Insurance	2,536	2,902	2,902	0
215 Vision Insurance Premiums	2,017	1,695	1,695	0
220 Soc. Sec. Contrib. (7.65%)	92,744	96,249	96,250	1
230 Retirement (PSERS) Contrib. 16.93%	148,813	213,013	213,015	2

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	Exp 6-18-13	6/25/13		

ALL

10 Fund 10

2000 Support Services

2380 Principals' Services

250 Unemploy. Comp. Ins.	7,920	8,734	8,890	156
260 Workers' Comp. Ins. Premiums	7,759	6,919	7,947	1,028
321 Contracted Substitute's Svcs. - KS	15,755	6,500	6,500	0
530 Communications	19,500	21,700	21,700	0
580 Travel/Conference Expense	3,950	3,750	3,750	0
610 General Supplies	14,640	14,925	14,925	0
640 Books & Periodicals	900	500	500	0
761 Non-Capital / Equip Replmt.	6,876	6,886	6,886	0
810 Dues And Fees	5,300	5,325	5,325	0
2380 Function (E) Sub Total	1,756,450	1,885,232	1,886,419	1,187

2420 Medical Services / School Physician

300 Purchased Prof &Tech Svcs	15,000	15,000	15,000	0
430 Repairs & Maint Svcs	6,317	8,500	8,500	0
580 Travel/Conference Expense	500	100	100	0
610 General Supplies	21,662	17,500	17,500	0
2420 Function (E) Sub Total	43,479	41,100	41,100	0

2430 Dental Services / School Dentist

300 Purchased Prof &Tech Svcs	700	750	750	0
2430 Function (E) Sub Total	700	750	750	0

2440 Nursing Services / School Nurses

121 Teacher's Salaries - Reg. Ed.	376,300	396,000	396,000	0
191 Paraprofessional Salaries	115,418	118,441	118,441	0
211 Medical Insurance Premiums	50,164	54,149	54,149	0
212 Dental Insurance Premiums	3,029	3,029	3,029	0
213 Life Insurance Premiums	517	636	636	0
214 Income Protect Insurance	518	576	576	0
215 Vision Insurance Premiums	477	477	477	0
220 Soc. Sec. Contrib. (7.65%)	38,918	40,654	40,653	-1
230 Retirement (PSERS) Contrib. 16.93%	60,776	87,095	87,096	1
250 Unemploy. Comp. Ins.	3,920	4,677	6,081	1,404
260 Workers' Comp. Ins. Premiums	3,148	2,831	5,382	2,551
321 Contracted Substitute's Svcs. - KS	17,000	25,500	25,500	0

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		12-13 Adopted Exp	13-14 Proposed Exp 6-18-13	13-14 Adopted Exp 6/25/13	Difference
ALL					
10	Fund 10				
2000	Support Services				
2440	Function (E) Sub Total	670,185	734,065	738,020	3,955
2510	Director of Business Affairs				
110	Administrators' Salaries	100,919	105,000	105,000	0
151	Educational Secretaries (Adm.	116,247	129,501	129,501	0
211	Medical Insurance Premiums	54,315	42,382	42,382	0
212	Dental Insurance Premiums	3,350	3,885	3,885	0
213	Life Insurance Premiums	379	429	429	0
214	Income Protect Insurance	443	521	521	0
215	Vision Insurance Premiums	486	487	487	0
220	Soc. Sec. Contrib. (7.65%)	16,613	17,938	17,940	2
230	Retirement (PSERS) Contrib. 16.93%	26,842	39,702	39,702	0
250	Unemploy. Comp. Ins.	1,568	1,871	1,497	-374
260	Workers' Comp. Ins. Premiums	1,390	1,291	1,483	192
525	Bonding Insurance	150	150	150	0
580	Travel/Conference Expense	1,200	750	750	0
610	General Supplies	7,500	6,500	6,500	0
618	Technology Supplies	150	150	150	0
751	Equipment - Non-Capital - Add'l	0	350	350	0
810	Dues And Fees	400	400	400	0
2510	Function (E) Sub Total	331,952	351,307	351,127	-180
2610	Faciliites Supervison / Oper & Mnt				
151	Educational Secretaries (Adm.	42,973	44,221	44,221	0
211	Medical Insurance Premiums	15,008	15,008	15,008	0
212	Dental Insurance Premiums	1,093	1,093	1,093	0
213	Life Insurance Premiums	54	61	61	0
214	Income Protect Insurance	97	104	104	0
215	Vision Insurance Premiums	140	140	140	0
220	Soc. Sec. Contrib. (7.65%)	3,287	3,383	3,383	0
230	Retirement (PSERS) Contrib. 16.93%	5,311	7,488	7,487	-1
250	Unemploy. Comp. Ins.	392	467	468	1
260	Workers' Comp. Ins. Premiums	275	243	279	36
300	Purchased Prof &Tech Svcs	198,000	201,800	201,800	0
580	Travel/Conference Expense	300	550	550	0
2610	Function (E) Sub Total	266,930	274,558	274,594	36

