

LEECHBURG AREA SCHOOL DISTRICT
2012/2013 General Fund Budget
Expenditure Detail

| Object Number | Object Description | 2009-10 Actual Expenses | 2010-11 Actual Expenses | 2011-12 Actual Budget | 2011-12 Projected Expenses | 2012-13 Adopted Budget | Budget Increase (Decrease) | Inc.(Dec.) Budget/Budget |
|-----------------------------|--------------------------------------|-------------------------|-------------------------|-----------------------|----------------------------|------------------------|----------------------------|--------------------------|
| 100 | Personnel Services - Salaries | | | | | | | |
| 110 | Official / Administrative | 491,881 | 507,790 | 529,374 | 504,973 | 523,960 | (5,414) | -1.0% |
| 111 | Regular Salaries | 0 | 3,700 | 3,900 | 3,810 | 3,924 | 24 | 0.6% |
| 112 | Temporary Salaries | 992 | 634 | 2,103 | 2,103 | 2,148 | 45 | 2.1% |
| 116 | Adm. Health Ins. Opt Out | 8,800 | 9,600 | 9,600 | 9,600 | 9,600 | 0 | 0.0% |
| 118 | Technology Worker Part-time | 24,016 | 30,259 | 30,900 | 30,894 | 31,815 | 915 | 3.0% |
| 120 | Professional - Educational | 3,952,757 | 4,021,684 | 3,930,605 | 3,911,599 | 3,995,175 | 64,570 | 1.6% |
| 121 | Professional - Educational Regular | 2,332 | 0 | 0 | 0 | 0 | 0 | Line Not Used |
| 122 | Substitute Teachers | 106,490 | 128,548 | 156,958 | 136,958 | 145,141 | (11,817) | -7.5% |
| 123 | Professional Extra Wages | 33,651 | 30,010 | 31,708 | 37,707 | 40,911 | 9,203 | 29.0% |
| 126 | Teach Health Ins. Opt Out | 75,680 | 86,807 | 71,827 | 67,048 | 71,743 | (84) | -0.1% |
| 127 | Detention/Transp./Child Acct. | 25,007 | 26,460 | 28,809 | 28,817 | 29,753 | 944 | 3.3% |
| 130 | Professional - Other | 138,854 | 139,544 | 151,575 | 144,233 | 146,892 | (4,683) | -3.1% |
| 131 | Athletic Trainer | 30,750 | 31,673 | 33,000 | 32,775 | 33,752 | 752 | 2.3% |
| 136 | Athletic Healthcare Buyout | 0 | 2,000 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 141 | Computer Tech. Wages | 4,860 | 4,263 | 8,400 | 8,400 | 11,400 | 3,000 | 35.7% |
| 150 | Office / Clerical | 7,120 | 7,334 | 7,600 | 7,552 | 7,777 | 177 | 2.3% |
| 151 | Secretaries Regular Wages | 206,244 | 210,080 | 224,428 | 221,984 | 228,339 | 3,911 | 1.7% |
| 152 | Secretary Additional Help | 1,712 | 4,249 | 1,740 | 1,740 | 1,740 | 0 | 0.0% |
| 156 | Sec. Health Ins. Opt Out | 11,976 | 12,644 | 13,096 | 12,545 | 13,087 | (9) | -0.1% |
| 171 | Game Event Salaries | 4,422 | 4,574 | 5,550 | 5,550 | 5,550 | 0 | 0.0% |
| 181 | Service Worker Regular Wages | 355,122 | 317,234 | 466,459 | 466,459 | 476,639 | 10,180 | 2.2% |
| 182 | Service Work And Laborer Substitute | 14,313 | 15,886 | 20,944 | 20,944 | 20,944 | 0 | 0.0% |
| 183 | Service Worker Overtime | 0 | 4,426 | 7,000 | 7,000 | 7,000 | 0 | 0.0% |
| 186 | Cafeteria Health Care Buyout | 0 | 0 | 3,000 | 3,000 | 3,000 | 0 | 0.0% |
| 191 | Instr. Assistant Regular Wages | 144,418 | 134,171 | 161,214 | 158,711 | 161,905 | 691 | 0.4% |
| 192 | Instructional Assistant Substitute | 5,451 | 4,957 | 5,220 | 5,220 | 5,220 | 0 | 0.0% |
| 196 | Aide Health Ins. Opt Out | 34,541 | 24,917 | 24,278 | 26,532 | 24,246 | (32) | -0.1% |
| Object (E) Sub Total | | 5,681,389 | 5,763,444 | 5,932,288 | 5,859,154 | 6,004,661 | 72,373 | 1.2% |

