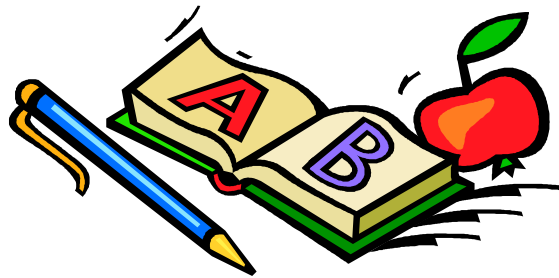


# **DALLASTOWN AREA SCHOOL DISTRICT**

700 New School Lane  
Dallastown, PA 17313-9242



## **GENERAL FUND BUDGET FOR SCHOOL YEAR 2012/2013**



*Proposed Final Budget Adoption May 10, 2012*  
*Final Budget Adoption June 14, 2012*

**Budget Changes since May 10, 2012 Approval of Proposed Final Budget**

Original Expenditure Budget	90,056,199
Removal of Building & Grounds Replacement Truck	(42,000)
Reduction of Fund Transfer Budget Category <sup>1</sup>	(62,000)
Reduction in Worker's Compensation Premium <sup>1</sup>	(12,200)
Reallocation of Budget Dollars to Student Activity/Athletic Budget <sup>1</sup>	74,200
Reduction of Food Service Unemployment Budget <sup>2</sup>	(282,700)
Increase of Fund Transfer Budget <sup>2</sup>	282,700
<hr/>	
<i>Total Proposed Final Expenditure Budget</i>	<i>90,014,199</i>
<hr/>	
Original Revenue Budget	88,552,727
Increase to Real Estate Revenue <sup>3</sup>	416,000
<hr/>	
<i>Total Proposed Final Revenue Budget</i>	<i>88,968,727</i>
<hr/>	
<i>Total Proposed Final Fund Balance Usage</i>	<i>1,045,472</i>
<hr/>	

**<sup>1</sup>2012/13 Student Activities/Athletic Salary Budget Modification****Summary:**

At the May 29<sup>th</sup> Budget Committee meeting, the Committee provided the Administration with a request to reduce other non-instructional areas of the budget and reallocate those funds to the student athletic/activity budget. This request was made as a result of needing additional budgetary funds to cover the costs of the student athletics and activities as currently operated.

**Board's request:**

- Reallocate \$74,200 from the non-instructional budget to the student athletic/activities budget.

**Administration's recommendation:**

- Shift \$62,000 from the fund transfer budget (function 5280, object 900) to student athletic/activity budget (function 3200, object 100). The fund transfer budget is used to transfer general fund dollars to the High School level student activities. Effective 2012/13, the fund transfer budget category will be eliminated. A transfer will be initiated at the end of each school year; the amount will be determined by Dr. Fauth & Ms. Devlin and approved by the Superintendent. The amount transferred will be based on high school budget savings throughout the year and the needs of the high school level student activities. The amount will not exceed \$60,000 per year.
- Shift \$12,200 from the worker's compensation budget (all functions, object 260) to student athletic/activity budget (function 3200, object 100). The original worker's compensation budget was \$210,000. The district was recently able to negotiate a reduction of \$14,350.

**Outcome of above recommendations:**

<u>Budget Item</u>	<u>Original Budget</u>	<u>Revised Budget</u>
Fund Transfer 5280-900	\$ 62,000	\$0
Worker's Comp All-260	\$210,000	\$197,800
Student Athletic/Activity Salaries 3200-100	\$785,300	\$859,500*

\*An additional \$4,000 will be reduced from the 2012/13 student athletic/activity salary expenses for a reduction in game workers.

## **<sup>2</sup>2012/13 Food Service / Fund Transfer Budget Modification**

### **Summary:**

For 2012/13, \$282,700 in unemployment costs was originally budgeted to food services (function 3100); before final budget approval it was moved to the fund transfer budget (function 5200) per PDE directive. Unemployment costs for former in-house food service employees will be charged to the food service fund; funds will be transferred from the general fund to the food service fund to cover the cost. This transfer will be recorded to function 5200.

## **<sup>3</sup>2012/13 Real Estate Revenue Modification**

### **Summary:**

In June 2012, a new, large commercial property became taxable and thus, increased the real estate tax base for the school district.

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12/13 Recommended Expenditures: \$90,014,199

12/13 Recommended Revenue: \$88,968,727

12/13 Recommended FB Usage: \$ 1,045,472

12/13 Recommended Millage Rate: 22.26

*NO TAX INCREASE*

## **DALLASTOWN AREA SCHOOL DISTRICT**

### **BOARD OF SCHOOL DIRECTORS**

Kenneth (Butch) A. Potter, Jr.	President
Ronald J. Blevins	Vice-President
Ronald E. Dyer, Ed.D.	Acting Superintendent of Schools
Sue A. Heistand	Member
Margaret F. Ibex	Member
Donald E. Jasmann	Member
William A. Lytle	Member
Michael D. Noll, Jr.	Member
Kristen Phillips-Hill	Member
Lauren L. Rock	Member

**DALLASTOWN AREA SCHOOL DISTRICT**

**DISTRICT ADMINISTRATION**

**2011-2012**

***District-wide***

Ronald E. Dyer, Ed.D.	Acting Superintendent
Donna M. Devlin, MBA, PRSBO	Business Manager
Jeanne Pocalyko, MS, MBA, SPHR	Director of Human Resources
Miranda J. Hoefler-Weaver, CPA, MBA, PRSBO	Director of Accounting Services
Susan A. Brousseau	Director of Special Education
Sandy K. Ness	Assistant Director of Special Education
Scott Shirey	Federal Programs & Curriculum Coordinator
Jason N. Harrison	Director of IS & IT
Beth H. Deitz	Database Manager
Duane A. Bahn	Director of Buildings & Grounds
John G. Sanford	Assistant Director of Buildings & Grounds

***Building Level***

***Dallastown Area High School***

Alan L. Fauth, Ed.D.	Principal
Erin M. Heffler	Assistant Principal
Kevin A. Molin	Assistant Principal
Stanley T. Weinstein	Assistant Principal

***Dallastown Area Middle School***

Joshua A. Doll, Ed.D.	Principal
Sue E. Cathcart, Ed.D.	Assistant Principal

***Dallastown Area Intermediate School***

Paula R. March	Principal
Alison R. Roperti	Community Principal
Faithe A. Rotz	Community Principal

***Dallastown Elementary and Leaders Heights Elementary***

Charles E. Patterson	Principal
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***Loganville-Springfield Elementary***

Scott A. Carl	Principal
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***Ore Valley Elementary***

Greg W. Anderson	Principal
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***York Township Elementary***

Stephanie A. Ferree	Principal
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***Alternative Education and Cyber Academy***

Wayne P. Senft, Ed.D.	Program Administrator
-----------------------	-----------------------

**DALLASTOWN AREA SCHOOL DISTRICT**  
**CONSULTANTS AND ADVISORS**

**AUDIT FIRM**

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211 House Avenue  
PO Box 8300  
Camp Hill, PA 17001

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CGA Law Firm  
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**FISCAL AGENT**

RBC Dain Rauscher  
One Logan Square, 17th floor  
130 North 18th Street  
Philadelphia, PA 19103

**OFFICIAL DEPOSITORY**

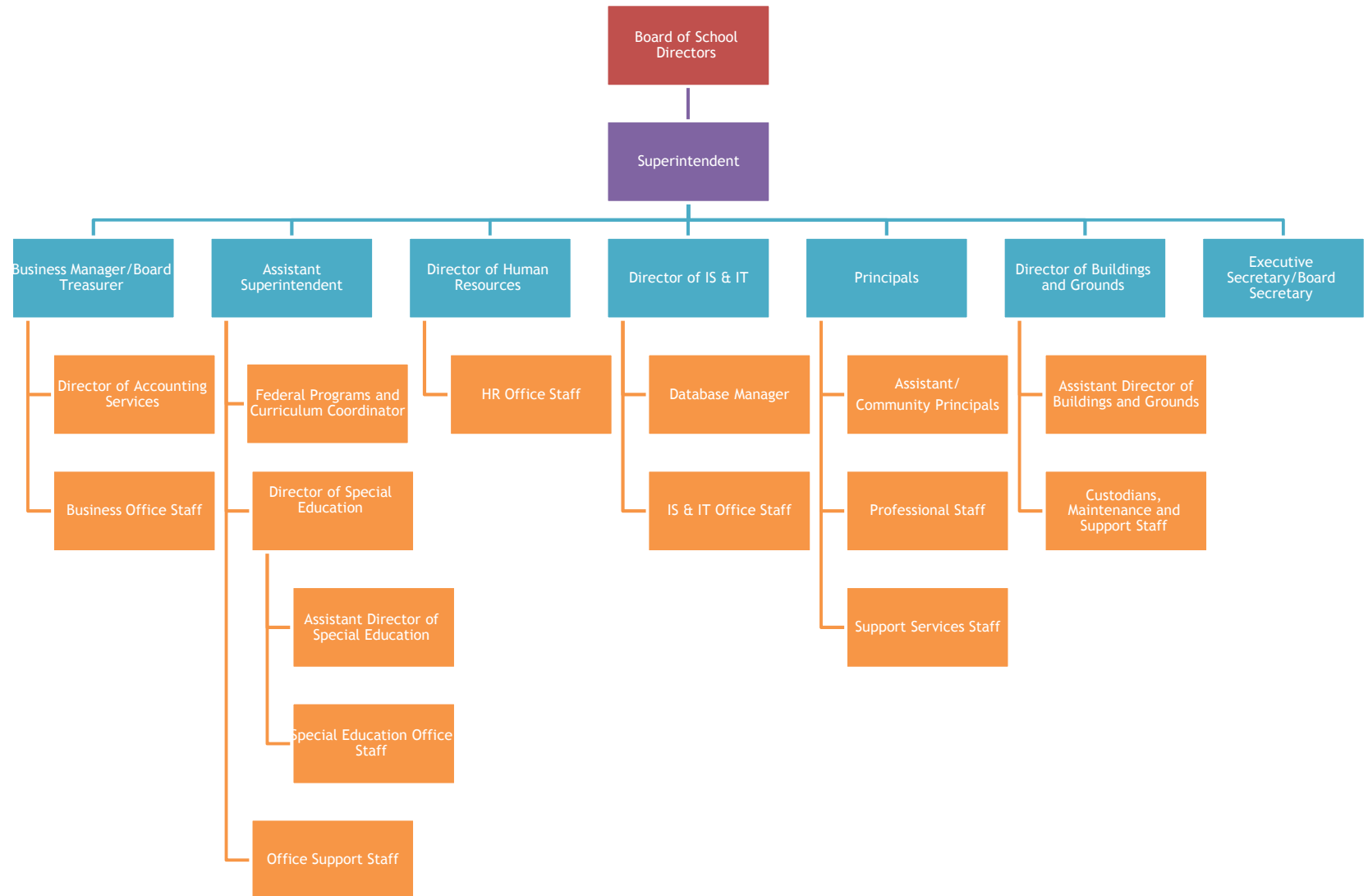
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Lititz, PA 17543

**ARCHITECTS**

Crabtree, Rohrbaugh & Associates  
Suite 800  
20 North Market Street  
Harrisburg, PA 17101



## DALLASTOWN AREA SCHOOL DISTRICT ORGANIZATION CHART





## **DALLASTOWN AREA SCHOOL DISTRICT**

The mission of the Board of School Directors and the staff of the Dallastown Area School District, in partnership with family and community, is to provide a safe, innovative, and challenging student-centered learning environment that will prepare each student to become a successful, ethical, responsible, and contributing citizen of this changing world.



## **DALLASTOWN AREA SCHOOL DISTRICT CODE OF ETHICS**

**We, the Dallastown Area School District, believe our school community should strive to encourage in ourselves and others these values:**

- **Respect**                      **I will treat others the way I wish to be treated.**
- **Integrity**                    **I will strive to do what is right, even when no one is looking.**
- **Responsibility**              **I will be accountable for my own choices and actions.**
- **Equality**                      **I will appreciate the worth and rights of others.**
- **Compassion**                **I will show kindness and consideration to everyone.**
- **Non-judgmental**            **I will honor the varying opinions and beliefs of others.**
- **Diversity**                    **I will embrace with understanding the changes and differences in all cultures.**

## Aid Ratios / CARF

Several of the school subsidies are intended to help equalize resources among school districts. Measures of real property and personal income wealth are frequently applied to various subsidy calculations. There are three separate ratios. The primary ratio is officially known as the market value/personal income aid ratio (MV/PI) and is the ratio most often referred to as the aid ratio. The MV/PI aid ratio is comprised of two separate ratios, the market value aid ratio and the personal income aid ratio. The ratio takes into account the district estimated market value and the district total personal income as a proportion of state market value and state personal income in proportion to the number of students in the district/state. The basic formula is 60% property weighted and 40% income weighted.

Aid ratios are higher for less wealthy school districts and lower for those with greater local wealth. The MV/PI aid ratios for Dallastown Area School District are the following:

<u>YEAR</u>	<u>MV/PI</u>	<u>% Increase</u>
2003-2004	0.3881	
2004-2005	0.3973	2.4%
2005-2006	0.4074	2.5%
2006-2007	0.4072	0.0%
2007-2008	0.4218	3.6%
2008-2009	0.4182	-0.9%
2009-2010	0.4296	2.6%
2010-2011	0.4247	1.6%
2011-2012	0.4342	1.2%

The MV/PI aid ratio is used in the Pupil Transportation and School Building Rentals and Sinking Fund subsidies; the MV/PI AR is used in all other state subsidies that require an aid ratio.

Either the applicable permanent capital account reimbursement fraction (CARF) or the market value aid ratio, whichever is greater, is used in the School Building Rentals and Sinking Fund Subsidy. Dallastown's CARF is .4529 and is used, rather than the market value aid ratio which is smaller.

## Average Daily Membership / Weighted Average Daily Membership

Average daily membership (ADM) is the term used for all resident pupils of the school district for whom the school district is financially responsible. It is calculated by dividing the aggregate days membership for all children on active rolls by the number of days the school is in session.

Weighted average daily membership (WADM) is the term used for the assignment of weight by grade level to ADM. The current weighting is half-time kindergarten at 0.5, full-time kindergarten and elementary (grades 1-6) at 1.0, and secondary (grades 7-12) at 1.36.

The ADM / WADM for Dallastown Area School District are the following:

<u>YEAR</u>	<u>ADM</u>	<u>% Increase</u>	<u>WADM</u>	<u>% Increase</u>
2002-2003	5,356.26		6148.85	
2003-2004	5,553.16	3.68%	6403.94	4.15%
2004-2005	5,664.09	2.00%	6480.81	1.20%
2005-2006	6,053.68	6.88%	6931.69	6.96%
2006-2007	6,131.59	1.29%	7027.63	1.38%
2007-2008	6,194.20	1.02%	7113.34	1.22%
2008-2009	6,142.25	-0.84%	7056.17	-0.80%
2009-2010	6,182.59	0.66%	7102.09	0.65%
2010-2011 (est.)	6,244.42	1.00%	7173.11	1.00%
2011-2012 (est.)	6,306.86	1.00%	7244.84	1.00%

*\*In 2010-2011, FDK program was implemented.*

Average daily membership (ADM) is used to determine funding levels for Basic Education Funding, Special Education Funding, Secondary Vocational Education Subsidy, and other education appropriations in the State budget.

**The Index**  
**Special Session Act 1 of 2006**

The Act 1 index is used to determine the maximum tax increases (without Court/PDE/voter approval) for each tax the school district levies.

The *base index* is calculated by averaging the percent increases in the Pennsylvania statewide average weekly wage and the Federal employment cost index for elementary/secondary schools. Additionally, for school districts with a market value/personal income aid ratio (MV/PI AR) greater than 0.4000, the value of their index is adjusted upward by multiplying the base index by the sum of 0.75 and their MV/PI AR. For example, if the base index is 4.4% and the school district's MV/PI AR is 0.6000, the school district's *adjusted index* is  $4.4\% \times (0.75 + 0.6000) = 5.9\%$ .

The adjusted indexes for the Dallastown Area School District are the following:

<u>YEAR</u>	<u>Multiplier</u>		<u>Aid Ratio</u>		<u>Multiplier</u> <u>±</u> <u>Aid Ratio</u>		<u>Base</u> <u>Index</u>		<u>Adjusted</u> <u>Index</u>
2006-2007	0.75	+	0.4074	=	1.16	x	3.9%	=	4.5%
2007-2008	0.75	+	0.4072	=	1.16	x	3.4%	=	3.9%
2008-2009	0.75	+	0.4218	=	1.17	x	4.4%	=	5.2%
2009-2010	0.75	+	0.4182	=	1.17	x	4.1%	=	4.8%
2010-2011	0.75	+	0.4291	=	1.18	x	2.9%	=	3.4%
2011-2012	0.75	+	0.4247	=	1.17	x	1.4%	=	1.6%
2012-2013	0.75	+	0.4342	=	1.18	x	1.7%	=	2.0%

## Pennsylvania Department of Education Budget Code Descriptions (referred to as functions)

### 1000 INSTRUCTION

Instruction includes all those activities dealing directly with the interaction between teachers and students and related costs<sup>1</sup>, which can be directly attributed to a program of instruction. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone and correspondence. Included here are the activities of aides or classroom assistance of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process. Do not record administrative instructional support costs here.

<sup>1</sup> Related costs include instructional expenditures for salaries, contracted services, travel expenses, equipment rental, supplies, books, maintenance costs directly attributable to instructional equipment and other expenses such as sabbatical leaves.

### INSTRUCTION FUNCTION AND PROGRAM CODING

Program coding is included in the instruction function, e.g. 1000, 1100, 1200: 1000 is the Instruction Function and 1100 is the Regular Instruction Program, 1200 is the Special Instruction Program, etc.

### 1100 \* REGULAR PROGRAMS – ELEMENTARY / SECONDARY

Activities designed to provide grades K–12 students with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and / or emotional handicaps.

#### **1190 FEDERALLY FUNDED REGULAR PROGRAMS (use is optional)**

This service area includes the expenditures for regular instruction that are supported by federal revenue. Recording to this function is optional. This function is provided for those schools that previously recorded their federal expenditures in function 1490. Use of the 1190 function is effective with the 2007-08 fiscal year, however, early implementation is permitted.

### 1200 \* SPECIAL PROGRAMS – ELEMENTARY / SECONDARY

Activities designed primarily for students having special needs. The Special Programs include support classes for pre-kindergarten, kindergarten, elementary and secondary students identified as exceptional. (Record expenditures to the following sub-accounts.)

#### **1210 LIFE SKILLS SUPPORT**

This service area includes the expenditures incurred to operate classes for exceptional students where the focus is primarily on the needs of the students for independent living. (Record expenditures to the following sub-accounts.)

1211 Life Skills Support – Public

Record to this area of responsibility the expenditures incurred to provide life skills classes in a public school program.

1212 Life Skills Support – PRRI

Record to this area of responsibility the expenditures incurred for the life skills classes provided by a private residential rehabilitative institution.

**1220 SENSORY SUPPORT**

This service area includes the expenditures incurred to operate classes for exceptional students that have been identified as Deaf / Hearing Impaired, Blind / Visually Impaired, or Speech / Language Impaired. (Record expenditures to the following sub-accounts.)

1221 Deaf or Hearing Impaired Support

Record to this area of responsibility the expenditures incurred to operate classes where the primary focus is for exceptional students that identified as Deaf or Hearing Impaired.

1224 Blind or Visually Impaired Support

Record to this area of responsibility the expenditures incurred to operate classes where the primary focus is for exceptional students that have been identified as Blind or Visually Impaired.

1225 Speech and Language Support

Record to this area of responsibility the expenditures incurred to operate classes where the primary focus is for exceptional students that identified as Speech or Language Impaired. Note: Do not record costs associated with English as a Second Language to this code.

**1230 EMOTIONAL SUPPORT**

This service area includes the expenditures incurred to operate classes for exceptional students where the focus is on the emotional support needs of the student. (Record expenditures to the following sub-accounts.)

1231 Emotional Support – Public

Record to this area of responsibility the expenditures incurred to provide emotional support classes in a public school program.

1232 Emotional Support – PRRI

Record to this area of responsibility the expenditures incurred for emotional support classes provided by a private residential rehabilitative institution.

1233 Autistic Support

Record to this area of responsibility the expenditures incurred to operate classes for exceptional children identified as autistic.



**1240 ACADEMIC SUPPORT**

This service area includes the expenditures incurred to operate a class for exceptional children where the primary focus of the class is academic learning. (Record expenditures to the following sub-accounts.)

**1241 Learning Support – Public**

Record to this area of responsibility the expenditures incurred for classes operated in a public school program to serve exceptional students whose primary identified need is academic learning.

**1242 Learning Support – PRRI**

Record to this area of responsibility the expenditures incurred for classes operated by a private residential rehabilitative institution for exceptional students whose primary identified need is academic learning.

**1243 \* Gifted Support**

Record to this area of responsibility the expenditures incurred for classes operated in a public school program for exceptional students identified as mentally gifted.

**1260 PHYSICAL SUPPORT**

This service area includes expenditures incurred for classes operated for exceptional students where the special education program meets the needs of a physically disabled student.

**1270 MULTI-HANDICAPPED SUPPORT**

This service area includes expenditures incurred to operate classes for exceptional students who are multi-handicapped.

**1280 \* EARLY INTERVENTION SUPPORT**

This service area includes the instructional expenditures incurred to operate classes for students qualifying for early intervention services, e.g., Developmental Delay. (Record expenditures to the following sub-account.)

**1281 Developmental Delay Support**

Record to this area of responsibility the instructional expenditures incurred to provide classes for exceptional students identified as developmentally delayed.

**1290 OTHER SUPPORT**

Record to this service area the instructional expenditures incurred for special programs that do not meet any of the definitions listed in the 1200 series above. Include in this account expenditures for Approved Private School, PRRI and IU special class deductions or expenditures approved by the Pennsylvania Department of Education through the formal budgetary approval process.

Note:

- Diagnostic Services should be charged to sub-functions 2100 and 2200 depending on the type of expenditure and should not be charged to sub-function 1200.
- Director of Special Education should be coded to 2260.

**1300 \* VOCATIONAL EDUCATION**

PDE approved programs under public supervision and control that provide organized learning experiences designed to develop skills, knowledge, attitudes and work habits in order to prepare individuals for entrance into and progress through various levels of employment in occupational fields including agriculture, business, distribution, health, gainful and useful home economics, and trade and industry. PDE approved programs mean programs approved by the Pennsylvania Department of Education as reflected in the approved program listing of the Career and Technical Education Information System (CATS). Federal Vocational Education CIP codes are posted by the Bureau of Career and Technical Education to the PDE website.

**1380 TRADE AND INDUSTRIAL EDUCATION**

That form of vocational education designed to develop manipulative skills and leadership abilities, acquire technical knowledge and related occupational information to prepare an individual for initial employment, upgrading or retraining out-of-school youth and adult workers in trade, technical and industrial occupations, as reported under CATS.

**1390 OTHER VOCATIONAL EDUCATION PROGRAMS**

Other PDE-approved programs not specified in the 1300 series of accounts which are reported under CATS. Included in this account is the amount paid by an LEA to another LEA for vocational education training of students.

**1400 OTHER INSTRUCTIONAL PROGRAMS – ELEMENTARY / SECONDARY**

Activities that provide grades K-12 students with learning experiences not included in the function codes 1100-1300, 1500 and 1600. (Record expenditures to the following sub-accounts.)

**1410 \* DRIVERS' EDUCATION**

Driver Education for students in accordance with provision of Sections 1519 and 1519.1 of the Public School Code.

**1420 \* SUMMER SCHOOL**

Instructional education provided during the summer months between the end of one regular school term and the beginning of the next regular school term.

**1430 \* HOMEBOUND INSTRUCTION**

Instructional education provided to homebound students in accordance with Section 2510.1 of the Public School Code.

**1440 ALTERNATIVE REGULAR EDUCATION PROGRAMS**

Use this account to record direct instructional expenditures incurred to provide regular education programs and / or classes for students in detention homes and centers, private residential rehabilitative institutions (PRRI), youth development centers (YDC), youth or youthful offenders in the State Correctional Facilities, and Pennsylvania Department of Education approved alternative education programs. **DO NOT record special education services to this service area account.** Special education expenditures for the above activities should be recorded to the service area accounts within subfunction 1200. (Record expenditures to the following sub-accounts.)

1441 \*      Adjudicated / Court Placed Programs

This account should be used to record expenditures incurred to educate adjudicated or court-placed children. Examples of the type of expenditures to be recorded here include: instructional costs associated with children in detention homes and centers, private residential rehabilitative institutions, state correctional facilities, youth development centers, and program expenditures similar in nature. **DO NOT** record expenditures associated with Pennsylvania Department of Education approved alternative education programs here.

1442 \*      Alternative Education Programs

This account should be used to record expenditures incurred to educate children in Pennsylvania Department of Education approved programs which remove them from regular school programs in order to provide them with a sound educational curriculum and counseling designed to modify disruptive behavior.

**1450 \* INSTRUCTIONAL PROGRAMS OUTSIDE THE ESTABLISHED SCHOOL DAY**

This account should be used to record expenditures for providing regular instruction for before and after school programs. Record tutoring programs if provided outside the normal school hours to this function. Tutoring during the regular school day should be recorded in the appropriate function.

**1490 \* ADDITIONAL OTHER INSTRUCTIONAL PROGRAMS**

Instructional programs applicable to but not listed elsewhere in the 1400 series. **Include here costs for Early College High School, Middle College High School, and Gateway to College dual enrollment programs.**

## **1600 \* ADULT EDUCATION PROGRAMS**

Activities designed to develop knowledge and skills to meet immediate and long-range educational objectives of adults. Programs include activities to foster the development of fundamental tools of learning; to prepare for a postsecondary career; or for postsecondary educational programs; to upgrade occupational competence, prepare for a new or different career; to develop skills and appreciations for special interests; or to enrich the aesthetic qualities of life. Adult basic education programs, Federal adult education programs, and school district sponsorship of community colleges are included in this category. (Record expenditures to the following sub-accounts.)

### **1690 OTHER ADULT EDUCATION PROGRAMS**

Other adult education programs not designated under the account 1610, e.g. General Equivalency Diploma (GED), Adult Basic Education, and Standard Evening High School Programs. (Record expenditures to the following sub-accounts.)

#### **1691 Instructional Services**

Include those activities directly involved with the teaching of adult education programs. Include the expenditures for adult education teachers.

## **2000 SUPPORT SERVICES**

Support Services are those services that provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist as adjuncts for the fulfillment of the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves. (Record expenditures to the following sub-accounts.)

### **2100 SUPPORT SERVICES – PUPIL PERSONNEL**

Activities designed to assess and improve the well-being of students to supplement the teaching process and to meet the applicable provisions of Article XIII of the Public School Code of 1949, as amended, and Chapter 7 of the State Board of Education Regulations. Included in this subfunction are program coordination, consultation, and services to the pupil personnel staff of an LEA. (Record expenditures to the following sub-accounts.)

#### **2110 \* SUPERVISION OF PUPIL PERSONNEL SERVICES**

Activities associated with directing, managing and supervising pupil personnel services.

#### **2120 \* GUIDANCE SERVICES**

Activities involving counseling with students and parents, providing consultation with other staff members on learning problems, evaluating the abilities of students, assisting students as they make their own educational and career plans and choices, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.

#### **2130 \* ATTENDANCE SERVICES**

Activities such as prompt identification of patterns of nonattendance, promotion of improved attitudes toward attendance, analysis of causes of nonattendance, early action on problems of nonattendance, and enforcement of compulsory attendance laws.

**2140 \* PSYCHOLOGICAL SERVICES**

Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services including psychological counseling for students, staff and parents.

**2150 \* SPEECH PATHOLOGY AND AUDIOLOGY SERVICES**

Activities which have as their purpose the identification, assessment and treatment of children with impairments in speech, hearing and language.

**2160 \* SOCIAL WORK SERVICES**

Activities such as investigating and diagnosing student problems arising out of the home, school or community; casework and group work services for the child, parent, or both; interpreting the problems of students for other staff members; and promoting modification of the circumstances surrounding the individual student which are related to his / her problems insofar as the resources of the family, school and community can be brought to bear effectively upon the problem. For example, certain aspects of an Instructional Support Team (IST).

**2170 \* STUDENT ACCOUNTING SERVICES**

Activities of acquiring and maintaining records of school attendance, location of home, family characteristics and census data. Portions of these records become a part of the cumulative record, which is sorted and stored for teacher and guidance information. Pertinent statistical reports are prepared under this function as well.

**2190 \* OTHER PUPIL PERSONNEL SERVICES**

Other activities associated with pupil personnel services not classified elsewhere in the 2100 series of functions.

**2200 \* SUPPORT SERVICES – INSTRUCTIONAL STAFF**

Activities associated with assisting, supporting, advising and directing the instructional staff with or on the content and process of providing learning experiences for students. (Expenditures for school library services are recorded to 2250.)

**2210 SUPERVISION OF EDUCATIONAL MEDIA SERVICES**

Activities concerned with directing, managing and supervising educational media services.

**2220 TECHNOLOGY SUPPORT SERVICES**

Activities concerned with selecting, preparing, maintaining and distributing instructional program materials to the instructional staff. Included are activities in the information technology areas such as: educational telecommunication services used for classroom instructional materials, hardware and software costs associated with developing educational programs, and related costs associated with various electronic media used to develop the curriculum.

**2230 EDUCATIONAL TELEVISION SERVICES**

Activities concerned with planning, programming, writing and presenting educational programs or segments of programs by way of closed circuit or broadcast television.

**2240 COMPUTER-ASSISTED INSTRUCTION SUPPORT SERVICES**

Activities concerned with planning, programming, writing and presenting educational projects specifically programmed for a computer or other technology. DO NOT record direct, classroom instructional costs here. Direct classroom instructional costs should be recorded to the appropriate service area account in the 1000 – Instruction functional area.

**2250 \* SCHOOL LIBRARY SERVICES**

Activities such as selecting, acquiring, preparing cataloging and circulating books and other printed materials; planning the use of the library by students, teachers and other members of the instructional staff; and guiding individuals in their use of library books and materials; whether maintained separately or as part of an instructional materials center or related work-study area. Textbooks generally will not be charged to this function but rather to the applicable service area within the instruction function.

**2260 INSTRUCTION AND CURRICULUM DEVELOPMENT SERVICES**

Activities designed to provide specialized curriculum assistance to teachers and / or LEAs in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students. **Include Director of Special Education expenditures here.**

**2270 INSTRUCTIONAL STAFF PROFESSIONAL DEVELOPMENT SERVICES**

(Record expenditures to the following sub-accounts)

**2271 Instructional Staff Development Services (Certified Staff Only)**

Record to this category the expenditures associated with all certified staff development programs designed to contribute to the professional competence of the school entity's certified instructional staff. This category should include travel and subsistence costs and all other professional development costs, such as: conference fees, consultant fees, contracted services, workshop registration fees, curriculum development seminar costs, teacher induction program costs, mentor stipends for the certified staff member. Also, record here the salaries and benefits of temporary staff incurred during the time the certified staff members are attending professional development programs.

Note:

- The certified staff's salaries and benefits are not recorded here but are charged to the appropriate function for that staff member (e.g. 1100 if regular instruction, etc.). However, if certified staff members are paid additional compensation for attending professional development programs (i.e. during the summer or on a holiday) record such incremental costs here.
- Only Work Study Sabbatical leave expenditures may be recorded to this service area.

**2272 Instructional Staff Development Services (Non-Certified Staff Only)**

Record to this category the expenditures associated with all staff development programs designed to contribute to the professional competence of the school entity's non-certified instructional staff. This category should include travel and subsistence costs and all other professional development costs, such as: conference fees, consultant fees, contracted services, workshop registration fees, curriculum development seminar costs, teacher induction program costs, and mentor stipends for the non-certified staff member. Also, record here the salaries and benefits of temporary staff incurred during the time the non-certified staff members are attending professional development programs.

Note:

- The non-certified staff's salaries and benefits are not recorded here but are charged to the appropriate function for that staff member (e.g. 1100 if regular instruction, etc.). However, if non-certified staff members are paid additional compensation for attending professional development programs (i.e. during the summer or on a holiday) record such incremental costs here. .

**2280 \* NONPUBLIC SUPPORT SERVICES**

Activities associated with assisting, supporting, advising and directing the nonpublic school staff with, or on the content and process of providing learning tools and experiences for nonpublic students.

**2290 OTHER INSTRUCTIONAL STAFF SERVICES**

Supporting services to the instructional staff not properly classified elsewhere in the 2200 series of functions.

**2300 SUPPORT SERVICES – ADMINISTRATION**

Activities concerned with establishing and administering policy in connection with operating the LEA. (Expenditures are not recorded to this account but to the following sub-accounts.

**2310 \* BOARD SERVICES**

Those activities required to perform the duties of the Secretary / Clerk of the Board of Education and all members, excluding activities related to board Treasurer responsibilities. Include in this function lawsuit settlements.

**2320 \* BOARD TREASURER SERVICES**

Those activities required to perform the duties of Treasurer of the Board of Education.

**2330 \* TAX ASSESSMENT AND COLLECTION SERVICES**

Services rendered in connection with tax assessment and collection.

**2340 \* STAFF RELATIONS AND NEGOTIATIONS SERVICES**

Those activities concerned with staff relations system wide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.

**2350 \* LEGAL SERVICES**

Legal services provided to the LEA by law firms, attorneys, its solicitor and other legal personnel.

