

**LEECHBURG AREA SCHOOL DISTRICT**  
**2011/2012 Final General Fund Budget**  
**Expenditure Detail**

Object Number	Object Description	2008-09 Actual Expenses	2009-10 Actual Expenses	2010-11 Adopted Budget	2010-11 Projected Expenses	2011-12 Adopted Budget 8/17/2011	Budget Increase (Decrease)	Inc.(Dec.) Budget/Budget
<b>100</b>	<b>Personnel Services - Salaries</b>							
110	Official / Administrative	473,093	491,881	514,101	512,951	529,374	15,273	3.0%
111	Regular Salaries	0	0	3,725	3,700	3,900	175	4.7%
112	Temporary Salaries	2,806	992	3,000	635	2,103	(897)	-29.9%
116	Adm. Health Ins. Opt Out	5,100	8,800	9,600	9,600	9,600	0	0.0%
118	Technology Worker Part-time	16,458	24,016	27,000	30,258	30,900	3,900	14.4%
120	Professional - Educational	3,728,677	3,952,757	4,064,867	4,051,453	3,930,605	(134,262)	-3.3%
121	Professional - Educational Regular	32,402	2,332	0	0	0	0	Line Not Used
122	Substitute Teachers	132,310	106,490	155,877	128,051	156,958	1,081	0.7%
123	Professional Extra Wages	18,797	33,651	45,006	27,826	31,708	(13,298)	-29.5%
126	Teach Health Ins. Opt Out	94,847	75,680	87,813	86,807	71,827	(15,986)	-18.2%
127	Detention/Transp./Child Acct.	24,791	25,007	27,407	26,461	28,809	1,402	5.1%
130	Professional - Other	129,745	138,854	146,353	139,544	151,575	5,222	3.6%
131	Athletic Trainer	25,000	30,750	32,000	31,673	33,000	1,000	3.1%
136	Athletic Healthcare Buyout	0	0	0	2,000	3,000	3,000	New Expenditure
141	Computer Tech. Wages	2,677	4,860	5,400	4,778	8,400	3,000	55.6%
150	Office / Clerical	7,259	7,120	7,500	7,334	7,600	100	1.3%
151	Secretaries Regular Wages	199,251	206,244	216,116	209,937	224,428	8,312	3.8%
152	Secretary Additional Help	10,292	1,712	1,739	4,151	1,740	1	0.1%
156	Sec. Health Ins. Opt Out	9,841	11,976	12,802	12,644	13,096	294	2.3%
171	Game Event Salaries	4,490	4,422	5,250	4,574	5,550	300	5.7%
181	Service Worker Regular Wages	351,916	355,122	438,204	439,174	466,459	28,255	6.4%
182	Service Work And Laborer Substitute	931	14,313	20,944	17,045	20,944	0	0.0%
183	Service Worker Overtime	298	0	4,500	4,426	7,000	2,500	55.6%
186	Cafeteria Health Care Buyout	0	0	2,999	0	3,000	1	0.0%
191	Instr. Assistant Regular Wages	113,987	144,418	154,695	134,170	161,214	6,519	4.2%
192	Instructional Assistant Substitute	8,231	5,451	5,220	4,956	5,220	0	0.0%
196	Aide Health Ins. Opt Out	28,153	34,541	31,418	24,917	24,278	(7,140)	-22.7%
<b>Object (E) Sub Total</b>		<b>5,421,352</b>	<b>5,681,389</b>	<b>6,023,536</b>	<b>5,919,065</b>	<b>5,932,288</b>	<b>(91,248)</b>	<b>-1.5%</b>

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<b>200</b>	<b>Personal Services - Employee Benefits</b>							
211	Medical Insurance	1,084,720	1,159,678	1,337,836	1,301,912	1,335,419	(2,417)	-0.2%
212	Dental Insurance	52,922	50,611	54,041	48,901	50,366	(3,675)	-6.8%
213	Life Insurance	13,401	9,670	11,692	9,322	9,355	(2,337)	-20.0%
215	Eye Care Insurance	8,895	9,831	9,766	9,207	9,350	(416)	-4.3%
220	Social Security Contributions	415,849	434,697	462,073	455,768	455,354	(6,719)	-1.5%
230	Retirement Contributions	256,351	260,556	483,246	349,818	514,881	31,635	6.5%
240	Tuition Reimbursement	8,621	14,508	15,000	2,642	15,000	0	0.0%
250	Unemployment Compensation	8,044	6,386	22,116	9,842	87,435	65,319	295.3%
260	Workers' Compensation	24,328	19,912	26,019	23,195	22,623	(3,396)	-13.1%
281	Retiree Medical Coverage Payment	263,546	283,797	283,297	297,326	253,974	(29,323)	-10.4%
282	Retiree Other Retirement Incentives	66,471	35,558	11,058	10,223	7,058	(4,000)	-36.2%
290	Other Employee Benefits	4,000	4,000	4,000	4,904	4,000	0	0.0%
<b>Object (E) Sub Total</b>		<b>2,207,148</b>	<b>2,289,204</b>	<b>2,720,144</b>	<b>2,523,060</b>	<b>2,764,815</b>	<b>44,671</b>	<b>1.6%</b>