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|-----------------------------|--|-------------------------|-------------------------|-----------------------|----------------------------|------------------------|----------------------------|--------------------------|
| 200 | Personal Services - Employee Benefits | | | | | | | |
| 211 | Medical Insurance | 1,159,678 | 1,301,916 | 1,335,419 | 1,317,031 | 1,421,623 | 86,204 | 6.5% |
| 212 | Dental Insurance | 50,611 | 48,898 | 50,366 | 49,524 | 50,100 | (266) | -0.5% |
| 213 | Life Insurance | 9,670 | 8,197 | 9,355 | 9,203 | 9,479 | 124 | 1.3% |
| 215 | Eye Care Insurance | 9,831 | 9,226 | 9,350 | 9,328 | 9,461 | 111 | 1.2% |
| 220 | Social Security Contributions | 434,697 | 440,867 | 455,354 | 447,241 | 458,763 | 3,409 | 0.7% |
| 230 | Retirement Contributions | 260,556 | 327,447 | 514,881 | 506,100 | 748,028 | 233,147 | 45.3% |
| 240 | Tuition Reimbursement | 14,508 | 2,642 | 15,000 | 6,649 | 15,000 | 0 | 0.0% |
| 250 | Unemployment Compensation | 6,386 | 9,443 | 87,435 | 34,166 | 35,039 | (52,396) | -59.9% |
| 260 | Workers' Compensation | 19,912 | 25,682 | 22,623 | 24,543 | 25,166 | 2,543 | 11.2% |
| 281 | Retiree Medical Coverage Payment | 283,797 | 285,386 | 253,974 | 264,379 | 264,964 | 10,980 | 4.3% |
| 282 | Retiree Other Retirement Incentives | 35,558 | 10,223 | 7,058 | 7,184 | 7,310 | 252 | 3.6% |
| 290 | Other Employee Benefits | 4,000 | 4,904 | 4,000 | 4,000 | 4,120 | 120 | 3.0% |
| Object (E) Sub Total | | 2,289,204 | 2,474,831 | 2,764,815 | 2,679,348 | 3,049,053 | 284,238 | 10.3% |

| Object Number | Object Description | 2009-10 Actual Expenses | 2010-11 Actual Expenses | 2011-12 Actual Budget | 2011-12 Projected Expenses | 2012-13 Adopted Budget | Budgeted Increase (Decrease) | Inc.(Dec.) Budget/Budget |
|-----------------------------|--|-------------------------|-------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|
| 300 | Purchased Professional And Technical Services | | | | | | | |
| 300 | Purchased Professional And Technical Services | 104,924 | 50,296 | 74,888 | 62,321 | 47,838 | (27,050) | -36.1% |
| 301 | Not to be used | 0 | 0 | 27,000 | 27,000 | 7,500 | (19,500) | -72.2% |
| 310 | Official / Administrative Services | 0 | 2,597 | 1,000 | 1,000 | 4,754 | 3,754 | 375.4% |
| 322 | Professional Educational Services | 34,274 | 39,126 | 40,637 | 39,137 | 40,656 | 19 | 0.0% |
| 324 | Registration Fees | 17,599 | 25,861 | 30,273 | 27,301 | 26,156 | (4,117) | -13.6% |
| 329 | Professional Educational Services - Other | 4,852 | 950 | 7,756 | 7,700 | 7,968 | 212 | 2.7% |
| 330 | Other Prof. Services including Audit | 84,692 | 65,934 | 62,822 | 53,900 | 64,650 | 1,828 | 2.9% |
| 331 | Other Legal | 22,002 | 22,738 | 22,000 | 10,000 | 26,000 | 4,000 | 18.2% |
| 332 | PT & OT PMT TO IU'S | 0 | 0 | 0 | 0 | 0 | 0 | Line Not Used |
| 335 | Uniform Allotment | 1,588 | 1,604 | 2,300 | 2,000 | 2,300 | 0 | 0.0% |
| 338 | ACCESS BUDGET | 80 | 0 | 168 | 168 | 168 | 0 | 0.0% |
| 340 | Technical Services | 9,400 | 9,119 | 8,950 | 9,150 | 10,650 | 1,700 | 19.0% |
| 390 | Professional Services Other | 31,888 | 27,876 | 30,950 | 30,858 | 37,142 | 6,192 | 20.0% |
| Object (E) Sub Total | | 311,299 | 246,101 | 308,744 | 270,535 | 275,782 | (32,962) | -10.7% |