**2360 \* OFFICE OF THE SUPERINTENDENT (EXECUTIVE DIRECTOR) SERVICES**

The activities performed by the superintendent, executive director and such assistants as deputy, associate and assistant superintendents and executive directors, in general direction and management of the affairs of the LEA. This includes all personnel and materials in the Office of the Chief Executive Officer. Activities of the Office of the Deputy Superintendents should be charged here unless the activities can be placed properly into a service area.

**2370 \* COMMUNITY RELATIONS SERVICES**

The activities and programs developed and operated system wide for the betterment of school / community relations.

**2380 \* OFFICE OF THE PRINCIPAL SERVICES**

Those activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school, evaluation of the staff members of the school, assignment of duties of staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the LEA. It includes clerical staff for these activities.



**2390 \* OTHER ADMINISTRATION SERVICES**

Other administrative services which cannot be classified elsewhere in the 2300 series of functions. Record bond issuance costs and arbitrage rebates to this account.

**2400 \* SUPPORT SERVICES – PUPIL HEALTH**

Physical and mental health services, which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nurse services. (Expenditures may be charged to this account but if a further breakout is desired, the following sub-accounts may be used.) (Expenditures for nonpublic health services are recorded to sub-account 2450.)

**2410 SUPERVISION OF HEALTH SERVICES**

Activities associated with directing and managing health services.

**2420 MEDICAL SERVICES**

Activities concerned with the physical and mental health of students, such as health appraisal, including screening for vision, communicable diseases, and hearing deficiencies; screening for psychiatric services, periodic health examinations; emergency injury and illness care; occupational therapists; physical therapists; and communications with parents and medical officials.

**2430 DENTAL SERVICES**

Activities associated with dental screening, dental care, and orthodontic activities.

**2440 NURSING SERVICES**

Activities associated with nursing such as health inspection, treatment of minor injuries, and referrals for other health services.

**2450 \* NONPUBLIC HEALTH SERVICES**

Activities associated with health services, which are directly applied to nonpublic school pupils.

**2490 OTHER HEALTH SERVICES**

Health services not classified elsewhere in the 2400 series of functions.

**2500 \* SUPPORT SERVICES – BUSINESS**

Activities concerned with paying, transporting, exchanging and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA.

## **2600 \* OPERATION AND MAINTENANCE OF PLANT SERVICES**

The activities concerned with keeping the physical plant open, comfortable and safe for use, and keeping the grounds, buildings and equipment in effective working condition and state of repair.

Expenditures posted here include the purchase of original or replacement equipment used to maintain buildings and grounds, as well as routine (ordinary and necessary) costs incurred to maintain safety and operational efficiency of buildings and grounds. (Extraordinary and non-routine costs incurred for repair or improvements to buildings and grounds should not be recorded here but should be charged to the 4000 function series.)

### **2660 SECURITY SERVICES**

Those activities concerned with maintaining order and safety in school buildings at all times, on the grounds and in the vicinity of the school. Included are police activities for school functions, traffic control on grounds (including parking space monitoring) and hall monitoring services.

### **2690 OTHER OPERATION AND MAINTENANCE OF PLANT SERVICES**

Operations and maintenance of plant services that cannot be classified elsewhere in the 2600 series of functions.

## **2700 \* STUDENT TRANSPORTATION SERVICES**

Expenditures include those activities concerned with the conveyance of students to and from school, as provided by State and Federal law. It includes transportation costs only for trips between home and school and from school to school. Record transportation costs for educational field trips and student activities to the instructional function area to which the costs are applicable. Record expenditures for nonpublic transportation in sub-account 2750.

### **2750 \* NONPUBLIC TRANSPORTATION**

The transportation of nonpublic students to and from school as provided by State and Federal law. It includes trips between home and school and trips to school activities.

### **2790 OTHER STUDENT TRANSPORTATION SERVICES**

Student transportation services not classified elsewhere in the 2700 series of functions.

## **2800 \* SUPPORT SERVICES – CENTRAL**

Activities, other than general administration, which support each of the other instructional and supporting services program. These activities include planning, research, development, evaluation, information, staff and data processing services. (Expenditures may be charged to this account but if a further breakout is desired, the following sub-accounts may be used. Portions of sub-functions 2830 and 2840 must be reported separately on the Annual Financial Report for the purpose of receiving a Restricted Indirect Cost Rate.)

## **2810 PLANNING, RESEARCH, DEVELOPMENT AND EVALUATION SERVICES**

Those activities, on a system-wide basis, associated with conducting and managing programs of planning, research development and evaluation for a school system.

### **2818 System-Wide Technology Services**

Those activities concerned with coordinating, planning, researching, developing and evaluating the LEA's technology functions. Record to this function category the costs associated with the LEA's Technology Coordinator and immediate staff assigned to coordinating, planning, researching, developing and evaluating the LEA's technology functions.

## **2820 INFORMATION SERVICES**

Those activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to students, staff, managers and the general public.

### **2823 Public Information Services**

Those activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to the public through various news media, personal contact or the Internet.

## **2830 STAFF SERVICES**

Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services and staff accounting. (Expenditures may be charged to the following sub-accounts.)

### **2831 Supervision of Staff Services**

The activities of directing, managing and supervising staff services.

### **2832 Recruitment and Placement Services**

Those activities concerned with employing and assigning personnel for the LEA. Include costs for Director of Human Resources here.

### **2833 Staff Accounting Services**

Services rendered in connection with systematic recording and summarizing of information relating to staff members employed by the LEA.

**2834**      **Staff Development Services - Non-Instructional, Certified Staff Only**

Record to this category the expenditures associated with all staff development services designed to contribute to the professional competence of the school entity's non-instructional, certified staff. This category includes travel and subsistence costs related to all conferences, workshops and seminars attended to further develop the staff's competence, such as: conference fees, workshop registration fees, costs of seminars, books, materials and related costs. Also, record here any salaries and benefits of temporary staff incurred during the time the certified staff members are attending professional development programs.

Note: The certified staff's salaries and benefits are not recorded here, but are charged to the appropriate function for that staff member. However, if certified staff members are paid additional compensation for attending professional development programs during untraditional time, record such incremental costs here.

**2835**      **Health Services**

Those activities concerned with medical, dental and nurse services provided for school district employees. Included are physical examinations, referrals and emergency care.

**2836**      **Staff Development Services - Non-Instructional, Non-Certified Staff Only**

Record to this category the expenditures associated with all staff development services designed to contribute to the professional competence of the school entity's non-instructional, non-certified staff. This category includes travel and subsistence costs related to all conferences, workshops and seminars attended to further develop the staff's competence, such as: conference fees, workshop registration fees, costs of seminars, books, materials and related costs. Also, record here any salaries and benefits of temporary staff incurred during the time the non-certified staff members are attending professional development programs.

Note: The non-certified staff's salaries and benefits are not recorded here, but are charged to the appropriate function for that staff member. However, if non-certified staff members are paid additional compensation for attending professional development programs (i.e. during the summer or on a holiday) record such incremental costs here.

**2839**      **Other Staff Services**

Those staff services that cannot be classified elsewhere in the 2830 series of functions.

**2840      DATA PROCESSING SERVICES**

Those activities concerned with preparing data for storage, storing data and retrieving them for reproduction as information for management and reporting.

**2850      STATE AND FEDERAL AGENCY LIAISON SERVICES**

Those activities associated with acquiring, conducting and managing programs or planning, administration, implementation, coordination, reporting, and / or evaluation of programs and projects, which are Federally or State funded. Include costs for Grant Writers in this category.

**2860 MANAGEMENT SERVICES**

Those activities designed to assist school administrators in their administrative functions in order that they might accomplish these duties quickly and efficiently. This may include specialized assistance in such areas as data processing, accounting and dissemination and retrieval of information.

**2890 OTHER SUPPORT SERVICES CENTRAL**

Those support services central not included elsewhere in the 2800 series of accounts.

**2900 \* OTHER SUPPORT SERVICES**

All other support services not classified elsewhere in the 2000 series.

**2910 Support services not listed elsewhere in the 2000 series****2990 PASS-THRU FUNDS**

A grantee / subgrantee (receiving entity), such as an IU, SD, AVTS or a consortium should use this service area account to record expenditures for pass-thru funds that they will pass on to a secondary recipient. Intermediate Units should also use this function to record PRRI money they receive and pass to a PRRI. This function is only used with object 899.

**3000 OPERATION OF NON-INSTRUCTIONAL SERVICES**

Activities concerned with providing non-instructional services to students, staff or the community. (Record expenditures to the following sub-accounts.)

**3100 \* FOOD SERVICES**

Those activities concerned with providing food to students and staff in a school or LEA. This service area includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities and the delivery of food. (Cash transfers are charged to Account 5250, Food Service Fund Transfers, i.e., contributions toward the payment of benefits in the Food Service Fund is a Fund Transfer.)

**3200 \* STUDENT ACTIVITIES**

School sponsored activities under the guidance and supervision of the LEA staff. (Expenditures may be charged to this account but if a further breakout is desired, the following sub-accounts may be used.)

**3210 SCHOOL SPONSORED STUDENT ACTIVITIES**

School sponsored activities, under the guidance and supervision of LEA staff, designed to provide students such experiences as motivation, enjoyment and improvement of skills. Co-curricular activities normally supplement the regular instructional program and include such activities as band, chorus, choir, speech, debate and peer counseling. Also included are student financed and managed activities, such as: Class of 20xx, Chess Club, Senior Prom and Future Farmers of America. If desired, the various activities may be broken out in the accounts from 3211 to 3249 according to the number of activities.

**3250 SCHOOL SPONSORED ATHLETICS**

School sponsored activities under the guidance and supervision of LEA staff, designed to provide opportunities to students to pursue various aspects of physical education.

**3300 \* COMMUNITY SERVICES**

Those activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the operation of a community swimming pool, a recreation program for the elderly, a child-care center for working mothers, etc. (Expenditures may be charged to this account but if a further breakout is desired, the following sub-accounts may be used.)

**3310 COMMUNITY RECREATION**

Activities concerned with providing recreation for the community as a whole, or for some segment of the community. Included are such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community.

**3390 OTHER COMMUNITY SERVICES**

Activities provided the community that cannot be classified elsewhere under the 3300 series of functions.

**3400 \* SCHOLARSHIPS AND AWARDS**

Record here the amounts associated with awards or scholarships not accounted for in any other area, e.g. Board Services.

## **4000 FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES**

Capital Facilities Acquisition, Construction and Improvements are capital expenditures incurred to purchase land, buildings, service systems and built-in equipment. Expenditures include the initial purchase of land and buildings; construction; remodeling, additions and improvements to buildings; initial installation, replacement or extension of service systems; and other built-in equipment, as well as improvement to sites, and activities related to all of the above.

Capital expenditures relate to costs benefiting more than one fiscal year and include all costs incurred to (1) bring the asset to a state of usefulness or (2) extend the useful life of an existing asset. All incidental costs associated with a fixed asset such as: sales tax, freight, insurance on freight, transfer fees, demolition costs, grading, and installation, as well as legal, contracted service fees and engineering fees associated with a capital expenditure should be included in the cost of the asset and recorded to the following subfunctions.

### **4100 \* SITE ACQUISITION SERVICES – ORIGINAL AND ADDITIONAL**

Record to this subfunction the costs incurred to purchase land and make initial improvements to new land acquisitions. Expenditures to be recorded here include: purchase price of the land, settlement costs, transfer fees, demolition, grading, survey, paving, sealing, lighting and all other professional fees associated with the purchase.

### **4200 \* EXISTING SITE IMPROVEMENT SERVICES**

Record to this subfunction the costs incurred to improve existing land and land improvements. Expenditures in this subfunction include non-routine and extraordinary costs incurred to improve or maintain existing sites.

### **4300 \* ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS DEVELOPMENT – ORIGINAL AND ADDITIONAL**

The activities of architects and engineers related to acquiring and improving sites and improving buildings. Also, those activities concerned with preparing and interpreting to architects and engineers descriptions of space requirements for the various learning experiences of students to be accommodated in a building. Charges for these specifications are made to this account only for those preliminary activities in the early stages of blueprint development, which may or may not result in improvements to the LEA's property. Otherwise, charge these services to 4100 or 4500, as appropriate

### **4400 \* ARCHITECTURE AND ENGINEERING SERVICES / EDUCATIONAL SPECIFICATIONS – IMPROVEMENTS**

The activities of architects and engineers related to existing site improvement and existing building improvement services. Also, those activities concerned with preparing and interpreting to architects and engineers descriptions of the improvements services. Charges for these specifications are made to this account only for those preliminary activities in the early stages of blueprint development, which may or may not result in improvements to the LEA's property. Otherwise, charge these services to 4200 or 4600, as appropriate.

#### **4500 \* BUILDING ACQUISITION AND CONSTRUCTION SERVICES – ORIGINAL AND ADDITIONAL**

Record to this subfunction the costs incurred to purchase or construct buildings, additions to buildings and original or additional installation or extension of service systems and built-in equipment.

#### **4600 \* EXISTING BUILDING IMPROVEMENT SERVICES**

Record to this subfunction the capital expenditures incurred to renovate or improve existing buildings, service systems and other built-in equipment. Capital expenditures include non-routine and extraordinary (or substantial) costs incurred to maintain or improve buildings, service systems and other built-in equipment.

### **5000 OTHER EXPENDITURES AND FINANCING USES**

This category includes current debt service expenditures and other expenses (expenditures and other financing uses). Other financing uses represent the disbursement of governmental funds not classified in other functional areas that require budgetary and accounting control. These include the refunding of debt and transfers of monies from one fund to another and to component units. Other expenditures recorded to this account series include refunds of prior period receipts and revenues, and current debt service expenditures. (Do not record transactions here, but use the following sub-accounts.)

#### **5100 DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES**

Servicing of the debt of the LEA including payments on general long-term debt, authority obligations and interest. (Record expenditures to the following sub-accounts.)

##### **5110 \* DEBT SERVICE**

This account is used to record and accumulate expenditures incurred to retire current year principal and interest payments on long-term debt (other than refunded bond issues).

##### **5120 \* DEBT SERVICE – REFUNDED BONDS**

This account is used to record and accumulate costs representing payments to the escrow agent for refunded bond issues from resources provided by the new bond issue.

##### **5130 \* REFUND OF PRIOR YEAR REVENUES / RECEIPTS**

Record to this account the recognition of all refunds of prior year revenues and receipts. This account is also used to record refunds and deductions taken from your basic education subsidy to adjust for prior year audits and subsidy calculation changes. This account should be reported as an expenditure on your financial statements consistent with GASB #33. Additional information regarding the coding of refunds can be found in Accounting Bulletin # 99-1.

##### **5140 \* SHORT TERM BORROWING – INTEREST AND COSTS**

This account is used to record interest payments on TRANs. Also record costs associated with letters of credit here.



**5150\* BOND DISCOUNTS**

This account should be used to record discounts associated with general obligation debt.

**5200 INTERFUND TRANSFERS - OUT**

Included are transactions that withdraw money from one fund and place it in another without recourse.

Interfund loans are not recorded here, but are handled through the balance sheet accounts 0131 – Interfund Loans Receivable and 0401 – Interfund Loans Payable in the funds affected. (Record expenditures to the following sub-accounts.)

**5210 GENERAL FUND TRANSFERS**

Fund transfers to the general fund.

**5220 \* SPECIAL REVENUE FUND TRANSFERS**

Fund transfers to special revenue funds.

**5230 \* CAPITAL PROJECTS FUND TRANSFERS**

Fund transfers to capital projects funds.

**5240 \* DEBT SERVICE FUND TRANSFERS**

Fund transfers to debt service funds.

**5250 \* ENTERPRISE FUND TRANSFERS**

Fund transfers to enterprise funds.

**5260 \* INTERNAL SERVICE FUND TRANSFERS**

Fund transfers to internal service funds.

**5270 \* TRUST AND AGENCY FUND TRANSFERS**

Fund transfers to trust and agency funds. Do not include fund transfers to activity funds in this function.

**5280 \* ACTIVITY FUND TRANSFERS**

Fund transfers to activity funds.

**5290\* PERMANENT FUND TRANSFERS**

Fund transfers to permanent funds.

**5800 SUSPENSE ACCOUNT**

This account is used to record and accumulate costs for later allocation. This account is closed at the end of the fiscal period after the allocations are made to the appropriate functions to which the costs are applicable. This account is a suspense account only and is not a budgetary or expenditure account to be used for reporting to the Commonwealth of PA.

**5900 BUDGETARY RESERVE**

Budgetary Reserve is not an expenditure function or account. It is strictly a budgetary account. This account will not display on the Annual Financial Report.

In addition to the appropriations, it is a sound management practice to provide for operating contingencies through a BUDGETARY RESERVE. Experience indicates that there are certain variables over which control is impossible regardless of the care with which the budget is prepared. These variables include unpredictable changes in the costs of goods and services, and the occurrences of events which are vaguely perceptible during the time of budget preparations, but which nevertheless, may require expenditures by the LEA during the year for which the budget is being prepared.

## 2012/13 Budget Highlights:

### MAJOR EXPENDITURE MODIFICATIONS:

(Savings) / Cost:

Teacher salaries due to retirements	(720,750)
Reduction in teacher salaries due to no lateral movement	(400,000)
Reduction in tuition reimbursement	(125,000)
Health insurance increase of 13.5%; Dental increase of 5%	733,333
Savings from In-House Alternative Education program	(157,000)
Reduce field trips to the Byrnes Health Center for GR 4-6	(21,950)
Reduction to LIU services for Special Ed & ELL	(82,300)
Reduction to DAIS intramurals	(13,500)
Building cuts	(90,000)
Increase in other salaries	110,850
Additional diesel costs for busses	43,000
Eliminated IT position	(37,000)
Eliminated support staff position & retired head custodian not replaced	(80,000)
Increased enrollment for out-of district cyber/charter schools	204,000
Reduction of IT equipment replacement	(126,000)
Increase in Vo-Tech tuition	35,900
Cyber/Charter in-house teacher salaries	92,000
Financing Advising/Banking Fees (PFM advisory previously paid at settlement)	30,000
Additional required LIU nursing services for special education children	86,500
Decrease in electricity rate and usage	(101,100)
Reduction of natural gas costs at DAIS	(98,400)
Replacement of building & grounds equipment	13,300
Increase for maintenance & repairs of IT equipment due to longer replacement schedule	28,500
Increase debt service payments due to Vo-Tech roof	49,000
Increase debt service payments due to scheduled debt payments	31,000
PSERS increase impact (offsetting revenue)	1,678,000
Social Security increase (offsetting revenue)	75,000
Additional transportation costs (offsetting revenue)	222,000
Total Expenditure Modifications	1,379,383

### Proposed 2012/13 Expenditure Budget

90,014,199

### MAJOR REVENUE MODIFICATIONS:

(Savings) / Cost:

Real Estate Revenue	943,051
Delinquent Real Estate Revenue	(200,000)
Interim Taxes	100,000
Earned Income Taxes	150,000
State Basic Ed Subsidy	341,666
State Debt Reimbursement	420,900
Driver's Ed / Summer School	50,500
Access Revenue	(100,000)
State PSERS reimbursement (offsetting expense)	848,150
State Social Security reimbursement (offsetting expense)	455,575
State Transportation Subsidy (offsetting expense)	177,430
Total Revenue Modifications	3,187,272

### Proposed 2012/13 Revenue Budget

88,968,727

### Budget Shortfall

1,045,472

## **2011/2012 ESTIMATED Fund Balance Usage**

<u>Expenditures</u>		<u>Revenue</u>		<u>Fund Balance Usage</u>	
2011/12 Budget	88,305,968	2011/12 Budget	85,762,360	2011/12 Budget	2,543,608
Salaries	(84,063) <sup>1</sup>	Debt transfer	(395,300) <sup>9</sup>		
Benefits	(18,335)	Unallocated & regular EIT	208,321 <sup>10</sup>		
LIU-ELL Svcs	(204,450) <sup>2</sup>	RE Taxes	437,593 <sup>11</sup>		
LIU-Alt Ed Svcs	(231,855) <sup>2</sup>	State Bond Reimb	(485,000) <sup>12</sup>		
LIU-Spec Ed Svcs	(187,008) <sup>3</sup>	Federal Title Funds	(71,992) <sup>13</sup>		
Debt	(737,003) <sup>4</sup>	Interim & Transfer Taxes	(281,733) <sup>14</sup>		
Capital Reserve Transfer	617,177 <sup>5</sup>	Delinquent RE Taxes	(349,769) <sup>11</sup>		
Refund of Prior Year Receipts	(400,000) <sup>6</sup>	Tax Rebates	(398,000) <sup>7</sup>		
Cyber/Charter Tuition	201,169 <sup>7</sup>	Delinquent EIT	(115,000)		
Energy	(231,701)	IDEA & IDEA ARRA	270,911 <sup>13</sup>		
Other Tuition	(69,250) <sup>8</sup>	State Basic Ed	341,666 <sup>13</sup>		
Bldg. Budgets (due to freeze)	(300,000)	State FICA & PSERS Reimb	269,273 <sup>13</sup>		
Electricity	(202,889)	PA Block Grant	183,242 <sup>13</sup>		
Diesel (Busses)	35,000	ACCESS	(150,000) <sup>15</sup>		
		Other Revenue	(7,903)		
Estimated Actuals	86,492,760		85,218,670		1,274,091

<sup>1</sup> Lateral movement under budget approx. 220k; In-house alt ed teachers added after budget approval \$280k.

<sup>2</sup> In-house alt ed program brought students back from LIU programs; ELL services stayed in-house.

<sup>3</sup> New student requiring personal care nurse (\$60k); Savings from in-house autistic class.

<sup>4</sup> Cost avoidance from issuance of one-year note.

<sup>5</sup> \*In 10/11, the PSERS rate was certified at 5.64% after the rate of 8.22% was budgeted, netting a budget surplus of \$617k. The board approved the surplus to be used towards solar panels; this transfer represents an expense item. This cash transfer/expense from the general fund to the capital reserve fund could not occur until after 6/30/11, when the final amount of budget surplus could be determined. Therefore, the \$617k cash transfer/expense occurred in 11/12 instead of 10/11. As a result, 11/12 fund balance utilization will be utilized to record the transfer/expense.

<sup>6</sup> PDE states that districts have to budget tax rebates as an expense line item but recognized as a revenue item when paid.

<sup>7</sup> Budgeted for 75 students to attend outside cyber charter schools; current enrollment is 95.

<sup>8</sup> River Rock enrollment down due to in-house program.

<sup>9</sup> 1-year note sold at a premium - in the past, the premium dollars were recognized as revenue. For 2011/12, the auditors preferred the district to deposit the funds into a sinking fund and use towards scheduled debt payments.

<sup>10</sup> Unallocated EIT funds will no longer be paid with more accurate, timely employer filing due to Act 32; timely collections contributes to more accurate, additional collections.

<sup>11</sup>

Increase in real estate taxes is due to more taxpayers paying taxes on time; see offsetting reduction in delinquent real estate taxes.

<sup>12</sup> With the passing of the Governor's budget, districts were told that state reimbursements for debt payments will be paid "as funds become available". The district will eventually receive the funds; however, it was indicated that payments could be several years late.

<sup>13</sup> Late State budget passing; Allocations were determined after the district received final budget approval.

<sup>14</sup> Home sales have not rebounded as much as anticipated.

<sup>15</sup> More district time is needed to set up the reimbursement program to gain full benefit.

**FUND BALANCE AS OF 06/30/2011****Actual Fund Balance as of 06/30/2011:**

Balance 7/1/10	14,247,157
10/11 Budget Utilization	(974,196)
Athletic Fund	77,525
Total Fund Balance 6/30/11	13,350,486

**Designations:***Nonspendable, reported in:*

Prepays	622,442
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*Committed to, reported in:*

Health Insurance Reserve	725,000
High School Projects	24,063 *
Alt Ed Prgm Reserve	212,839
Future PSERS Expense	2,080,532

*Assigned, reported in:*

Budgeted 11/12 Budget Utilization	2,543,608
Athletic Fund	77,525

*Unassigned, reported in:*

General Fund	7,064,477
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Total Fund Balance 6/30/11	13,350,486
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*	High School Projects:	
	Band Uniforms	8,438
	Concern Attire	4,625
	HS Track	11,000
	Total Fund Balance for High School Projects:	24,063

## FUND BALANCE 2010/11



- Unassigned Fund Balance (8% of 11/12 budget)
- Assigned: 11/12 Budget Utilization
- Committed: Health Insurance Reserve
- Committed: High School Projects
- Committed: Alt Ed Program
- Committed: Future PSERS Exp
- Nonspendable: Prepaids

Unassigned Fund Balance (8% of 11/12 budget)	7,064,477
Assigned: 11/12 Budget Utilization	2,543,608
Committed: Health Insurance Reserve	725,000
Committed: High School Projects	24,063
Committed: Alt Ed Program	212,839
Committed: Future PSERS Exp	2,080,532
Nonspendable: Prepaids	622,442
<b>6/30/10 Total Fund Balance</b>	<b>13,272,961</b>

## FUND BALANCE 2011/12 (ESTIMATED)



- Proposed Unassigned: Fund Balance (8% of 12/13 budget)
- Proposed Assigned: 12/13 Budget Utilization
- Proposed Committed: Health Insurance
- Proposed Committed: High School Projects
- Proposed Committed: Future PSERS Exp
- Proposed Nonspendable: Prepaids

Balance 7/1/11	13,272,961
11/12 Estimated Budget Utilization	(1,274,090)
<b>Total Estimated Fund Balance 06/30/12</b>	<b>11,998,871</b>
Proposed Unassigned: Fund Balance (8% of 12/13 budget)	7,204,496
Proposed Assigned: 12/13 Budget Utilization	1,045,472
Proposed Committed: Health Insurance	1,000,000
Proposed Committed: High School Projects	38,876
Proposed Committed: Future PSERS Exp	2,090,027
Proposed Nonspendable: Prepaids	620,000
<b>6/30/12 ESTIMATED Total Fund Balance</b>	<b>11,998,871</b>

## **GASB 54 FUND BALANCE CATEGORIES**

<u>GASB 54 Categories</u>	<u>Description</u>
Nonspendable	-Not in spendable form, such as, long-term receivables not expected to be converted to cash in the near term. Legally or contractually required to be maintained intact, such as prepaid insurance.
Restricted	-Required by external parties to be used for a specific purpose, such as creditors. Revenues raised on the condition the revenue is for a specific purpose.
Committed	-Spendable. Can only be used for specific purposes as a result of Board action. Cannot be changed without Board approval.
Assigned	-Reflects the school 's intent but not considered restricted or committed. Appropriation of existing fund balance to cover current year expenditures.
Unassigned	-Spendable, not restricted, committed or assigned. Part of 8% cap.

**ASSUMPTIONS:**

\$500k less in fund balance usage each year

PSERS rate based on rates projected by the PSERS board as of 1/11/12

Teacher salaries = freeze for 2012/13; 1.5% every year thereafter.

All other salaries = 1.5% inc

Level State revenue funding except PSERS & FICA reimb (based on anticipated expenses)

Level local, federal and other revenue funding

No increase in real estate assessments

8% increase in health insurance each year

**5 YEAR BUDGET & MILLAGE RATE PROJECTIONS**

	<u>09/10 Actual</u>	<u>10/11 Actual</u>	<u>11/12 Anticipated</u>	<u>12/13 Budget</u>	<u>13/14 Projection</u>	<u>14/15 Projection</u>	<u>15/16 Projection</u>	<u>16/17 Projection</u>
Prior Year RE Revenue*	57,902,352	60,216,950	60,632,319	61,137,777	61,137,777	61,137,777	61,137,777	61,137,777
RE Tax \$ Increase (@96.6% collection)			-	-	-	-	-	-
Other Local	9,415,585	9,842,390	8,361,930	9,152,900	9,152,900	9,152,900	9,152,900	9,152,900
State*	14,904,756	17,222,637	15,620,163	17,584,500	18,461,958	19,598,629	20,723,035	21,009,923
Federal	1,760,459	652,576	592,258	697,550	697,550	697,550	697,550	697,550
Other	570,601	376,542	12,000	396,000	396,000	396,000	396,000	396,000
Use of / (Addition to) FB	334,684	974,196	1,274,090	1,045,472	545,472	45,472	-	-
Total Revenue & FB	84,888,437	89,285,291	86,492,760	90,014,199	90,391,657	91,028,328	92,107,262	92,394,150
Rev % Increase/ (Decrease)	3.7%	4.4%	-3.5%	4.4%	1.0%	1.3%	1.2%	0.3%
Total Expense	84,888,436	89,285,292	86,492,760	90,014,199	93,361,335	96,876,810	100,425,637	102,361,315
Exp % Increase/ (Decrease)	7.3%	5.2%	-3.1%	4.1%	3.7%	3.8%	7.6%	5.7%
Funds needed to balance the budget	1	(1)	0	-	2,969,678	5,848,482	8,318,375	9,967,164
General Fund balance (assuming no additions/usage other than budget balance usage)			11,998,871	10,953,399	10,407,927	10,362,455	10,362,455	10,362,455

\* RE tax includes State property tax relief subsidy. State total excludes State property tax relief subsidy.



## DALLASTOWN AREA SCHOOL DISTRICT

### 2012/2013 Budget

#### 1100 ACCOUNT - INSTRUCTION - REGULAR INSTRUCTION

Acct Code	Description	Actual 09/10	Actual 10/11	Budget 11/12	Budget 12/13	\$ Increase\ (Decrease)	% Increase\ (Decrease)
1100-100	Salaries	30,505,786	30,884,283	30,938,659	30,311,850	(626,809)	-2.0%
1100-200	Empl Benefits	7,924,747	8,853,762	9,973,749	11,320,300	1,346,551	13.5%
1100-300	Purch Prof Svcs	36,234	27,126	201,775	37,875	(163,900)	-81.2%
1100-400	Purch Prop Svcs	367,078	315,226	300,350	309,650	9,300	3.1%
1100-500	Other Purch Svcs	1,108,932	986,876	1,048,025	1,227,625	179,600	17.1%
1100-600	Supplies	1,247,922	1,301,605	1,327,260	1,315,550	(11,710)	-0.9%
1100-700	Property	632,639	1,462,500	593,900	430,850	(163,050)	-27.5%
1100-800	Other Objects	4,619	3,735	5,600	5,400	(200)	-3.6%
	<b>Total 1100</b>	<b>41,827,957</b>	<b>43,835,112</b>	<b>44,389,318</b>	<b>44,959,100</b>	<b>569,782</b>	<b>1.3%</b>

#### Significant Changes to 12/13 Budget:

##### 1100-100 Accounts:

- Retirees not replaced saves \$276k in salary costs.
- Retirees replaced at lower rate saves \$175k in salary costs.
- 2011/12 reinstated K-3 library teachers and paraprofessionals reinstated (\$250k) but added back to function 1100 (reg instruction) instead of 2250 (library).
- \$92k added for in-house cyber/charter academy.

##### 1100-200 Account:

- Retirees not replaced saves \$88k in benefit costs.
- Retirees replaced at lower rate saves \$54k in benefit costs.

##### 1100-300 Account:

- Decrease due to ELL & Alt Ed services not being performed by the LIU.

##### 1100-500 Account:

- \$204k increase for out-of-district cyber/charter school tuition.

##### 1100-700 Account:

- \$126k reduction in IT replacement equipment.
- \$37k reduction to building level budgets.

Budget impact of PSERS increase:                      \$1,124,570

**1100 ACCOUNT - INSTRUCTION - REGULAR PROGRAMS:**

Activities designed to provide grades K-12 students with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and /or emotional handicaps.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>100 Salaries:</b>	<b>30,505,786</b>	<b>30,884,283</b>	<b>30,938,659</b>	<b>30,311,850</b>	-2.0%
Budgeted to this account are					
Elementary Teachers & Paraprofessionals					
Secondary Teachers & Paraprofessionals					
Substitute Teachers					
Subject Area Leaders					
Medical & Dental Waivers					
<b>200 Benefits:</b>	<b>7,924,747</b>	<b>8,853,762</b>	<b>9,973,749</b>	<b>11,320,300</b>	13.5%
Budgeted to this account are the employer benefit costs related to the above positions.					
<b>300 Purchased Professional Services:</b>	<b>36,234</b>	<b>27,126</b>	<b>201,775</b>	<b>37,875</b>	-81.2%
Budgeted to this account is the cost of conference fees and services that require persons or firms with specialized skills.					
<b>400 Purchased Property Services:</b>	<b>367,078</b>	<b>315,226</b>	<b>300,350</b>	<b>309,650</b>	3.1%
Budgeted to this account is an amount for the cost of maintaining and repairing instructional equipment, e.g. microscopes, computers, etc. Also included is the cost to lease copiers.					
<b>500 Other Purchased Services:</b>	<b>1,108,932</b>	<b>986,876</b>	<b>1,048,025</b>	<b>1,227,625</b>	17.1%
Budgeted to this account is an amount for the cost of printing, postage, conferences, travel by the district teaching staff, and tuition to other educational agencies. Included for 11/12 is \$656,000 to be paid for regular education students enrolled in cyber charter schools.					
<b>600 General Supplies, Books &amp; Software</b>	<b>1,247,922</b>	<b>1,301,605</b>	<b>1,327,260</b>	<b>1,315,550</b>	-0.9%
<b>610 General Supplies-</b>	<b>780,070</b>	<b>836,459</b>	<b>821,100</b>	<b>827,150</b>	0.7%
Budgeted to this account is an amount for the cost of supplies related to the instructional program. Amounts for supplies are budgeted as follows:					
	<u>Bldg.</u>				
	DE	14,850			
	LH	14,850			
	LG	41,000			
	OV	50,700			
	YT	39,250			
	DAIS	201,000			
	MS	136,300			
	HS	234,200			
	Curriculum	15,500			
	Tech	79,000			
	Cyber Academy	500			
	Total School Supplies:	827,150			

**1100 ACCOUNT - INSTRUCTION - REGULAR PROGRAMS:**

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
640 Books & Periodicals-	322,067	335,160	302,930	270,850	-10.6%

Budgeted to this account is an amount for the cost of textbooks and periodicals related to the regular instruction program. The amount is budgeted as follows:

<i>Bldg.</i>	
DE	14,000
LH	13,100
LG	34,000
OV	29,100
YT	28,500
DAIS	37,200
MS	18,100
HS	88,350
Cyber Academy	1,000
Curriculum	7,500
<b>Total Books &amp; Periodicals:</b>	<b>270,850</b>

618/ Educational Software & Related					
648 Licensing Fees	145,785	129,985	203,230	208,550	2.6%

Budgeted to this account are expenditures associated with educational software, books on tape and audio CDs. The amount is budgeted as follows:

<i>Bldg.</i>	
DE	13,250
LH	13,250
LG	13,350
OV	15,100
YT	15,400
DAIS	25,550
MS	26,400
HS	61,250
Cyber Academy	25,000
<b>Total Software:</b>	<b>208,550</b>

<b>700 Property:</b>	<b>632,639</b>	<b>1,462,500</b>	<b>593,900</b>	<b>430,850</b>	<b>-27.5%</b>
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Budgeted to this account are amounts for requested instructional equipment as follows:

<i>Bldg.</i>	
DE	
LH	
LG	
OV	
YT	
DAIS	
MS	
HS	
Cyber Academy	
<b>Total Property:</b>	

<b>800 Other Objects</b>	<b>4,619</b>	<b>3,735</b>	<b>5,600</b>	<b>5,400</b>	<b>-3.6%</b>
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Budgeted to this account are expenditures for membership in professional or other organizations or associations.