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	Expenditure			
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ALL				
10 Fund 10				
2000 Support Services				
2620 Facilities / Operation Of Buildings				
161 Crafts & Trades-reg Salaries	173,056	216,320	216,320	0
181 Custodial/Mnt/Supply Salaries	1,431,768	1,304,691	1,304,691	0
211 Medical Insurance Premiums	418,158	403,493	403,493	0
212 Dental Insurance Premiums	21,996	20,868	20,868	0
213 Life Insurance Premiums	2,419	2,506	2,506	0
214 Income Protect Insurance	4,017	3,871	3,871	0
215 Vision Insurance Premiums	4,680	6,660	6,660	0
220 Soc. Sec. Contrib. (7.65%)	122,758	116,345	116,340	-5
230 Retirement (PSERS) Contrib. 16.93%	198,360	257,520	257,519	-1
250 Unemploy. Comp. Ins.	15,288	18,706	18,709	3
260 Workers' Comp. Ins. Premiums	10,260	8,365	9,608	1,243
283 OPEB Cost of Retiree Life Insur	0	26	26	0
321 Contracted Substitute's Svcs. - KS	60,000	55,000	55,000	0
411 Disposal Services	33,300	36,300	36,300	0
415 Laundry,Linen Svc & Dry Clean	5,500	5,500	5,500	0
422 Electricity	449,000	435,000	435,000	0
424 Water/sewage	46,000	54,000	54,000	0
430 Repairs & Maint Svcs	205,335	245,235	245,235	0
521 Fire Insurance	13,718	15,000	15,000	0
523 Gen Property & Liab. Ins	89,867	94,500	103,598	9,098
529 Other Insurance	1,700	1,725	750	-975
530 Communications	60,000	53,800	53,800	0
610 General Supplies	42,500	50,000	50,000	0
621 Natural Gas - Heating	235,000	195,000	195,000	0
751 Equipment - Non-Capital - Add'l	2,500	2,500	2,500	0
761 Non-Capital / Equip Replmt.	14,400	4,500	4,500	0
762 Capital Equip Replacement.	15,500	2,500	2,500	0
810 Dues And Fees	2,000	2,000	2,000	0
2620 Function (E) Sub Total	3,679,080	3,611,931	3,621,294	9,363
2630 Facilities/Care & Upkeep Of Ground				
412 Snow Plowing Services	14,000	14,000	14,000	0
414 Lawn Care Services	50,000	45,000	45,000	0
2630 Function (E) Sub Total	64,000	59,000	59,000	0

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	Expenditure			
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ALL				
10 Fund 10				
2000 Support Services				
2640 Facilities / Care & Upkeep Of Equip				
430 Repairs & Maint Svcs	15,500	15,500	15,500	0
2640 Function (E) Sub Total	15,500	15,500	15,500	0
2650 Facilities /Vehicle Operation & Mnt				
430 Repairs & Maint Svcs	5,000	5,000	5,000	0
626 Gasoline	15,000	15,000	15,000	0
2650 Function (E) Sub Total	20,000	20,000	20,000	0
2660 Security Svcs/Evenings/Sch Police				
181 Custodial/Mnt/Supply Salaries	14,712	21,212	21,212	0
220 Soc. Sec. Contrib. (7.65%)	1,623	1,623	1,622	-1
230 Retirement (PSERS) Contrib. 16.93%	2,623	3,591	3,591	0
250 Unemploy. Comp. Ins.	392	468	468	0
260 Workers' Comp. Ins. Premiums	136	117	134	17
430 Repairs & Maint Svcs	5,000	5,000	5,000	0
751 Equipment - Non-Capital - Add'l	500	500	500	0
2660 Function (E) Sub Total	24,986	32,511	32,527	16
2661 Security Svcs/Daytime/HS Security				
181 Custodial/Mnt/Supply Salaries	37,440	38,160	38,160	0
220 Soc. Sec. Contrib. (7.65%)	2,863	2,864	2,864	0
230 Retirement (PSERS) Contrib. 16.93%	4,628	6,338	6,337	-1
250 Unemploy. Comp. Ins.	784	935	935	0
260 Workers' Comp. Ins. Premiums	240	206	237	31
610 General Supplies	500	500	500	0
2661 Function (E) Sub Total	46,455	49,003	49,033	30
2710 Student Transportation Supervisor				
110 Administrators' Salaries	56,100	57,222	57,222	0
111 Other Administrator Salaries	36,464	37,194	37,194	0
151 Educational Secretaries (Adm.	4,917	6,816	6,816	0
211 Medical Insurance Premiums	15,590	15,707	15,707	0
212 Dental Insurance Premiums	902	902	902	0
213 Life Insurance Premiums	278	315	315	0