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|-----------------------------|---|-------------------------|-------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|
| 400 | Purchased Property Services | | | | | | | |
| 411 | Disposal Services | 6,892 | 7,923 | 8,500 | 8,400 | 8,500 | 0 | 0.0% |
| 415 | Laundry/Dry Cleaning Service | 1,810 | 1,978 | 2,055 | 2,055 | 2,055 | 0 | 0.0% |
| 424 | Water / Sewage | 16,952 | 21,804 | 19,000 | 22,000 | 23,100 | 4,100 | 21.6% |
| 430 | Contract-intranet Data Line | 11,784 | 14,400 | 14,400 | 14,400 | 16,000 | 1,600 | 11.1% |
| 431 | Repairs & Maintenance Services | 0 | 0 | 0 | 330 | 0 | 0 | Line Not Used |
| 432 | Repairs And Maintenance Services Of Equipment | 72,391 | 72,519 | 89,321 | 83,198 | 91,832 | 2,511 | 2.8% |
| 433 | Repairs of Vehicles | 2,476 | 1,962 | 3,000 | 3,023 | 3,000 | 0 | 0.0% |
| 441 | Rental of Land and Buildings | 1,500 | 0 | 500 | 500 | 500 | 0 | 0.0% |
| 442 | Rental Of Equipment | 1,800 | 1,685 | 4,000 | 2,258 | 2,300 | (1,700) | -42.5% |
| 444 | Rental Of Vehicles | 619 | 1,017 | 2,480 | 2,480 | 2,480 | 0 | 0.0% |
| 460 | Extermination Services | 0 | 604 | 1,000 | 1,000 | 1,000 | 0 | 0.0% |
| Object (E) Sub Total | | 116,224 | 123,892 | 144,256 | 139,644 | 150,767 | 6,511 | 4.5% |