<b>TOTAL</b>	<b>41,827,957</b>	<b>43,835,112</b>	<b>44,389,318</b>	<b>44,959,100</b>	<b>1.3%</b>
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## DALLASTOWN AREA SCHOOL DISTRICT

### 2012/2013 Budget

#### 1200 ACCOUNT - INSTRUCTION - SPECIAL PROGRAMS

Acct Code	Description	Actual 09/10	Actual 10/11	Budget 11/12	Budget 12/13	\$ Increase\ (Decrease)	% Increase\ (Decrease)
1200-100	Salaries	3,932,253	4,251,365	3,998,150	3,889,700	(108,450)	-2.7%
1200-200	Empl Benefits	1,269,824	1,406,366	1,470,650	1,411,200	(59,450)	-4.0%
1200-300	Purch Prof Svcs	2,830,027	2,864,997	3,069,775	2,900,100	(169,675)	-5.5%
1200-400	Purch Prop Svcs	1,099	-	-	-	-	0.0%
1200-500	Other Purch Svcs	745,589	934,553	840,575	711,450	(129,125)	-15.4%
1200-600	Supplies	26,142	82,671	36,075	26,900	(9,175)	-25.4%
1200-700	Property	132,871	93,412	-	-	-	0.0%
1200-800	Other Objects	325	300	500	650	150	30.0%
	<b>Total 1200</b>	<b>8,938,130</b>	<b>9,633,663</b>	<b>9,415,725</b>	<b>8,940,000</b>	<b>(475,725)</b>	<b>-5.1%</b>

#### Significant Changes to 12/13 Budget:

##### 1200-100 Account:

- Retirees not replaced saves \$92k in salary costs.
- Retirees replaced at lower rate saves \$88k in salary costs.
- Special Education teacher added during 2011/12 due to increased need (\$50k).

##### 1200-200 Account:

- Retirees not replaced saves \$36k in benefit costs.
- Retirees replaced at lower rate saves \$27k in benefit costs.

##### 1200-300 Account:

- Reduction of LIU services (\$171k); Less services needed and services brought in-house.

##### 1200-500 Account:

- Decrease of \$129k for out of district placement of Special Education & Alternative Ed students due to reduced enrollments and in-house programs.

Budget impact of PSERS increase:                      \$    144,308

**1200 ACCOUNT - INSTRUCTION - SPECIAL PROGRAMS:**

Activities designed primarily for students having special needs. The Special Programs include support classes for pre-kindergarten, kindergarten, elementary and secondary students identified as exceptional.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>100 Salaries:</b>	<b>3,932,253</b>	<b>4,251,365</b>	<b>3,998,150</b>	<b>3,889,700</b>	-2.7%
Budgeted to this account are the following staff:					
Special Education Teachers & Paraprofessionals					
Medical & Dental Waivers					
<b>200 Benefits:</b>	<b>1,269,824</b>	<b>1,406,366</b>	<b>1,470,650</b>	<b>1,411,200</b>	-4.0%
Budgeted to this account are the employer benefit costs related to the above positions.					
<b>300 Purchased Professional Services:</b>	<b>2,830,027</b>	<b>2,864,997</b>	<b>3,069,775</b>	<b>2,900,100</b>	-5.5%
Budgeted to this account is the cost of conference fees and providing special education services for Dallastown Area School District students through the Lincoln Intermediate Unit.					
<b>400 Purchased Property Services:</b>	<b>1,099</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>500 Other Purchased Services:</b>	<b>745,589</b>	<b>934,553</b>	<b>840,575</b>	<b>711,450</b>	-15.4%
Budgeted to this account are costs for printing, postage, conferences and travel by the district teaching staff, and tuition to other educational agencies. Included for 11/12 is \$204,400 to be paid as tuition for special education students enrolled in cyber charter schools.					
<b>600 General Supplies, Books &amp; Software:</b>	<b>26,142</b>	<b>82,671</b>	<b>36,075</b>	<b>26,900</b>	-25.4%
Budgeted to this account is an amount for the cost of supplies, testing materials, books, and periodicals used in the special education program.					
<b>700 Property:</b>	<b>132,871</b>	<b>93,412</b>	<b>-</b>	<b>-</b>	0.0%
The amount budgeted to this account reflects the cost of equipment needed for special education classrooms.					
<b>800 Other Objects</b>	<b>325</b>	<b>300</b>	<b>500</b>	<b>650</b>	30.0%
<b>TOTAL</b>	<b>8,938,130</b>	<b>9,633,663</b>	<b>9,415,725</b>	<b>8,940,000</b>	-5.1%

## DALLASTOWN AREA SCHOOL DISTRICT

### 2012/2013 Budget

#### 1300 ACCOUNT - INSTRUCTION - VOCATIONAL EDUCATION

Acct Code	Description	Actual 09/10	Actual 10/11	Budget 11/12	Budget 12/13	\$ Increase\ (Decrease)	% Increase\ (Decrease)
1300-100	Salaries	36,233	37,043	-	-	-	0.0%
1300-200	Empl Benefits	7,078	5,203	-	-	-	0.0%
1300-300	Purch Prof Svcs	1,376	969	-	-	-	0.0%
1300-500	Other Purch Svcs	1,166,672	1,015,984	1,094,500	1,130,400	35,900	3.5%
1300-600	Supplies	2,597	1,012	-	-	-	0.0%
1300-800	Other Objects	-	-	-	-	-	0.0%
Total 1300		1,213,956	1,060,213	1,094,500	1,130,400	35,900	3.3%

#### Significant Changes to 12/13 Budget:

1300-500 Account:

-Increase in Vo-Tech Tuition

**1390 ACCOUNT - INSTRUCTION - OTHER VOCATIONAL EDUCATION PROGRAMS / SCHOOL TO WORK PROGRAM:**

PDE approved programs under public supervision and control that provide organized learning experiences designed to develop skills, knowledge, attitudes and work habits in order to prepare individuals for entrance into and progress through various levels of employment in occupational fields including agriculture, business, distribution, health, gainful and useful home economics, and trade and industry. Included in this account is the amount paid by an LEA to another LEA for vocational education training of students. The Diversified Occupations program was cut for 2011/12.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>100 Salaries:</b>	<b>36,233</b>	<b>37,043</b>	-	-	0.0%
Budgeted to this account is the cost for salaries related to the school to work and diversified occupations programs.					
<b>200 Benefits:</b>	<b>7,078</b>	<b>5,203</b>	-	-	0.0%
Budgeted to this account are the employer benefit costs related to the above position.					
<b>300 Purchased Professional Services:</b>	<b>1,376</b>	<b>969</b>	-	-	0.0%
Expenditures for the cost of conference fees and services in support of the school to work program.					
<b>400 Purchased Property Services:</b>	-				
<b>500 Other Purchased Services:</b>	<b>1,166,672</b>	<b>1,015,984</b>	<b>1,094,500</b>	<b>1,130,400</b>	3.3%
Budgeted to this account is an amount for the cost of printing, postage, travel, and tuition to the Advanced Skills Center for the school to work program. Also budgeted in this account is an amount for the cost of tuition for those students attending the York Vocational School of Technology.					
<b>600 General Supplies, Books &amp; Software:</b>	<b>2,597</b>	<b>1,012</b>	-	-	0.0%
Budgeted to this account is an amount for the cost of supplies, books, and periodicals used in the school to work and diversified occupations programs.					
<b>800 Other Objects</b>	-	-	-	-	0.0%
<b>TOTAL</b>	<b>1,213,956</b>	<b>1,060,213</b>	<b>1,094,500</b>	<b>1,130,400</b>	3.3%

# DALLASTOWN AREA SCHOOL DISTRICT

## 2012/2013 Budget

### 1400 ACCOUNT - INSTRUCTION - OTHER PROGRAMS

Acct Code	Description	Actual 09/10	Actual 10/11	Budget 11/12	Budget 12/13	\$ Increase\ (Decrease)	% Increase\ (Decrease)
1400-100	Salaries	434,755	369,095	154,700	529,900	375,200	242.5%
1400-200	Empl Benefits	103,019	90,692	41,500	129,900	88,400	213.0%
1400-300	Purch Prof Svcs	263,274	248,703	219,500	84,050	(135,450)	-61.7%
1400-400	Purch Prop Svcs	11,033	685	-	1,200	1,200	175.1%
1400-500	Other Purch Svcs	274,047	247,739	193,900	145,000	(48,900)	-25.2%
1400-600	Supplies	16,186	19,206	37,300	55,650	18,350	49.2%
1400-700	Equipment	-	50,670	3,000	20,000	17,000	566.7%
1400-800	Other Objects	-	50	-	1,000	1,000	0.0%
<b>Total 1400</b>		<b>1,102,314</b>	<b>1,026,839</b>	<b>649,900</b>	<b>966,700</b>	<b>316,800</b>	<b>48.7%</b>

#### Significant Changes to 12/13 Budget:

##### 1400-100 Account:

- \$345k increase due to salaries for the in-house Alternative Education program.
- \$30k increase due to salaries for the driver's ed behind the wheel training (offsetting revenue).

##### 1400-300 Account:

- Decrease in Alternative Ed services provided by the LIU due to bringing the program in-house.

##### 1400-500 Account:

- \$48k decrease in Alternative Ed services provided by the other facilities due to bringing the program in-house.

##### 1400-600, 700 & 800 Account:

- \$34k increase in in-house Alternative Ed program supplies, software & equipment due to bringing the program in-house.

Budget impact of PSERS increase: \$ 19,659



**1400 ACCOUNT - OTHER INSTRUCTIONAL PROGRAMS****1410 ACCOUNT - DRIVER'S EDUCATION:**

Driver Education for students in accordance with provision of Sections 1519 and 1519.1 of the Public School Code. This program was cut for 2011/12.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>100 Salaries:</b>	<b>248,090</b>	<b>154,000</b>	-	<b>30,000</b>	0.0%
Budgeted to this account is an amount for the cost of salaries related to the driver's ed program.					
<b>200 Benefits:</b>	<b>59,929</b>	<b>31,134</b>	-	<b>7,750</b>	0.0%
Budgeted to this account are the employer benefit costs related to the above positions.					
<b>300 Purchased Professional Services:</b>	-	-	-	<b>7,000</b>	0.0%
Budgeted to this account is the cost of conferences fees and services in support of the driver's ed program.					
<b>400 Purchased Property Services:</b>	<b>11,033</b>	<b>685</b>	-	<b>1,200</b>	0.0%
Budgeted to this account is an amount for the cost of leasing, maintaining and repairing the driver's ed vehicles.					
<b>500 Other Purchased Services:</b>	<b>2,264</b>	<b>2,184</b>	-	<b>1,700</b>	0.0%
Budgeted to this account is the cost for automobile liability insurance.					
<b>600 General Supplies, Books &amp; Software:</b>	<b>2,742</b>	<b>3,560</b>	-	<b>3,000</b>	0.0%
Budgeted to this account is the cost of gasoline for the driver's ed vehicles.					
<b>700 Property</b>		<b>42,090.00</b>			0%
<b>800 Dues &amp; Fees</b>	-	<b>50</b>	-	-	0.0%
<b>TOTAL</b>	<b>324,058</b>	<b>233,702</b>	-	<b>50,650</b>	0.0%

**1420 ACCOUNT - SUMMER SCHOOL:**

Instructional education provided during the summer months between the end of one regular school term and the beginning of the next regular school term.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>100 Salaries:</b>	<b>319</b>	<b>10,650</b>	<b>32,800</b>	<b>32,800</b>	0.0%
Budgeted to this account is an amount for the cost of salaries related to the summer school program.					
<b>200 Benefits:</b>	<b>39</b>	<b>1,411</b>	<b>5,550</b>	<b>6,750</b>	21.6%
Budgeted to this account are the employer benefit costs related to the above positions.					
<b>600 General Supplies, Books &amp; Software:</b>	<b>1,351</b>	<b>1,817</b>	<b>20,800</b>	<b>20,000</b>	-3.8%
Budgeted to this account is an amount for the cost of supplies for the summer school program.					
<b>TOTAL</b>	<b>1,708</b>	<b>13,878</b>	<b>59,150</b>	<b>59,550</b>	0.7%

**1430 ACCOUNT - HOMEBOUND:**

Instructional education provided to homebound students in accordance with Section 2510.1 of the Public school code.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
100 Salaries:	21,016	22,773	25,000	25,000	0.0%
200 Benefits:	2,488	3,058	4,200	5,150	2.6%
Budgeted to this account is an amount for the cost of benefits related to the above positions.					
300 Purchased Professional Services:	17,984	18,040	11,250	11,250	0.0%
Budgeted to this account is the cost of conference fees and non-district employees or a contracted service providing home-bound instruction to DASD students.					
500 Other Purchased Services:	1,295	660	3,300	3,300	0.0%
The amount in this account reflects the cost of mileage reimbursement for those providing homebound instruction.					
<b>TOTAL</b>	<b>42,782</b>	<b>44,531</b>	<b>43,750</b>	<b>44,700</b>	<b>2.2%</b>

**1441 ACCOUNT - ADJUDICATED/COURT PLACED PROGRAMS:**

This account should be used to record expenditures incurred to educate adjudicated or court-placed children. Examples of the type of expenditures to be recorded here include: instructional costs associated with children in detention homes and centers, private residential rehabilitative institutions, state correctional facilities, youth development centers, and program expenditures similar in nature.

500 Other Purchased Services:	20,389	17,636	22,000	17,500	-20.5%
The amount in this account reflects the cost of tuition to other school districts.					
<b>TOTAL</b>	<b>20,389</b>	<b>17,636</b>	<b>22,000</b>	<b>17,500</b>	<b>-20.5%</b>

**1442 ACCOUNT - PDE APPROVED ALTERNATIVE EDUCATION:**

Expenditures incurred to educate children in Pennsylvania Department of Education approved programs which remove them from regular school programs in order to provide them with a sound educational curriculum and counseling designed to modify disruptive behavior.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
100 Salaries:	165,331	181,672	96,900	442,100	356.2%
Budgeted to this account is an amount for the cost of salaries related to the in-house alternative education program.					
200 Benefits:	40,563	55,089	31,750	110,250	247.2%
Budgeted to this account are the employer benefit costs related to the above positions.					
300 Purchased Professional Services:	245,290	230,663	208,250	65,800	-68.4%
Budgeted here is the payment for services provided by the LIU.					
500 Other Purchased Services:	224,862	210,497	168,600	122,500	-27.3%
The amount in this account reflects the cost of tuition to alternative schools.					
600 General Supplies, Books & Software:	12,093	13,830	16,500	32,650	97.9%
Budgeted to this account is an amount for the cost of supplies for the in-house alternative education program.					
700 Property:	-	8,580	3,000	20,000	566.7%

The amount budgeted to this account reflects the cost of equipment needed for the in-house alternative education program.

<b>800 Dues &amp; Fees</b>	-	-	-	<b>1,000</b>	0.0%
<b>TOTAL</b>	<b>688,138</b>	<b>700,330</b>	<b>525,000</b>	<b>794,300</b>	51.3%

**1490 ACCOUNT - OTHER ADDITIONAL PROGRAMS - DUAL ENROLLMENT PROGRAM:**

Instructional programs provided by the Dual Enrollment grant. This program was cut per the Governor's budget for 2011/12.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>500 Other Purchased Services:</b>	<b>25,237</b>	<b>16,762</b>	-	-	0.0%

The amount budgeted to this account reflects the tuition paid to higher educational institutes according to the Dual Enrollment grant.

<b>TOTAL</b>	<b>25,237</b>	<b>16,762</b>	-	-	0.0%
<b>GRAND TOTAL</b>	<b>1,102,313</b>	<b>1,026,839</b>	<b>649,900</b>	<b>966,700</b>	48.7%

## DALLASTOWN AREA SCHOOL DISTRICT

### 2012/2013 Budget

#### 1500 ACCOUNT - NON-PUBLIC SCHOOL PROGRAMS

Acct Code	Description	Actual 09/10	Actual 10/11	Budget 11/12	Budget 12/13	\$ Increase\ (Decrease)	% Increase\ (Decrease)
1500-300	Purch Prof Svcs		7,430				0%
1500-400	Purch Prop Svcs	14,098	-	-	-	-	0.0%
	Total 1500	14,098	7,430			-	0.0%

#### Significant Changes to 12/13 Budget:

1500-400 Account:

-Reduction of Title I services

**1500 ACCOUNT - NON-PUBLIC SCHOOL PROGRAMS:**

Activities for students attending a non-public school. Activities include those involved in providing instructional services.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
300 Purch Prop Services:		7,430.00	-	-	0.00%
400 Purch Prop Services:	14,100	-	-	-	0.0%
<b>TOTAL</b>	<b>14,100</b>	<b>7,430</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

## DALLASTOWN AREA SCHOOL DISTRICT

### 2012/2013 Budget

#### 1600 ACCOUNT - INSTRUCTION - ADULT EDUCATION

Acct Code	Description	Actual 09/10	Actual 10/11	Budget 11/12	Budget 12/13	\$ Increase\ (Decrease)	% Increase\ (Decrease)
1600-100	Salaries	2,112	2,865	2,150	2,150	-	0.0%
1600-200	Empl Benefits	256	401	350	400	50	14.3%
1600-300	Purch Prof Svcs	26,205	26,010	25,000	26,000	1,000	4.0%
1600-500	Other Purch Svcs	8,375	4,485	9,200	6,100	(3,100)	-33.7%
1600-600	Supplies	-	-	300	-	(300)	0.0%
Total 1600		36,948	33,761	37,000	34,650	(2,350)	-6.4%

#### Significant Changes to 12/13 Budget:

The Adult Education program is self-supporting

Budget impact of PSERS increase:           \$     80

**1600 ACCOUNT - INSTRUCTION - ADULT EDUCATION:**

Activities designed to develop knowledge and skills to meet immediate and long-range educational objectives in adults. This program is self-supporting.

<u>Object</u>		<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
100	Salaries:	2,112	2,865	2,150	2,150	0.0%
Budgeted to this account are the personnel costs for the adult evening school program.						
200	Benefits:	256	401	350	400	14.3%
Budgeted to this account are the employer benefit costs related to the above positions.						
300	Purchased Professional Services:	26,205	26,010	25,000	26,000	4.0%
The amount budgeted to this account represents the contracted costs of the adult evening school instructors.						
500	Other Purchased Services:	8,375	4,485	9,200	6,100	-33.7%
Budgeted to this account are the costs of printing and mailing the adult evening school brochure as well as travel reimbursement and transportation costs related to the adult evening school program.						
600	General Supplies, Books & Software:	-	-	300	-	-100.0%
Budgeted to this account are the costs of supplies and textbooks needed to run the evening school program.						
<b>TOTAL</b>		<b>36,948</b>	<b>33,761</b>	<b>37,000</b>	<b>34,650</b>	<b>-6.4%</b>

## DALLASTOWN AREA SCHOOL DISTRICT

### 2012/2013 Budget

#### 2100 ACCOUNT - SUPPORT SERVICES - PUPIL PERSONNEL

Acct Code	Description	Actual 09/10	Actual 10/11	Budget 11/12	Budget 12/13	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2100-100	Salaries	1,586,854	1,849,980	1,916,425	1,954,800	38,375	2.0%
2100-200	Empl Benefits	441,864	566,518	677,400	804,750	127,350	18.8%
2100-300	Purch Prof Svcs	303,197	115,211	2,425	14,975	12,550	517.5%
2100-400	Purch Prop Svcs	-	-	-	-	-	0.0%
2100-500	Other Purch Svcs	10,345	10,028	17,150	26,375	9,225	53.8%
2100-600	Supplies	59,605	67,243	73,300	56,250	(17,050)	-23.3%
2100-700	Property	-	-	500	-	(500)	-100.0%
2100-800	Other Objects	414	166	875	1,025	150	17.1%
<b>Total 2100</b>		<b>2,402,279</b>	<b>2,609,146</b>	<b>2,688,075</b>	<b>2,858,175</b>	<b>170,100</b>	<b>6.3%</b>

#### Significant Changes to 12/13 Budget:

##### 2100-100 & 200 Accounts:

-Increase due to centralized district registration clerk being coded to function 2170 (student accounting) rather than function 2700 (transportation); 1 MS Secretary now being coded to function 2130 (attendance) from function 2380 (Principal's office).

##### 2100-300 & 500 Accounts:

-High School School-to Work program included with Guidance (previously included with the Diversified Occupations program, which was eliminated in 2011/12).

Budget impact of PSERS increase:                      \$     72,523



**2100 ACCOUNT - SUPPORT SERVICES - PUPIL PERSONNEL:****2120 ACCOUNT - SUPPORT SERVICES - GUIDANCE:**

Activities involving counseling with students and parents, providing consultation with other staff members on learning problems, evaluating the abilities of students, assisting students as they make their own educational and career plans and choices, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>100 Salaries:</b>	<b>1,463,104</b>	<b>1,463,047</b>	<b>1,512,850</b>	<b>1,524,000</b>	0.74%
Budgeted to this account are the salary costs of the following:					
School Guidance Counselors					
School Guidance Support Staff					
Medical & Dental Waivers					
<b>200 Benefits:</b>	<b>402,651</b>	<b>440,102</b>	<b>525,350</b>	<b>607,100</b>	15.56%
The amount budgeted to this account reflects benefit costs related to the above salaries.					
<b>300 Purchased Professional Services:</b>	<b>2,738</b>	<b>-</b>	<b>2,425</b>	<b>14,975</b>	517.53%
Budgeted to this account is the cost of conference fees and school test scoring.					
<b>400 Purchased Property Services:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-
Budgeted to this account are the costs of equipment repair/maintenance for the guidance office equipment.					
<b>500 Other Purchased Services:</b>	<b>10,283</b>	<b>7,022</b>	<b>16,700</b>	<b>25,825</b>	54.64%
Budgeted to this account is an amount for the cost of printing, postage and travel related to the school guidance function.					
<b>600 General Supplies, Books &amp; Software:</b>	<b>36,969</b>	<b>29,456</b>	<b>40,950</b>	<b>24,550</b>	-40.05%
This account includes an amount for supplies related to the district's guidance office operation.					
<b>700 Property:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-
Budgeted to this account is an amount for office equipment needed for the guidance office function.					
<b>800 Other Objects</b>	<b>414</b>	<b>164</b>	<b>875</b>	<b>1,025</b>	17.14%
Budgeted to this account is an amount for dues and fees related to the guidance department.					
<b>TOTAL</b>	<b>1,916,159</b>	<b>1,939,792</b>	<b>2,099,150</b>	<b>2,197,475</b>	4.68%

**2130 ACCOUNT - SUPPORT SERVICES - ATTENDANCE:**

Activities such as prompt identification of patterns of nonattendance, promotion of improved attitudes toward attendance, analysis of causes of nonattendance, early action on problems of nonattendance, and enforcement of compulsory attendance laws.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>100 Salaries:</b>	<b>21,122</b>	<b>27,671</b>	<b>24,900</b>	<b>25,100</b>	0.80%
Budgeted to this account are the salary costs of the HS building attendance clerk.					
<b>200 Benefits:</b>	<b>8,214</b>	<b>9,992</b>	<b>10,500</b>	<b>18,000</b>	71.43%
This account includes the benefit costs related to the above salary costs.					
<b>TOTAL</b>	<b>29,336</b>	<b>37,663</b>	<b>35,400</b>	<b>43,100</b>	21.75%

**2140 ACCOUNT - SUPPORT SERVICES - PSYCHOLOGICAL:**

Activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services including psychological counseling for students, staff and parents.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>100 Salaries:</b>	<b>102,627</b>	<b>335,617</b>	<b>343,200</b>	<b>345,350</b>	0.63%
Budgeted to this account includes the salary costs of the following:					
Director of Special Education Services - 50% (shared with function 2262)					
Assistant Director of Special Education - 50% (shared with function 2262)					
Secretary to the Director of Special Education Services - 50% (shared with function 2262)					
School Psychologists					
Medical & Dental Waivers					
<b>200 Benefits:</b>	<b>30,999</b>	<b>105,333</b>	<b>126,250</b>	<b>141,800</b>	12.32%
Budgeted to this account are the benefit costs of the above personnel.					
<b>300 Purchased Professional Services:</b>	<b>300,459</b>	<b>115,211</b>	-	-	0.00%
Budgeted to this account is the cost of conference fees and providing psychological services for Dallastown Area School District students through the Lincoln Intermediate Unit.					
<b>500 Other Purchased Services:</b>	<b>63</b>	<b>2,881</b>	<b>450</b>	<b>550</b>	22.22%
Budgeted to this account is an amount for mileage reimbursement and travel expense for the psychologist's office.					
<b>600 General Supplies, Books &amp; Software:</b>	<b>666</b>	<b>16,365</b>	<b>2,350</b>	<b>1,700</b>	-27.66%
Budgeted to this account are the costs of books and supplies related to the positions indicated above.					
<b>700 Property:</b>	-	-	<b>500</b>	-	-100.00%
Budgeted to this account is an amount for office equipment needed for the positions indicated above.					
<b>TOTAL</b>	<b>434,814</b>	<b>575,406</b>	<b>472,750</b>	<b>489,400</b>	3.52%

#### **2170 ACCOUNT - SUPPORT SERVICES - STUDENT ACCOUNTING:**

Activities of acquiring and maintaining records of school attendance, location of home, family characteristics and census data. Portions of these records become a part of the cumulative record, which is sorted and stored for teacher and guidance information.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>100 Salaries:</b>	-	<b>23,645</b>	<b>35,475</b>	<b>60,350</b>	70.12%
Budgeted to this account includes the salary costs of the following:					
Student Registration Clerk & .5 Child Accounting Secretary					
Medical & Dental Waivers					
<b>200 Benefits:</b>	-	<b>11,092</b>	<b>15,300</b>	<b>37,850</b>	147.39%
Budgeted to this account are the benefit costs of the above personnel.					
<b>500 Other Purchased Services:</b>	-	<b>125</b>	-	-	-100.00%
<b>600 General Supplies, Books &amp; Software:</b>	<b>21,970</b>	<b>21,422</b>	<b>30,000</b>	<b>30,000</b>	0.00%
Budgeted to this account is the annual maintenance amount for the Pentamation student software.					
<b>TOTAL</b>	<b>21,970</b>	<b>56,284</b>	<b>80,775</b>	<b>128,200</b>	58.71%
<b>GRAND TOTAL</b>	<b>2,402,279</b>	<b>2,609,144</b>	<b>2,688,075</b>	<b>2,858,175</b>	6.33%

## DALLASTOWN AREA SCHOOL DISTRICT

### 2012/2013 Budget

#### 2200 ACCOUNT - SUPPORT SERVICES - TECHNOLOGY

Acct Code	Description	Actual 09/10	Actual 10/11	Budget 11/12	Budget 12/13	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2200-100	Salaries	1,374,973	1,538,270	989,650	1,245,300	255,650	25.8%
2200-200	Empl Benefits	373,149	431,090	401,250	491,150	89,900	22.4%
2200-300	Purch Prof Svcs	218,691	118,025	170,550	150,225	(20,325)	-11.9%
2200-400	Purch Prop Svcs	4,973	53,351	9,300	13,400	4,100	44.1%
2200-500	Other Purch Svcs	47,849	39,927	27,725	29,705	1,980	7.1%
2200-600	Supplies	146,121	353,836	152,300	150,450	(1,850)	-1.2%
2200-700	Property	27,688	10,925	27,500	25,000	(2,500)	-9.1%
2200-800	Other Objects	4,082	2,667	4,450	5,500	1,050	23.6%
	<b>Total 2200</b>	<b>2,197,526</b>	<b>2,548,092</b>	<b>1,782,725</b>	<b>2,110,730</b>	<b>328,005</b>	<b>18.4%</b>

#### Significant Changes to 12/13 Budget:

##### 2200-100 & 200 Accounts:

-2011/12 reinstated K-3 library teachers and paraprofessionals reinstated (\$250k) but added back to function 1100 (reg instruction) instead of function 2250 (library).

##### 2200-300 Account:

-Reduction in staff development services.

Budget impact of PSERS increase:                      \$ 46,201

**2200 ACCOUNT - SUPPORT SERVICES - INSTRUCTIONAL STAFF:****2220 ACCOUNT - TECHNOLOGY SUPPORT SERVICES:**

Activities concerned with selecting, preparing, maintaining and distributing instructional program materials to the instructional staff. Included are activities in the information technology areas such as: educational telecommunication services used for classroom instructional materials, hardware and software costs associated with developing educational programs, and related costs associated with various electronic media used to develop the curriculum.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>100 Salaries:</b>	<b>96,397</b>	<b>113,984</b>	<b>14,750</b>	<b>14,200</b>	-3.7%
Budgeted to this account are the salary costs of the district's media specialist and Building Technology Coordinators.					
<b>200 Benefits:</b>	<b>17,765</b>	<b>18,663</b>	<b>23,150</b>	<b>6,900</b>	-70.2%
This account includes the benefit costs related to the above position.					
<b>300 Purchased Professional Services:</b>	<b>28</b>	<b>28</b>	<b>50</b>	<b>50</b>	0.0%
This account includes the cost of conference fees.					
<b>400 Purchased Property Services:</b>	<b>4,096</b>	<b>10,117</b>	<b>9,000</b>	<b>8,000</b>	-11.1%
Budgeted to this account is an amount for the cost of maintaining and repairing media equipment.					
<b>500 Other Purchased Services:</b>	-	-	-	-	0.0%
Budgeted to this account are travel costs related to educational media.					
<b>600 General Supplies, Books &amp; Software:</b>	<b>21,652</b>	<b>2,835</b>	<b>15,000</b>	<b>11,000</b>	-26.7%
This account includes supplies needed to run the educational media program.					
<b>700 Property:</b>	<b>23,002</b>	<b>9,419</b>	<b>18,000</b>	<b>18,000</b>	0.0%
This account includes equipment needed to run the educational media program.					
<b>TOTAL</b>	<b>162,940</b>	<b>155,046</b>	<b>79,950</b>	<b>58,150</b>	-27.3%

**2240 ACCOUNT - : COMPUTER ASSISTED INSTRUCTION SUPPORT SERVICES**

Activities concerned with planning, programming, writing and presenting educational projects especially programmed for technology.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>400 Purchased Property Services:</b>	-	-	-	-	0.0%
Budgeted to this account are the costs of equipment repair/maintenance for the Title I program.					
<b>TOTAL</b>	-	-	-	-	0.0%

**2250 ACCOUNT - LIBRARY SERVICES:**

Activities such as selecting, acquiring, preparing cataloging and circulating books and other printed materials; planning the use of the library by students, teachers and other members of the instructional staff; and guiding individuals in their use of library books and materials; whether maintained separately or as part of an instructional materials center or related work-study area.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>100 Salaries:</b>	<b>723,363</b>	<b>621,187</b>	<b>387,200</b>	<b>626,750</b>	61.9%
Budgeted to this account are the salary costs of the following:					
Librarians					
Library Instructional Assistants					
<b>200 Benefits:</b>	<b>198,728</b>	<b>199,398</b>	<b>142,700</b>	<b>251,150</b>	76.0%
This account includes the benefit costs related to the above positions.					
<b>300 Purchased Professional Services:</b>	<b>40</b>	<b>3,591</b>	<b>4,850</b>	<b>1,125</b>	-76.8%
This account includes the cost of conference fees.					
<b>400 Purchased Property Services:</b>	<b>-</b>	<b>93</b>	<b>100</b>	<b>700</b>	600.0%
Budgeted to this account are the costs of equipment repair/maintenance for library equipment.					
<b>500 Other Purchased Services:</b>	<b>61</b>	<b>134</b>	<b>500</b>	<b>875</b>	75.0%
Budgeted to this account is the cost of travel for librarians.					
<b>600 General Supplies, Books &amp; Software:</b>	<b>83,283</b>	<b>248,563</b>	<b>94,150</b>	<b>91,850</b>	-2.4%
Budgeted to this account are the costs for library books, periodicals and supplies.					
<b>700 Property:</b>	<b>1,500</b>	<b>1,505</b>	<b>1,500</b>	<b>-</b>	-100.0%
Budgeted to this account is an amount for equipment for the libraries.					
<b>800 Other Objects</b>	<b>-</b>	<b>295</b>	<b>650</b>	<b>750</b>	15.4%
Budgeted to this account are the costs of professional dues and fees.					
<b>TOTAL</b>	<b>1,006,975</b>	<b>1,074,766</b>	<b>631,650</b>	<b>973,200</b>	54.1%

**2260 ACCOUNT - INSTRUCTION AND CURRICULUM DEVELOPMENT SERVICES:**

Activities designed to provide specialized curriculum assistance to teachers and / or LEAs in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students. Includes the Director of Special Education.