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		Expenditure			2013-14 Adopted GF Expenditures
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					06/25/13
ALL					
10 Fund 10					
2000 Support Services					
2710 Student Transportation Supervisor					
214	Income Protect Insurance	264	276	276	0
215	Vision Insurance Premiums	108	108	108	0
220	Soc. Sec. Contrib. (7.65%)	7,515	7,804	7,803	-1
230	Retirement (PSERS) Contrib. 16.93%	12,141	17,266	17,265	-1
250	Unemploy. Comp. Ins.	821	977	1,351	374
260	Workers' Comp. Ins. Premiums	628	561	644	83
321	Contracted Substitute's Svcs. - KS	752	800	0	-800
580	Travel/Conference Expense	2,000	1,000	1,000	0
2710	Function (E) Sub Total	138,480	146,948	146,603	-345
2720 Student Trans. /Operation Services					
171	Bus Drivers' Salaries	927,865	921,764	921,764	0
172	Bus Driver Substitute Salaries	14,500	34,500	34,500	0
191	Paraprofessional Salaries	146,930	66,755	66,755	0
192	Paraprof. Substitute Salaries	4,000	4,000	4,000	0
211	Medical Insurance Premiums	32,193	32,747	32,747	0
213	Life Insurance Premiums	1,800	2,346	2,346	0
214	Income Protect Insurance	1,848	1,980	1,980	0
220	Soc. Sec. Contrib. (7.65%)	84,197	66,820	66,823	3
230	Retirement (PSERS) Contrib. 16.93%	136,073	147,865	147,868	3
250	Unemploy. Comp. Ins.	25,872	31,332	31,345	13
260	Workers' Comp. Ins. Premiums	7,049	4,793	5,505	712
762	Capital Equip Replacement.	282,318	0	0	0
2720	Function (E) Sub Total	1,664,645	1,314,902	1,315,633	731
2740 Student Transportation/Vehicle Sv					
173	Bus Mechanics' Salaries	158,334	129,775	129,775	0
211	Medical Insurance Premiums	40,463	43,498	43,498	0
212	Dental Insurance Premiums	2,924	2,924	2,924	0
213	Life Insurance Premiums	186	209	209	0
214	Income Protect Insurance	309	309	309	0
215	Vision Insurance Premiums	420	421	421	0
220	Soc. Sec. Contrib. (7.65%)	12,111	9,929	9,930	1
230	Retirement (PSERS) Contrib. 16.93%	19,571	21,969	21,970	1
250	Unemploy. Comp. Ins.	1,568	1,871	1,871	0

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Plum Borough School District
2013-14 Adopted Expenses