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|-----------------------------|--|-------------------------|-------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|
| 500 | Other Purchased Services | | | | | | | |
| 513 | Contracted Carriers | 494,086 | 550,475 | 495,164 | 503,979 | 552,219 | 57,055 | 11.5% |
| 516 | Student Transportation IU Deducted | 4,244 | 2,930 | 35,619 | 3,219 | 35,619 | 0 | 0.0% |
| 519 | Student Transportation Individual Paid | 395 | 0 | 0 | 0 | 0 | 0 | Line Not Used |
| 522 | Automotive Liability Insurance | 2,280 | 3,060 | 3,389 | 3,389 | 3,525 | 136 | 4.0% |
| 523 | General Property And Liability Insurance | 36,240 | 36,354 | 38,275 | 38,275 | 39,807 | 1,532 | 4.0% |
| 525 | Bonding Insurance | 1,306 | 2,347 | 2,108 | 2,068 | 2,300 | 192 | 9.1% |
| 529 | Other Insurance | 0 | 0 | 0 | 0 | 3,500 | 3,500 | New Item |
| 530 | Postage & Meter Rental | 6,977 | 10,471 | 12,825 | 12,825 | 12,825 | 0 | 0.0% |
| 531 | Telephone | 6,496 | 9,300 | 8,500 | 8,500 | 9,000 | 500 | 5.9% |
| 538 | Transport / Telecommunication Services | 0 | 1,500 | 1,500 | 1,500 | 1,600 | 100 | 6.7% |
| 540 | Advertising | 3,752 | 2,388 | 3,000 | 3,000 | 3,075 | 75 | 2.5% |
| 550 | Printing And Binding | 3,930 | 5,392 | 5,560 | 5,030 | 7,890 | 2,330 | 41.9% |
| 561 | Tuition To Other Leas Within The State | 6,910 | 56,408 | 32,639 | 41,851 | 45,639 | 13,000 | 39.8% |
| 562 | Tuition To PA Charter Schools | 252,440 | 215,619 | 221,124 | 237,660 | 253,321 | 32,197 | 14.6% |
| 563 | Tuit. Non-Public Alternative School | 49,468 | 80,932 | 68,400 | 67,000 | 68,750 | 350 | 0.5% |
| 564 | Tuition To Area Vocational Technical Schools | 607,906 | 560,686 | 611,142 | 501,345 | 610,169 | (973) | 0.2% |
| 566 | Tuition to Inst. of Higher Learning | 3,847 | 6,142 | 0 | 0 | 0 | 0 | Line Not Used |
| 567 | Tuit. Approved Priv. Sch Sub Deduct | 39,794 | 23,824 | 35,000 | 33,000 | 35,000 | 0 | 0.0% |
| 568 | Tuition To PRRI-Detention Centers | 0 | 0 | 0 | 0 | 0 | 0 | Line Not Used |
| 580 | Travel | 14,442 | 15,442 | 22,458 | 20,643 | 24,884 | 2,426 | 10.8% |
| 592 | Services Purchased From Another Lea Within The State | 0 | 0 | 900 | 0 | 900 | 0 | 0.0% |
| 594 | Intermediate Units Payment | 0 | 0 | 0 | 0 | 0 | 0 | Line Not Used |
| 595 | Intermediate Units Payment By Withholding For Specia | 24,552 | 25,364 | 25,362 | 25,362 | 26,314 | 952 | 3.8% |
| 596 | Intermediate Unit Direct Payments | 1,368 | 1,580 | 0 | 0 | 0 | 0 | Line Not Used |
| 599 | Other Miscellaneous Purchased Services | 10,355 | 4,906 | 5,787 | 3,328 | 3,328 | (2,459) | -42.5% |
| Object (E) Sub Total | | 1,570,788 | 1,615,120 | 1,628,752 | 1,511,974 | 1,739,665 | 110,913 | 6.8% |

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|-----------------------------|--|-------------------------|-------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|
| 600 | Supplies | | | | | | | |
| 610 | General Supplies | 232,926 | 215,586 | 259,171 | 260,116 | 263,791 | 4,620 | 1.8% |
| 618 | Administrative Software, Licensing Fees And Supplies | 96,785 | 61,142 | 80,383 | 78,495 | 84,483 | 4,100 | 5.1% |
| 621 | Natural Gas | 62,550 | 59,617 | 65,000 | 65,000 | 65,000 | 0 | 0.0% |
| 622 | Electricity | 115,622 | 103,412 | 112,000 | 112,000 | 108,000 | (4,000) | -3.6% |
| 626 | Gasoline | 1,610 | 2,245 | 2,500 | 2,500 | 2,500 | 0 | 0.0% |
| 640 | Workbooks, Books, Periodicals | 40,727 | 35,488 | 37,989 | 35,385 | 43,321 | 5,332 | 14.0% |
| 648 | Educ Software-DVD's & Licensing | 5,606 | 3,900 | 3,608 | 3,546 | 3,608 | 0 | 0.0% |
| 650 | On-Line Courses for Students | 0 | 0 | 0 | 0 | 20,000 | 20,000 | New Item |
| Object (E) Sub Total | | 555,826 | 481,390 | 560,651 | 557,042 | 590,703 | 30,052 | 5.4% |

