

Portage Area School District

2014-2015 *Proposed* General Fund Budget by Object

presented to the Board of School Directors June 11, 2014

EXPENSES

Account # / Description	Actual	Actual	Actual	Approved	Proposed
	2010-2011	2011-2012	2012-2013	Budget 2013-2014	Budget 2014-2015
100 Salaries					
110 TEACHER SALARIES	\$4,142,805	\$3,787,885	\$3,528,558	\$3,509,223	\$3,533,969
111 ADMIN SALARIES	\$526,539	\$578,863	\$619,684	\$ 595,408	\$563,877
112 SUBSTITUTE SALARIES	\$98,211	\$105,084	\$89,884	\$90,000	\$100,000
113 DETENTION	\$10,051	\$10,934	\$9,268	\$5,000	\$5,000
114 SABBATICAL LEAVE WAGES	\$0	\$10,566	\$0	\$10,000	\$0
115 RETIREMENT - PAYMENTS TO RETIREES	\$0	\$0	\$1,304	\$43,875	\$10,000
116 DEPARTMENT CHAIRPERSON	\$10,970	\$0	\$0	\$0	\$5,000
117 TUTORING / SUMMER DRIVING / ESY	\$0	\$0	\$0	\$0	\$21,500
118 HOMEBOUND	\$1,410	\$1,327	\$1,306	\$5,500	\$5,500
119 BUS DUTY / SUMMER SCHOOL	\$2,225	\$2,448	\$2,448	\$5,875	\$5,875
131 CO-CURRICULAR SALARIES	\$35,225	\$29,238	\$39,575	\$39,874	\$42,073
136 WELLNESS CENTER SUPERVISION / INTRAM	\$6,416	\$4,857	\$8,243	\$8,250	\$8,250
137 SCHOOL POLICE	\$16,180	\$15,740	\$16,705	\$20,000	\$20,000
150 REAL ESTATE TAX COLLECTORS SALARIES	\$19,067	\$19,678	\$19,788	\$19,627	\$19,627
151 ADMINISTRATIVE ASSISTANT SALARIES	\$250,710	\$260,053	\$267,672	\$270,007	\$272,761
181 REGULAR CUSTODIAN WAGES	\$312,057	\$313,491	\$327,160	\$347,408	\$294,554
182 SUBSTITUTE WAGES CUSTODIANS	\$29,471	\$20,080	\$19,129	\$15,000	\$15,000
190 TEACHER AIDES	\$93,398	\$98,300	\$97,461	\$109,121	\$120,980
TOTALS	\$5,554,736	\$5,258,544	\$5,048,186	\$5,094,168	\$5,043,966

200 Benefits

211 MEDICAL INSURANCE	\$1,091,846	\$1,160,525	\$1,277,560	\$1,358,771	\$1,319,365
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212 DENTAL INSURANCE	\$71,968	\$66,812	\$76,286	\$64,278	\$63,307
213 LIFE INSURANCE	\$4,622	\$5,090	\$4,670	\$4,483	\$4,933
215 EYE CARE INSURANCE	\$11,023	\$11,316	\$11,240	\$10,535	\$10,258
220 SOCIAL SECURITY CONTRIBUTIONS	\$425,936	\$418,741	\$384,302	\$389,704	\$385,863
230 RETIREMENT CONTRIBUTIONS	\$305,535	\$452,473	\$597,076	\$859,120	\$1,073,068
240 TUITION REIMBURSEMENT	\$9,170	\$18,250	\$24,922	\$37,800	\$54,250
250 UNEMPLOYMENT COMPENSATION	\$3,657	\$5,598	\$1,117	\$10,000	\$10,000
260 WORKMEN'S COMPENSATION	\$28,371	\$31,551	\$32,493	\$30,565	\$33,795
290 SICK DAY PAYMENTS - Non Salaried	\$26,475	\$111,300	\$71,864	\$0	\$0
TOTALS	\$1,978,604	\$2,281,657	\$2,481,529	\$2,765,255	\$2,954,840

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300 Purchased Professional Services					
314 COMMISSION REALTY TRANSFER TAX	\$1,003	\$427	\$406	\$510	\$422
315 COMMISSION DELINQUENT REAL EST TAXES	\$17,952	\$5,451	\$5,105	\$10,000	\$10,000
316 COMMISSION EIT COLLECTIONS	\$0	\$1,034	\$8,652	\$10,000	\$10,000
322 SERVICES PURCHASED FOR SPECIAL EDUC	\$474,628	\$353,837	\$174,787	\$364,000	\$225,000