**2261 ACCOUNT - CURRICULUM DEVELOPMENT SERVICES:**

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>100 Salaries:</b>	<b>226,539</b>	<b>360,072</b>	<b>410,200</b>	<b>424,850</b>	3.6%
Budgeted to this account are the salary costs of the following:					
Assistant Superintendent					
Secretary to the Assistant Superintendent					
Federal Programs & Curriculum Coordinator					
Secretary to the Federal Programs & Curriculum Coordinator					
Curriculum Writing					
<b>200 Benefits:</b>	<b>64,631</b>	<b>90,445</b>	<b>166,750</b>	<b>161,250</b>	-3.3%
This account includes the benefit costs related to the above positions.					

<b>300 Purchased Professional Services:</b>	-	950	775	5,500	609.7%
Budgeted to this account is the cost of conference fees and expenditures for contracted services in support of the curriculum program.					
<b>500 Other Purchased Services:</b>	6,243	9,376	13,375	12,605	-5.8%
Budgeted to this account is mileage reimbursement, travel expenses, conferences and other purchased services for the Assistant Superintendent and curriculum development.					
<b>600 General Supplies, Books &amp; Software:</b>	9,636	24,512	18,400	22,850	24.2%
This account includes supplies and books for the office of the Assistant Superintendent.					
<b>700 Property:</b>	3,186	-	-	-	0.0%
Budgeted to this account is an amount for equipment for the office of the Assistant Superintendent.					
<b>800 Other Objects</b>	1,482	154	2,500	2,450	-2.0%
Budgeted to this account are the costs of professional dues and fees.					
<b>TOTAL</b>	<b>311,717</b>	<b>485,510</b>	<b>612,000</b>	<b>629,505</b>	<b>2.9%</b>

#### **2262 ACCOUNT - DIRECTOR OF SPECIAL EDUCATION SERVICES:**

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>100 Salaries:</b>	103,792	153,707	112,500	114,500	1.8%
Budgeted to this account includes the salary costs of the following:					
Director of Special Education Services - 50% (shared with function 2140)					
Assistant Director of Special Education - 50% (shared with function 2140)					
Secretary to the Director of Special Education Services - 50% (shared with function 2140)					
<b>200 Benefits:</b>	46,201	61,643	57,700	58,450	1.3%
Budgeted to this account are the benefit costs of the above personnel.					
<b>300 Purchased Professional Services:</b>	(5,523)	3,314	1,000	1,000	0.0%
Budgeted to this account is the cost of conference fees and expenditures for contracted services in support of the special education program.					
<b>400 Purchased Property Services:</b>	877	43,141	200	200	0.0%
Education.					
<b>500 Other Purchased Services:</b>	4,810	4,746	4,050	4,175	3.1%
Budgeted to this account is mileage reimbursement, travel expenses and conferences for the Director and Assistant Director of Special Education.					
<b>600 General Supplies, Books &amp; Software:</b>	160	3,318	1,900	1,900	0.0%
This account includes supplies and books for the office of Special Education.					
<b>700 Property:</b>	-	-	8,000	7,000	-12.5%
Budgeted to this account is an amount for equipment for the office of Special Education.					
<b>800 Other Objects</b>	-	-	300	300	0.0%
Budgeted to this account are the costs of professional dues and fees.					
<b>TOTAL</b>	<b>150,317</b>	<b>269,868</b>	<b>185,650</b>	<b>187,525</b>	<b>1.0%</b>

**2263 ACCOUNT - INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES:**

Previously, the Supervisor of Curriculum & Instruction was coded to function 2263. For the 11/12 budget year, this position was combined with the Math Supervisor position to create a Federal Programs & Curriculum Coordinator position and is now coded to function 2261.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
100 Salaries:	152,346	139,865	-	-	0.0%
200 Benefits:	37,009	41,553	-	-	0.0%
300 Purchased Professional Services:	714	1,023	-	-	0.0%
Budgeted to this account is the cost of curriculum conference fees and contracted services.					
500 Other Purchased Services:	1,619	2,042	-	-	0.0%
Budgeted to this account are costs for printing, conferences and travel for curriculum development.					
600 General Supplies, Books & Software:	3,245	1,272	-	-	0.0%
This account includes supplies and books for the office of the Instructional Program Specialist.					
700 Property:	-	-	-	-	0.0%
Budgeted to this account is an amount for curriculum equipment.					
800 Other Objects	230	130	-	-	0.0%
Budgeted to this account are the costs of professional dues and fees.					
<b>TOTAL</b>	<b>195,163</b>	<b>185,886</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

**2271 ACCOUNT - INSTRUCTIONAL STAFF DEVELOPMENT SERVICES (CERTIFIED):**

All certified staff development programs designed to contribute to the professional competence of the school entity's certified instructional staff.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
100 Salaries:	72,536	149,455	65,000	65,000	0.0%
Budgeted to this account are teacher salaries paid for staff development services.					
200 Benefits:	8,816	19,387	10,950	13,400	22.4%
Budgeted to this account are the benefit costs of the above personnel.					
300 Purchased Professional Services:	221,395	106,664	157,850	140,800	-10.8%
This account reflects the cost of conference fees and consultants performing staff development services for the district.					
500 Other Purchased Services:	35,048	22,186	8,400	10,600	26.2%
Budgeted to this account is mileage reimbursement, travel expenses and conferences which support the district's staff development plan.					
600 General Supplies, Books & Software:	28,145	73,187	22,650	22,650	0.0%
This account includes supplies, books and periodicals to facilitate staff development.					
800 Other Objects	2,370	2,088	1,000	2,000	100.0%
Budgeted to this account are the costs of professional dues and fees.					
<b>TOTAL</b>	<b>368,310</b>	<b>372,967</b>	<b>265,850</b>	<b>254,450</b>	<b>-4.3%</b>

**2272 ACCOUNT - INSTRUCTIONAL STAFF DEVELOPMENT SERVICES (NON-CERTIFIED):**

The expenditures associated with all staff development programs designed to contribute to the professional competence of the school entity's non-certified instructional staff.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>300 Purchased Professional Services:</b>	<b>2,038</b>	<b>2,456</b>	<b>6,025</b>	<b>6,250</b>	3.7%
Budgeted to this account is the cost of conference fees and staff development services for the district's non-certified staff members.					
<b>500 Other Purchased Services:</b>	<b>67</b>	<b>1,442</b>	<b>1,400</b>	<b>1,450</b>	3.6%
Budgeted to this account is the cost of staff development conferences and travel for non-certified staff.					
<b>600 General Supplies, Books &amp; Software:</b>	<b>-</b>	<b>150</b>	<b>200</b>	<b>200</b>	0.0%
Budgeted to this account is the cost of staff development supplies.					
<b>TOTAL</b>	<b>2,105</b>	<b>4,048</b>	<b>7,625</b>	<b>7,900</b>	3.6%
<b>GRAND TOTAL</b>	<b>2,197,526</b>	<b>2,548,092</b>	<b>1,782,725</b>	<b>2,110,730</b>	18.4%



# DALLASTOWN AREA SCHOOL DISTRICT

## 2012/2013 Budget

### 2300 ACCOUNT - SUPPORT SERVICES - ADMINISTRATION

Acct Code	Description	Actual 09/10	Actual 10/11	Budget 11/12	Budget 12/13	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2300-100	Salaries	2,488,455	2,714,716	2,523,450	2,327,700	(195,750)	-7.8%
2300-200	Empl Benefits	682,522	871,237	890,450	965,900	75,450	8.5%
2300-300	Purch Prof Svcs	188,039	231,998	181,225	185,975	4,750	2.6%
2300-400	Purch Prop Svcs	18,367	18,606	6,600	12,600	6,000	90.9%
2300-500	Other Purch Svcs	330,935	258,687	193,425	168,875	(24,550)	-12.7%
2300-600	Supplies	26,506	25,064	29,400	29,050	(350)	-1.2%
2300-700	Property	13,200	-	300	-	(300)	-100.0%
2300-800	Other Objects	95,618	102,801	26,000	57,450	31,450	121.0%
	<b>Total 2300</b>	<b>3,843,642</b>	<b>4,223,108</b>	<b>3,850,850</b>	<b>3,747,550</b>	<b>(103,300)</b>	<b>-2.7%</b>

#### Significant Changes to 12/13 Budget:

##### 2300-100 & 200 Accounts:

-Decrease is due to a reduction of 1 support staff position for 12/13; 1 MS Secretary now being coded to function 2130 (attendance) from function 2380 (Principal's office).; MS Principal's salary moved to Alt Ed during 11/12 (function 1442).

##### 2300-500 Account:

- Decrease of \$20k due to tax collector bonding insurance renewal every 2 years (renewal needed in 2013/14).
- Decrease of \$10k due to less public relations material being printed and mailed.

##### 2300-800 Account:

-\$30k increase: \$5k due to more appropriately coding bank fees to expense rather than taking from revenue (reducing investment earnings by the amount of the bank fees); \$5k for PFM annual SWAP advisor fee; \$20k for PFM debt advising fees (no longer paid after bond settlements, quarterly fee).

Budget impact of PSERS increase: \$ 86,358

**2300 ACCOUNT - SUPPORT SERVICES - ADMINISTRATION:****2310 ACCOUNT - BOARD SERVICES:**

Those activities required to perform the duties of the Secretary / Clerk of the Board of Education and all members, excluding activities related to board Treasurer responsibilities.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>100 Salaries:</b>	<b>1,351</b>	<b>2,864</b>	<b>5,000</b>	<b>3,000</b>	-40.0%
Budgeted to this account is the salary paid to the School Board Secretary.					
<b>200 Benefits:</b>	<b>168</b>	<b>380</b>	<b>900</b>	<b>1,500</b>	66.7%
The amount budgeted to this account reflects benefit costs related to the above salaries.					
<b>300 Purchased Professional Services:</b>	<b>9,319</b>	<b>1,959</b>	<b>2,225</b>	<b>2,500</b>	12.4%
Budgeted to this account is the cost of conference fees and consultants commissioned by the board.					
<b>500 Other Purchased Services:</b>	<b>90,710</b>	<b>48,990</b>	<b>48,000</b>	<b>51,200</b>	6.7%
Budgeted to this account are advertising costs for board meetings and bid advertisements required by school code. Also included in this account is an amount for board workshops/seminars.					
<b>600 General Supplies, Books &amp; Software:</b>	<b>2,658</b>	<b>2,207</b>	<b>3,650</b>	<b>3,150</b>	-13.7%
An amount is budgeted to this account to reflect the costs of supplies and books/periodicals related to board services.					
<b>800 Other Objects</b>	<b>17,905</b>	<b>29,125</b>	<b>12,300</b>	<b>12,300</b>	0.0%
Budgeted to this account are the costs of professional dues and fees, e.g. PSBA membership.					
<b>TOTAL</b>	<b>122,110</b>	<b>85,525</b>	<b>72,075</b>	<b>73,650</b>	2.2%

**2330 ACCOUNT - TAX ASSESSMENT AND COLLECTION SERVICES:**

Services rendered in connection with tax assessment and collection.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>100 Salaries:</b>	<b>36,133</b>	<b>39,312</b>	<b>40,000</b>	<b>42,000</b>	5.0%
Budgeted to this account are the salary costs of the district's six tax collectors.					
<b>200 Benefits:</b>	<b>2,764</b>	<b>3,007</b>	<b>3,050</b>	<b>3,200</b>	4.9%
Budgeted to this account are the social security costs of the district's tax collectors.					
<b>300 Purchased Professional Services:</b>		<b>1,300</b>	-	-	0.0%
<b>500 Other Purchased Services:</b>	<b>176,493</b>	<b>174,385</b>	<b>97,800</b>	<b>77,800</b>	-20.4%
Tax collector's printing and postage are reflected in this budget account. Also budgeted to this account is the collection fee that is charged by the County for transfer tax collections.					
<b>600 General Supplies, Books &amp; Software:</b>	<b>47</b>	<b>842</b>	<b>7,000</b>	<b>7,000</b>	0.0%
Budgeted to this account are the supply costs of the tax collection operation.					
<b>800 Other Objects</b>	-	-	-	-	-
<b>TOTAL</b>	<b>215,437</b>	<b>218,847</b>	<b>147,850</b>	<b>130,000</b>	-12.1%

**2350 ACCOUNT - LEGAL SERVICES:**

Legal services provided to the LEA by law firms, attorneys, its solicitor and other legal personnel.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>300 Purchased Professional Services:</b>	<b>166,588</b>	<b>217,811</b>	<b>170,000</b>	<b>170,000</b>	0.0%

Budgeted to this account is the cost of the district solicitor's retainer as well as any legal costs for litigation.

<b>TOTAL</b>	<b>166,588</b>	<b>217,811</b>	<b>170,000</b>	<b>170,000</b>	0.0%
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**2360 ACCOUNT - OFFICE OF THE SUPERINTENDENT:**

The activities performed by the superintendent in general direction and management of the affairs of the LEA.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>100 Salaries:</b>	<b>227,592</b>	<b>231,034</b>	<b>231,750</b>	<b>225,050</b>	-2.9%

Budgeted to this account are the salary costs of the Superintendent and one secretary.

<b>200 Benefits:</b>	<b>46,898</b>	<b>60,796</b>	<b>67,850</b>	<b>85,900</b>	26.6%
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The benefit costs related to the above personnel are budgeted to this account.

<b>300 Purchased Professional Services:</b>	<b>4,310</b>	<b>5,101</b>	<b>3,500</b>	<b>5,400</b>	54.3%
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This account includes the cost of conference fees.

<b>400 Purchased Property Services:</b>	<b>18,367</b>	<b>18,469</b>	<b>6,000</b>	<b>12,000</b>	100.0%
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Budgeted to this account is the cost of the vehicle lease for the Superintendent. Also budgeted to this account is an amount for equipment repair.

<b>500 Other Purchased Services:</b>	<b>8,738</b>	<b>8,584</b>	<b>6,350</b>	<b>4,800</b>	-24.4%
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Budgeted to this account are the costs for auto insurance, printing & postage costs related to the Superintendent's office.

<b>600 General Supplies, Books &amp; Software:</b>	<b>5,555</b>	<b>6,302</b>	<b>3,650</b>	<b>3,650</b>	0.0%
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Budgeted to this account are the costs of supplies and books & periodicals related to the Superintendent's office.

<b>700 Property:</b>	<b>9,027</b>	<b>-</b>	<b>-</b>	<b>-</b>	-
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<b>800 Other Objects</b>	<b>5,983</b>	<b>5,385</b>	<b>5,000</b>	<b>5,000</b>	0.0%
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This account includes the cost of professional dues and fees.

<b>TOTAL</b>	<b>326,468</b>	<b>335,671</b>	<b>324,100</b>	<b>341,800</b>	5.5%
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**2370 ACCOUNT - COMMUNITY RELATIONS SERVICES:**

The activities and programs developed and operated system wide for the betterment of school / community relations. The Director of Community Relations and one Secretary position was cut from the 11/12 budget.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>100 Salaries:</b>	<b>90,328</b>	<b>102,269</b>	-	-	0%
<b>200 Benefits:</b>	<b>24,341</b>	<b>29,075</b>	-	<b>6,800</b>	0%
<b>300 Purchased Professional Services:</b>	<b>4,024</b>	<b>2,460</b>	-	-	0.0%
<b>400 Purchased Property Services:</b>	-	-	-	-	0.0%
<b>500 Other Purchased Services:</b>	<b>36,721</b>	<b>18,410</b>	<b>23,450</b>	<b>13,000</b>	-44.6%
Budgeted to this account are costs for printing, postage and travel.					
<b>600 General Supplies, Books &amp; Software:</b>	<b>2,121</b>	<b>2,411</b>	<b>750</b>	<b>500</b>	-33.3%
Budgeted to this account are the costs of supplies related to the community relations programs.					
<b>700 Property:</b>	<b>989</b>	<b>0</b>	-	-	0.0%
Budgeted to this account is an amount for new equipment for the Director of Community & Public Relations.					
<b>800 Other Objects</b>	<b>749</b>	<b>535</b>	-	-	0.0%
Professional dues and fees are budgeted in this account.					
<b>TOTAL</b>	<b>159,273</b>	<b>155,160</b>	<b>24,200</b>	<b>20,300</b>	-16.1%

**2380 ACCOUNT - OFFICE OF THE PRINCIPAL:**

These activities concerned with directing and managing the operation of a particular school.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>100 Salaries:</b>	<b>2,133,054</b>	<b>2,339,236</b>	<b>2,246,700</b>	<b>2,057,650</b>	-8.4%
Budgeted to this account are the costs of salaries for the following personnel:					
Principals					
Assistant Principals					
Secretaries					
<b>200 Benefits:</b>	<b>608,351</b>	<b>777,979</b>	<b>818,650</b>	<b>868,500</b>	6.1%
Budgeted to this account is an amount for the costs of benefits related to the above positions.					
<b>300 Purchased Professional Services:</b>	<b>3,798</b>	<b>3,367</b>	<b>5,500</b>	<b>8,075</b>	46.8%
This account includes the cost for conference fees.					
<b>400 Purchased Property Services:</b>	<b>-</b>	<b>137</b>	<b>600</b>	<b>600</b>	0.0%
Budgeted to this account is an amount for principal's office equipment repair.					
<b>500 Other Purchased Services:</b>	<b>18,273</b>	<b>8,318</b>	<b>17,825</b>	<b>22,075</b>	23.8%
Budgeted to this account is an amount for postage and printing costs related to mailings from the principals' offices, as well the cost for travel.					
<b>600 General Supplies, Books &amp; Software:</b>	<b>16,125</b>	<b>13,302</b>	<b>14,350</b>	<b>14,750</b>	2.8%
Budgeted to this account is an amount for supplies, books & periodicals related to the operation of principal offices throughout the district.					
<b>700 Property:</b>	<b>3,184</b>	<b>-</b>	<b>300</b>	<b>-</b>	-100.0%
Included in this account is an amount for equipment for use in the building principals' offices.					
<b>800 Other Objects</b>	<b>7,220</b>	<b>7,762</b>	<b>8,700</b>	<b>10,150</b>	16.7%
Budgeted in this account is an amount for the professional membership dues and fees related to the principals' offices.					
<b>TOTAL</b>	<b>2,790,006</b>	<b>3,150,101</b>	<b>3,112,625</b>	<b>2,981,800</b>	-4.2%

**2390 ACCOUNT - OTHER ADMINISTRATION SERVICES:**

Bank and advising fees for the district's banking services and debt obligations.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>800 Other Objects</b>	<b>63,761</b>	<b>59,994</b>	<b>-</b>	<b>30,000</b>	0.0%
<b>TOTAL</b>	<b>63,761</b>	<b>59,994</b>	<b>-</b>	<b>30,000</b>	0.0%
<b>GRAND TOTAL</b>	<b>3,843,644</b>	<b>4,223,108</b>	<b>3,850,850</b>	<b>3,747,550</b>	-2.7%

# DALLASTOWN AREA SCHOOL DISTRICT

## 2012/2013 Budget

### 2400 ACCOUNT - SUPPORT SERVICES - PUPIL HEALTH

Acct Code	Description	Actual 09/10	Actual 10/11	Budget 11/12	Budget 12/13	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2400-100	Salaries	585,540	618,741	574,900	551,450	(23,450)	-4.1%
2400-200	Empl Benefits	187,831	204,004	213,900	236,900	23,000	10.8%
2400-300	Purch Prof Svcs	69,325	104,255	106,500	193,000	86,500	81.2%
2400-400	Purch Prop Svcs	1,002	372	1,350	1,850	500	37.0%
2400-500	Other Purch Svcs	215	212	4,750	1,400	(3,350)	-70.5%
2400-600	Supplies	14,599	9,176	13,500	18,450	4,950	36.7%
2400-700	Property	-	-	6,000	7,300	1,300	21.7%
<b>Total 2400</b>		<b>858,512</b>	<b>936,760</b>	<b>920,900</b>	<b>1,010,350</b>	<b>89,450</b>	<b>9.7%</b>

#### Significant Changes to 12/13 Budget:

2400-100

-Reduction based on current year's estimated actual.

2400-300:

-\$86k Increase is due to the need for additional nursing services for special education children through the LIU.

Budget impact of PSERS increase: \$ 20,459

**2400 ACCOUNT - PUPIL HEALTH:**

Physical and mental health services, which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nurse services.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>100 Salaries:</b>	<b>585,540</b>	<b>618,741</b>	<b>574,900</b>	<b>551,450</b>	-4.1%
This account is for the salaries for the Certified Nurses Medical Assistants Support Staff Medical & Dental Waivers					
<b>200 Benefits:</b>	<b>187,831</b>	<b>204,004</b>	<b>213,900</b>	<b>236,900</b>	10.8%
This account is for the cost of benefits related to the above positions.					
<b>300 Purchased Professional Services:</b>	<b>69,325</b>	<b>104,255</b>	<b>106,500</b>	<b>193,000</b>	81.2%
This account is for the cost of required medical and dental exams. Also included in this account are OT, PT and nursing services provided by the Lincoln Intermediate Unit.					
<b>400 Purchased Property Services:</b>	<b>1,002</b>	<b>372</b>	<b>1,350</b>	<b>1,850</b>	37.0%
This account is for the cost of equipment repairs/maintenance related to nursing services.					
<b>500 Other Purchased Services:</b>	<b>215</b>	<b>212</b>	<b>4,750</b>	<b>1,400</b>	-70.5%
This account is for the expenses of travel incurred by the district's nurses, the majority of which is within the district. Also included is the cost of printing materials required for record-keeping purposes, and costs of training/workshops.					
<b>600 General Supplies, Books &amp; Software:</b>	<b>14,599</b>	<b>9,176</b>	<b>13,500</b>	<b>18,450</b>	36.7%
This account is for the cost of medical supplies for the nurse's offices.					
<b>700 Property:</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>7,300</b>	0.0%
Budgeted to this account is an amount for replacement equipment in the nurse's office.					
<b>800 Other Objects</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-
<b>GRAND TOTAL</b>	<b>858,512</b>	<b>936,760</b>	<b>920,900</b>	<b>1,010,350</b>	-1.7%

## DALLASTOWN AREA SCHOOL DISTRICT

### 2012/2013 Budget

#### 2500 ACCOUNT - SUPPORT SERVICES - BUSINESS

Acct Code	Description	Actual 09/10	Actual 10/11	Budget 11/12	Budget 12/13	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2500-100	Salaries	436,987	443,254	425,000	421,300	(3,700)	-0.9%
2500-200	Empl Benefits	116,226	131,390	152,250	177,950	25,700	16.9%
2500-300	Purch Prof Svcs	54,480	48,937	43,750	46,600	2,850	6.5%
2500-400	Purch Prop Svcs	16,734	11,982	1,100	7,500	6,400	581.8%
2500-500	Other Purch Svcs	9,913	10,452	3,300	4,000	700	21.2%
2500-600	Supplies	29,251	33,684	41,900	42,150	250	0.6%
2500-700	Property	-	-	-	-	-	0.0%
2500-800	Other Objects	7,986	9,397	6,900	8,000	1,100	15.9%
	<b>Total 2500</b>	<b>671,577</b>	<b>689,096</b>	<b>674,200</b>	<b>707,500</b>	<b>33,300</b>	<b>4.9%</b>

#### Significant Changes to 12/13 Budget:

2500-400 Account:

- \$6k Copier lease newly coded to Business Office.

Budget impact of PSERS increase:           \$    15,630



**2500 ACCOUNT - BUSINESS OFFICE:**

Activities concerned with paying, transporting, exchanging and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA.

<u>Object</u>		<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
100	<b>Salaries:</b>	436,987	443,254	425,000	421,300	-0.9%
	Included in this account are the costs of the following salaries:					
	Business Manager					
	Director of Accounting Services					
	Payroll Supervisor					
	Accounts Payable Bookkeeper					
	Business Office Secretary					
	District Office Receptionist					
	Medical & Dental Waivers					
200	<b>Benefits:</b>	116,226	131,390	152,250	177,950	16.9%
	Included in this account are the costs of benefits related to the above positions.					
300	<b>Purchased Professional Services:</b>	54,480	48,937	43,750	46,600	6.5%
	Budgeted to this account is the cost of conference fees and consultants utilized by the business office.					
400	<b>Purchased Property Services:</b>	16,734	11,982	1,100	7,500	581.8%
	Included in this account is an amount for the lease and annual maintenance contracts for the copiers and the cost of equipment repair for other office equipment in the district office.					
500	<b>Other Purchased Services:</b>	9,913	10,452	3,300	4,000	21.2%
	Budgeted in this account is an amount for the costs of printing, postage, and travel related to business services.					
600	<b>General Supplies, Books &amp; Software:</b>	29,251	33,684	41,900	42,150	0.6%
	Included in this account is an amount for district office supplies and the cost of the annual maintenance for the Pentamotion Finance software package.					
700	<b>Property:</b>	-	-	-	-	-
	Included in this account is an amount for replacement of computer equipment for use in the district office.					
800	<b>Other Objects</b>	7,986	9,397	6,900	8,000	15.9%
	Budgeted to this account are the costs of professional dues and fees.					
<b>GRAND TOTAL</b>		<b>671,578</b>	<b>689,096</b>	<b>674,200</b>	<b>707,500</b>	<b>4.9%</b>

# DALLASTOWN AREA SCHOOL DISTRICT

## 2012/2013 Budget

### 2600 ACCOUNT - OPERATION AND MAINTENANCE OF PLANT SERVICES

Acct Code	Description	Actual 09/10	Actual 10/11	Budget 11/12	Budget 12/13	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2600-100	Salaries	2,092,324	2,359,167	2,396,850	2,427,150	30,300	1.3%
2600-200	Empl Benefits	682,800	883,413	1,017,900	1,213,700	195,800	19.2%
2600-300	Purch Prof Svcs	322,236	104,763	116,975	106,975	(10,000)	-8.5%
2600-400	Purch Prop Svcs	1,678,441	1,824,599	1,725,150	1,624,050	(101,100)	-5.9%
2600-500	Other Purch Svcs	336,751	269,623	472,400	471,200	(1,200)	-0.3%
2600-600	Supplies	855,324	936,826	1,136,950	1,038,550	(98,400)	-8.7%
2600-700	Property	22,352	14,189	11,400	24,700	13,300	116.7%
2600-800	Other Objects	14,267	5,903	4,950	8,950	4,000	80.8%
	<b>Total 2600</b>	<b>6,004,495</b>	<b>6,398,483</b>	<b>6,882,575</b>	<b>6,915,275</b>	<b>32,700</b>	<b>0.5%</b>

#### Significant Changes to 12/13 Budget:

##### 2600-400 Account:

-Reduction is a decreased electricity rate and decreased utility usage.

##### 2600-600 Account:

-Decrease is due to better natural gas usage data for DAIS.

##### 2600-700 Account:

-Increase is due to recommended building & grounds equipment replacement.

Budget impact of PSERS increase: \$ 90,047

**2600 ACCOUNT - SUPPORT SERVICES - OPERATION & MAINTENANCE:**

The activities concerned with keeping the physical plant open, comfortable and safe for use, and keeping the grounds, buildings and equipment in effective working condition and state of repair.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>100 Salaries:</b>	<b>2,092,324</b>	<b>2,359,167</b>	<b>2,396,850</b>	<b>2,427,150</b>	1.3%
Budgeted in this account are the following staff:					
Director of Building and Grounds					
Assistant Director of Building and Grounds					
Secretary					
Maintenance Personnel					
Building Facilities Managers					
Full-Time & Part-Time Custodians					
Medical & Dental Waivers					
<b>200 Benefits:</b>	<b>682,800</b>	<b>883,413</b>	<b>1,017,900</b>	<b>1,213,700</b>	19.2%
Included in this account are the costs of benefits related to the above positions.					
<b>300 Purchased Professional Services:</b>	<b>322,236</b>	<b>104,763</b>	<b>116,975</b>	<b>106,975</b>	-8.5%
This account includes a budgeted amount for any professional or technical services which may be needed during the year. The account also includes the cost of conference fees and contracted security monitoring.					
<b>400 Purchased Property Services:</b>	<b>1,678,441</b>	<b>1,824,599</b>	<b>1,725,150</b>	<b>1,624,050</b>	-5.9%
<i>Included in this account are the following:</i>					
Trash Disposal	52,000				
Utilities	1,275,000				
Repairs & Maintenance	285,000				
Equipment & Modular Rental	2,350				
Extermination Services	9,700				
Total Purchased Property Services:	1,624,050				
<b>500 Other Purchased Services:</b>	<b>336,751</b>	<b>269,623</b>	<b>472,400</b>	<b>471,200</b>	-0.3%
<i>Included in this account are the following:</i>					
Insurance (fire, property, auto)	135,400				
Postage	4,550				
Telecommunication Svcs	319,000				
Travel	7,000				
Other Purchased Services	5,250				
Safety Committee	-				
Total Other Purchased Services:	471,200				
<b>600 General Supplies, Books &amp; Software:</b>	<b>855,324</b>	<b>936,826</b>	<b>1,136,950</b>	<b>1,038,550</b>	-8.7%
<i>Included in this account are the following:</i>					
Supplies	450,950				
Energy	546,100				
Gasoline	39,500				
Safety Committee	2,000				
Total Supplies & Books:	1,038,550				
<b>700 Property:</b>	<b>22,352</b>	<b>14,189</b>	<b>11,400</b>	<b>24,700</b>	116.7%
This account is for the purchase of equipment for the building and grounds department.					
<b>800 Other Objects</b>	<b>14,267</b>	<b>5,903</b>	<b>4,950</b>	<b>8,950</b>	80.8%
Budgeted in this account is an amount for dues and fees related to the plant and maintenance operations.					
<b>GRAND TOTAL</b>	<b>6,004,494</b>	<b>6,398,483</b>	<b>6,882,575</b>	<b>6,915,275</b>	0.5%

# DALLASTOWN AREA SCHOOL DISTRICT

## 2012/2013 Budget

### 2700 ACCOUNT - SERVICES - STUDENT TRANSPORTATION

Acct Code	Description	Actual 09/10	Actual 10/11	Budget 11/12	Budget 12/13	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2700-100	Salaries	132,900	127,005	24,750	26,050	1,300	5.3%
2700-200	Empl Benefits	26,776	28,961	15,600	22,100	6,500	41.7%
2700-300	Purch Prop Svcs	-	210	-	-	-	0.0%
2700-400	Purch Prof Svcs	-	-	-	-	-	0.0%
2700-500	Other Purch Svcs	2,854,658	3,526,534	3,330,500	3,595,944	265,444	8.0%
2700-600	Supplies	5,285	72	500	800	300	60.0%
2700-700	Property	-	-	-	-	-	0.0%
2700-800	Other Objects	280	240	400	-	(400)	-100.0%
<b>Total 2700</b>		<b>3,019,899</b>	<b>3,683,022</b>	<b>3,371,750</b>	<b>3,644,894</b>	<b>273,144</b>	<b>8.1%</b>

#### Significant Changes to 12/13 Budget:

##### 2700-500 Account:

-Contracted rate increase of 1% (\$25k); Increase of 4 special needs vans (\$120k) and 6 mid day runs (\$46k) for Alternative Ed, Vo-Tech & Advanced Skills Center; Decrease of 3 NP vans (\$91k); Fuel costs increase \$43k.

-\$200k for LIU transportation. Governor's budget now includes revenue for LIU transportation, which used to be deducted from the district's state transportation revenue and will now need to be expensed (offsetting revenue).

Budget impact of PSERS increase:                      \$        966

**2700 ACCOUNT - SUPPORT SERVICES - STUDENT TRANSPORTATION:**

Expenditures include those activities concerned with the conveyance of students to and from school, as provided by State and Federal law. It includes transportation costs only for trips between home and school and from school to school.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>100 Salaries:</b>	<b>132,900</b>	<b>127,005</b>	<b>24,750</b>	<b>26,050</b>	5.3%
Included in this account are the costs of the .5 Transportation Secretary					
<b>200 Benefits:</b>	<b>26,776</b>	<b>28,961</b>	<b>15,600</b>	<b>22,100</b>	41.7%
Included in this account are the costs of benefits related to the above positions.					
<b>300 Purchased Professional Services:</b>	-	<b>210</b>	-	-	0.0%
<b>400 Purchased Property Services:</b>	-	-	-	-	0.0%
<b>500 Other Purchased Services:</b>	<b>2,854,658</b>	<b>3,526,534</b>	<b>3,330,500</b>	<b>3,595,944</b>	8.0%
Included in this account are the costs of providing transportation through contracted carriers to district resident students.					
<b>600 General Supplies, Books &amp; Software:</b>	<b>5,285</b>	<b>72</b>	<b>500</b>	<b>800</b>	60.0%
This account is for the cost of supplies and Edulog software needed for the transportation program.					
<b>700 Property:</b>	-				-
<b>800 Other Objects</b>	<b>280</b>	<b>240</b>	<b>400</b>	-	-100.0%
Budgeted to this account are the costs of professional dues and fees.					
<b>TOTAL</b>	<b>3,019,899</b>	<b>3,683,022</b>	<b>3,371,750</b>	<b>3,644,894</b>	8.1%

## DALLASTOWN AREA SCHOOL DISTRICT

### 2012/2013 Budget

#### 2800 ACCOUNT - SUPPORT SERVICES - CENTRAL

Acct Code	Description	Actual 09/10	Actual 10/11	Budget 11/12	Budget 12/13	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2800-100	Salaries	780,228	860,994	896,625	860,500	(36,125)	-4.0%
2800-200	Empl Benefits	214,482	272,463	313,000	329,250	16,250	5.2%
2800-300	Purch Prof Svcs	64,746	59,637	82,400	73,600	(8,800)	-10.7%
2800-400	Purch Prop Svcs	58,734	52,795	42,000	70,500	28,500	67.9%
2800-500	Other Purch Svcs	38,802	38,020	46,725	54,925	8,200	17.5%
2800-600	Supplies	331,504	318,200	220,300	214,500	(5,800)	-2.6%
2800-700	Property	281,891	27,353	78,000	80,000	2,000	2.6%
2800-800	Other Objects	1,695	3,111	6,800	6,300	(500)	-7.4%
Total 2800		1,772,082	1,632,573	1,685,850	1,689,575	3,725	0.2%

#### Significant Changes to 12/13 Budget:

##### 2800-100 Account:

-Decrease is due to the reduction of 1 tech position.