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|-----------------------------|--|-------------------------|-------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|
| 700 | Property | | | | | | | |
| 751 | Non-capital Equipment - Original And Additional | 21,084 | 5,814 | 19,413 | 18,487 | 21,291 | 1,878 | 9.7% |
| 752 | Capital Equipment - Original And Additional | 29,866 | 16,828 | 5,400 | 5,400 | 5,400 | 0 | 0.0% |
| 757 | Non-capital" End User Equipment And Related Hardwar" | 11,194 | 4,537 | 0 | 0 | 0 | 0 | New Expenditure |
| 758 | Capitalized" End User Equipment And Related Hardwar" | 7,004 | 8,506 | 8,300 | 8,300 | 20,000 | 11,700 | 141.0% |
| 761 | Non-capital Equipment Replacement | 5,501 | 9,492 | 6,612 | 5,928 | 7,433 | 821 | 12.4% |
| 762 | Capital Equipment Replacement | 0 | 35,718 | 0 | 8,000 | 0 | 0 | Line Not Used |
| 767 | Non-capital" End User Equipment And Related Hardwar" | 11,926 | 12,568 | 76,250 | 76,250 | 80,000 | 3,750 | 4.9% |
| 768 | "Capital" End User Equipment And | 53,508 | 54,686 | 0 | 0 | 0 | 0 | Line Not Used |
| Object (E) Sub Total | | 140,083 | 148,149 | 115,975 | 122,365 | 134,124 | 18,149 | 15.6% |

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|-----------------------------|----------------------------------|-------------------------|-------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|
| 800 | Other Objects | | | | | | | |
| 810 | Dues And Fees | 9,977 | 8,564 | 17,960 | 16,290 | 20,005 | 2,045 | 11.4% |
| 830 | Interest | 253,065 | 232,110 | 210,000 | 210,000 | 186,540 | (23,460) | -11.2% |
| 840 | Contingency | 0 | 0 | 80,000 | 80,000 | 80,000 | 0 | 0.0% |
| 880 | Refunds Of Prior Years' Receipts | 2,702 | 5,306 | 0 | 0 | 0 | 0 | Line Not Used |
| 890 | Miscellaneous Expenditures | 5,638 | 4,210 | 9,237 | 8,850 | 9,650 | 413 | 4.5% |
| 891 | Audit Fund Corrections | 0 | 0 | 0 | 0 | 0 | 0 | Line Not Used |
| 892 | Delinquent Reports | 0 | 0 | 0 | 0 | 0 | 0 | Line Not Used |
| 894 | Student Registration to Events | 3,068 | 3,336 | 9,015 | 8,065 | 7,615 | (1,400) | -15.5% |
| Object (E) Sub Total | | 274,450 | 253,526 | 326,212 | 323,205 | 303,810 | (22,402) | -6.9% |

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|------------------|--------------------------------------|-------------------------|-------------------------|-----------------------|----------------------------|------------------------|------------------------------|--------------------------|
| 900 | Other Uses Of Funds | | | | | | | |
| 912 | Serial Bonds - Principal Payments | 635,000 | 660,000 | 690,000 | 690,000 | 705,000 | 15,000 | 2.2% |
| 930 | Fund Transfers | 229,264 | 0 | 20,000 | 20,000 | 20,000 | 0 | 0.0% |
| 932 | Capital Reserve Fund Transfers Under | 0 | 50,000 | 25,000 | 25,000 | 200,000 | 175,000 | 700.0% |
| 939 | Other Fund Transfers | 0 | 5,437 | 0 | 0 | 0 | 0 | 0.0% |
| Sub Total | | 864,264 | 715,437 | 735,000 | 735,000 | 925,000 | 190,000 | 25.9% |

| | | | | | | | | |
|----------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|-------------|
| Report Totals | | 11,803,527 | 11,821,890 | 12,516,693 | 12,198,267 | 13,173,565 | 656,872 | 5.2% |
|----------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|-------------|