		Expenditure			2013-14 Adopted GF Expenditures
		12-13 Adopted Exp	13-14 Proposed Exp 6-18-13	13-14 Adopted Exp 6/25/13	Difference
					06/25/13
ALL					
10	Fund 10				
	2000 Support Services				
	2740 Student Transportation/Vehicle Sv				
	260 Workers' Comp. Ins. Premiums	1,013	714	820	106
	300 Purchased Prof &Tech Svcs	6,970	5,200	5,200	0
	430 Repairs & Maint Svcs	16,492	13,812	13,812	0
	522 Auto Liability Ins.	33,633	34,000	38,705	4,705
	530 Communications	2,500	0	0	0
	610 General Supplies	155,320	175,086	175,086	0
	624 Oil	14,263	14,337	14,337	0
	626 Gasoline	314,600	357,610	357,610	0
	2740 Function (E) Sub Total	780,677	811,664	816,477	4,813
	2790 Student Transp Other Services				
	516 Student Transport. Fees AIU	30,000	48,000	48,000	0
	2790 Function (E) Sub Total	30,000	48,000	48,000	0
	2840 Technology Services				
	110 Administrators' Salaries	79,561	81,151	81,151	0
	141 Network Assistant	126,106	161,829	161,829	0
	151 Educational Secretaries (Adm.	44,191	45,439	45,439	0
	211 Medical Insurance Premiums	55,701	44,442	44,442	0
	212 Dental Insurance Premiums	3,744	3,368	3,369	1
	213 Life Insurance Premiums	441	499	499	0
	214 Income Protect Insurance	573	620	620	0
	215 Vision Insurance Premiums	481	400	400	0
	220 Soc. Sec. Contrib. (7.65%)	19,115	22,063	22,063	0
	230 Retirement (PSERS) Contrib. 16.93%	30,883	48,830	48,831	1
	250 Unemploy. Comp. Ins.	2,058	3,493	3,495	2
	260 Workers' Comp. Ins. Premiums	1,599	1,586	1,822	236
	300 Purchased Prof &Tech Svcs	5,000	68,000	68,000	0
	321 Contracted Substitute's Svcs. - KS	2,280	2,000	2,800	800
	348 Vendor Supplied Tech. Services	31,000	40,000	40,000	0
	438 Rep & Mnt - Computer Systems	36,996	45,492	45,492	0
	580 Travel/Conference Expense	3,000	3,000	3,000	0
	610 General Supplies	1,250	1,250	1,250	0
	648 Ed Software/Licensing Fees	59,465	242,025	242,025	0
	758 Capital Comp/Software Additional	156,000	118,125	118,125	0

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	Expenditure			2013-14 Adopted GF Expenditures
	12-13 Adopted Exp	13-14 Proposed Exp 6-18-13	13-14 Adopted Exp 6/25/13	Difference
ALL				
10 Fund 10				
2000 Support Services				
2840 Technology Services				
768 Capital Comp/Software Replmt.	512,000	0	0	0
2840 Function (E) Sub Total	1,171,444	933,612	934,652	1,040
2900 Retirees' Benefits / OPEB Costs				
212 Dental Insurance Premiums	0	394	394	0
213 Life Insurance Premiums	16	0	0	0
214 Income Protect Insurance	209	0	0	0
215 Vision Insurance Premiums	140	140	140	0
220 Soc. Sec. Contrib. (7.65%)	0	0	-10	-10
230 Retirement (PSERS) Contrib. 16.93%	0	0	-7	-7
260 Workers' Comp. Ins. Premiums	0	0	2	2
281 OPEB Cost of Retiree Health Insur	1,010,114	1,005,828	1,005,828	0
282 OPEB Cost of Retiree Dental Insur	66,691	58,888	58,888	0
283 OPEB Cost of Retiree Life Insur	280	427	427	0
285 OPEB Cost of Retiree Vision Insur	11,319	9,410	9,410	0
290 Other Employee Benefits	228,000	228,000	228,000	0
595 AIU Payments By Withholding	0	42,000	42,000	0
2900 Function (E) Sub Total	1,316,769	1,345,087	1,345,072	-15
2000 Function (E) Sub Total	15,018,313	14,537,268	14,582,900	45,632
3000 Oper Of Noninstructional Svcs				
3210 Student Activities				
133 Student Club Sponsors & Chaperones	76,242	78,530	78,530	0
147 Athletic Game Workers	15,627	15,625	15,625	0
220 Soc. Sec. Contrib. (7.65%)	5,827	5,423	5,282	-141
230 Retirement (PSERS) Contrib. 16.93%	9,428	11,992	11,708	-284
250 Unemploy. Comp. Ins.	1,146	3,143	3,314	171
260 Workers' Comp. Ins. Premiums	479	385	441	56
580 Travel/Conference Expense	9,900	9,550	9,550	0
3210 Function (E) Sub Total	118,649	124,648	124,450	-198
3250 School Sponsored Athletics				
110 Administrators' Salaries	100,076	102,078	102,078	0
111 Other Administrator Salaries	18,044	18,405	18,405	0
116 Health Ins. Buy-out Stipends	0	1,200	1,200	0

