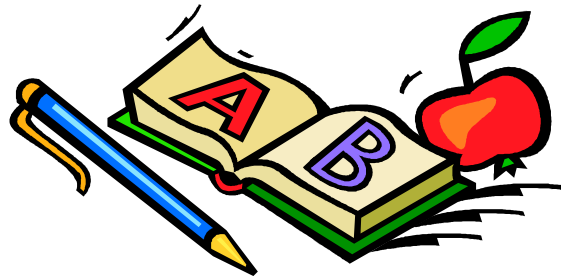


DALLASTOWN AREA SCHOOL DISTRICT

700 New School Lane
Dallastown, PA 17313-9242



GENERAL FUND BUDGET FOR SCHOOL YEAR 2014/15



Proposed Final Budget Approved on April 24, 2014
Final Budget Approved on June 12, 2014

TABLE OF CONTENTS**PAGE:**

Table of Contents

District Information:

Preliminary Budget Summary / Budget Terminology	1
Board of School Directors, District Administration, Organizational Chart	2-4
Mission Statement & Code of Ethics	5-6
Aid Ratio/CARF, Average Daily Membership	7-8
Act 1 Index	9

Miscellaneous Budget Information:

Budget Code Descriptions	10-29
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Expenditures:

Expenditure Detail by Function & Object	30-82
Debt Service Principal & Interest Detail	83-84
Expenditure Totals by Object	85
5-Year History - General Fund Expenditures	86
CHART - Expenditures by Object	87
10 Year Expenditure History	88
CHART - Expenditures by Major Function	89
CHART - 10-year History of Charter / Cyber Expenses	90
CHART - 5-year History of Alternative Ed Costs	91
CHART - 3-year History of Kilowatt Usage	92
Elementary & Secondary Building Budget Allocations	93-97
Salary Summary	98
Salary History	99
CHART - 10-year History of Salary Expenses	100
Benefits Summary	101
CHART - Employee Benefit Costs	102
Benefits History	103
CHART - 10-year History of Group Insurance Benefits	104
CHART - 10-year History & Projected PSERS Rates	105
CHART - 10-year History & Projected PSERS Expense	106
CHART - 10-year History of Employee Tuition Reimbursement	107
CHART - 10-year History of Worker's Compensation Expenses	108
5 Year Technology Plan	109-111

Revenues:

7 Year History - General Fund Revenues	112-113
CHART - Revenue Sources	114
10 Year Revenue History	115
CHART - 10-year History of General Fund Revenue	116
CHART - 10-year History of Basic Ed Subsidy & Student Enrollment	117
CHART - 10-year History of Earned Income Taxes	118
CHART - 10-year History of Realty Transfer Taxes	119
CHART - 10-year History of Regular & Interim Taxes	120
Tax Revenues by Source	121
History of Millage Rates	122
Property Tax Levies & Collections	123
Tax Impact	124
Per ADM Cost Comparisons	125

Debt:

<u>TABLE OF CONTENTS</u>	<u>PAGE:</u>
Direct & Overlapping Debt - 10 Years	126
Gross Principal Debt Outstanding	127
Legal Debt Margin - Last 10 Years	128
Fund Balance:	
7 Year Fund Balance Analysis - General Fund	129
8 Year Fund Balance Analysis - Capital Reserve Fund	130
Other:	
Real Estate Tax Rates by School District	131
Revenue per ADM and by Source	132
Expense per ADM	133

Table of Contents

2014/15 Budget Summary

14/15 Expenditures:	\$	95,262,847
14/15 Revenue:	\$	93,919,621
14/15 Fund Balance Utilization:	\$	1,343,226 ^A
14/15 Millage Rate:		22.26
		<i>NO TAX INCREASE</i>
		<i>NO PROGRAM CUTS</i>

^A The projected interest savings on the one year notes is approximately \$740K. If half of that savings is applied to early repayment of debt, funding of capital expenditures, expense acceleration, etc., the resulting fund balance utilization would be \$975K.

Overview of Annual Budget Timelines and Standard Terminology

All school districts must act upon two completely independent budget processes: preliminary and final. Section 687 of the School Code requires school districts with a July to June fiscal year to adopt a final budget no later than June 30 for the succeeding fiscal year. Act 1 mandated a new preliminary budget cycle that adheres to the same mechanisms as the final budget cycle, except that the preliminary budget timeline takes place in the winter (December/January/February) time frame. As in all prior years, the final budget timeline continues to take place in the spring (April/May/June) time frame.