##### 2800-400 Account:

-Increase is due to increased technology repairs & maintenance.

Budget impact of PSERS increase:                      \$ 31,925

**2800 ACCOUNT - SUPPORT SERVICES - CENTRAL:****2814 ACCOUNT - EVALUATION SERVICES:**

Those activities concerned with ascertaining or judging the value or amount of an action or an outcome by careful appraisal of previously specified data in light of the particular situation and the goals and objectives previously established.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>300 Purchased Professional Services:</b>	-	-	<b>4,000</b>	-	0.0%

Budgeted to this account is the cost of the examination of and preparation for the Strategic Plan Mid-term Report.

**2818 ACCOUNT - SYSTEM-WIDE TECHNOLOGY SERVICES**

Those activities concerned with coordinating, planning, researching, developing and evaluating the LEA's technology functions. Record to this function category the costs associated with the LEA's Technology Coordinator and immediate staff assigned to coordinating, planning, researching, developing and evaluating the LEA's technology functions.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>100 Salaries:</b>	<b>551,772</b>	<b>613,409</b>	<b>645,150</b>	<b>610,600</b>	-5.4%
Budgeted to this account is the cost of conference fees and consultants commissioned by the board.					
Director of Technology					
Database Administrator					
Network Specialist					
Tech Support Specialists					
Secretary to the Director of Technology					
Medical & Dental Waivers					
<b>200 Benefits:</b>	<b>147,474</b>	<b>189,522</b>	<b>215,000</b>	<b>224,150</b>	4.3%
Included in this account are the costs of benefits related to the above positions.					
<b>300 Purchased Professional Services:</b>	<b>18,898</b>	<b>5,986</b>	<b>1,000</b>	<b>4,000</b>	300.0%
Budgeted to this account is the cost of contracted services in support of the district's technology plan.					
<b>400 Purchased Property Services:</b>	<b>56,864</b>	<b>52,795</b>	<b>42,000</b>	<b>70,500</b>	67.9%
Included in this account is an amount for the lease and annual maintenance contracts for the district's copiers.					
<b>500 Other Purchased Services:</b>	<b>9,155</b>	<b>14,253</b>	<b>1,000</b>	<b>3,000</b>	200.0%
Budgeted in this account is an amount for the costs of postage and travel related to technology services.					
<b>600 General Supplies, Books, Periodicals &amp; Software:</b>	<b>290,611</b>	<b>272,160</b>	<b>147,000</b>	<b>153,000</b>	4.1%
Included in this account are amounts for technology supplies and the cost of annual maintenance agreement for some of the district's software packages (McAfee. Web filter, etc).					
<b>700 Property:</b>	<b>281,891</b>	<b>27,353</b>	<b>76,000</b>	<b>78,000</b>	2.6%
The amount budgeted to this account reflects the cost of anticipated upgrades, improvements and maintenance to the district's technology operations.					
<b>800 Other Objects</b>	<b>636</b>	<b>1,826</b>	<b>500</b>	<b>1,000</b>	100.0%
Budgeted to this account are the costs of professional dues and fees.					
<b>TOTAL</b>	<b>1,357,301</b>	<b>1,177,304</b>	<b>1,127,650</b>	<b>1,144,250</b>	1.5%

**2823 - PUBLIC INFORMATION SERVICES**

Those activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to the public through various news media, personal contact or the Internet.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>300 Purchased Professional Services:</b>	<b>23,203</b>	<b>29,987</b>	<b>33,000</b>	<b>33,000</b>	0.0%
Budgeted to this account is the cost for the district's web service provider (School Wires) and Global Connect service (formerly charged to function 2818).					
<b>TOTAL</b>	<b>23,203</b>	<b>29,987</b>	<b>33,000</b>	<b>33,000</b>	0.0%

**2830 - STAFF SERVICES**

Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services and staff accounting.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>100 Salaries:</b>	<b>228,456</b>	<b>247,585</b>	<b>251,475</b>	<b>249,900</b>	-0.6%
Budgeted in this account are the following staff:					
Director of Human Resources					
Human Resources Coordinator					
Secretary to the Director of Human Resources					
Medical & Dental Waivers					
<b>200 Benefits:</b>	<b>67,008</b>	<b>82,941</b>	<b>98,000</b>	<b>105,100</b>	7.2%
Included in this account are the costs of benefits related to the above positions.					
<b>300 Purchased Professional Services:</b>	<b>21,483</b>	<b>23,526</b>	<b>26,400</b>	<b>25,600</b>	-3.0%
Budgeted to this account is the cost for conference fees, the Employee Assistance Program and other contracted professional services.					
<b>400 Purchased Property Services:</b>	<b>1,870</b>	<b>-</b>	<b>-</b>	<b>-</b>	0.0%
Included in this account is an amount for the lease and annual maintenance contracts for the copier in the human resources department.					
<b>500 Other Purchased Services:</b>	<b>29,647</b>	<b>23,767</b>	<b>43,750</b>	<b>49,950</b>	14.2%
Budgeted in this account is an amount for the costs of advertising, postage, printing and travel related to staffing services.					
<b>600 General Supplies, Books, Periodicals &amp; Software:</b>	<b>40,893</b>	<b>46,040</b>	<b>73,300</b>	<b>61,500</b>	-16.1%
Included in this account are amounts for the sub calling program, recruitment software and supplies for recruitment services and the human resources department.					
<b>700 Property:</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	0.0%
Included in this account is an amount for replacement of computer equipment for use in the human resources office.					
<b>800 Other Objects</b>	<b>1,058</b>	<b>1,285</b>	<b>6,300</b>	<b>5,300</b>	-15.9%
Budgeted to this account are the costs of professional dues and fees, as well as, recruitment service fees.					
<b>TOTAL</b>	<b>390,415</b>	<b>425,144</b>	<b>501,225</b>	<b>499,350</b>	-0.4%



**2836 - STAFF DEVELOPMENT SERVICES - NON-INSTRUCTIONAL, NON-CERTIFIED STAFF**

Expenditures associated with all staff development services designed to contribute to the professional competence of the school entity's non-instructional, non-certified staff.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>300 Purchased Professional Services:</b>	-	-	<b>3,000</b>	<b>1,500</b>	-50.0%
Budgeted to this account is the cost for staff development for the district's non-instructional, non-certified staff.					
<b>500 Other Purchased Services:</b>	-	-	<b>1,975</b>	<b>1,975</b>	0.0%
Budgeted in this account is an amount for the costs of travel related to staff development services.					
<b>TOTAL</b>	-	-	<b>4,975</b>	<b>3,475</b>	-30.2%

**2840 - DATA PROCESSING SERVICES**

Those activities concerned with preparing data for storage, storing data and retrieving them for reproduction as information for management and reporting.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>300 Purchased Professional Services:</b>	-	-	<b>15,000</b>	<b>9,500</b>	-36.7%
Budgeted to this account is the cost for the district's data back-up service provider.					
<b>TOTAL</b>	-	-	<b>15,000</b>	<b>9,500</b>	-36.7%

**2850 - STATE AND FEDERAL AGENCY LIAISON SERVICES**

Those activities associated with acquiring, conducting and managing programs or planning, administration, implementation, coordination, reporting, and/or evaluation of programs and projects, which are Federally or State funded.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>300 Purchased Professional Services:</b>	<b>1,162</b>	<b>137</b>	-	-	0.0%
Budgeted to this account is the cost for the district's data back-up service provider.					
<b>TOTAL</b>	<b>1,162</b>	<b>137</b>	-	-	0.0%

<b>GRAND TOTAL</b>	<b>1,772,080</b>	<b>1,632,573</b>	<b>1,685,850</b>	<b>1,689,575</b>	0.2%
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## DALLASTOWN AREA SCHOOL DISTRICT

### 2012/2013 Budget

#### 2900 ACCOUNT - SUPPORT SERVICES - OTHER

Acct Code	Description	Actual 09/10	Actual 10/11	Budget 11/12	Budget 12/13	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2900-500	Other Purch Svcs	124,205	123,126	123,850	124,350	500	0.4%
	Total 2900	124,205	123,126	123,850	124,350	500	0.4%

**2900 ACCOUNT - SUPPORT SERVICES - OTHER SERVICES:**

All other support services not classified elsewhere in the 2000 series.

<u>Object</u>		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
		<u>09/10</u>	<u>10/11</u>	<u>11/12</u>	<u>12/13</u>	
500	Other Purchased Services:	124,205	123,126	123,850	124,350	0.40%
Budgeted to this account is an amount for LIU indirect services and the York Learning Center.						
<b>GRAND TOTAL</b>		<b>124,205</b>	<b>123,126</b>	<b>123,850</b>	<b>124,350</b>	0.40%

## DALLASTOWN AREA SCHOOL DISTRICT

### 2012/2013 Budget

#### 3100 ACCOUNT - FOOD SERVICES

Acct Code	Description	Actual 09/10	Actual 10/11	Budget 11/12	Budget 12/13	\$ Increase\ (Decrease)	% Increase\ (Decrease)
3100-200	Empl Benefits	-	-	-	-	-	0.0%
	Total 3100	-	-	-	-	-	0.0%

#### Significant Changes to 12/13 Budget:

##### 3100-200 Account:

-For 2012/13, \$282,700 in unemployment costs was originally budgeted to food services (function 3100); before final budget approval it was moved to the fund transfer budget (function 5200) per PDE directive. Unemployment costs for former in-house food service employees will be charged to the food service fund; funds will be transferred from the general fund to the food service fund to cover the cost. This transfer will be recorded to function 5200.

**3100 ACCOUNT - SUPPORT SERVICES - FOOD SERVICES:**

Activities with providing food to students and staff in a school.

		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<u>Object</u>		<u>09/10</u>	<u>10/11</u>	<u>11/12</u>	<u>12/13</u>
<b>200</b>	<b>Benefits:</b>	-	-	-	-

For 2012/13, \$282,700 in unemployment costs was originally budgeted to food services (function 3100); before final budget approval it was moved to the fund transfer budget (function 5200) per PDE directive. Unemployment costs for former in-house food service employees will be charged to the food service fund; funds will be transferred from the general fund to the food service fund to cover the cost. This transfer will be recorded to function 5200.

<b>GRAND TOTAL</b>		-	-	-	-
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# DALLASTOWN AREA SCHOOL DISTRICT

## 2012/2013 Budget

### 3200 ACCOUNT - STUDENT ACTIVITIES

Acct Code	Description	Actual 09/10	Actual 10/11	Budget 11/12	Budget 12/13	\$ Increase\ (Decrease)	% Increase\ (Decrease)
3200-100	Salaries	841,927	924,155	768,900	859,500	90,600	11.8%
3200-200	Empl Benefits	134,585	161,179	160,450	209,900	49,450	30.8%
3200-300	Purch Prof Svcs	31,091	61,205	57,500	59,200	1,700	3.0%
3200-400	Purch Prop Svcs	40,630	46,265	50,000	45,000	(5,000)	-10.0%
3200-500	Other Purch Svcs	161,400	157,022	130,300	130,100	(200)	-0.2%
3200-600	Supplies	134,563	128,328	112,900	123,600	10,700	9.5%
3200-700	Property	96,677	30,404	47,000	33,200	(13,800)	-29.4%
3200-800	Other Objects	3,717	3,191	5,600	5,600	-	0.0%
<b>Total 3200</b>		<b>1,444,590</b>	<b>1,511,748</b>	<b>1,332,650</b>	<b>1,466,100</b>	<b>133,450</b>	<b>10.0%</b>

#### Significant Changes to 12/13 Budget:

3200-600 & 700 Accounts:

Less equipment and more supplies needed.

Budget impact of PSERS increase:                      \$    31,887

**3200 ACCOUNT - NON-INSTRUCTIONAL SERVICES - STUDENT ACTIVITIES:**

School sponsored activities under the guidance and supervision of the LEA staff.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>100 Salaries:</b>	<b>841,928</b>	<b>924,155</b>	<b>768,900</b>	<b>859,500</b>	11.8%
Budgeted in this account is an amount for the cost of salaries for the personnel involved in school athletics and activities for the students. Salaries are budgeted for the following:					
Athletic Director					
Athletic Trainer					
Coaches					
Intramurals					
School Event Staff					
Medical & Dental Waivers					
<b>200 Benefits:</b>	<b>134,585</b>	<b>161,179</b>	<b>160,450</b>	<b>209,900</b>	30.8%
Included in this account are the costs of benefits related to the above positions.					
<b>300 Purchased Professional Services:</b>	<b>31,091</b>	<b>61,205</b>	<b>57,500</b>	<b>59,200</b>	3.0%
Budgeted to this account is the cost of conference fees and an amount for police protection at athletic events.					
<b>400 Purchased Property Services:</b>	<b>40,630</b>	<b>46,265</b>	<b>50,000</b>	<b>45,000</b>	-10.0%
Budgeted to this account is an amount for the repair, maintenance, and laundry service of athletic equipment and uniforms.					
<b>500 Other Purchased Services:</b>	<b>161,400</b>	<b>157,022</b>	<b>130,300</b>	<b>130,100</b>	-0.2%
The amount budgeted to this account reflects the cost of transportation for athletics and activities, as well as the cost of athletic insurance.					
<b>600 General Supplies, Books &amp; Software:</b>	<b>134,563</b>	<b>128,328</b>	<b>112,900</b>	<b>123,600</b>	9.5%
This account includes the cost of supplies related to the athletic/activities program.					
<b>700 Property:</b>	<b>96,677</b>	<b>30,404</b>	<b>47,000</b>	<b>33,200</b>	-29.4%
Budgeted to this account is an amount for athletic equipment and uniform replacement.					
<b>800 Other Objects</b>	<b>3,717</b>	<b>3,191</b>	<b>5,600</b>	<b>5,600</b>	0.0%
Budgeted to this account is an amount for the cost of dues and fees related to the student activities and athletics function.					
<b>GRAND TOTAL</b>	<b>1,444,590</b>	<b>1,511,748</b>	<b>1,332,650</b>	<b>1,466,100</b>	10.0%

# DALLASTOWN AREA SCHOOL DISTRICT

## 2012/2013 Budget

### 3300 ACCOUNT - COMMUNITY SERVICES

Acct Code	Description	Actual 09/10	Actual 10/11	Budget 11/12	Budget 12/13	\$ Increase\ (Decrease)	% Increase\ (Decrease)
3300-100	Salaries	62,400	66,109	65,550	65,550	-	0.0%
3300-200	Empl Benefits	6,489	7,325	11,100	13,500	2,400	21.6%
3000-300	Purch Prof Svcs	-	17	-	-	-	0.0%
3300-500	Other Purch Svcs	415	100	-	-	-	0.0%
3300-600	Supplies	2,650	1,541	-	-	-	0.0%
3300-800	Other Objects	7,650	8,475	9,950	9,950	-	0.0%
	<b>Total 3300</b>	<b>79,604</b>	<b>83,567</b>	<b>86,600</b>	<b>89,000</b>	<b>2,400</b>	<b>2.8%</b>

Budget impact of PSERS increase:           \$    2,432



**3300 ACCOUNT - NON-INSTRUCTIONAL SERVICES - COMMUNITY:**

Those activities concerned with providing community services to students, staff or other community participants.

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>100 Salaries:</b>	<b>62,400</b>	<b>66,109</b>	<b>65,550</b>	<b>65,550</b>	0.0%
Budgeted in this account is an amount for the cost of salaries for the personnel involved in the following community programs:					
3rd Grade Swim Program					
Learn to Swim Program					
<b>200 Benefits:</b>	<b>6,489</b>	<b>7,325</b>	<b>11,100</b>	<b>13,500</b>	21.6%
Budgeted in this account is an amount for the cost of benefits related to the above salary costs.					
<b>300 Purchased Professional Services:</b>	<b>-</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>-</b>
Budgeted to this account is the cost of conference fees and consultants commissioned by the board.					
<b>500 Other Purchased Services:</b>	<b>415</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>600 General Supplies, Books &amp; Software:</b>	<b>2,650</b>	<b>1,541</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
This account includes an amount for the cost of supplies for Title I community service meetings.					
<b>800 Other Objects</b>	<b>7,650</b>	<b>8,475</b>	<b>9,950</b>	<b>9,950</b>	<b>0.0%</b>
The amount budgeted to this account reflects dues & fees paid to community service organizations.					
<b>GRAND TOTAL</b>	<b>79,604</b>	<b>83,567</b>	<b>86,600</b>	<b>89,000</b>	<b>2.8%</b>

## DALLASTOWN AREA SCHOOL DISTRICT

### 2012/2013 Budget

#### 4000 ACCOUNT - FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES

Acct Code	Description	Actual 09/10	Actual 10/11	Budget 11/12	Budget 12/13	\$ Increase\ (Decrease)	% Increase\ (Decrease)
4000-300	Purch Prof Svcs	-	-	-	-	-	0.0%
4000-400	Purch Prop Svcs	150,000	15,900	-	-	-	0.0%
4000-500	Other Purch Svcs	-	-	-	-	-	0.0%
4000-600	Supplies	-	-	-	-	-	0.0%
4000-700	Property	347,292	-	-	-	-	0.0%
	<b>Total 4000</b>	<b>497,292</b>	<b>15,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

#### Significant Changes to 12/13 Budget:

Capital projects were cut for 2011/2012 and 2012/2013.

**4000 ACCOUNT - FACILITIES ACQUISITION SERVICES -**

Capital Facilities Acquisition, Construction and Improvements are capital expenditures incurred to purchase land, buildings, service systems and built-in equipment. Expenditures include the initial purchase of land and buildings; construction; remodeling, additions and improvements to buildings; initial installation, replacement or extension of service systems; and other built-in equipment, as well as improvement to sites, and activities related to all of the above.

This account was cut from the 11/12 budget.

<u>Object</u>		<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
300	Purchased Professional Services:	-	-	-	-	-
400	Purchased Property Services:	150,000	15,900	-	-	0%
500	Other Purchased Services:	-	-	-	-	-
600	General Supplies, Books & Software:	-	-	-	-	-
700	Property:	347,292	-	-	-	0%
<b>GRAND TOTAL</b>		<b>497,292</b>	<b>15,900</b>	<b>-</b>	<b>-</b>	<b>0%</b>

## DALLASTOWN AREA SCHOOL DISTRICT

### 2012/2013 Budget

#### 5000 ACCOUNT - OTHER EXPENDITURES AND FINANCING USES

Acct Code	Description	Actual 09/10	Actual 10/11	Budget 11/12	Budget 12/13	\$ Increase\ (Decrease)	% Increase\ (Decrease)
5000-800	Other Objects	3,353,599	2,619,226	4,556,500	3,941,700	(614,800)	-13.5%
5000-900	Other Use of Funds	5,485,732	6,614,426	4,763,000	5,678,150	915,150	19.2%
	<b>Total 5000</b>	<b>8,839,331</b>	<b>9,233,652</b>	<b>9,319,500</b>	<b>9,619,850</b>	<b>300,350</b>	<b>3.2%</b>

#### Significant Changes to 12/13 Budget:

- Increase debt service payments due to Vo-Tech roof (\$49k).
- Increase debt service payments due to scheduled debt payments (\$31k).
- For 2012/13, \$282,700 in unemployment costs is budgeted to the fund transfer budget (function 5200, object 900) per PDE directive. Unemployment costs for former in-house food service employees will be charged to the food service fund; funds will be transferred from the general fund to the food service fund to cover the cost. This transfer will be recorded to 5200-900.

**5000 ACCOUNT - FINANCING USES - OTHER EXPENDITURES:**

This category includes current debt service expenditures and other expenses (expenditures and other financing uses).

<u>Object</u>	<u>Actual</u> <u>09/10</u>	<u>Actual</u> <u>10/11</u>	<u>Budget</u> <u>11/12</u>	<u>Budget</u> <u>12/13</u>	
<b>800 Other Objects</b>	<b>3,353,599</b>	<b>2,619,226</b>	<b>4,556,500</b>	<b>3,941,700</b>	-13.5%
Budgeted to this account are expenditures for interest payments on notes, bonds and lease-purchase agreements. Also budgeted to this account is an amount for budgetary reserve and the district's tax rebate program.					
<b>900 Other Uses of Funds</b>	<b>5,485,732</b>	<b>6,614,426</b>	<b>4,763,000</b>	<b>5,678,150</b>	19.2%
Budgeted to this account are expenditures for principal payments on notes, bonds and lease-purchase agreements. Also included in this account is the budgeted transfer from the General Fund to the Food Service Fund for the cost of unemployment for former Food Service employees.					
<b>GRAND TOTAL</b>	<b>8,839,331</b>	<b>9,233,652</b>	<b>9,319,500</b>	<b>9,619,850</b>	3.2%

## DALLASTOWN AREA SCHOOL DISTRICT

### 2012/2013 Budget

#### TOTALS BY OBJECT

Acct Code	Description	Actual 09/10	Actual 10/11	Budget 11/12	Budget 12/13	\$ Increase\ (Decrease)	% Increase\ (Decrease)
100	Salaries	45,293,733	47,047,042	45,675,759	45,472,900	(202,859)	-0.4%
200	Empl Benefits	12,171,648	13,914,005	15,339,549	17,326,900	1,987,351	13.0%
300	Purch Prof Svcs	4,423,018	4,019,493	4,277,375	3,878,575	(398,800)	-9.3%
400	Purch Prop Svcs	2,348,091	2,339,781	2,135,850	2,085,750	(50,100)	-2.3%
500	Other Purch Svcs	7,219,103	7,623,368	7,536,325	7,827,449	291,124	3.9%
600	Supplies	2,898,253	3,278,466	3,181,985	3,071,900	(110,085)	-3.5%
700	Property	1,554,610	1,689,452	767,600	621,050	(146,550)	-19.1%
800	Other Objects	3,494,249	2,759,260	4,628,525	4,051,525	(577,000)	-12.5%
900	Other Use of Funds	5,485,732	6,614,426	4,763,000	5,678,150	915,150	19.2%
	<b>Total</b>	<b>84,888,437</b>	<b>89,285,292</b>	<b>88,305,968</b>	<b>90,014,199</b>	<b>1,708,231</b>	<b>1.9%</b>

The mandatory increase in the employer's PSERS rate impacts the expenditure budget \$1,684,292.

**Dallastown Area School District**  
**5 Year History - General Fund Expenditures**

	<u>06/07</u> <u>Actual</u>	<u>07/08</u> <u>Actual</u>	<u>08/09</u> <u>Actual</u>	<u>09/10</u> <u>Actual</u>	<u>10/11</u> <u>Actual</u>	<u>11/12</u> <u>Budget</u>	<u>12/13</u> <u>Budget</u>
<b>1000 - Instruction</b>							
1100 Regular Instruction	34,620,100	37,005,170	39,095,912	41,827,957	43,835,112	44,389,318	44,959,100
1200 Special Education	7,156,812	7,911,130	8,027,122	8,938,130	9,633,663	9,415,725	8,940,000
1300 Vocational Education	1,092,212	1,078,980	1,181,525	1,213,956	1,060,213	1,094,500	1,130,400
Other Instructional							
1400 Programs	815,194	984,319	974,626	1,102,314	1,026,839	649,900	966,700
Non-Public School							
1500 Programs	0	0	0	14,098	7,430	0	0
1600 Community Education	35,561	36,345	35,960	36,948	33,761	37,000	34,650
<i>Total Instruction</i>	<i>43,719,879</i>	<i>47,015,944</i>	<i>49,315,145</i>	<i>53,133,403</i>	<i>55,597,018</i>	<i>55,586,443</i>	<i>56,030,850</i>
<b>2000 - Support Services</b>							
2100 Pupil Personnel	1,937,887	2,165,411	2,298,239	2,402,279	2,609,146	2,688,075	2,858,175
Instructional Staff							
2200 Support	1,893,390	2,016,215	2,078,347	2,197,526	2,548,092	1,782,725	2,110,730
2300 Administration	3,313,659	3,545,268	3,743,253	3,843,642	4,223,108	3,850,850	3,747,550
2400 Pupil Health Services	755,730	800,353	844,711	858,512	936,760	920,900	1,010,350
2500 Business Services	638,960	664,568	660,470	671,577	689,096	674,200	707,500
2600 Plant Services	4,968,288	5,351,182	5,497,721	6,004,495	6,398,483	6,882,575	6,915,275
2700 Student Transportation	2,750,702	3,072,000	3,128,717	3,019,899	3,683,022	3,371,750	3,644,894
Central Support							
2800 Services	1,703,213	1,614,414	1,757,538	1,772,082	1,632,573	1,685,850	1,689,575
2900 Other Support Services	46,762	49,083	104,438	124,205	123,126	123,850	124,350
<i>Total Support Services</i>	<i>18,008,591</i>	<i>19,278,494</i>	<i>20,113,434</i>	<i>20,894,217</i>	<i>22,843,406</i>	<i>21,980,775</i>	<i>22,808,399</i>
<b>3000 - Non-Instructional Services</b>							
3200 Student Activities	1,123,482	1,171,844	1,324,300	1,444,590	1,511,748	1,332,650	1,466,100
3300 Community Services	78,860	82,063	92,558	79,604	83,567	86,600	89,000
<i>Total Non-Instructional Svcs</i>	<i>1,202,342</i>	<i>1,253,907</i>	<i>1,416,858</i>	<i>1,524,194</i>	<i>1,595,316</i>	<i>1,419,250</i>	<i>1,555,100</i>
<b>4000 - Facilities Acquisition, Construction and Improvement</b>							
Facilities Acquisition, Construction and							
4600 Improvement	206,197	596,411	17,010	497,292	15,900	0	0
<i>Total Facilities Acquisition</i>	<i>206,197</i>	<i>596,411</i>	<i>17,010</i>	<i>497,292</i>	<i>15,900</i>	<i>0</i>	<i>0</i>
<b>5000 - Other Financing Uses, Net</b>							
5100 Debt Service	6,712,989	7,509,429	6,708,249	8,071,331	7,833,552	9,057,500	9,137,150
5200 Fund Transfers	175,900	2,642,422	1,528,147	768,000	1,400,100	62,000	282,700
5800 Suspense Account	0	0	0	0	0	0	0
5900 Budgetary Reserve	0	0	0	0	0	200,000	200,000
<i>Total Other Financing</i>	<i>6,888,889</i>	<i>10,151,851</i>	<i>8,236,396</i>	<i>8,839,331</i>	<i>9,233,652</i>	<i>9,319,500</i>	<i>9,619,850</i>
<b>BY FUNCTION</b>	<b>70,025,898</b>	<b>78,296,607</b>	<b>79,098,843</b>	<b>84,888,437</b>	<b>89,285,292</b>	<b>88,305,968</b>	<b>90,014,199</b>

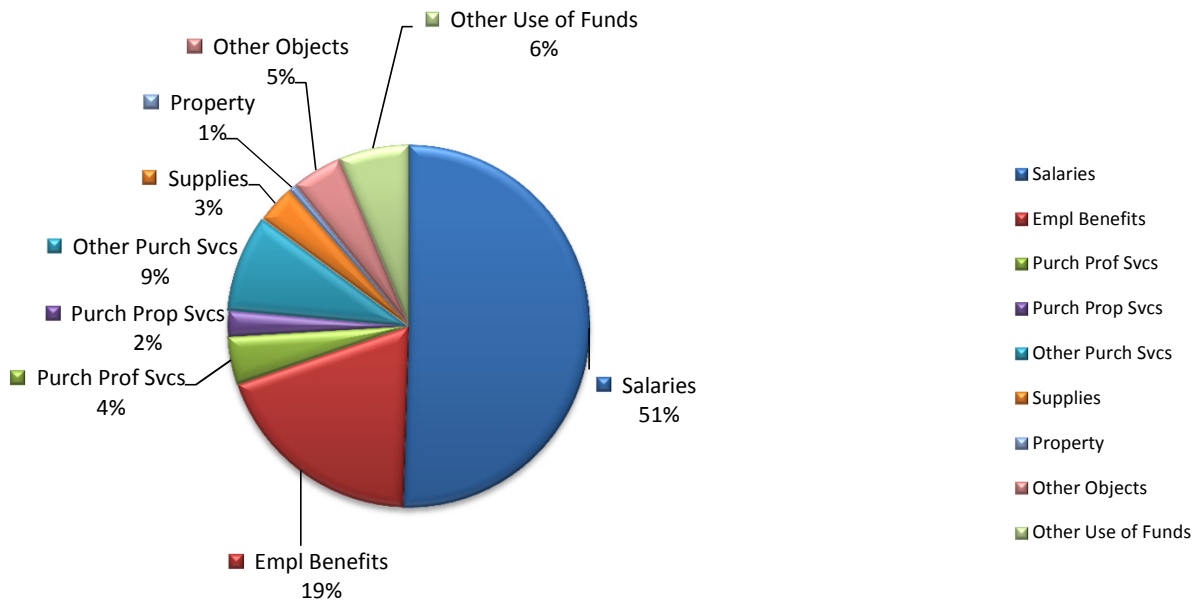
# DALLASTOWN AREA SCHOOL DISTRICT

## 2012/2013 Budget

### TOTALS BY OBJECT

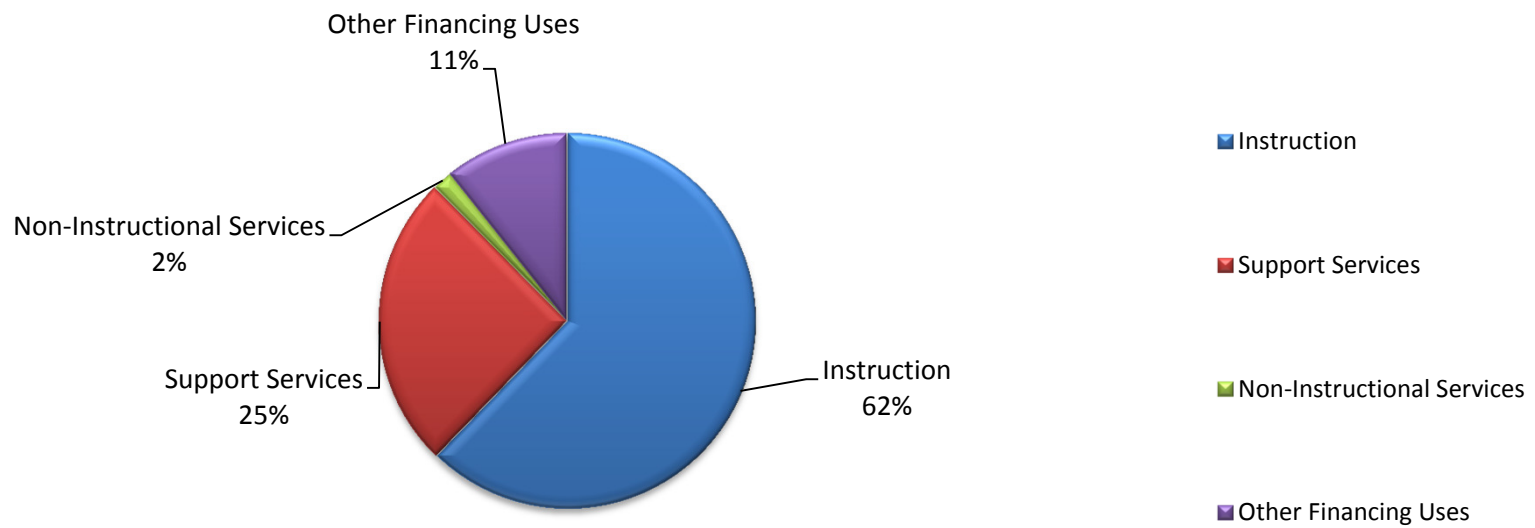
Acct	Description	Actual 07/08	Actual 08/09	Actual 09/10	Actual 10/11	Budget 11/12	Budget 12/13	\$ Increase\ (Decrease)	% Increase\ (Decrease)
100	Salaries	39,344,286	42,167,607	45,293,733	47,047,042	45,675,759	45,472,900	(202,859)	-0.4%
200	Empl Benefits	11,308,564	11,374,240	12,171,648	13,914,005	15,339,549	17,326,900	1,987,351	13.0%
300	Purch Prof Svcs	4,226,786	4,106,158	4,423,018	4,019,493	4,277,375	3,878,575	(398,800)	-9.3%
400	Purch Prop Svcs	2,034,441	1,925,000	2,348,091	2,339,781	2,135,850	2,085,750	(50,100)	-2.3%
500	Other Purch Svcs	6,204,125	6,738,592	7,219,103	7,623,368	7,536,325	7,827,449	291,124	3.9%
600	Supplies	2,911,411	3,081,775	2,898,253	3,278,466	3,181,985	3,071,900	(110,085)	-3.5%
700	Property	1,874,971	1,133,339	1,554,610	1,689,452	767,600	621,050	(146,550)	-19.1%
800	Other Objects	3,201,857	5,407,378	3,494,249	2,759,260	4,628,525	4,051,525	(577,000)	-12.5%
900	Other Use of Funds	7,190,164	3,164,754	5,485,732	6,614,426	4,763,000	5,678,150	915,150	19.2%
	Total	78,296,604	79,098,843	84,888,437	89,285,292	88,305,968	90,014,199	1,708,231	1.9%