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	Expenditure			Difference	2013-14 Adopted GF Expenditures 06/25/13
	12-13 Adopted Exp	13-14 Proposed Exp 6-18-13	13-14 Adopted Exp 6/25/13		
ALL					
10 Fund 10					
3000 Oper Of Noninstructional Svcs					
3250 School Sponsored Athletics					
134 Athletic Coaches	264,354	255,632	255,632	0	
199 Health Care Buyout	4,800	4,800	4,800	0	
211 Medical Insurance Premiums	15,256	16,466	16,466	0	
212 Dental Insurance Premiums	1,093	1,093	1,093	0	
213 Life Insurance Premiums	281	319	319	0	
214 Income Protect Insurance	261	270	270	0	
215 Vision Insurance Premiums	87	87	87	0	
220 Soc. Sec. Contrib. (7.65%)	29,631	31,020	31,020	0	
230 Retirement (PSERS) Contrib. 16.93%	47,277	68,667	68,671	4	
250 Unemploy. Comp. Ins.	10,586	11,506	11,974	468	
260 Workers' Comp. Ins. Premiums	2,472	2,233	2,564	331	
330 Other Professional Svcs	66,244	71,078	71,078	0	
529 Other Insurance	10,830	11,000	11,000	0	
580 Travel/Conference Expense	3,500	3,500	3,500	0	
610 General Supplies	174,971	179,775	179,775	0	
891 Club Ice Hockey Donation	6,000	6,000	6,000	0	
3250 Function (E) Sub Total	755,763	785,129	785,932	803	
3310 Community Summer Recreation					
137 Summer Rec. Program Wages	5,488	5,651	5,651	0	
220 Soc. Sec. Contrib. (7.65%)	420	432	420	-12	
230 Retirement (PSERS) Contrib. 16.93%	678	956	929	-27	
250 Unemploy. Comp. Ins.	269	310	302	-8	
260 Workers' Comp. Ins. Premiums	34	311	357	46	
610 General Supplies	0	1,500	1,500	0	
3310 Function (E) Sub Total	6,889	9,160	9,159	-1	
3320 Air Force JROTC Program					
121 Teacher's Salaries - Reg. Ed.	195,118	195,118	195,118	0	
199 Health Care Buyout	14,399	14,400	14,400	0	
212 Dental Insurance Premiums	2,633	3,628	3,628	0	
213 Life Insurance Premiums	216	245	245	0	
214 Income Protect Insurance	0	429	429	0	
215 Vision Insurance Premiums	420	421	421	0	
220 Soc. Sec. Contrib. (7.65%)	16,032	16,032	16,030	-2	

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		Expenditure			2013-14 Adopted GF Expenditures	
		12-13 Adopted Exp	13-14 Proposed	13-14 Adopted Exp	Difference	06/25/13
		Exp 6-18-13	Exp 6-18-13	Exp 6/25/13		
ALL						
10	Fund 10					
	3000 Oper Of Noninstructional Svcs					
	3320 Air Force JROTC Program					
	230 Retirement (PSERS) Contrib. 16.93%	24,116	35,473	35,473	0	
	250 Unemploy. Comp. Ins.	1,176	1,404	1,250	-154	
	260 Workers' Comp. Ins. Premiums	1,341	1,151	1,322	171	
	580 Travel/Conference Expense	1,500	0	0	0	
	3320 Function (E) Sub Total	256,951	268,301	268,316	15	
	3390 District / Boro Shared - Cross Guar					
	300 Purchased Prof &Tech Svcs	41,800	43,000	43,000	0	
	3390 Function (E) Sub Total	41,800	43,000	43,000	0	
	3000 Function (E) Sub Total	1,180,052	1,230,238	1,230,857	619	
	4000 Facilities Acq, const & Impv					
	4210 Site Improvement Services					
	761 Non-Capital / Equip Replmt.	23,500	59,500	59,500	0	
	4210 Function (E) Sub Total	23,500	59,500	59,500	0	
	4410 Arch. & Engr. Services					
	300 Purchased Prof &Tech Svcs	1,100	1,100	1,100	0	
	4410 Function (E) Sub Total	1,100	1,100	1,100	0	
	4610 Building Improvement Ser.					
	761 Non-Capital / Equip Replmt.	190,100	216,500	216,500	0	
	762 Capital Equip Replacement.	212,000	0	0	0	
	4610 Function (E) Sub Total	402,100	216,500	216,500	0	
	4000 Function (E) Sub Total	426,700	277,100	277,100	0	
	5000 Other Financing Uses					
	5110 Debt Svc / Bond Issue Prin & Int.					
	830 Interest Payments (Bonds & Leases)	4,170,310	3,930,873	3,930,873	0	
	910 Redemption Of Principal (Bonds)	2,603,283	2,792,000	2,792,000	0	
	5110 Function (E) Sub Total	6,773,593	6,722,873	6,722,873	0	
	5130 Refund to Prior Year Revenue Acct					
	000 Prior Yrs. Assessments - Longwood	491,280	26,637	26,637	0	
	880 Refunds/ Prior Years' Recpts	50,000	150,000	150,000	0	