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300	<b>Purchased Professional And Technical Services</b>							
300	Purchased Professional And Technical Services	42,668	104,924	62,770	59,107	74,888	12,118	19.3%
301	Not to be used	0	0	0	0	27,000	27,000	New Item
310	Official / Administrative Services	82	0	2,597	2,597	1,000	(1,597)	-61.5%
322	Professional Educational Services	39,194	34,274	44,218	36,470	40,637	(3,581)	-8.1%
324	Registration Fees	11,562	17,599	24,349	25,860	30,273	5,924	24.3%
329	Professional Educational Services - Other	1,650	4,852	7,196	950	7,756	560	7.8%
330	Other Prof. Services including Audit	63,949	84,692	79,716	63,250	62,822	(16,894)	-21.2%
331	Other Legal	2,359	22,002	20,000	24,000	22,000	2,000	10.0%
332	PT & OT PMT TO IU'S	0	0	0	211	0	0	Line Not Used
335	Laundry Service	1,820	1,588	2,300	1,605	2,300	0	0.0%
338	ACCESS BUDGET	0	80	120	0	168	48	40.0%
340	Technical Services	8,390	9,400	10,350	9,118	8,950	(1,400)	-13.5%
390	Professional Services Other	23,528	31,888	35,650	27,875	30,950	(4,700)	-13.2%
<b>Object (E) Sub Total</b>		<b>195,202</b>	<b>311,299</b>	<b>289,266</b>	<b>251,043</b>	<b>308,744</b>	<b>19,478</b>	<b>6.7%</b>

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400	<b>Purchased Property Services</b>							
411	Disposal Services	7,310	6,892	8,000	7,924	8,500	500	6.3%
415	Laundry/Dry Cleaning Service	1,684	1,810	2,188	1,978	2,055	(133)	-6.1%
424	Water / Sewage	15,366	16,952	18,000	19,716	19,000	1,000	5.6%
430	Contract-Intranet Data Line	11,011	11,784	14,400	14,400	14,400	0	0.0%
432	Repairs And Maintenance Services Of Equipment	76,173	72,391	86,255	72,519	89,321	3,066	3.6%
433	Repairs of Vehicles	1,397	2,476	3,000	1,962	3,000	0	0.0%
441	Rental of Land and Buildings	0	1,500	0	0	500	500	Line Not Used
442	Rental Of Equipment	2,105	1,800	4,000	1,685	4,000	0	0.0%
444	Rental Of Vehicles	886	619	2,060	677	2,480	420	20.4%
460	Extermination Services	0	0	700	604	1,000	300	42.9%
<b>Object (E) Sub Total</b>		<b>115,932</b>	<b>116,224</b>	<b>138,603</b>	<b>121,465</b>	<b>144,256</b>	<b>5,653</b>	<b>4.1%</b>

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500	<b>Other Purchased Services</b>							
513	Contracted Carriers	434,513	494,086	514,103	544,089	495,164	(18,939)	-3.7%
516	Student Transportation IU Deducted	2,602	4,244	4,500	2,931	35,619	31,119	691.5%
519	Student Transportation Individual Paid	4,295	395	0	0	0	0	Line Not Used
522	Automotive Liability Insurance	3,454	2,280	2,393	3,060	3,389	996	41.6%
523	General Property And Liability Insurance	38,600	36,240	39,242	36,354	38,275	(967)	-2.5%
525	Bonding Insurance	2,051	1,306	2,928	2,347	2,108	(820)	-28.0%
530	Postage & Meter Rental	9,814	6,977	14,825	10,471	12,825	(2,000)	-13.5%
531	Telephone	7,524	6,496	8,500	7,354	8,500	0	0.0%
538	Transport / Telecommunication Services	-1,440	0	1,500	1,500	1,500	0	0.0%
540	Advertising	5,186	3,752	6,926	2,388	3,000	(3,926)	-56.7%
550	Printing And Binding	2,736	3,930	8,969	5,392	5,560	(3,409)	-38.0%
561	Tuition To Other Leas Within The State	8,063	6,910	26,000	52,974	32,639	6,639	25.5%
562	Tuition To PA Charter Schools	278,615	252,440	272,483	206,168	221,124	(51,359)	-18.8%
563	Tuit. Non-Public Alternative School	49,041	49,468	25,000	79,000	68,400	43,400	173.6%
564	Tuition To Area Vocational Technical Schools	502,051	607,906	664,000	560,015	611,142	(52,858)	-8.0%
566	Tuition to Inst. of Higher Learning	9,972	3,847	4,000	4,214	0	(4,000)	-100.0%
567	Tuit. Approved Priv. Sch Sub Deduct	36,737	39,794	34,514	23,824	35,000	486	1.4%
568	Tuition To PRRI-Detention Centers	10,942	0	8,200	0	0	(8,200)	-100.0%
580	Travel	13,568	14,442	30,866	15,329	22,458	(8,408)	-27.2%
592	Services Purchased From Another Lea Within The State	600	0	900	0	900	0	0.0%
595	Intermediate Units Payment By Withholding For Specia	23,353	24,552	25,129	25,128	25,362	233	0.9%
596	Intermediate Unit Direct Payments	568	1,368	0	0	0	0	Line Not Used
599	Other Miscellaneous Purchased Services	4,095	10,355	6,200	4,726	5,787	(413)	-6.7%
<b>Object (E) Sub Total</b>		<b>1,446,930</b>	<b>1,570,788</b>	<b>1,701,178</b>	<b>1,587,264</b>	<b>1,628,752</b>	<b>(72,426)</b>	<b>-4.3%</b>