### 12/13 Budget by Object





## 12/13 Budget by Major Function



# DALLASTOWN AREA SCHOOL DISTRICT

## BUILDING PRINCIPAL'S BUDGET

### 2012/2013 ELEMENTARY BUILDING ALLOCATION

Account	Description		Dallastown	Leaders Heights	Loganville	Ore Valley	York Township	Intermediate School
1100 - 324	Reg Instr	Conference Fees	850	800	1,750	1,300	875	5,900
1100 - 329	Reg Instr	Educational Prof Svc						9,900
1100 - 430	Reg Instr	Repairs & Maintenance	250	200	1,300	200	500	1,000
1100 - 513	Reg Instr	Transportation	4,300	4,300	9,000	10,000	12,600	5,400
1100 - 530	Reg Instr	Communications	500	500	700	1,000	750	2,600
1100 - 550	Reg Instr	Printing	200	200	200		300	
1100 - 580	Reg Instr	Travel	600	600	1,575	550	750	1,700
1100 - 599	Reg Instr	Misc Purchased Svc	3,000	3,000	5,500	7,000	7,450	3,650
1100 - 610	Reg Instr	Supplies	14,850	14,850	41,000	50,700	39,250	201,000
1100 - 640	Reg Instr	Books	14,000	13,100	34,000	29,100	28,500	37,200
1100 - 648	Reg Instr	Educational Software	200	200			300	400
1100 750	Reg Instr	New Equipment	600	600			2,000	4,500
1100 760	Reg Instr	Replacement Equipment					1,000	
1100 810	Reg Instr	Dues & Fees	100	100		300		1,000
1200 - 324	Special Ed/Gifted	Conference Fees	150	200		150		600
1200 - 580	Special Ed/Gifted	Travel	200	200		150		400
1200 - 610	Special Ed/Gifted	Supplies	550	550	500	400		3,500
1200 - 640	Special Ed/Gifted	Books	500	600	500	550	500	2,900
1200 - 750	Special Ed/Gifted	New Equipment						
1200 - 760	Special Ed/Gifted	Replacement Equipment						
2120 - 324	Guidance	Conference Fees	100	100	350	200	75	750
2120 - 330	Guidance	Non-Edu Professional Svc				200	200	
2120 - 550	Guidance	Printing						
2120 - 580	Guidance	Travel	100	100	350	100	75	
2120 - 599	Guidance	Misc Purchased Svc			1,000			
2120 - 610	Guidance	Supplies	500	500	1,200	700	1,400	6,200

Account	Description		Dallastown	Leaders Heights	Loganville	Ore Valley	York Township	Intermediate School
2120 - 640	Guidance	Books	500	500	250	200	500	2,000
2120 - 648	Guidance	Educational Software	300	300	100		250	500
2120 - 810	Guidance	Dues & Fees	100	100	100		75	500
2250 - 324	Library	Conference Fees			200		75	500
2250 - 580	Library	Travel	100	100	100	50	100	75
2250 - 610	Library	Supplies	900	500	1,000	300	500	3,500
2250 - 640	Library	Books	2,000	2,000	6,500	8,000	7,500	19,000
2250 - 648	Library	Educational Software	350					1,200
2250 - 750	Library	New Equipment						
2250 - 760	Library	Replacement Equipment						
2250 - 810	Library	Dues & Fees					100	150
2272 - 324	Staff Dev (non-cert)	Conference Fees			150		150	700
2272 - 580	Staff Dev (non-cert)	Travel	50		50			100
2380 - 324	Principal's Office	Conference Fees	250	250	300	400	725	1,500
2380 - 430	Principal's Office	Repairs & Maintenance						600
2380 - 530	Principal's Office	Communications		50				600
2380 - 538	Principal's Office	Telecommunication Svcs			250	300	100	850
2380 - 550	Principal's Office	Printing	150	100	50		200	1,200
2380 - 580	Principal's Office	Travel	750	1,000		300	625	1,000
2380 - 599	Principal's Office	Misc Purchases			300		100	300
2380 - 610	Principal's Office	Supplies	500	500	500	100	250	4,000
2380 - 618	Principal's Office	Administrative Software						
2380 - 640	Principal's Office	Books		300		450	250	1,000
2380 - 750	Principal's Office	New Equipment						
2380 - 760	Principal's Office	Replacement Equipment						
2380 - 810	Principal's Office	Dues & Fees	400	400	550	300	550	2,000
<b>Total</b>			<b>47,900</b>	<b>46,800</b>	<b>109,325</b>	<b>113,000</b>	<b>108,575</b>	<b>329,875</b>
Total Enrollment			175	166	420	539	495	1,455
Per Pupil Allocation			<u>288</u>	<u>288</u>	<u>288</u>	<u>288</u>	<u>288</u>	<u>288</u>
<b>Total Allocation</b>			<b>50,400</b>	<b>47,808</b>	<b>120,960</b>	<b>155,232</b>	<b>142,560</b>	<b>419,040</b>

## 2012/2013 SECONDARY BUILDING ALLOCATION

Account	Description		Middle School	High School	Sec Total	Elem Total	Grand Total
1100 - 324	Reg Instr	Conference Fees	2,500	8,900	11,400	11,475	22,875
1100 - 329	Reg Instr	Educational Prof Svc	2,000	500	2,500	0	2,500
1100 - 330	Reg Instr	Non-Edu Professional Svc		3,000	3,000	0	3,000
1100 - 430	Reg Instr	Repairs & Maintenance	23,650	10,050	33,700	3,450	37,150
1100 - 442	Reg Instr	Equipment Rental	500		500	0	500
1100 - 513	Reg Instr	Transportation	10,000	32,000	42,000	45,600	87,600
1100 - 530	Reg Instr	Communications	2,000	5,500	7,500	6,050	13,550
1100 - 550	Reg Instr	Printing		12,000	12,000	900	12,900
1100 - 580	Reg Instr	Travel	2,550	7,650	10,200	5,775	15,975
1100 - 599	Reg Instr	Misc Purchased Svc	5,000	5,000	10,000	29,600	39,600
1100 - 610	Reg Instr	Supplies	139,300	234,200	373,500	361,650	735,150
1100 - 640	Reg Instr	Books	18,100	88,350	106,450	155,900	262,350
1100 - 648	Reg Instr	Educational Software	150	10,000	10,150	1,100	11,250
1100 - 750	Reg Instr	New Equipment		16,000	16,000	7,700	23,700
1100 - 760	Reg Instr	Replacement Equipment		27,650	27,650	1,000	28,650
1100 - 810	Reg Instr	Dues & Fees	1,100	2,050	3,150	1,500	4,650
1100 - 894	Reg Instr	Student Conf Dues/Fees		750	750	0	750
1100	JROTC	JROTC			0	0	0
1200 - 324	Special Ed/Gifted	Conference Fees	250		250	1,100	1,350
1200 - 329	Special Ed/Gifted	Educational Prof Svc		9,500	9,500	0	9,500
1200 - 580	Special Ed/Gifted	Travel	100	500	600	950	1,550
1200 - 610	Special Ed/Gifted	Supplies	1,850	3,600	5,450	5,500	10,950
1200 - 640	Special Ed/Gifted	Books	150	1,350	1,500	5,550	7,050
1200 - 648	Special Ed/Gifted	Educational Software			0	0	0
1200 - 750	Special Ed/Gifted	New Equipment			0	0	0
1200 - 760	Special Ed/Gifted	Replacement Equipment			0	0	0
1200 - 810	Special Ed/Gifted	Dues & Fees		650	650	0	650
1390	Diversified Occupations			90,000	90,000	0	90,000
1410	Driver's Ed	Driver's Ed		1,700	0	0	0

Account	Description		Middle School	High School	Sec Total	Elem Total	Grand Total
2120 - 324	Guidance	Conference Fees		3,200	3,200	1,575	4,775
2120 - 330	Guidance	Non-Edu Professional Svc		9,800	9,800	400	10,200
2120 - 530	Guidance	Communications		4,000	4,000	0	4,000
2120 - 550	Guidance	Printing		12,250	12,250	0	12,250
2120 - 580	Guidance	Travel		2,400	2,400	725	3,125
2120 - 599	Guidance	Misc Purchased Svc		5,450	5,450	1,000	6,450
2120 - 610	Guidance	Supplies	5,400	2,800	8,200	10,500	18,700
2120 - 640	Guidance	Books	100	350	450	3,950	4,400
2120 - 648	Guidance	Educational Software			0	1,450	1,450
2120 - 810	Guidance	Dues & Fees	150		150	875	1,025
2220/30 - 324	Tech/Media Svcs	Conference Fees		50	50	0	50
2220/30 - 430	Tech/Media Svcs	Repairs & Maintenance		5,000	5,000	0	5,000
2220/30 - 442	Tech/Media Svcs	Equipment Rental		3,000	3,000	0	3,000
2220/30 - 580	Tech/Media Svcs	Travel			0	0	0
2220/30 - 610	Tech/Media Svcs	Supplies		11,000	11,000	0	11,000
2220/30 - 640	Tech/Media Svcs	Books			0	0	0
2220/30 - 648	Tech/Media Svcs	Educational Software			0	0	0
2220/30 - 750	Tech/Media Svcs	New Equipment		3,000	3,000	0	3,000
2220/30 - 760	Tech/Media Svcs	Replacement Equipment		15,000	15,000	0	15,000
2220/30 - 810	Tech/Media Svcs	Dues & Fees			0	0	0
2250 - 324	Library	Conference Fees	100	250	350	775	1,125
2250 - 430	Library	Repairs & Maintenance		100	100	0	100
2250 - 580	Library	Travel	100	250	350	525	875
2250 - 610	Library	Supplies	2,000	2,100	4,100	6,700	10,800
2250 - 640	Library	Books	9,000	14,000	23,000	45,000	68,000
2250 - 648	Library	Educational Software			0	1,550	1,550
2250 - 750	Library	New Equipment			0	0	0
2250 - 760	Library	Replacement Equipment			0	0	0
2250 - 810	Library	Dues & Fees	200	300	500	250	750

Account	Description	Middle School	High School	Sec Total	Elem Total	Grand Total
2272 - 324	Staff Dev (non-cert) Conference Fees	1,500	500	2,000	1,000	3,000
2272 - 580	Staff Dev (non-cert) Travel		500	500	200	700
2380 - 324	Principal's Office Conference Fees	1,000	3,650	4,650	3,425	8,075
2380 - 430	Principal's Office Repairs & Maintenance			0	600	600
2380 - 530	Principal's Office Communications		2,000	2,000	650	2,650
2380 - 538	Principal's Office Telecommunication Svcs	500	1,000	1,500	1,500	3,000
2380 - 550	Principal's Office Printing	100	3,000	3,100	1,700	4,800
2380 - 580	Principal's Office Travel	1,250	5,000	6,250	3,675	9,925
2380 - 599	Principal's Office Misc Purchases		1,000	1,000	700	1,700
2380 - 610	Principal's Office Supplies	200	5,000	5,200	5,850	11,050
2380 - 618	Principal's Office Administrative Software			0	0	0
2380 - 640	Principal's Office Books	200	1,500	1,700	2,000	3,700
2380 - 750	Principal's Office New Equipment			0	0	0
2380 - 760	Principal's Office Replacement Equipment			0	0	0
2380 - 810	Principal's Office Dues & Fees	2,000	3,950	5,950	4,200	10,150
<b>Total</b>		<b>233,000</b>	<b>692,300</b>	<b>923,600</b>	<b>745,575</b>	<b>1,669,175</b>
Total Enrollment		917	1,843	2,760	3,250	6,010
Per Pupil Allocation		<u>314</u>	<u>448</u>			
<b>Total Allocation</b>		<b>287,938</b>	<b>825,664</b>	<b>923,600</b>	<b>745,575</b>	<b>1,669,175</b>

*Elem Totals do not include "all elem" music repairs.*

*HS total does not include the Alternative ed program, school events/athletics.*

*MS total does not include the summer remedial program.*

**Dallastown Area School District**  
**2012/2013 Budget**  
**Salary Summary**

Object Code 100

		<b>07/08</b>	<b>% of</b>	<b>08/09</b>	<b>% of</b>	<b>09/10</b>	<b>% of</b>	<b>10/11</b>	<b>% of</b>	<b>11/12</b>	<b>% of</b>	<b>12/13</b>	<b>% of</b>	<b>% Increase</b>
	<b>Category</b>	<b>Actual</b>	<b>Total</b>	<b>Actual</b>	<b>Total</b>	<b>Actual</b>	<b>Total</b>	<b>Actual</b>	<b>Total</b>	<b>Budget</b>	<b>Total</b>	<b>Budget</b>	<b>Total</b>	<b>(B to B)</b>
1100	Regular Programs	26,192,757	66.57%	28,184,756	66.84%	30,505,786	67.35%	30,884,283	65.65%	30,938,659	67.74%	30,311,850	66.66%	-2.03%
1200	Special Programs	3,459,413	8.79%	3,791,933	8.99%	3,932,253	8.68%	4,251,365	9.04%	3,998,150	8.75%	3,889,700	8.55%	-2.71%
	Vocational													
1300	Programs	33,055	0.08%	34,258	0.08%	36,233	0.08%	37,043	0.08%	154,700	0.34%	0	0.00%	-100.00%
	Other Instruction													
1400	Programs	263,679	0.67%	371,937	0.88%	434,755	0.96%	369,095	0.78%	0	0.00%	529,900	1.17%	#DIV/0!
	Adult Education													
1600	Programs	1,788	0.00%	1,478	0.00%	2,112	0.00%	2,865	0.01%	2,150	0.00%	2,150	0.00%	0.00%
2100	Pupil Services	1,451,157	3.69%	1,484,766	3.52%	1,586,854	3.50%	1,849,980	3.93%	1,916,425	4.20%	1,954,800	4.30%	2.00%
	Instructional													
2200	Services	1,201,939	3.05%	1,292,482	3.07%	1,374,973	3.04%	1,538,270	3.27%	989,650	2.17%	1,245,300	2.74%	25.83%
2300	Administration	2,241,403	5.70%	2,404,779	5.70%	2,488,455	5.49%	2,714,716	5.77%	2,523,450	5.52%	2,327,700	5.12%	-7.76%
2400	Pupil Health	501,470	1.27%	535,798	1.27%	585,540	1.29%	618,741	1.32%	574,900	1.26%	551,450	1.21%	-4.08%
2500	Business Services	401,785	1.02%	414,617	0.98%	436,987	0.96%	443,254	0.94%	425,000	0.93%	421,300	0.93%	-0.87%
	Operations &													
2600	Maintenance	1,943,932	4.94%	1,919,974	4.55%	2,092,330	4.62%	2,359,167	5.01%	2,396,850	5.25%	2,427,150	5.34%	1.26%
	Student													
2700	Transportation	114,076	0.29%	122,623	0.29%	132,900	0.29%	127,005	0.27%	24,750	0.05%	26,050	0.06%	5.25%
2800	Central Services	730,199	1.86%	714,417	1.69%	780,228	1.72%	860,994	1.83%	896,625	1.96%	860,500	1.89%	-4.03%
	Student													
3200	Activities/Athletics	741,321	1.88%	817,939	1.94%	841,927	1.86%	924,155	1.96%	768,900	1.68%	859,500	1.89%	11.78%
3300	Community Services	66,312	0.17%	75,850	0.18%	62,400	0.14%	66,109	0.14%	65,550	0.14%	65,550	0.14%	0.00%
<b>Total Salaries</b>		<b>39,344,286</b>	<b>100.00%</b>	<b>42,167,607</b>	<b>100.00%</b>	<b>45,293,733</b>	<b>100.00%</b>	<b>47,047,042</b>	<b>100.00%</b>	<b>45,675,759</b>	<b>100.00%</b>	<b>45,472,900</b>	<b>100.00%</b>	<b>-0.44%</b>

NOTE: Salary costs represent 50.5% of the total 12/13 budget.  
Salary costs represent 51.7% of the total 11/12 budget.  
Salary costs represent 51.5% of the total 10/11 budget.

**Dallastown Area School District**  
**2012/2013 Budget**  
**Benefits Summary**

Object Code 200

<i>Object</i>	<i>Category</i>	<i>08/09 Actual</i>	<i>09/10 Actual</i>	<i>10/11 Actual</i>	<i>11/12 Budget</i>	<i>12/13 Budget</i>	<i>% Increase (B to B)</i>
Group Insurance Benefits							
211/281	Medical Insurance	4,946,969	5,476,245	6,632,852	6,336,264	6,988,600	10.30%
212	Dental Insurance	407,204	385,867	417,504	386,635	395,500	2.29%
213	Life Insurance	38,092	38,810	40,851	31,450	40,950	30.21%
214	Long Term Disability	9,094	8,164	8,404	8,550	9,050	5.85%
215	Vision Insurance	16,868	19,494	18,745	20,350	20,350	0.00%
220	Social Security - <i>employer share</i>	3,168,844	3,392,579	3,521,205	3,400,625	3,475,600	2.20%
<i>(7.65% of salaries/wages for 12/13)</i>							
230	Retirement - <i>employer share</i>	1,981,583	2,118,732	2,632,716	3,925,925	5,604,400	42.75%
<i>(12.36% of salaries/wages for 12/13)</i>							
240	Tuition Reimbursement	601,870	485,723	381,746	400,000	275,000	-31.25%
250	Unemployment Compensation	2,459	1,318	1,801	627,350	319,650	-49.05%
260	Worker's Compensation	201,258	244,716	258,182	202,400	197,800	-2.27%
290	Other Employee Benefits	0	0	0	0	0	
<b>Total 200 Object Accounts</b>		<b>11,374,240</b>	<b>12,171,648</b>	<b>13,914,005</b>	<b>15,339,549</b>	<b>17,326,900</b>	<b>12.96%</b>

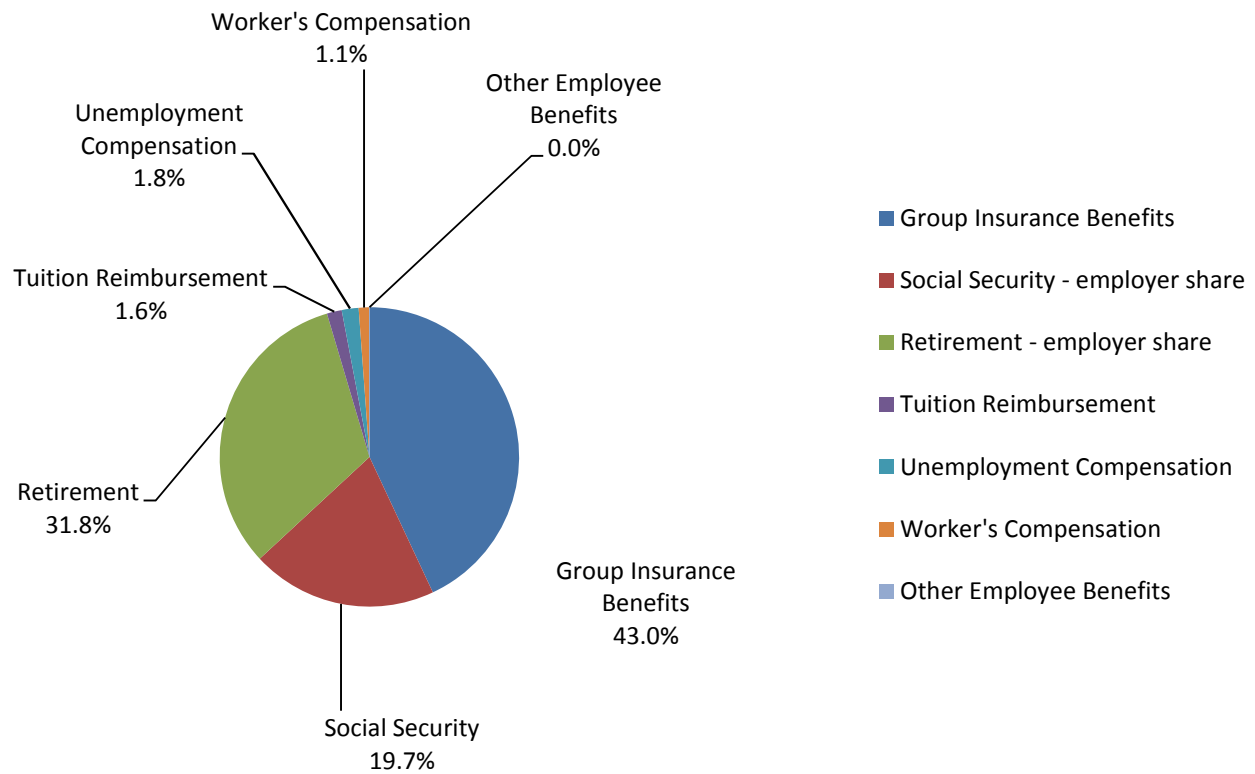
\* Retirement rate was budgeted at 8.22% (actual rate was 5.64%) for 10/11; 8.65% for 11/12 and 12.36% for 12/13.

Note: Benefit costs represent 19.2% of the total 12/13 budget.  
Benefit costs represent 17.4% of the total 11/12 budget.  
Benefit costs represent 17.2% of the total 10/11 budget.

For 2012/13, \$282,700 in unemployment costs is budgeted to the fund transfer budget (function 5200) per PDE directive. Unemployment costs for former in-house food service employees will be charged to the food service fund; funds will be transferred from the general fund to the food service fund to cover the cost. This transfer will be recorded to function 5200.

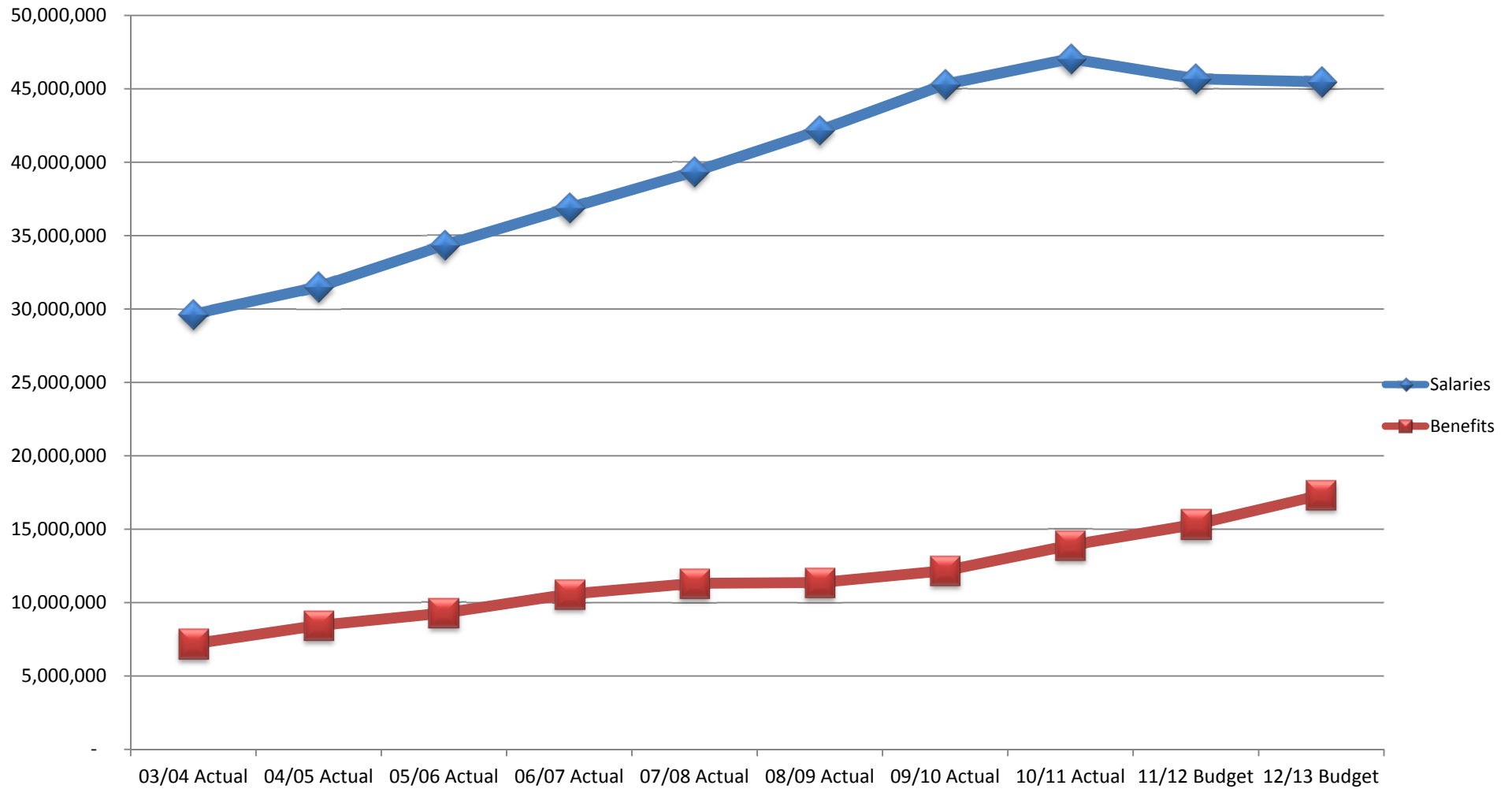


## 2012/2013 Budgeted Employee Benefit Costs



Category	11/12 Budget	12/13 Budget
Group Insurance Benefits	6,783,249	7,454,450
Medical Insurance		
Dental Insurance		
Life Insurance		
Long Term Disability		
Vision Insurance		
OPEB (Other Post-Employment Benefits)		
Social Security - <i>employer share</i>	3,400,625	3,475,600
<i>(7.65% of salaries/wages for 12/13)</i>		
Retirement - <i>employer share</i>	3,925,925	5,604,400
<i>(12.36% of salaries/wages for 12/13)</i>		
Tuition Reimbursement	400,000	275,000
Unemployment Compensation	627,350	319,650
Worker's Compensation	202,400	197,800
Other Employee Benefits	0	0
<b>Total 200 Object - Benefits</b>	<b>15,339,549</b>	<b>17,326,900</b>

## Salary & Benefit Costs 2003-2013



**DALLASTOWN AREA SCHOOL DISTRICT  
5 YEAR TECHNOLOGY PLAN**

				<u>YEAR 1</u>	<u>YEAR 2</u>	<u>YEAR 3</u>	<u>YEAR 4</u>	<u>YEAR 5</u>
	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16
<i>BY FUNCTION:</i>	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget
Instruction:								
Lease of Tech Equipment	310,874	353,622	301,382	256,300	272,000	280,160	280,160	288,565
Other Misc Purch Services	158	-	-	-	-	-	-	-
Tech Supplies	89,102	74,921	149,372	52,000	79,000	81,370	81,370	83,811
Administrative Software	850	7,668	14,886	8,500	33,300	34,299	34,299	35,328
Educational Software	149,015	121,137	87,045	135,000	138,000	142,140	142,140	146,404
New Tech Equipment	465,134	443,369	773,141	-	16,500	15,345	14,271	13,272
Replacement Tech Equipment	27,882	93,828	564,469	460,000	357,000	428,400	445,536	400,982
Supplies and Equipment purchased with ARRA funding		128,868	580					
Total Instruction	1,043,015	1,223,413	1,890,875	911,800	895,800	981,714	997,776	968,362
Technology Services:								
Contracted Technical Services	58	3,755	239	1,000	-	-	-	-
Tech Repair/Maintenance	71,137	56,637	51,843	42,000	70,500	69,090	39,530	38,739
Rentals	-	-	952	-	-	-	-	-
Lease of Tech Equipment	35,277	227	-	-	-	-	-	-
Communications	4,915	4,008	5,933	-	1,000	1,030	1,061	1,093
Travel & Conference Fees	14,848	19,570	14,067	1,000	6,000	2,000	2,000	2,200
Other Misc Purchased Svcs	2,563	720		-	-	-	-	-
Tech Supplies	32,882	92,037	118,216	16,500	22,500	23,175	23,870	24,586
Admin Software	189,344	197,887	153,209	130,000	130,000	133,900	137,917	142,055
Gasoline		603	652					
Books	20	83	83	500	500	500	500	500
Educational Software	-	-	-	-	-	-	-	-
New Tech Equipment	12,120	34,273	2,957	2,000	4,000	2,200	2,200	2,200
Replacement Tech Equipment	9,444	107,838	-	4,000	4,000	4,000	4,500	5,000
Technology Infrastructure	322,378	139,779	24,396	70,000	70,000	90,000	80,000	78,000
Dues & Fees	2,397	636	1,826	500	1,000	1,000	500	500
Total Technology Services	697,383	658,055	374,373	267,500	309,500	326,895	292,078	294,873
Alternative Education - in-house	750	10,576	21,975	18,000	45,000	46,350	47,741	49,173
Student Services	29,183	21,970	21,422	30,000	30,000	30,900	31,827	32,782
Student Record Maintenance	-	15,191	14,723	16,000	-	-	-	-
Library	2,597	5,474	4,771	4,200	12,100	12,463	12,837	13,222
Curriculum Development	9,699	12,809	23,191	9,400	17,600	18,128	18,672	19,232
Director of Special Education	849	1,037	45,513	-	-	-	-	-
Instructional Program Specialist	790	149	-	-	-	-	-	-
Staff Development	2,752	2,836	2,812	4,000	-	-	-	-
Public Relations	-	1,547	-	-	-	-	-	-
Superintendent's Office	10,228	15,922	11,431	-	6,000	6,180	6,365	6,556
Principal's Office	-	-	-	-	-	-	-	-

**DALLASTOWN AREA SCHOOL DISTRICT  
5 YEAR TECHNOLOGY PLAN**

				<u>YEAR 1</u>	<u>YEAR 2</u>	<u>YEAR 3</u>	<u>YEAR 4</u>	<u>YEAR 5</u>
<i>BY FUNCTION:</i>	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	12/13 Budget	13/14 Budget	14/15 Budget	15/16 Budget
Business Office	33,862	42,180	39,784	38,000	44,000	45,320	46,680	48,080
Operations & Maintenance	3,766	773	1,689	-	2,000	2,060	2,122	2,185
Transportation	-	-	-	-	-	-	-	-
Website	30,550	23,203	29,987	33,000	33,000	33,990	35,010	36,060
Human Resources	27,221	34,960	31,433	31,000	29,000	29,870	29,870	30,766
Data Processing/Back-Up	7,819	-	-	15,000	9,500	9,785	10,079	10,381
Student Activities	-	2,291	953	-	-	-	-	-
Internet Service	294,916	193,096	129,576	313,600	319,000	328,570	338,427	348,580
Capital Lease	-	52,278	180,880	47,700	47,700	-	-	-
<b>TECHNOLOGY TOTAL</b>	<b>2,195,380</b>	<b>2,317,760</b>	<b>2,825,389</b>	<b>1,739,200</b>	<b>1,800,200</b>	<b>1,872,225</b>	<b>1,869,482</b>	<b>1,860,253</b>
Cyber Academy (Hardware and Networking)	-	-	88,302	98,500	37,500	38,625	39,784	40,977
<b>GRAND TOTAL OF TECH &amp; CYBER ACADEMY</b>			<b>2,913,691</b>	<b>1,837,700</b>	<b>1,837,700</b>	<b>1,910,850</b>	<b>1,909,266</b>	<b>1,901,230</b>

				<u>YEAR 1</u>	<u>YEAR 2</u>	<u>YEAR 3</u>	<u>YEAR 4</u>	<u>YEAR 5</u>
<i>BY OBJECT:</i>	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	12/13 Budget	13/14 Budget	14/15 Budget	15/16 Budget
Professional Tech Services	41,180	29,794	33,198	52,000	42,500	43,775	45,088	46,441
Repairs & Maintenance	73,324	57,979	53,067	48,225	71,100	69,690	30,160	29,557
Lease of Tech Equipment	368,971	383,844	366,929	264,750	288,500	297,155	306,070	315,252
Communications	4,855	4,008	5,933	1,400	1,000	1,030	1,061	1,093
Internet Services	294,916	192,000	129,576	313,600	319,000	328,570	338,427	348,580
Travel/Conferences	14,848	19,570	14,067	5,750	6,000	2,000	2,000	2,200
Other Misc Services	2,623	720	-	0	-	-	-	-
Supplies	124,677	174,345	288,073	154,450	108,000	113,468	112,324	115,694
Administrative Software	263,597	312,381	292,868	276,000	281,400	289,842	298,537	310,081
Books	20	83	83	1,200	1,500	1,500	1,500	1,500
Educational Software	159,796	135,676	115,938	126,725	191,500	197,245	203,162	209,257
New Equipment	481,772	606,300	833,808	20,800	47,500	42,375	39,409	36,650
Replacement Equipment	40,026	208,367	573,049	454,050	361,000	433,200	451,028	406,425
Infrastructure	322,378	139,779	24,396	70,000	70,000	90,000	80,000	78,000
Dues & Fees	2,397	636	1,826		1,000	1,000	500	500
Capital Lease	-	52,278	180,880	48,750	47,700	-	-	-
<b>Grand Total</b>	<b>2,195,380</b>	<b>2,317,760</b>	<b>2,913,691</b>	<b>1,837,700</b>	<b>1,837,700</b>	<b>1,910,850</b>	<b>1,909,266</b>	<b>1,901,230</b>