329 PROFESSIONAL / EDUCATION & IN SERVICE	\$169,452	\$59,568	\$67,029	\$10,300	\$35,000
330 OTHER PROFESSIONAL SERVICES	\$62,803	\$225	\$0	\$515	\$0
331 LOCAL AUDITORS	\$21,000	\$18,750	\$21,000	\$22,000	\$22,000
334 STAFF RELATIONS/NEGOTIATIONS SERVICE	\$0	\$0	\$0	\$5,000	\$5,000
335 SOLICITOR RETAINER FEE	\$5,000	\$6,853	\$6,282	\$5,750	\$6,000
337 SCHOOL PHYSICIAN	\$2,700	\$2,700	\$2,700	\$3,000	\$3,000
338 DENTISTS	\$254	\$226	\$218	\$240	\$230
339 PURCHASED PSYCH SERVICES	\$0	\$0	\$34,513	\$36,000	\$36,000
350 SECURITY/SAFETY SERVICES	\$11,740	\$11,305	\$10,880	\$11,500	\$11,750
TOTALS	\$766,532	\$460,377	\$331,571	\$478,815	\$364,402

400 Purchased Property Services

411 DISPOSAL SERVICES	\$9,791	\$8,806	\$8,488	\$11,000	\$ 9,000
424 WATER / SEWAGE	\$21,650	\$23,218	\$20,929	\$25,000	\$ 24,000
431 REPAIRS/MAINTENANCE - BUILDINGS	\$46,065	\$41,787	\$118,628	\$42,000	\$ 53,100
432 REPAIRS/MAINTENANCE - EQUIPMENT	\$6,040	\$3,725	\$10,643	\$12,000	\$ 10,400
433 REPAIRS/MAINTENANCE- VEHICLES	\$1,782	\$3,264	\$2,551	\$4,000	\$ 4,000
438 REPAIRS/MAINTENANCE COMPUTERS	\$70,943	\$62,191	\$49,356	\$52,000	\$ 5,000
442 LEASE OF EQUIPMENT & VEHICLES	\$65,844	\$55,722	\$59,249	\$57,000	\$47,566
TOTALS	\$222,115	\$198,712	\$269,844	\$203,000	\$153,066

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500 Other Purchased Services					
513 CONTRACTED CARRIERS	\$533,495	\$512,790	\$556,206	\$515,000	\$525,000
523 ALL INSURANCES	\$79,798	\$76,940	\$79,313	\$82,000	\$85,000
525 BONDING INSURANCE	\$819	\$894	\$569	\$1,000	\$750
530 TELECOMMUNICATION SERVICES	\$42,151	\$39,196	\$34,082	\$42,000	\$40,000
540 ADVERTISING	\$2,668	\$5,613	\$6,390	\$6,000	\$6,000
561 TUITION OTHER SCHOOLS IN STATE	\$27,318	\$25,842	\$102,318	\$27,000	\$115,000
562 TUITION CHARTER SCHOOLS	\$191,578	\$157,914	\$211,913	\$180,000	\$265,000
564 TUITION TO AREA VO-TECH /CTC SCHOOLS	\$233,267	\$275,844	\$170,838	\$165,394	\$195,000
580 TRAVEL	\$16,217	\$5,553	\$8,503	\$15,843	\$ 19,780
595 IU#8 PAYMENTS BY WITHHOLDING	\$5,924	\$1,726	\$5,010	\$2,550	\$5,212
TOTALS	\$1,133,235	\$1,102,310	\$1,175,142	\$1,036,787	\$1,256,742

600 Supplies

610 GENERAL SUPPLIES	\$494,097	\$326,798	\$344,593	\$330,000	\$ 339,001
618 ADMINISTRATIVE SOFTWARE FEES	\$81,125	\$105,764	\$108,603	\$76,300	\$ 97,768
621 NATURAL GAS	\$8,344	\$19,512	\$45,744	\$25,000	\$ 35,000
622 ELECTRICITY	\$122,715	\$134,884	\$132,745	\$138,000	\$ 139,000
625 COAL	\$60,960	\$41,775	\$29,545	\$50,000	\$ 45,000
626 GASOLINE	\$7,636	\$7,806	\$8,584	\$9,690	\$ 8,200
640 BOOKS AND PERIODICALS	\$18,322	\$4,239	\$24,602	\$20,000	\$19,808
648 EDUCATIONAL COMPUTER SOFTWARE FEES	\$17,080	\$18,549	\$25,006	\$20,000	\$ 23,500
TOTALS	\$810,279	\$659,328	\$719,424	\$668,990	\$707,277