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<b>600</b>	<b>Supplies</b>							
610	General Supplies	179,259	232,926	243,498	208,902	259,171	15,673	6.4%
618	Administrative Software, Licensing Fees And Supplies	83,142	96,785	88,547	64,526	80,383	(8,164)	-9.2%
621	Natural Gas	85,842	62,550	86,000	60,176	65,000	(21,000)	-24.4%
622	Electricity	104,498	115,622	111,398	98,385	112,000	602	0.5%
626	Gasoline	1,865	1,610	3,000	1,962	2,500	(500)	-16.7%
640	Workbooks, Books, Periodicals	54,318	40,727	40,502	35,488	37,989	(2,513)	-6.2%
648	Educ Software-DVD's & Licensing	6,808	5,606	3,877	3,900	3,608	(269)	-6.9%
<b>Object (E) Sub Total</b>		<b>515,732</b>	<b>555,826</b>	<b>576,822</b>	<b>473,339</b>	<b>560,651</b>	<b>(16,171)</b>	<b>-2.8%</b>

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<b>700</b>	<b>Property</b>							
751	Non-capital Equipment - Original And Additional	9,646	21,084	10,430	15,602	19,413	8,983	86.1%
752	Capital Equipment - Original And Additional	105,103	29,866	8,000	5,300	5,400	(2,600)	-32.5%
757	Non-capital" End User Equipment And Related Hardwar"	8,801	11,194	0	0	0	0	New Expenditure
758	Capitalized" End User Equipment And Related Hardwar"	80,694	7,004	8,300	8,183	8,300	0	0.0%
761	Non-capital Equipment Replacement	1,073	5,501	25,925	18,062	6,612	(19,313)	-74.5%
762	Capital Equipment Replacement	0	0	0	28,278	0	0	Line Not Used
767	Non-capital" End User Equipment And Related Hardwar"	16,281	11,926	76,250	66,904	76,250	0	0.0%
768	"Capital" End User Equipment And	0	53,508	0	0	0	0	Line Not Used
<b>Object (E) Sub Total</b>		<b>221,598</b>	<b>140,083</b>	<b>128,905</b>	<b>142,329</b>	<b>115,975</b>	<b>(12,930)</b>	<b>-10.0%</b>

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<b>800</b>	<b>Other Objects</b>							
810	Dues And Fees	11,033	9,977	16,686	8,610	17,960	1,274	7.6%
830	Interest	277,465	253,065	232,140	232,110	210,000	(22,140)	-9.5%
840	Contingency	0	0	80,000	0	80,000	0	0.0%
880	Refunds Of Prior Years' Receipts	1,800	2,702	0	4,972	0	0	Line Not Used
890	Miscellaneous Expenditures	6,142	5,638	10,127	4,309	9,237	(890)	-8.8%
891	Audit Fund Corrections	1,018	0	0	0	0	0	Line Not Used
892	Delinquent Reports	-9,900	0	0	0	0	0	Line Not Used
894	Student Registration to Events	3,704	3,068	7,015	3,336	9,015	2,000	28.5%
<b>Object (E) Sub Total</b>		<b>291,262</b>	<b>274,450</b>	<b>345,968</b>	<b>253,337</b>	<b>326,212</b>	<b>(19,756)</b>	<b>-5.7%</b>

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<b>900</b>	<b>Other Uses Of Funds</b>							
912	Serial Bonds - Principal Payments	610,000	635,000	660,000	660,000	690,000	30,000	4.5%
930	Fund Transfers	20,000	229,264	20,000	0	20,000	0	0.0%
932	Capital Reserve Fund Transfers Under	0	0	50,000	50,000	25,000	(25,000)	-50.0%
940	Transfers To Component Units	0	0	0	6,437	0	0	
<b>Sub Total</b>		<b>630,000</b>	<b>864,264</b>	<b>730,000</b>	<b>716,437</b>	<b>735,000</b>	<b>5,000</b>	<b>0.7%</b>

<b>Report Totals</b>		<b>11,045,156</b>	<b>11,803,527</b>	<b>12,654,422</b>	<b>11,987,339</b>	<b>12,516,693</b>	<b>(137,729)</b>	<b>-1.1%</b>
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