**DALLASTOWN AREA SCHOOL DISTRICT**  
**10-YEAR HISTORY OF ACTUAL GENERAL FUND EXPENDITURES BY SOURCE**

	2012/2013 Budget	2011/2012 Budget	2010/2011	2009/2010	2008/2009	2007/2008	2006/2007	2005/2006	2004/2005	2003/2004	2002/2003	2001/2002
<b>Instruction:</b>												
Regular Education Programs	44,959,100	44,389,318	43,835,112	41,827,957	39,095,912	37,005,170	34,620,100	32,198,135	29,267,852	27,399,753	24,981,334	23,919,961
Special Education Programs	8,940,000	9,415,725	9,633,663	8,938,130	8,027,122	7,911,130	7,156,812	6,510,002	5,214,628	4,453,051	4,047,786	3,711,787
Vocational Education	1,130,400	1,094,500	1,060,213	1,213,956	1,181,525	1,078,980	1,092,212	945,712	962,971	1,057,656	908,025	917,025
Other Instructional Programs	966,700	649,900	1,026,839	1,102,314	974,626	984,319	815,180	577,312	1,065,072	962,433	804,266	602,721
Nonpublic School Programs	-	-	7,430	14,098	-	-	-	-	-	-	-	-
Adult Education Programs	34,650	37,000	33,761	36,948	35,960	36,345	35,561	35,680	33,196	26,948	39,583	32,586
<b>Total Instruction</b>	<b>56,030,850</b>	<b>55,586,443</b>	<b>55,597,018</b>	<b>53,133,403</b>	<b>49,315,145</b>	<b>47,015,944</b>	<b>43,719,865</b>	<b>40,266,841</b>	<b>36,543,719</b>	<b>33,899,841</b>	<b>30,780,994</b>	<b>29,184,080</b>
% Inc/(Dec)	0.8%	0.0%	4.6%	7.7%	4.9%	7.5%	8.6%	10.2%	7.8%	10.1%	5.5%	
<b>Support Services:</b>												
Pupil Personnel	2,858,175	2,688,075	2,609,146	2,402,279	2,298,239	2,165,411	1,937,887	2,016,557	1,646,595	1,418,171	1,392,571	1,243,530
Instructional Staff	2,110,730	1,782,725	2,548,092	2,197,526	2,078,347	2,016,215	1,893,390	1,872,030	1,570,872	1,469,295	1,275,856	1,229,087
Administration	3,747,550	3,850,850	4,223,108	3,843,642	3,743,253	3,545,268	3,313,659	3,233,563	2,694,466	2,541,959	2,521,184	2,219,134
Pupil Health	1,010,350	920,900	936,760	858,512	844,711	800,353	755,730	604,654	608,874	544,474	472,553	408,857
Business	707,500	674,200	689,096	671,577	660,470	664,568	638,960	694,521	833,806	696,935	865,630	612,840
Operation and Maintenance of Plant Services	6,915,275	6,882,575	6,398,483	6,004,495	5,497,721	5,351,182	4,968,296	4,945,275	4,735,452	4,567,922	4,333,412	3,945,899
Student Transportation Services	3,644,894	3,371,750	3,683,022	3,019,899	3,128,717	3,072,000	2,750,702	2,472,211	2,225,459	2,008,405	2,086,846	1,930,414
Central	1,689,575	1,685,850	1,632,573	1,772,082	1,757,538	1,614,414	1,703,213	1,600,637	1,032,396	844,399	748,783	779,398
Other Support Services	124,350	123,850	123,126	124,205	104,438	49,083	46,762	44,424	43,586	46,305	41,333	40,480
<b>Total Support Services</b>	<b>22,808,399</b>	<b>21,980,775</b>	<b>22,843,406</b>	<b>20,894,217</b>	<b>20,113,434</b>	<b>19,278,494</b>	<b>18,008,599</b>	<b>17,483,872</b>	<b>15,391,506</b>	<b>14,137,865</b>	<b>13,738,168</b>	<b>12,409,639</b>
% Inc/(Dec)	3.8%	-3.8%	9.3%	3.9%	4.3%	7.1%	3.0%	13.6%	8.9%	2.9%	10.7%	
<b>Non-Instructional Services:</b>												
Student Activities	1,466,100	1,332,650	1,511,748	1,504,590	1,364,300	1,171,844	1,123,484	998,207	914,427	874,862	854,514	776,432
Community Services	89,000	86,600	83,567	79,604	92,558	82,063	78,862	62,419	62,659	56,075	72,224	47,535
<b>Total Non-Instructional Services</b>	<b>1,555,100</b>	<b>1,419,250</b>	<b>1,595,316</b>	<b>1,584,194</b>	<b>1,456,858</b>	<b>1,253,907</b>	<b>1,202,346</b>	<b>1,060,626</b>	<b>977,086</b>	<b>930,937</b>	<b>926,738</b>	<b>823,967</b>
% Inc/(Dec)	9.6%	-11.0%	0.7%	8.7%	16.2%	4.3%	13.4%	8.5%	5.0%	0.5%	12.5%	
<b>Facilities Acquisition, Construction &amp; Improvements:</b>												
Facilities Improvements	-	-	15,900	497,292	17,010	596,411	206,198	211,645	643,078	106,994	264,348	-
<b>Total Facilities Improvements</b>	<b>-</b>	<b>-</b>	<b>15,900</b>	<b>497,292</b>	<b>17,010</b>	<b>596,411</b>	<b>206,198</b>	<b>211,645</b>	<b>643,078</b>	<b>106,994</b>	<b>264,348</b>	<b>-</b>
% Inc/(Dec)	0.0%	-100.0%	-96.8%	2823.5%	-97.1%	189.2%	-2.6%	-67.1%	501.0%	-59.5%	100.0%	
<b>Other Financing Uses</b>												
Debt Services	8,687,150	8,607,500	7,754,291	7,969,618	6,646,696	7,508,017	6,712,062	6,577,115	5,478,680	4,386,982	4,723,654	4,874,922
Fund Transfers & Budgetary Reserve	482,700	262,000	1,400,100	708,000	1,488,147	2,642,422	175,900	216,700	55,000	42,784	50,000	40,000
Refund of Prior Years Receipts	450,000	450,000	79,261	101,713	61,553	1,412	927	38,592	3,664	64,310	-	1,413
<b>Total Other Financing Uses</b>	<b>9,619,850</b>	<b>9,319,500</b>	<b>9,233,652</b>	<b>8,779,331</b>	<b>8,196,396</b>	<b>10,151,851</b>	<b>6,888,889</b>	<b>6,832,407</b>	<b>5,537,344</b>	<b>4,494,076</b>	<b>4,773,654</b>	<b>4,916,335</b>
% Inc/(Dec)	3.2%	0.9%	5.2%	7.1%	-19.3%	47.4%	0.8%	23.4%	23.2%	-5.9%	-2.9%	
<b>TOTAL EXPENDITURES</b>	<b>90,014,199</b>	<b>88,305,968</b>	<b>89,285,292</b>	<b>84,888,437</b>	<b>79,098,843</b>	<b>78,296,607</b>	<b>70,025,897</b>	<b>65,855,391</b>	<b>59,092,733</b>	<b>53,569,713</b>	<b>50,483,902</b>	<b>47,334,021</b>
% Inc/(Dec)	1.9%	-1.1%	5.2%	7.3%	1.0%	11.8%	6.3%	11.4%	10.3%	6.1%	6.7%	

# DALLASTOWN AREA SCHOOL DISTRICT REVENUE HISTORY

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	11/12 Antic	12/13 Budget
<b>LOCAL REVENUE:</b>								
6111 Current Real Estate Taxes*	47,787,643	51,933,676	54,436,805	56,727,608	59,045,378	58,817,407	59,395,000	59,744,716
6111 Real Estate Tax Refunds	(101,854)	(159,006)	(149,057)	(200,294)	(205,263)	-	(140,000)	-
6111 Tax Rebate Program		(520,629)	(379,711)	(385,277)	(411,133)	-	(398,000)	-
6112 Interim Real Estate Taxes	1,544,870	954,949	549,688	316,505	563,215	450,000	302,770	550,000
6113 Public Utility Real Estate Taxes	74,833	75,855	75,024	85,102	88,797	88,000	89,568	88,000
6114 Payment in Lieu of Tax	353	288	-	457	856	-	-	-
6151 Earned Income Taxes	4,069,280	4,255,139	4,400,515	4,161,764	5,004,495	4,050,000	4,800,000	4,500,000
6159 Unallocated, Undistributed EIT	-	287,340	322,349	350,460	350,456	300,000	20,100	-
6153 Real Estate Transfer Taxes	1,469,188	1,139,764	722,831	621,940	552,811	650,000	515,497	650,000
6411 Delinquent Real Estate Taxes	959,856	1,837,345	1,861,825	1,932,473	1,524,649	1,800,000	1,450,231	1,600,000
6441 Delinquent Earned Income Taxes	454,816	651,760	206,703	185,834	209,251	215,000	100,000	215,000
6510 Interest On Investments	1,475,451	1,330,488	730,651	281,021	203,638	275,000	254,695	275,000
6821 State Grant	-	30,000	30,000	25,000	-	-	-	-
6831 Revenue from Intermediate Srcs	679,196	670,228	720,252	1,459,747	1,402,437	800,250	1,071,161	800,250
6839 JROTC	50,372	59,802	58,555	55,522	55,337	59,500	55,048	59,500
6910 Rentals	73,227	51,426	46,655	45,176	53,574	60,000	53,000	60,000
6920 Contribution from Private Srcs	500	3,400	-	-	-	-	-	-
6941 Regular Day Tuition	23,794	33,491	9,333	12,448	14,502	10,000	10,000	13,000
6942 Summer School/Driver's Ed	8,310	3,900	4,350	4,500	930	4,500	57,608	55,000
6943 Adult Ed Tuition	32,373	27,672	34,527	35,988	25,157	37,000	26,000	34,650
6944 Revenue from other LEA	104,935	137,399	142,339	120,788	118,649	140,000	120,000	140,000
6981 Revenue from Swim Program	39,641	36,510	40,460	47,293	42,577	40,000	40,000	40,000
SREC					-	15,000	7,500	7,500
Demand Response					-	30,000	45,000	30,000
6990 Misc	14,254	62,599	69,800	58,844	42,192	28,754	11,032	45,618
<i>Total Local Revenue</i>	<i>58,761,038</i>	<i>62,903,396</i>	<i>63,933,894</i>	<i>65,942,899</i>	<i>68,682,505</i>	<i>67,870,411</i>	<i>67,886,209</i>	<i>68,908,234</i>
<b>STATE REVENUE</b>								
7110 Basic Ed Subsidy	7,505,613	7,654,609	7,881,946	7,110,629	8,206,455	7,545,911	7,887,577	7,887,577
7140 Charter School Funding	96,230	92,464	143,916	204,911	191,343	-	-	-
7160 Tuition From the State	106,613	100,076	125,469	192,237	128,124	100,000	120,000	120,000
7210 Homebound Instruction	2,287	3,338	3,438	-	-	-	-	-
7220 Vocational Instruction	2,728	-	43	-	-	-	-	-
7230 Alternative Education	-	-	7,782	7,113	-	-	-	-
7240 Driver Education	9,695	7,070	6,545	5,810	5,705	-	-	-
7270 Special Ed Subsidy	2,301,754	2,396,569	2,415,539	2,498,619	2,431,137	2,431,168	2,431,136	2,431,168
7310 Pupil Transportation	1,110,672	993,002	1,147,862	1,012,524	1,111,773	1,200,000	1,170,500	1,088,981
IU Transportation								201,330
Nonpub Transportation								87,119
7320 Rental Sinking Fund	1,163,953	751,998	304,611	217,964	1,524,454	485,000	-	905,900
7330 Health Services	102,681	109,727	110,988	109,393	107,812	112,251	111,884	112,250
7340 Property Tax Relief	-	-	1,373,172	1,375,038	1,376,835	1,377,319	1,377,319	1,382,443
7501 PA Block Grant	440,277	504,191	497,637	497,637	466,654	-	183,342	-
7502 Dual Enrollments	13,612	29,690	35,438	25,236	17,700	-	-	-
7599 Other Grants	15,000						-	
7810 FICA Reimbursement	1,364,644	1,464,695	1,567,660	1,670,686	1,743,237	1,492,400	1,743,882	1,947,975

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	11/12 Antic	12/13 Budget
7820 Retirement Reimbursement	964,720	1,712,782	770,313	1,351,998	1,288,243	1,954,050	1,971,841	2,802,200
7920 Classrooms for the Future Grant	-	315,540	54,026	-	-	-	-	-
<i>Total State Revenue</i>	<i>15,200,479</i>	<i>16,135,751</i>	<i>16,446,385</i>	<i>16,279,794</i>	<i>18,599,472</i>	<i>16,698,099</i>	<i>16,997,481</i>	<i>18,966,943</i>

#### FEDERAL REVENUE

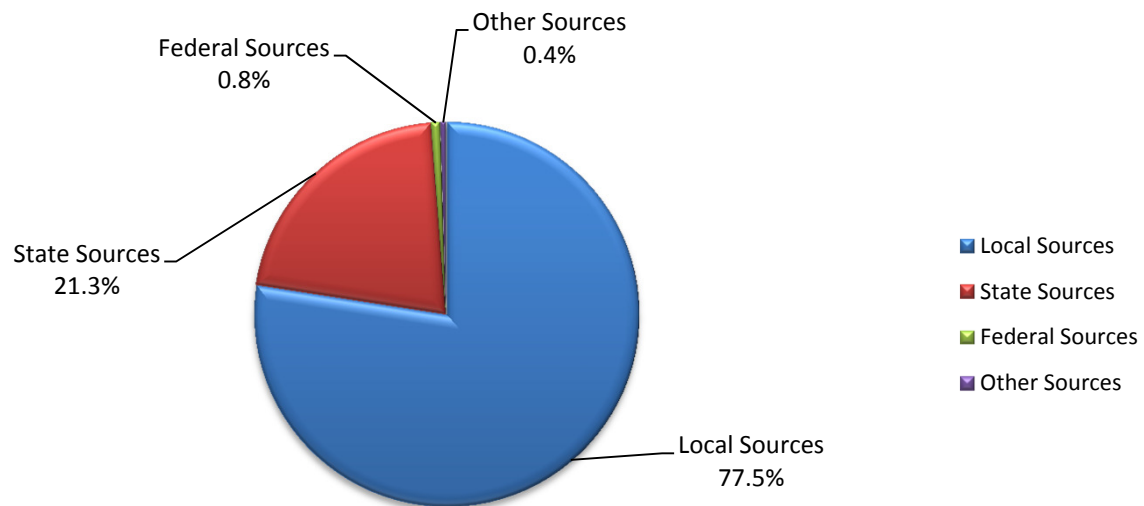
8511 Other Federal Revenue	-	-	-	23,270	5,000	-	-	-
8514 Title I Reading First	358,694	430,749	411,981	444,608	403,115	-	397,460	-
8515 Title II A	130,294	124,627	130,906	144,171	131,494	443,800	111,198	443,800
8516 Title III	17,701	5,600	20,614	15,537	31,739	136,850	33,600	136,850
8517 Safe & Drug Free	3,382	9,560	-	-	9,139	16,900	-	16,900
8518 Title V	5,364	5,359	-	-	-	-	-	-
8519 Academic Achievement	-	6,228	-	3,600	-	-	-	-
8690 Other Federal Grants	5,651	-	-	-	-	-	-	-
8703 Stimulus Funds	-	-	-	1,129,273	72,089	-	-	-
8800 ACCESS	-	-	-	-	-	200,000	70,000	100,000
<i>Total Federal Revenue</i>	<i>521,086</i>	<i>582,123</i>	<i>563,501</i>	<i>1,760,459</i>	<i>652,576</i>	<i>797,550</i>	<i>612,258</i>	<i>697,550</i>

#### OTHER REVENUE

9200 Extended Financing	-	23,805	168,384	101,413	352,024	-	-	-
9320 Fund Transfers	17,789	-	-	1	-	-	-	-
9340 Debt Svc Trans to GF	-	-	397,033	462,765	-	395,300	-	395,000
9400 Sale of Fixed Assets	2,251	4,128	2,179	6,422	24,518	1,000	12,000	1,000
<i>Total Other Revenue</i>	<i>20,040</i>	<i>27,933</i>	<i>567,596</i>	<i>570,601</i>	<i>376,542</i>	<i>396,300</i>	<i>12,000</i>	<i>396,000</i>

<b>TOTAL REVENUE</b>	<b>74,502,643</b>	<b>79,649,203</b>	<b>81,511,376</b>	<b>84,553,753</b>	<b>88,311,095</b>	<b>85,762,360</b>	<b>85,507,949</b>	<b>88,968,727</b>
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## 12/13 Revenue Sources



Acct Code	Description	Budget 12/13	
6000	Local Sources	68,908,234	77.45%
7000	State Sources	18,966,943	21.32%
8000	Federal Sources	697,550	0.78%
9000	Other Sources	396,000	0.45%
<b>Total</b>		<b>88,968,727</b>	<b>100.00%</b>



**DALLASTOWN AREA SCHOOL DISTRICT**  
**Real Estate Tax Collection Data**

Year	Assessed Valuation	% inc/(dec)	Mills	% inc/(dec)	Tax Duplicate Amount	Current Collections Amount*	Current Collections Percent	Total Collections Amount**	Total Collections Percent
1993-94	1,035,284,859		12.89		13,344,822	12,831,138	96.2%	13,359,523	100.1%
1994-95	1,060,195,295	2.41%	12.89	0.00%	13,710,697	13,195,221	96.2%	13,740,972	100.2%
1995-96	1,088,675,067	2.69%	13.53	4.97%	14,729,774	14,235,710	96.6%	14,841,449	100.8%
1996-97	1,135,575,056	4.31%	15.75	16.41%	17,769,403	17,035,089	95.9%	17,913,397	100.8%
1997-98	1,135,575,056	0.00%	16.65	5.71%	18,907,355	18,470,131	97.7%	19,311,893	102.1%
1998-99	1,665,986,218	46.71%	12.69	-23.78%	20,687,254	19,992,144	96.6%	20,442,413	98.8% ^
1999-00	1,672,742,741	0.41%	13.52	6.54%	22,615,482	21,878,249	96.7%	22,199,640	98.2%
2000-01	1,700,553,490	1.66%	15.49	14.57%	26,669,295	25,727,839	96.5%	26,302,856	98.6%
2001-02	1,774,174,113	4.33%	15.99	3.23%	28,369,044	27,252,365	96.1%	28,855,905	101.7%
2002-03	1,827,593,635	3.01%	16.51	3.25%	30,173,571	29,434,896	97.6%	30,250,142	100.3%
2003-04	1,887,825,900	3.30%	17.76	7.57%	33,527,788	32,786,816	97.8%	33,899,531	101.1%
2004-05	1,956,361,870	3.63%	20.24	13.96%	39,596,764	38,783,561	97.9%	39,930,431	100.8%
2005-06	2,039,266,000	4.24%	21.74	7.41%	44,333,645	42,576,953	96.0%	43,313,948	97.7%
2006-07	2,638,133,715	29.37%	18.81	-13.48%	49,623,295	47,685,789	96.1%	48,645,645	98.0% ^
2007-08	2,780,922,666	5.41%	19.81	5.32%	54,019,943	51,774,669	95.8%	53,612,015	99.2%
2008-09	2,784,454,667	0.13%	20.84	5.20%	56,654,881	54,286,748	95.8%	56,148,573	99.1%
2009-10	2,747,091,921	-1.34%	21.53	3.31%	59,144,892	56,527,314	95.6%	58,459,787	98.8%
2010-11	2,750,220,479	0.11%	22.26	3.39%	61,219,908	58,868,586	96.2%	59,505,928	97.2%
2011-12 (as of 3-26-12)	2,769,793,890	0.71%	22.26	0.00%	61,655,612	59,380,563	96.3%	59,876,641	97.1%
Average Real Estate Collection % (actuals only)					96.5%				

\* Flat billing plus penalties, less discounts, exonerations, and liens.

\*\* Includes current real estate taxes as well as total delinquent taxes collected.

^ County reassessment

Note: All actual figures for current and total were taken from Annual Financial Reports

**DALLASTOWN AREA SCHOOL DISTRICT  
TAX REVENUES BY SOURCE**

Fiscal Year Ended	Property Tax	Public Utility Realty Transfer	Payment In Lieu of Taxes	Earned Income Tax	Real Estate Transfer	Unallocated EIT <sup>1</sup>	Delinquent Real Estate Tax	Delinquent Per Capita <sup>2</sup>	Delinquent Earned Income Tax	Total
2013 (budget)	59,744,716	88,000		4,500,000	650,000	-	1,600,000	-	215,000	66,797,716
2012 (budget)	58,826,630	88,000	-	4,050,000	650,000	300,000	1,800,000	-	215,000	65,929,630
2011	58,992,197	88,797	856	5,004,495	552,811	350,456	1,524,649	-	209,251	66,723,512
2010	56,458,540	85,102	457	4,161,764	621,940	350,460	1,932,473	-	185,835	63,796,571
2009	54,457,725	75,024	-	4,400,515	722,831	322,349	1,861,825	-	206,703	62,046,972
2008	52,208,990	75,855	288	4,255,139	1,139,764	287,340	1,837,345	-	651,760	60,456,481
2007	49,230,659	74,833	353	4,069,280	1,469,188	-	959,856	-	454,816	56,258,985
2006	44,591,914	61,836	444	3,904,394	1,850,660	-	736,995	11	186,209	51,332,463
2005	39,141,649	47,140	-	3,600,400	1,518,719	-	1,196,870	106	325,621	45,830,505
2004	32,973,873	62,225	-	3,493,828	1,003,077	-	1,112,715	482	497,697	39,143,897
2003	29,602,629	52,598	-	3,287,740	776,186	-	815,246	586	566,310	35,101,295

Source: District Financial Reports

<sup>1</sup>Unallocated Earned Income Taxes were separated from Earned Income Taxes for better tracking purposes in fiscal year ended 2008.

<sup>2</sup>The District stopped collecting Per Capita Taxes after fiscal year 2000, but continued to receive delinquent payments through fiscal year 2006.

All amounts listed above include any applicable discounts and penalties.

**DALLASTOWN AREA SCHOOL DISTRICT  
PRINCIPAL PROPERTY TAXPAYERS**

Taxpayer	2011-2012		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Waterford Associates	35,875,260	1	1.30%
OSS Realty Company	26,174,340	2	0.94%
Wellspan Properties	\$20,773,520	3	0.75%
Kinsley Graham LP	17,677,600	4	0.64%
Queensgate Associates	12,542,220	5	0.45%
HP Altman York LP	12,409,780	6	0.45%
Powder Mill Associates	11,714,740	7	0.42%
HCR Manorcure Properties LLC	10,437,130	8	0.38%
Country Meadows Associates	10,229,870	9	0.37%
Adhesives Research Inc.	9,645,330	10	0.35%
Total	<u>105,430,190</u>		<u>3.81%</u>

Total taxable assessed values      \$ 2,769,796,189 <sup>2</sup>

Source: District Real Estate Tax Records

<sup>2</sup>This value includes the Homestead-Farmstead reduction, thus is the true collectible assessed value.

Dallastown Area School District  
Percent Increase in Real Estate Tax

Year	Millage Rate	Rate Change	% Change
1999/00	13.52	-	-
2000/01	15.49	1.97	14.6%
2001/02	15.99	0.50	3.2%
2002/03	16.51	0.52	3.3%
2003/04	17.76	1.25	7.6%
2004/05	20.24	2.48	14.0%
2005/06	21.74	1.50	7.4%
2006/07	18.81	(2.93)	-13.5% *
2007/08	19.81	1.00	5.3%
2008/09	20.84	1.03	5.2%
2009/10	21.53	0.69	3.3%
2010/11	22.26	0.73	3.4%
2011/12	22.26	-	0.0%
2012/13	22.26	-	0.0%

\*County wide reassessment.

**DALLASTOWN AREA SCHOOL DISTRICT  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS**

Fiscal Year Ended	Millage Rate <sup>1</sup>	Total Tax Levy for Fiscal Year (at face)	Collection within the Fiscal Year of the Levy							Total Collections To Date				
			State Property Tax Reduction	Face amount	Exonerations	Discounts	Penalties	Total amount <sup>2</sup>	Perc. of Levy	Regular Real Estate Taxes	Collections in Subsequent	Perc. of Levy		
			Allocation <sup>4</sup>							Liened (at face)	Years <sup>5</sup>		Amount	
2012	22.26	\$ 61,655,612	\$ 1,377,319	\$ 60,415,271	\$ (103,897)	\$ (1,037,613)	\$ 106,802	\$ 59,380,563	98.0%	\$ 1,231,332	\$ 279,890	60,695,161	98.4%	
2011	22.26	61,219,898	1,376,835	59,939,124	(205,263)	(1,016,173)	122,427	58,840,116	97.9%	1,224,306	807,982	60,747,106	99.2%	
2010	21.53	59,144,892	1,374,917	57,573,954	(200,294)	(963,996)	117,649	56,527,313	97.3%	1,562,517	\$1,508,898	59,082,852	99.9%	
2009	20.84	56,654,881	1,373,155	55,264,209	(149,057)	(930,571)	102,167	54,286,748	97.5%	1,320,980	1,310,909	56,575,118	99.9%	
2008	19.81	54,019,943	-	52,683,948	(159,006)	(862,149)	111,876	51,774,669	97.5%	1,486,807	1,483,858	54,167,806	100.3%	
2007 <sup>3</sup>	18.81	49,623,295	-	48,522,362	(101,854)	(838,674)	103,955	47,685,789	97.8%	1,207,523	1,207,523	49,729,885	100.2%	
2006	21.74	44,333,645	-	N/A	N/A	N/A	N/A	42,576,953	96.0%	722,932	722,932	43,299,885	97.7%	
2005	20.24	39,596,764	-	N/A	N/A	N/A	N/A	38,783,561	97.9%	992,875	992,875	39,776,436	100.5%	
2004	17.76	33,527,788	-	N/A	N/A	N/A	N/A	32,786,816	97.8%	N/A	N/A	32,786,816	97.8%	
2003	16.51	30,173,571	-	N/A	N/A	N/A	N/A	29,434,896	97.6%	N/A	N/A	29,434,896	97.6%	

Source: District Financial Reports unless otherwise noted

<sup>1</sup>One mill of tax is equal to \$1.00 for every \$1,000.00 of assessed valuation of real estate property.

<sup>2</sup>Starting with the 2006-2007 fiscal year, separate codes for discounts and penalties were created for tracking purposes; however, prior to 2006-2007, all current collections, discounts and penalties were allocated to one current real estate tax revenue code.

<sup>4</sup>Effective January 1, 1998 and January 1, 2006, County-wide reassessments went into effect.

<sup>4</sup>Starting with the 2008-2009 fiscal year, per Taxpayer Relief Act, Act 1 of Special Session 1 of 2006, revenue is received from the Commonwealth of PA for school property tax reduction.

<sup>5</sup>Source is York County Department of Assessment and Tax Claim.

Tax Liens are turned over to York County in January, therefore, there are collections by the County during the current fiscal year.

*Tax collections for 2011-2012 are as of March 27, 2012.*

DALLASTOWN AREA SCHOOL DISTRICT  
2012/2013 TAX IMPACT  
SAMPLES OF ASSESSED VALUES OF INDIVIDUAL HOMES

Assessed Value	02/03	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	Annual Increase	Monthly Increase	% Increase
\$75,000	\$1,238	\$1,332	\$1,518	\$1,631	\$1,411	\$1,486	\$1,563	\$1,615	\$1,670	\$1,670	\$1,670	\$0	\$0	0.0%
\$95,000	\$1,568	\$1,687	\$1,923	\$2,065	\$1,787	\$1,882	\$1,980	\$2,045	\$2,115	\$2,115	\$2,115	\$0	\$0	0.0%
\$115,000	\$1,899	\$2,042	\$2,328	\$2,500	\$2,163	\$2,278	\$2,397	\$2,476	\$2,560	\$2,560	\$2,560	\$0	\$0	0.0%
\$135,000	\$2,229	\$2,398	\$2,732	\$2,935	\$2,539	\$2,674	\$2,813	\$2,907	\$3,005	\$3,005	\$3,005	\$0	\$0	0.0%
AVG FOR DASD*	\$150,454	\$2,484	\$2,672	\$3,045	\$3,271	\$2,830	\$2,980	\$3,135	\$3,239	\$3,349	\$3,349	\$0	\$0	0.0%
\$170,000	\$2,807	\$3,019	\$3,441	\$3,696	\$3,198	\$3,368	\$3,543	\$3,660	\$3,784	\$3,784	\$3,784	\$0	\$0	0.0%
\$190,000	\$3,137	\$3,374	\$3,846	\$4,131	\$3,574	\$3,764	\$3,960	\$4,091	\$4,229	\$4,229	\$4,229	\$0	\$0	0.0%
\$210,000	\$3,467	\$3,730	\$4,250	\$4,565	\$3,950	\$4,160	\$4,376	\$4,521	\$4,675	\$4,675	\$4,675	\$0	\$0	0.0%
\$230,000	\$3,797	\$3,797	\$4,655	\$5,000	\$4,326	\$4,556	\$4,793	\$4,952	\$5,120	\$5,120	\$5,120	\$0	\$0	0.0%

\*Average residential assessment as of April 2012.

The millage rate for 12/13 is 22.26 mils.

To calculate your school real estate taxes, multiply the assessed value of your home by .02226 (22.26 mils).

## Per ADM Cost Comparison

### Expenditures per ADM

Year	ADM	% inc.	Expenditures	Per ADM Cost - All	% inc.	Expenditures less Exclusions	Per ADM Cost less Exclusions	% inc.
2002/03 (actual)	5,356		50,483,901	9,426		43,336,831	8,091	
2003/04 (actual)	5,553	4%	53,526,929	9,639	2%	46,954,163	8,456	5%
2004/05 (actual)	5,664	2%	59,092,732	10,433	8%	50,679,192	8,948	6%
2005/06 (actual)	6,054	7%	65,855,391	10,878	4%	56,493,408	9,332	4%
2006/07 (actual)	6,131	1%	69,267,220	11,298	4%	59,518,472	9,708	4%
2007/08 (actual)	6,194	1%	78,296,607	12,641	12%	67,036,707	10,823	11%
2008/09 (actual)	6,142	-1%	79,098,843	12,878	2%	67,664,162	11,017	2%
2009/10 (Actual)	6,183	1%	84,888,437	13,730	7%	72,452,312	11,719	6%
2010/11 (Actual)	6,244	1%	89,285,292	14,298	4%	76,285,051	12,217	4%
2011/12 (Budget)	6,307	1%	88,305,968	14,002	2%	75,428,118	11,960	2%
2012/13 (Budget)	6,370	1%	90,014,199	14,131	-1%	76,860,455	12,066	-1%

### Revenue per ADM

State Revenue	State Revenue to Total Expenses	Federal Revenue	% of Total Fed Revenue to Total Expenses	Per ADM State Revenue	% inc.	Per ADM Fed Revenue	% inc.
11,847,046	23%	299,698	0.59%	2,212		56	
12,154,996	23%	428,329	0.80%	2,189	-1%	77	38%
13,023,100	22%	470,226	0.80%	2,299	5%	83	8%
14,363,367	22%	563,961	0.86%	2,373	3%	93	12%
15,185,479	22%	531,100	0.77%	2,477	4%	87	-7%
16,135,751	21%	582,123	0.74%	2,605	5%	94	8%
16,466,385	21%	563,501	0.71%	2,681	3%	92	-2%
17,232,747 *	20%	631,186 ^	0.74%	2,787	4%	102	11%
18,599,472	21%	580,487	0.65%	2,979	7%	93	-9%
16,698,099	19%	597,550 ^	0.68%	2,648	-5%	95	-7%
18,966,943	21%	697,550	0.77%	2,978	0%	110	18%

#### 2002/03 (Actual)

1690-Adult Ed	39,583
2700-Transp.	2,086,846
3300-Comm Svc	72,223
4000-Capital/	
5200 Cap Fnd Tr	264,348
5100-Debt Svc	4,723,653
	<u>7,147,070</u>

#### 2006/07 (Actual)

1690-Adult Ed	35,561
2700-Transp.	2,750,702
3300-Comm Svc	78,860
4000-Capital/	
5200 Cap Fnd Tr	206,197
5100-Debt Svc	6,712,989
	<u>9,748,748</u>

#### 2010/11 (Actual)

1690-Adult Ed	33,761
2700-Transp.	3,683,022
3300-Comm Svc	83,567
4000-Capital/	
5200 Cap Fnd Tr	1,400,100
5100-Debt Svc	7,833,552
	<u>13,000,241</u>

#### 2003/04 (Actual)

1690-Adult Ed	26,949
2700-Transp.	2,008,405
3300-Comm Svc	56,075
4000-Capital/	
5200 Cap Fnd Tr	106,995
5100-Debt Svc	4,401,291
	<u>6,572,766</u>

#### 2007/08 (Actual)

1690-Adult Ed	36,347
2700-Transp.	3,071,999
3300-Comm Svc	82,063
4000-Capital/	
5200 Cap Fnd Tr	596,410
5100-Debt Svc	7,509,428
	<u>11,259,900</u>

#### 2011/12 (Budget)

1690-Adult Ed	37,000
2700-Transp.	3,371,750
3300-Comm Svc	86,600
4000-Capital/	
5200 Cap Fnd Tr	62,000
5100-Debt Svc	9,357,500
	<u>12,877,850</u>

#### 2004/05 (Actual)

1690-Adult Ed	33,196
2700-Transp.	2,225,459
3300-Comm Svc	62,659
4000-Capital/	
5200 Cap Fnd Tr	643,078
5100-Debt Svc	5,482,344
	<u>8,413,540</u>

#### 2008/09 (Actual)

1690-Adult Ed	35,960
2700-Transp.	3,128,717
3300-Comm Svc	92,558
4000-Capital/	
5200 Cap Fnd Tr	1,505,157
5100-Debt Svc	6,708,249
	<u>11,434,681</u>

#### 2012/13 (Budget)

1690-Adult Ed	34,650
2700-Transp.	3,644,894
3300-Comm Svc	89,000
4000-Capital/	
5200 Cap Fnd Tr	282,700
5100-Debt Svc	9,137,150
	<u>13,153,744</u>

#### 2005/06 (Actual)

1690-Adult Ed	35,681
2700-Transp.	2,472,212
3300-Comm Svc	62,419
4000-Capital/	
5200 Cap Fnd Tr	211,645
5100-Debt Svc	6,615,707
	<u>9,361,983</u>

#### 2009/10 (Actual)

1690-Adult Ed	36,948
2700-Transp.	3,019,899
3300-Comm Svc	79,604
4000-Capital/	
5200 Cap Fnd Tr	1,265,292
5100-Debt Svc	8,071,330
	<u>12,436,125</u>

\*09/10 was the first year the district budgeted for state property tax revenue (\$1.37 million for 09/10).