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700 Property / Equipment					
752 CAPITAL EQUIPMENT - ORIGINAL	\$0	\$0	\$0	\$0	\$1,500
758 COMPUTER EQUIPMENT - ORIGINAL					\$8,000
762 CAPITAL EQUIPMENT - REPLACEMENT	\$10,000	\$0	\$0	\$40,000	\$24,100
768 COMPUTER EQUIPMENT - REPLACEMENT	\$2,685	\$0	\$1,915	\$50,000	\$40,000
788 TECHNOLOGY INFRASTRUCTURE	\$14,578	\$0	\$0	\$5,000	\$5,000
TOTALS	\$27,263	\$0	\$1,915	\$95,000	\$78,600
800 Other Expenses (Interest /Dues & Fees)					
810 DUES AND FEES	\$47,451	\$42,111	\$43,113	\$42,000	\$45,038

831 INTEREST - LOAN AGREEMENTS	\$4,050	\$2,547	\$1,820	\$222	\$0
832 INTEREST - PASD & VO TECH SERIAL BONDS	\$251,078	\$326,475	\$296,125	\$285,475	\$274,450

TOTALS \$302,578 \$371,133 \$341,058 \$327,697 \$319,488

900 Other Financing Uses (Loan & Bond Payments)

911 LOAN AGREEMENTS - PRINCIPAL	\$35,925	\$37,646	\$39,446	\$9,265	\$0
912 PRINCIPAL - PASD BONDS	\$315,000	\$340,000	\$350,000	\$360,000	\$375,000
923 PRINCIPAL - VO TECH BONDS	\$0	\$0	\$0	\$0	\$0
932 CAPITAL RESERVE FUNDS TRANSFERS	\$0	\$0	\$0	\$0	\$0
933 ATHLETIC FUND TRANSFERS AND BALANCE	\$383,693	\$353,235	\$370,095	\$431,852	\$432,113
939 OTHER FUND TRANSFERS - CAFETERIA	\$144,121	\$113,461	\$117,879	\$90,000	\$156,205

TOTALS \$878,739 \$844,341 \$877,419 \$891,117 \$963,318

TOTAL EXPENSES \$11,674,080 \$11,176,402 \$11,246,087 \$11,560,829 \$11,841,699

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INCOME

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	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
6000 Local Income					
6111 CURRENT REAL ESTATE TAXES	\$1,569,389	\$1,655,731	\$1,663,100	\$1,660,000	\$1,700,000
6113 PUBLIC UTILITY REALTY TAX	\$3,161	\$3,100	\$3,986	\$2,700	\$3,000
6114 PAYMTS IN LIEU OF REAL ESTATE TAXES	\$2,510	\$2,111	\$2,118	\$1,639	\$2,100
6120 CURRENT PER CAPITA TAX, SEC 679	\$6,430	\$6,139	\$5,933	\$6,000	\$5,800
6141 CURRENT ACT511 PER CAPITA TAXES	\$6,430	\$6,012	\$5,933	\$6,000	\$5,800
6142 CURRENT ACT511 OCC TAX FLAT RATE	\$5,158	\$4,921	\$4,899	\$4,900	\$4,900
6143 CURRNT ACT511 OCC PRIV TAXES	\$5,114	\$4,847	\$6,360	\$4,500	\$6,400
6151 CURRENT ACT511 EARNED INCOME TAX	\$458,784	\$444,038	\$532,738	\$450,000	\$533,000
6153 CURR ACT511 REAL EST. 1% TRANSFER TAX	\$25,153	\$21,337	\$20,301	\$21,000	\$21,500
6411 DELINQUENT REAL ESTATE TAXES	\$116,307	\$112,799	\$109,852	\$110,000	\$110,000
6451 DELINQUENT ACT511 EARNED INCOME TAXES	\$19,675	\$12,827	\$16,342	\$14,000	\$15,000
6510 INTEREST ON INVESTMENTS AND CHECKING	\$15,462	\$16,937	\$9,546	\$11,000	\$9,000
6821 STATE PASS THRU REV: IU'S TO SCHOOLS	\$0	\$4,771	\$4,204	\$0	\$0
6831 IDEIA FUNDS	\$185,306	\$157,399	\$148,060	\$150,779	\$144,000
6942 SUMMER SCHOOL REIMBURSEMENTS	\$1,999	\$341	\$1,675	\$0	\$1,500
6944 RECEIPTS FRM OTHER LEA'S IN PA	\$14,240	\$5,946	\$5,071	\$0	\$5,000
6969 SERVICES PROVIDED LOCAL GOVT'S BY PAS	\$14,266	\$11,265	\$2,758	\$0	\$0
6990 MISCELLANEOUS INCOME	\$0	\$0	\$0	\$15,000	\$15,450
6999 ALL OTHER REVENUE NOT SPECIFIED ABOVE	\$160,487	\$112,201	\$124,941	\$0	\$5,000
TOTALS	\$2,609,871	\$2,582,723	\$2,667,819	\$2,457,518	\$2,587,450