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	Expenditure			Difference	2013-14 Adopted GF Expenditures 06/25/13
	12-13 Adopted Exp	13-14 Proposed Exp 6-18-13	13-14 Adopted Exp 6/25/13		
ALL					
10 Fund 10					
5000 Other Financing Uses					
5130 Function (E) Sub Total	541,280	176,637	176,637	0	
5910 Budgetary Reserve / Contingency Fund					
840 General Contingency - Districtwide	200,000	250,000	250,000	0	
845 2013 Assessments Appeals Reserve	50,000	161,000	161,000	0	
5910 Sub Total	250,000	411,000	411,000	0	
5000 Sub Total	7,564,873	7,310,510	7,310,510	0	
10 Sub Total	56,070,222	56,679,386	56,813,993	134,607	
Report Totals	56,070,222	56,679,386	56,813,993	134,607	

Plum Borough School District

2013-14 Budget

Expenditures by
Object Classifications

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		Expenditure			2013-14 Adopted GF Expenditures	
		12-13 Adopted Exp	13-14 Proposed Exp 6-18-13	13-14 Adopted Exp 6/25/13	Difference	by Object Codes 06/25/13
ALL						
10	Fund 10					
000	Prior Yrs. Assessments - Longwood					
000	000 Prior Yrs. Assessments - Longwood	491,280	26,637	26,637	0	
000	** Object (E) Sub Total	491,280	26,637	26,637	0	
100	Personnel Services-salaries					
110	Administrators' Salaries	1,478,435	1,531,883	1,531,883	0	
111	Other Administrator Salaries	262,601	267,365	267,365	0	
116	Health Ins. Buy-out Stipends	160,799	159,600	159,600	0	
121	Teacher's Salaries - Reg. Ed.	21,169,776	21,141,011	21,141,011	0	
126	Homebound Instruction Salary	15,000	15,000	15,000	0	
131	Dept. Chair / Curriculum Writing	19,940	18,486	16,432	-2,054	
133	Student Club Sponsors & Chaperones	76,242	78,530	78,530	0	
134	Athletic Coaches	264,354	255,632	255,632	0	
137	Summer Rec. Program Wages	5,488	5,651	5,651	0	
141	Network Assistant	126,106	161,829	161,829	0	
147	Athletic Game Workers	15,627	15,625	15,625	0	
149	Real Estate Tax Collector	60,000	70,000	70,000	0	
151	Educational Secretaries (Adm. Asst)	800,385	859,482	859,482	0	
161	Crafts & Trades-reg Salaries	173,056	216,320	216,320	0	
171	Bus Drivers' Salaries	927,865	921,764	921,764	0	
172	Bus Driver Substitute Salaries	14,500	34,500	34,500	0	
173	Bus Mechanics' Salaries	158,334	129,775	129,775	0	
181	Custodial/Mnt/Supply Salaries	1,483,920	1,364,063	1,364,063	0	
191	Paraprofessional Salaries	796,085	706,458	779,538	73,080	
192	Paraprof. Substitute Salaries	21,136	21,640	21,640	0	
199	Health Care Buyout	19,199	19,200	19,200	0	
100	** Object (E) Sub Total	28,048,848	27,993,814	28,064,840	71,026	
200	Personnel Svcs-Employee Benefit					
211	Medical Insurance Premiums	3,979,056	3,965,242	3,965,242	0	
212	Dental Insurance Premiums	275,821	271,555	271,555	0	
213	Life Insurance Premiums	31,455	35,273	35,443	170	
214	Income Protect Insurance	48,945	49,564	49,564	0	
215	Vision Insurance Premiums	40,198	41,244	41,244	0	
220	Soc. Sec. Contrib. (7.65%)	2,157,239	2,147,856	2,152,436	4,580	
230	Retirement (PSERS) Contrib. 16.93%	3,469,918	4,758,153	4,770,065	11,912	
240	Tuition Reimbursement	125,000	117,000	117,000	0	

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Table with columns: Expenditure, 12-13 Adopted Exp, 13-14 Proposed Exp 6-18-13, 13-14 Adopted Exp 6/25/13, Difference, 2013-14 Adopted GF Expenditures by Object Codes 06/25/13. Rows include categories like Personnel Svcs, Purchased Prof & Tech Svcs, Purchased Property Services, and Other Purchased Svcs.