^ One time Federal stimulus funds are excluded. Access revenue is excluded.

**DALLASTOWN AREA SCHOOL DISTRICT**  
**10-YEAR HISTORY OF ACTUAL GENERAL FUND REVENUES AND OTHER FINANCING SOURCES BY SOURCE**

	2012/2013 Budget	2011/2012 Budget	2010/2011	2009/2010	2008/2009	2007/2008	2006/2007	2005/2006	2004/2005	2003/2004	2002/2003	2001/2002
<b>LOCAL SOURCES:</b>												
Current Real Estate Taxes	59,744,716	58,817,407	58,428,982	56,142,037	53,908,037	51,254,041	47,685,789	42,576,953	38,783,561	32,786,816	29,434,896	27,252,365
Interim Real Estate Taxes	550,000	450,000	563,215	316,503	549,688	954,949	1,544,870	2,014,961	358,088	187,057	167,733	348,261
Public Utility Realty Tax	88,000	88,000	88,797	85,102	75,024	75,855	74,833	61,836	47,140	62,225	52,598	56,577
Payments in Lieu of Current Taxes	-	-	856	457	-	288	353	444	-	-	-	-
Current Per Capita Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Earned Income Taxes	4,500,000	4,350,000	5,354,951	4,512,224	4,722,864	4,542,479	4,069,280	3,904,394	3,600,400	3,493,828	3,287,740	3,167,000
Realty Transfer Tax	650,000	650,000	552,811	621,940	722,831	1,139,764	1,469,188	1,850,660	1,518,719	1,003,077	776,186	1,231,107
Delinquent Taxes	1,815,000	2,015,000	1,733,900	2,118,308	2,068,528	2,489,105	1,414,672	923,215	1,522,597	1,610,894	1,382,142	2,180,821
Earnings from Investments	275,000	275,000	203,638	281,021	730,651	1,330,488	1,475,451	954,308	370,180	130,331	203,771	392,286
Other Local Sources	1,285,518	1,225,004	1,755,355	1,865,306	1,156,269	1,116,428	1,026,601	972,940	887,376	697,850	616,060	533,037
Total Local Sources	68,908,234	67,870,411	68,682,505	65,942,898	63,933,892	62,903,397	58,761,037	53,259,711	47,088,061	39,972,078	35,921,126	35,161,454
% Inc/(Dec)	1.5%	-1.2%	4.2%	3.1%	1.6%	7.0%	10.3%	13.1%	17.8%	11.3%	2.2%	
<b>STATE SOURCES:</b>												
Basic Instructional Subsidy	7,887,577	7,545,911	8,206,455	7,110,629	7,881,946	7,654,609	7,505,613	7,183,846	7,010,242	6,718,228	6,497,688	6,350,747
Rental and Sinking Fund Payments	905,900	485,000	1,524,454	217,964	304,611	751,998	1,163,953	1,155,446	474,521	686,040	845,100	769,340
Special Education Subsidy	2,431,168	2,431,168	2,431,137	2,498,619	2,415,539	2,396,569	2,301,754	2,247,990	2,213,904	2,156,590	2,179,868	2,163,638
Transportation Subsidy	1,377,430	1,200,000	1,111,773	1,012,524	1,147,862	993,002	1,110,672	1,100,573	940,369	841,646	814,546	781,487
Retirement Reimbursement	2,802,200	1,954,050	1,288,243	1,351,997	770,313	1,712,782	964,720	745,312	640,704	450,288	147,966	135,565
Social Security Reimbursement	1,947,975	1,492,400	1,743,237	1,670,686	1,567,660	1,464,695	1,364,644	1,305,921	1,166,965	1,089,508	1,034,554	978,747
Property Tax Relief Subsidy	1,382,443	1,377,319	1,376,835	1,375,040	1,373,172	-	-	-	-	-	-	-
Other State Revenue	232,250	212,251	917,338	1,042,336	985,282	1,162,096	789,124	624,279	576,395	212,696	327,326	340,973
Total State Sources	18,966,943	16,698,099	18,599,472	16,279,795	16,446,385	16,135,751	15,200,480	14,363,367	13,023,100	12,154,996	11,847,048	11,520,497
% Inc/(Dec)	13.6%	-10.2%	14.2%	-1.0%	1.9%	6.2%	5.8%	10.3%	7.1%	2.6%	2.8%	
<b>FEDERAL SOURCES:</b>												
Title I - Reading First	443,800	443,800	403,115	448,208	411,981	430,749	358,694	354,744	243,539	246,974	175,716	146,557
Title IIA - Improving Teacher Quality	136,850	136,850	131,494	144,171	130,906	124,627	130,294	131,125	134,982	156,934	91,388	-
Title IID - Enhancing Education	-	-	-	-	-	-	-	5,833	11,563	4,446	-	-
Title II - Other Grants for ESEH	-	-	-	-	-	6,228	-	-	-	-	12,704	35,215
Title III - ESL	16,900	16,900	31,739	15,537	20,614	5,600	17,701	26,731	20,694	-	-	-
Title V - Innovative Programs	-	-	-	-	-	5,359	5,364	10,066	36,449	19,975	-	-
Title VI - Basic	-	-	-	-	-	-	5,651	-	-	-	19,890	12,584
Class Size Reduction	-	-	-	-	-	-	-	-	-	-	-	77,124
Safe and Drug Free Schools	-	-	9,139	-	-	9,560	3,382	6,713	-	-	-	-
ARRA- Title I, Part A	-	-	-	176,320	-	-	-	-	-	-	-	-
ARRA - State Fiscal Stabilization Fund	-	-	72,089	952,953	-	-	-	-	-	-	-	-
Other Federal Funds	100,000	200,000	5,000	23,270	-	-	-	28,749	22,999	-	-	-
Total Federal Sources	697,550	797,550	652,576	1,760,459	563,501	582,123	521,086	563,961	470,226	428,329	299,698	271,480
% Inc/(Dec)	-12.5%	22.2%	-62.9%	212.4%	-3.2%	11.7%	-7.6%	19.9%	9.8%	42.9%	10.4%	
<b>OTHER FINANCING SOURCES, NET</b>												
	396,000	396,300	376,542	570,601	567,596	27,933	20,040	431,002	342,295	26,217	10,892	76,624
% Inc/(Dec)	-0.1%	5.2%	-34.0%	0.5%	1932.0%	39.4%	-95.4%	25.9%	1205.6%	140.7%	-85.8%	
<b>TOTAL REVENUES</b>												
	88,968,727	85,762,360	88,311,095	84,553,753	81,511,374	79,649,204	74,502,643	68,618,041	60,923,682	52,581,620	48,078,764	47,030,055
% Inc/(Dec)	3.7%	-2.9%	4.4%	3.7%	2.3%	6.9%	8.6%	12.6%	15.9%	9.4%	2.2%	



**Dallastown Area School District**  
**Description of Current General Obligation Bond/Note Issues**

General Obligation Bonds - Series A of 2010 - On March 23, 2010, the District issued General Obligation Bonds - Series A of 2010 in the principal amount of \$4,360,000. The proceeds of the bonds are being used to refinance the General Obligation Bonds - Series of 2004. The bonds bear annual interest rates ranging from 1% to 2%. Interest is payable semi-annually, and the bonds mature serially in amounts ranging from \$645,000 to \$995,000 through 2014.

General Obligation Bonds - Series B of 2010 - On July 14, 2010, the District issued General Obligation Bonds - Series B of 2010 in the principal amount of \$1,710,000. The proceeds of the bonds are being used to fund the costs of design and construction of roof replacements to the York County School of Technology. The bonds bear annual interest rates ranging from 1.00% to 3.50%. Interest is payable semi-annually, and the bonds mature serially in amounts ranging from \$330,000 to \$360,000 through 2015.

General Obligation Notes - Series AA of 2011 - On March 30, 2011, the District issued General Obligation Notes - Series AA of 2011 in the principal amount of \$12,160,000. The proceeds of the notes are being used to refinance the General Obligation Bonds - Series of 2006. The notes bear annual interest rates ranging from .70% to 5.00%. Interest is payable semi-annually and on the date of maturity. The notes mature serially in amounts ranging from \$140,000 to \$4,850,000 through 2019.

General Obligation Bonds - Series of 2012 - On March 27, 2012, the District issued General Obligation Bonds - Series of 2012 in the principal amount of \$72,865,000. The proceeds of the bonds are being used to refinance the General Obligation Bonds - Series A of 2011, which was due to be paid in full on April 16, 2012. The bonds bear interest at annual rates that shall not exceed 6%; the initial rate is 1.5%. Interest is payable quarterly and on the date of maturity.

**DALLASTOWN AREA SCHOOL DISTRICT  
PROPERTY TAX RATES  
DIRECT AND OVERLAPPING GOVERNMENTS  
LAST TEN YEARS<sup>1</sup>**

Year	Direct Debt			Overlapping Debt					Total Direct and Overlapping Debt
	Dallastown Area School District	County of York	Dallastown Borough	Jacobus Borough	Loganville Borough	Yoe Borough	Springfield Township	York Township	
2012	22.260	4.15	1.650	1.700	2.000	3.455	0.500	0.700	36.415
2011	22.260	4.150	1.650	1.700	2.000	3.455	0.300	0.700	36.215
2010	21.530	4.150	1.650	1.500	2.000	2.955	0.300	0.700	34.785
2009	20.840	4.150	1.650	1.300	2.000	2.955	0.300	0.700	33.895
2008	19.810	4.000	1.650	1.300	2.000	2.955	0.260	0.600	32.575
2007 <sup>2</sup>	18.810	3.910	1.650	1.300	1.500	1.914	0.260	0.600	29.944
2006 <sup>2</sup>	21.740	3.800	1.650	0.923	1.500	0.914	0.260	0.600	31.387
2005	20.240	4.510	2.000	1.300	1.700	1.153	0.330	0.700	31.933
2004	17.760	4.200	2.000	1.300	1.200	1.153	0.330	0.800	28.743
2003	16.510	4.200	1.580	1.300	1.200	1.153	0.330	0.800	27.073

Source: York County Assessment Office

<sup>1</sup>County, Townships and Boroughs operate on a calendar year, whereas, the District operates on a Fiscal Year. Data for the District is based on the Year Ended June 30th and data for the County, Township and Boroughs are based on the Calendar Year Ended December 31st.

<sup>2</sup>Effective January 1, 1998 and January 1, 2006, County-wide reassessments went into effect. These reassessments affected the District millage July 1, 1998 and July 1, 2006 and the County January 1, 1998 and January 1, 2006.

**DALLASTOWN AREA SCHOOL DISTRICT  
GROSS PRINCIPAL DEBT OUTSTANDING  
FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

Fiscal Year Ended	G.O. Bond Series A of 2010	G.O. Bond Series B of 2010	G.O. Bond Series AA of 2011	G.O. Bond Series of 2012 <sup>1</sup>	Total
2013	940,000	330,000	430,000	72,865,000	74,565,000
2014	955,000	340,000	420,000	-	1,715,000
2015	-	350,000	1,470,000	-	1,820,000
2016	-	360,000	1,495,000	-	1,855,000
2017	-	-	1,525,000	-	1,525,000
2018	-	-	1,560,000	-	1,560,000
2019	-	-	4,850,000	-	4,850,000
	-	-	-	-	-
Total	<u>\$ 1,895,000</u>	<u>\$ 1,380,000</u>	<u>\$ 11,750,000</u>	<u>\$ 72,865,000</u>	<u>\$ 87,890,000</u>

Source: Official Statement for each General Obligation Bond listed above.

<sup>1</sup>The General Obligation Bond, Series A of 2012, is a one year bond that matures on April 15, 2013. The District intends to refinance this note prior to the scheduled maturity date.

**DALLASTOWN AREA SCHOOL DISTRICT  
LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS**

	2013 (budget)	2012 (budget)	2011	2010	2009	Fiscal Years Ending June 30,		2006	2005	2004
						2008	2007			
<b>Total borrowing base revenues<sup>1</sup></b>	259,596,801	256,500,664	\$252,428,888	\$244,427,029	\$233,434,100	\$ 219,633,222	\$ 201,056,067	\$ 179,614,509	\$ 159,442,097	\$ 145,386,839
Average borrowing base (total revenues divided by 3)	86,532,267	85,500,221	84,142,963	81,475,676	77,811,367	73,211,074	67,018,689	59,871,503	53,147,366	48,462,280
Debt limit percentage <sup>2</sup>	225%	225%	225%	225%	225%	225%	225%	225%	225%	225%
<b>Debt Limit</b>	194,697,601	192,375,498	189,321,666	183,320,271	175,075,575	164,724,917	150,792,050	134,710,882	119,581,573	109,040,129
Total debt applicable to limit <sup>3</sup>	125,555,000	\$ 130,890,000	\$136,010,000	\$139,835,000	\$144,170,000	145,465,000	105,310,000	108,795,000	55,145,000	51,850,000
<b>Legal Debt Margin</b>	\$ 69,142,601	\$ 61,485,498	\$ 53,311,666	\$ 43,485,271	\$ 30,905,575	\$ 19,259,917	\$ 45,482,050	\$ 25,915,882	\$ 64,436,573	\$ 57,190,129
<b>Total net debt applicable to the limit as a percentage of the debt total</b>	64.49%	68.04%	71.84%	76.28%	82.35%	88.31%	69.84%	80.76%	46.11%	47.55%

Sources: District Audited Financial Statements, District Financial Reports

<sup>1</sup>Total General Fund revenues less the required deductions of rental and sinking fund reimbursement, revenues for self-liquidating debt, interest on sinking funds, grants and gifts for projects and sale of equipment and non-recurring items of the last three fiscal years.

<sup>2</sup>According to The Local Unit Debt Act (Act 52 of 1978, reenacting and amending Act 185 of 1972), combined net non-electoral debt and net lease rental debt incurred on behalf of the school district may not exceed 225% of the School District's Borrowing Base.

<sup>3</sup>During 2005-2006, an additional \$43 million was authorized by the Board of School Directors but not issued.

Dallastown Area School District  
Fund Balance Analysis  
General Fund

	Actual 04/05	Actual 05/06	Actual 06/07	Actual 07/08	Actual 08/09	Actual 09/10	Actual 10/11	Budget 11/12
<b>5 YEAR HISTORY FUND BALANCE ACTIVITY</b>								
Beginning Fund Balance 7/1	1,731,368	3,577,317	6,339,967	10,816,713	12,169,310	14,581,841	14,247,157	13,272,961
Excess of Revenue Over Expenditures	1,845,949	2,762,650	4,476,746	1,352,597	2,412,531	(334,684)	(974,196) *	(2,543,608)
Total Fund Balance 6/30	3,577,317	6,339,967	10,816,713	12,169,310	14,581,841	14,247,157	13,272,961	10,729,353
<b>DESIGNATED &amp; NON-DESIGNATED FUND BALANCE HISTORY</b>								
Unassigned Fund Balance 6/30	3,577,317	5,638,315	8,079,482	6,600,107	6,885,876	7,271,560	7,064,477	
Assigned Fund Balance Utilization				2,197,369	2,379,770	4,469,970	2,543,608	
Committed Fund Balance 6/30	-	701,652	2,737,231	3,371,834	5,316,195	2,505,627	3,042,434	
Nonspendable Fund Balance	-	-	-	-	-	-	622,442	
Unassigned Fund Balance as a % of Next Year's Budgeted Expenditures	5.49%	8.00%	10.31%	8.00%	8.00%	8.00%	8.00%	
Committed Fund Balance as a % of Next Year's Budgeted Expenditures	0.00%	1.00%	3.49%	4.26%	6.26%	2.81%	3.45%	
<b>BUDGET- EXPENDITURE &amp; REVENUE</b>								
Revenue	59,136,900	64,521,950	70,046,700	76,572,760	81,303,966	85,029,452	88,124,530	85,762,360
Utilization of Fund Balance	0	589,975	432,250	1,808,946	1,197,369	1,044,000	2,769,970	2,543,608
TOTAL	59,136,900	65,111,925	70,478,950	78,381,706	82,501,335	86,073,452	90,894,500	88,305,968
Expenditures	59,136,900	65,111,925	70,478,950	78,381,706	82,501,335	86,073,452	90,894,500	88,305,968
<b>ACTUAL- EXPENDITURE &amp; REVENUE</b>								
Revenue	60,938,682	68,618,041	74,502,643	79,649,201	81,511,374	84,553,752	88,311,095	85,762,360
Expenditures	59,092,733	65,855,391	70,025,897	78,296,604	79,098,843	84,888,436	89,285,292	88,305,968
Excess of Revenue over Expenditures	1,845,949	2,762,650	4,476,746	1,352,597	2,412,531	(334,684)	(974,196) *	(2,543,608)

\* 10/11 Includes \$1,849,849 transferred to the Capital Reserve Fund towards solar panels (\$649,892 from PSERS savings; \$1,200,000 board approved fund balance transfer).  
10/11 includes \$736,500 use of fund balance to pay for laptops ordered in 09/10 but not received until 10/11

Dallastown Area School District

Fund Balance Analysis

Capital Reserve Fund

FUND BALANCE ACTIVITY	Actual 03/04	Actual 04/05	Actual 05/06	Actual 06/07	Actual 07/08	Actual 08/09	Actual 09/10	Actual 10/11	Estimate 11/12
Beginning Fund Balance 7/1	177,281	52,284	53,354	222,737	294,995	2,472,618	2,579,902	1,861,696	789,184
Expenditures	125,737 <i>A</i>	0	0	59,932 <i>D</i>	451,480 <i>F</i>	1,407,000 <i>H</i>	1,437,025 <i>J</i>	3,415,567 <i>L</i>	296,271 <i>N</i>
Revenue	740 <i>B</i>	1,070 <i>B</i>	169,383 <i>C</i>	132,190 <i>E</i>	2,629,103 <i>G</i>	1,514,284 <i>I</i>	718,819 <i>K</i>	2,343,054 <i>M</i>	620,677 <i>O</i>
Total Fund Balance 6/30	52,284	53,354	222,737	294,995	2,472,618	2,579,902	1,861,696	789,184	1,113,590
<i>A</i> 125,737 Rental of Modulares				<i>I</i> 927,147 1/3 Mil Contribution from General Fund				<i>N</i> 20,000 Renovations to Support Services Bldg	
				550,000 Transfer from Fund Balance				123,277 York Township roof replacement	
<i>B</i> Represents Interest Only				26,137 Interest				3,323 Solar Panels	
				11,000 Track transfer				6,120 Lightbulb replacement	
<i>C</i> 7,683 Interest				1,514,284				134,460 Ore Valley Energy Management upgrade	
150,700 Interest savings transfer								8,590 Sprinkler System for Server Room	
11,000 Track transfer				<i>J</i> 28,257 Support Services Building & Athletic Storage				500 Bank fees	
169,383				6,052 Repoint Field Brick House				296,271	
				5,390 Walkway to HS Door #2					
<i>D</i> 26,705 LH Parking Expansion				5,979 Replace Main Water Line at DT EL			<i>O</i> 617,177 Budget difference for PSERS rate change		
24,055 Athletic Fields				309,847 Loganville Springfield roof replacement			3,500 Interest		
9,172 Athletic Storage				265,687 Ore Valley Elementary roof replacement			620,677		
59,932				647,553 HS/MS Corridor Renovations					
				5,000 Athletic Fields					
<i>E</i> 16,290 Interest				143,858 Solar Panels					
11,000 Track transfer				19,180 Replace energy system					
104,900 Interest savings transfer				222 Bank fees					
132,190				1,437,025					
<i>F</i> 14,088 Support Services Building & Athletic Storage				<i>K</i> 500,000 Transfer from Fund Balance					
71,463 LH Paving				197,000 General Fund captial projects transfer					
107,120 TAB project				11,000 Track transfer					
9,133 Boiler Improvements at MS & HS				10,819 Interest					
249,676 Athletic Fields				718,819					
451,480									
<i>G</i> 2,332,122 Transfer from Fund Balance				<i>L</i> 530,494 HS/MS Corridor Renovations					
11,000 Track transfer				56,733 Track resurfscing					
89,000 Transfer from GF				15,420 Air unit for server room					
148,300 Interest Savings Transfer				11,063 Support Services Building & Athletic Storage					
48,681 Interest				298,757 York Township roof replacement					
2,629,103				34,810 Lightbulb replacement at York Township					
<i>H</i> 978,171 Support Services Building & Athletic Storage				468 Bank fees					
17,403 Resod the Stadium Field				2,467,821 Solar Panels					
14,438 Athletic Fields				3,415,567					
105,849 Boiler Improvements at MS & HS									
74,875 Card Access on Secondary Campus				<i>M</i> 1,000,000 Grant for Solar Panels					
183,740 Roof replacement				1,339,900 Transfer from Fund Balance					
325 HS/MS Corridor Renovations				3,154 Interest					
32,160 Replace energy system				2,343,054					
39 Bank fees									
1,407,000									

**Dallastown Area School District**  
**Food Service Budget Analysis**

									2011-2012		
Revenue	2004-2005 Actuals	2005-2006 Actuals	2006-2007 Actuals	2007-2008 Actuals	2008-2009 Actuals	2009-2010 Actuals	2010-2011 Budget	2010-2011 Actuals	Estimated Actuals	2012-2013 Budget	B to EA Increase
Interest Earnings	4,565	13,019	22,153	9,958	1,062	481	500	65	170	200	17.65%
Rebates	16,617	14,272	3,847	1,435	2,599	1,174	1,000	5,235	142	0	-100.00%
Other Earnings	-28,089	1,630	5,704	11,498	8,375	3,528	4,000	7,823	364	0	-100.00%
A La Carte	564,276	625,589	680,043	752,075	753,477	775,925	791,500	767,014	685,000	719,824	5.08%
Daily Sales-lunch	929,033	896,267	949,017	1,026,274	980,926	1,000,795	1,089,800	1,066,198	891,274	938,259	5.27%
Daily Sales-breakfast	93,637	167,176	97,995	37,813	39,679	37,752	50,650	64,224	54,591	56,412	3.34%
Adult Sales	31,719	31,555	33,870	40,493	43,136	45,602	48,200	56,236	41,310	43,500	5.30%
Catering	34,478	32,279	30,062	27,970	32,322	35,832	38,600	32,406	50,000	52,500	5.00%
State Subsidies	78,993	85,770	89,141	101,115	102,000	100,881	103,500	116,757	96,150	98,000	1.92%
Federal Subsidies	340,670	391,526	428,202	491,865	571,365	638,833	734,700	776,548	746,410	750,787	0.59%
USDA Donated Commodities	110,873	119,232	126,064	125,780	166,177	154,137	177,500	132,306	135,000	140,000	3.70%
Retirement Reimb.	14,392	16,306	24,522	29,973	20,481	21,899	26,500	28,434	0	0	0.00%
Social Security Reimb.	30,304	31,146	31,733	35,547	35,711	37,708	37,950	41,465	0	0	0.00%
General Fund Transfer*	0	0	0	0	0	0	0	0	0	282,700	0.00%
<b>Total Revenue</b>	<b>2,221,467</b>	<b>2,425,766</b>	<b>2,522,352</b>	<b>2,691,796</b>	<b>2,757,310</b>	<b>2,854,545</b>	<b>3,104,400</b>	<b>3,094,710</b>	<b>2,700,411</b>	<b>3,082,180</b>	<b>14.14%</b>

									2011-2012		
Expenditures	2004-2005 Actuals	2005-2006 Actuals	2006-2007 Actuals	2007-2008 Actuals	2008-2009 Actuals	2009-2010 Actuals	2010-2011 Budget	2010-2011 Actuals	Estimated Actuals	2012-2013 Budget	B to EA Increase
Salaries	799,302	805,392	846,956	946,209	966,662	964,110	994,255	1,127,874	0	0	0.00%
Benefits											
Medical insurance	125,938	110,939	114,135	123,466	139,123	170,075	195,500	196,767	0	0	0.00%
Dental insurance	11,640	9,504	9,586	10,627	10,573	12,312	13,000	12,704	0	0	0.00%
Life insurance	1,178	1,140	1,014	1,169	849	805	1,200	0	0	0	0.00%
Vision Reimbursement	500	950	300	564	600	508	500	675	0	0	0.00%
Long-term Disability	261	300	343	322	281	231	300	238	0	0	0.00%
Workers Compensation	2,587	2,438	3,879	4,269	4,952	4,606	5,900	3,838	0	0	0.00%

									2011-2012		
Expenditures	2004-2005 Actuals	2005-2006 Actuals	2006-2007 Actuals	2007-2008 Actuals	2008-2009 Actuals	2009-2010 Actuals	2010-2011 Budget	2010-2011 Actuals	Estimated Actuals	2012-2013 Budget	B to EA Increase
Unemployment*	0	0	28	7	586	0	0	0	0	282,700	0.00%
Retiree Medical and Dental	0	0	0	0	0	4,256	4,600	3,977	28,833	30,000	4.05%
Social Security	60,610	61,427	63,887	71,476	73,101	72,629	75,900	83,050	0	0	0.00%
Retirement	28,784	33,476	49,301	60,302	43,064	43,253	53,000	63,266	3,963	0	-100.00%

Expenditures (con't)	2011-2012										B to EA Increase
	2004-2005 Actuals	2005-2006 Actuals	2006-2007 Actuals	2007-2008 Actuals	2008-2009 Actuals	2009-2010 Actuals	2010-2011 Budget	2010-2011 Actuals	Estimated Actuals	2012-2013 Budget	
Professional/Technical	2,523	1,340	363	3,223	2,155	3,986	6,500	4,091	0	0	0.00%
Utilities	0	0	0	63,992	73,233	61,406	61,500	50,049	0	0	0.00%
Repairs and Maintenance	17,731	6,104	11,641	8,331	2,174	16,334	13,500	3,168	200	200	0.00%
Supplies	95,541	105,600	82,545	104,971	106,690	105,620	137,000	115,503	20,000	20,000	0.00%
Extermination	2,340	2,600	3,120	2,600	2,600	2,600	2,600	113	0	0	0.00%
Communication		1,607	3,624	5,236	4,728	2,439	2,500	5,200	0	0	0.00%
Other Misc. Purchases	443	239	547	61	28	86	0	168	0	0	0.00%
Printing/Binding	0	0	0	953	274	1,029	1,000	1,443	770	800	3.90%
Travel	1,732	3,451	3,039	3,899	2,483	1,129	1,500	896	0	0	0.00%
Custodial chargeback	29,997	33,330	82,753	82,800	82,800	82,753	82,800	60,376	0	0	0.00%
Foods & Meats	510,864	621,940	619,461	645,463	740,275	721,134	757,190	801,270	0	0	0.00%
Milk	173,669	174,563	166,010	201,118	193,306	207,136	217,500	237,522	0	0	0.00%
USDA Commodity Usage	131,951	142,260	142,791	182,913	166,282	154,137	171,250	132,306	135,000	140,000	3.70%
A La Carte	208,716	208,098	217,900	240,020	289,350	273,514	284,454	243,189	0	0	0.00%
Depreciation	15,841	16,117	16,438	20,691	22,330	22,240	28,800	28,588	30,000	30,000	0.00%
Dues and Fees	944	2,306	1,071	1,693	1,833	2,255	2,350	1,169	150	200	33.33%
FSMC - product costs	0	0	0	0	0	0	0	0	1,088,677	1,144,792	5.15%
FSMC - management fees	0	0	0	0	0	0	0	0	195,000	200,850	3.00%
FSMC - other costs	0	0	0	0	0	0	0	0	127,869	211,760	65.61%
FSMC - payroll costs	0	0	0	0	0	0	0	0	906,440	967,896	6.78%
<b>Total Expenditures</b>	<b>2,223,092</b>	<b>2,345,121</b>	<b>2,440,731</b>	<b>2,786,373</b>	<b>2,930,330</b>	<b>2,930,582</b>	<b>3,114,600</b>	<b>3,177,440</b>	<b>2,536,902</b>	<b>3,029,198</b>	<b>19.41%</b>
<b>Net Income/(Loss)</b>	<b>-1,625</b>	<b>80,645</b>	<b>81,621</b>	<b>-94,577</b>	<b>-173,020</b>	<b>-76,037</b>	<b>-10,200</b>	<b>-82,730</b>	<b>163,509</b>	<b>52,982</b>	<b>-67.60%</b>
Fund Balance, 7/1	308,685	307,060	387,705	469,326	374,748	201,729	125,691	125,691	42,961	206,470	259,453
Net income (loss)	-1,625	80,645	81,621	-94,577	-173,020	-76,037	-10,200	-82,730	163,509	52,982	-67.60%
Fund Balance, 6/30	307,060	387,705	469,326	374,748	201,729	125,691	115,492	42,961	206,470	259,453	259,453

\*For 2012/13, \$282,700 in unemployment costs is budgeted to the the District's General Fund fund transfer budget (function 5200, object 900) per PDE directive. Unemployment costs for former in-house food service employees will be expensed to the Food Service Fund; funds will be transferred from the General Fund to the Food Service Fund to cover the cost. This transfer will be recorded as revenue to the Food Service Fund.



**Dallastown Area School District  
Food Service Meal Prices**

<b>Lunch Prices:</b>	<b>2004-2005</b>	<b>2005-2006</b>	<b>2006-2007</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>
Elementary Schools	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.65	\$1.80	\$1.85	\$1.95
Intermediate School							\$2.00	\$2.05	\$2.15
Middle School	\$1.70	\$1.70	\$1.70	\$1.70	\$1.70	\$1.85	\$2.00	\$2.05	\$2.15
High School	\$1.70	\$1.70	\$1.70	\$1.70	\$1.70	\$1.85	\$2.00	\$2.05	\$2.15
Adult	\$2.65	\$2.65	\$2.65	\$2.65	\$2.65	\$2.80	\$2.95	\$3.25	\$3.40

<b>Breakfast Prices:</b>	<b>2004-2005</b>	<b>2005-2006</b>	<b>2006-2007</b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>
Elementary Schools	\$0.75	\$0.75	\$0.75	\$0.85	\$0.85	\$0.95	\$0.95	\$0.95	\$0.95
Intermediate School							\$0.95	\$0.95	\$1.05
Middle School	\$0.85	\$0.85	\$0.85	\$0.95	\$0.95	\$1.05	\$1.05	\$1.05	\$1.05
High School	\$0.85	\$0.85	\$0.85	\$0.95	\$0.95	\$1.05	\$1.05	\$1.05	\$1.05
Adult	\$1.30	\$1.30	\$1.30	\$1.40	\$1.40	\$1.50	\$1.50	\$1.50	\$1.50

**Dallastown Area School District  
Food Service Fund Balance Analysis**

	Actual 02/03	Actual 03/04	Actual 04/05	Actual 05/06	Actual 06/07	Actual 07/08	Actual 08/09	Actual 09/10	Actual 10/11	Estimated Actual 11/12	Budget 12/13
Beg Fund Balance	\$319,008	\$319,649	\$308,685	\$307,060	\$387,705	\$469,326	\$374,749	\$201,729	\$125,692	\$42,962	\$206,471
Revenues	\$1,829,906	\$1,986,771	\$2,221,467	\$2,425,766	\$2,522,353	\$2,691,796	\$2,757,310	\$2,854,546	\$3,094,711	\$2,700,411	\$3,082,180
Expenditures	\$1,829,265	\$1,997,735	\$2,223,092	\$2,345,121	\$2,440,732	\$2,786,373	\$2,930,330	\$2,930,583	\$3,177,441	\$2,536,902	\$3,029,198
Ending Fund Balance	\$319,649	\$308,685	\$307,060	\$387,705	\$469,326	\$374,749	\$201,729	\$125,692	\$42,962	\$206,471	\$259,454

Revenue	\$1,829,906	\$1,986,771	\$2,221,467	\$2,425,766	\$2,522,353	\$2,691,796	\$2,757,310	\$2,854,546	\$3,094,711	\$2,700,411	\$3,082,180
Expense	\$1,829,265	\$1,997,735	\$2,223,092	\$2,345,121	\$2,440,732	\$2,786,373	\$2,930,330	\$2,930,583	\$3,177,441	\$2,536,902	\$3,029,198
Profit (Loss)	\$641	(\$10,964)	(\$1,625)	\$80,645	\$81,621	(\$94,577)	(\$173,020)	(\$76,037)	(\$82,730)	\$163,509	\$52,982

This budget is not legally required.

The Food Service Fund is a Proprietary Fund and as such is accounted for similar to private business operations - the intent is to recover part or all of its cost through user charges.

For 2012/13, \$282,700 in unemployment costs is budgeted to the the District's General Fund fund transfer budget (function 5200, object 900) per PDE directive. Unemployment costs for former in-house food service employees will be expensed to the Food Service Fund; funds will be transferred from the General Fund to the Food Service Fund to cover the cost. This transfer will be recorded as revenue to the Food Service Fund.