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7000 State Income					
7110 BASIC EDUCATION FUNDING	\$5,675,978	\$6,479,642	\$6,479,642	\$6,545,852	\$6,553,859
7140 CHARTER SCHOOLS	\$15,003	\$0	\$0	\$0	\$0
7210 HOMEBOUND INSTRUCTION	\$0	\$0	\$0	\$250	\$0
7220 VOCATIONAL EDUCATION	\$0	\$0	\$0	\$0	\$0
7230 ALTERNATIVE EDUCATION	\$0	\$0	\$0	\$0	\$0
7240 DRIVER EDUCATION	\$0	\$0	\$0	\$1,600	\$1,600
7271 SPECIAL ED FUNDS / EXCEPTIONAL CHILDREN	\$584,403	\$584,403	\$584,403	\$581,257	\$584,403
7310 TRANSPORTATION (REGULAR & ADDITIONAL)	\$285,185	\$338,040	\$323,113	\$342,000	\$339,006
7320 RENTALS & SINKING FUND REIMBURSEMENTS	\$0	\$0	\$0	\$304,755	\$367,394
7331 MEDICAL SERVICES	\$1,562	\$1,501	\$1,448	\$1,639	\$1,460
7332 DENTAL SERVICES	\$234	\$254	\$226	\$328	\$210
7340 STATE PROPERTY TX REDUCTION ALLOCATIONS	\$335,400	\$335,381	\$335,365	\$335,420	\$335,501
7333 NURSE SERVICES	\$16,306	\$15,665	\$15,110	\$18,576	\$15,200
7501 PA ACCOUNTABILITY BLOCK GRANTS	\$180,135	\$70,773	\$70,773	\$70,773	\$70,773
7502 DUAL ENROLLMENT	\$16,860	\$0	\$0	\$0	\$0
7599 OTHER STATE REVENUE GOV'S RTL GRANT	\$2,671	\$0	\$1,000	\$0	\$179,950
7810 SOCIAL SECURITY	\$270,463	\$258,560	\$257,205	\$194,852	\$192,932
7820 RETIREMENT	\$187,960	\$275,540	\$368,998	\$561,637	\$682,187
TOTALS	\$7,572,161	\$8,359,759	\$8,437,283	\$8,958,939	\$9,324,475

8000 Federal Income

8514 TITLE I EDUC OF DISADVANTAGED CHILDREN	\$331,480	\$316,140	\$289,785	\$261,793	\$261,717
8515 TITLE II CLASS SIZE RED (A) AND EETT (D)	\$78,120	\$68,004	\$66,271	\$64,079	\$64,079
8517 TITLE IV A SAFE AND DRUG FREE SCHOOLS	\$0	\$0	\$0	\$0	\$0
8518 TITLE V INNOVATIVE PROGRAMS (LIBRARY)	\$0	\$0	\$0	\$0	\$0
8701 ARRA IDEIA Part B	\$82,218	\$3,048	\$0	\$0	\$0
8703 ARRA TITLE I Part A	\$68,914	\$0	\$0	\$0	\$0
8708 ARRA STATE FISCAL STABILIZE FD	\$785,076	\$0	\$0	\$0	\$0
8709 ARRA EDUCATION FUND JOBS	\$465,143	\$0	\$0	\$0	\$0
8810 ACCESS MEDICAL ASSISTANCE REIMBURSEM	\$35,505	\$27,813	\$10,823	\$25,000	\$20,000
TOTALS	\$1,846,456	\$415,005	\$366,879	\$350,872	\$345,796
TOTAL INCOME	\$12,028,488	\$11,357,487	\$11,471,980	\$11,767,329	\$12,257,721
TOTAL INCOME OVER / (UNDER) EXPENSES	\$354,408	\$181,085	\$184,181	\$206,500	\$416,022
Unassigned & Committed Fund Balance Begin. of Year	\$2,367,982	\$2,722,390	\$2,903,476	\$3,087,657	\$3,294,157
Unassigned & Committed Fund Balance End of Year	\$2,722,390	\$2,903,476	\$3,087,657	\$3,294,157	\$3,710,178