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		Expenditure			2013-14 Adopted GF Expenditures	
		12-13 Adopted Exp	13-14 Proposed Exp 6-18-13	13-14 Adopted Exp 6/25/13	Difference	by Object Codes 06/25/13
ALL						
10	Fund 10					
500	Other Purchased Svcs					
521	Fire Insurance	13,718	15,000	15,000	0	
522	Auto Liability Ins.	33,633	34,000	38,705	4,705	
523	Gen Property & Liab. Ins	89,867	94,500	103,598	9,098	
525	Bonding Insurance	150	150	150	0	
529	Other Insurance	21,421	21,725	20,750	-975	
530	Communications	87,500	81,000	81,000	0	
540	Advertising	9,000	9,000	9,000	0	
561	Tuition To Oth Lea In State	15,000	20,000	20,000	0	
562	Tuition / PA Cyber/Charter Schs.	466,750	841,783	841,783	0	
563	AIU Alternative Education	441,753	469,543	469,543	0	
564	Tuition To AVTS	370,000	370,000	370,000	0	
565	Vocational Training Expenses	4,000	10,900	10,900	0	
567	Tuition - Approved Private Sch @40%	150,000	416,289	416,289	0	
568	Tuition - Appr Private Sch @ 100%	545,507	303,748	303,748	0	
580	Travel/Conference Expense	54,007	57,064	57,064	0	
595	AIU Payments By Withholding	0	42,000	42,000	0	
500	** Object (E) Sub Total	2,332,306	2,834,702	2,847,530	12,828	
600	Supplies					
610	General Supplies	803,393	902,201	902,201	0	
618	Technology Supplies	13,698	14,924	14,924	0	
621	Natural Gas - Heating	235,000	195,000	195,000	0	
624	Oil	14,263	14,337	14,337	0	
626	Gasoline	329,600	372,610	372,610	0	
640	Books & Periodicals	132,742	138,588	138,588	0	
648	Ed Software/Licensing Fees	75,630	277,982	277,982	0	
600	** Object (E) Sub Total	1,604,326	1,915,642	1,915,642	0	
700	Property					
751	Equipment - Non-Capital - Add'l	6,172	6,025	6,025	0	
758	Capital Comp/Software Additional	170,081	137,090	137,090	0	
761	Non-Capital / Equip Replmt.	238,376	290,996	290,996	0	
762	Capital Equip Replacement.	509,818	3,500	3,500	0	
768	Capital Comp/Software Replmt.	512,000	0	0	0	
700	** Object (E) Sub Total	1,436,447	437,611	437,611	0	

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	Expenditure				2013-14 Adopted GF Expenditures
	12-13 Adopted Exp	13-14 Proposed Exp 6-18-13	13-14 Adopted Exp 6/25/13	Difference	by Object Codes 06/25/13
ALL					
10 Fund 10					
800 Other Objects					
810 Dues And Fees	10,703	12,488	12,488	0	
830 Interest Payments (Bonds & Leases)	4,170,310	3,930,873	3,930,873	0	
840 General Contingency - Districtwide	200,000	250,000	250,000	0	
845 2013 Assessments Appeals Reserve	50,000	161,000	161,000	0	
880 Refunds/ Prior Years' Recpts /Taxes	50,000	150,000	150,000	0	
891 Club Ice Hockey Donation	6,000	6,000	6,000	0	
800 ** Object (E) Sub Total	4,487,013	4,510,361	4,510,361	0	
900 Other Financing Uses					
910 Redemption Of Principal (Bonds)	2,603,283	2,792,000	2,792,000	0	
900 Sub Total	2,603,283	2,792,000	2,792,000	0	
10 Sub Total	56,070,222	56,679,386	56,813,993	134,607	
Report Totals	56,070,222	56,679,386	56,813,993	134,607	