To alleviate confusion concerning the procedures required for budget actions, the following define the standard terminology for use when discussing budget-related actions.

Preliminary Budget: The preliminary budget must be adopted (via Board vote) by January 31st of each year. A proposed version must be prepared at least 20 days before adoption; this work-in-progress budget, defined as the **proposed preliminary budget**, must be made available for public inspection no later than 20 days before adoption. Public notice of the intent to adopt the preliminary budget must be published no later than 10 days before adoption.

An alternate process exists under SS Act 1 of 2006. By January 31st, a Board may adopt (via Board vote) a resolution indicating that it will not raise the rate of any tax for the support of public schools for the following fiscal year by more than its index. A Board that adopts a resolution through this process does not need to comply with the preliminary budget requirements and need only follow the procedures outlined in section 312 of SS Act 1 and section 687 of the School Code for this adoption of both its proposed final budget and its final budget.

Final Budget: The final budget must be adopted (via Board vote) by June 30th each year. PDE-2028 must be submitted to PDE up to 15 days after adoption. A proposed version must be prepared and adopted (via Board vote) no later than May 31st each year (or at least 30 days before final adoption); this work-in-progress budget, defined as the **proposed final budget**, must be made available for public inspection no later than 20 days before adoption. Public notice of the intent to adopt the final budget must be published no later than 10 days before adoption.

DALLASTOWN AREA SCHOOL DISTRICT
BOARD OF SCHOOL DIRECTORS

The Dallastown Area Board of School Directors is comprised of nine directors representing their voting regions. Dallastown Area School District is divided into three regions:

- Region I = York Township Wards 3, 4, and 5 (*Hartman/Phillips-Hill/Potter*)
- Region II = Yoe Borough and York Township Wards 1 and 2 (*Heistand/Nicholson/Noll*)
- Region III = Dallastown, Jacobus and Loganville boroughs and Springfield Township (*Bentzel/Blevins/Lytle*)

Three directors are elected from each region serving four-year terms each. School board elections are held in alternate years (2013, 2015, 2017, etc.). The list below includes the directors that were seated at the December 5, 2013, Reorganization Meeting.

NAME	TITLE	REGION	TOOK OFFICE	TERM EXPIRES
Mr. John E. Hartman	Board Member	1	Dec. 2013	Dec. 2017
Mrs. Kristin Phillips-Hill	Board Member	1	Dec. 2011	Dec. 2015
Mr. Kenneth ("Butch") A. Potter, Jr.	Board Member	1	Dec. 2009	Dec. 2017
Mrs. Sue A. Heistand	Board Member	2	Dec. 2011	Dec. 2015
Dr. Thomas J. Nicholson	Board Member	2	Dec. 2013	Dec. 2017
Mr. Michael D. Noll, Jr.	Board Member	2	Dec. 2011	Dec. 2015
Mr. Steven C. Bentzel	Board Member	3	Nov. 2012	Dec. 2017
Mr. Ronald J. Blevins	Board Member	3	Feb. 2011	Dec. 2015
Mr. William A. Lytle	Board Member	3	Dec. 2011	Dec. 2015

DALLASTOWN AREA SCHOOL DISTRICT

DISTRICT ADMINISTRATION

2014-2015

District-wide

Ronald E. Dyer, Ed.D.	Superintendent
Joshua A. Doll, Ed.D.	Assistant Superintendent
Donna M. Devlin, MBA, PRSBA	Business Manager
Troy A. Fisher	Director of Employee Relations & Administrative Services
Miranda J. Hoefler-Weaver, CPA, MBA, PRSBO	Director of Accounting Services
Susan A. Brousseau	Director of Special Education
Amy S. Kostoff	Assistant Director of Special Education
Scott R. Shirey	Federal Programs & Curriculum Coordinator
Thomas P. Stauffer	Director of Technology Services
Brian J. Reed	Network Services Administrator
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

Kevin C. Duckworth, Ed.D.	Principal
Chad Bumsted	Assistant Principal
Keith S. Downs	Assistant Principal
Zachary M. Fletcher	Assistant Principal

Dallastown Area Middle School

Sue E. Cathcart, Ed.D.	Principal
Kelly S. Kessler	Assistant Principal

Dallastown Area Intermediate School

Erin M. Heffler	Acting Principal
Christopher J. Martin	Community Principal
Wayne P. Senft, Ed.D.	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
Stacy Pagan	Assistant Principal

York Township Elementary

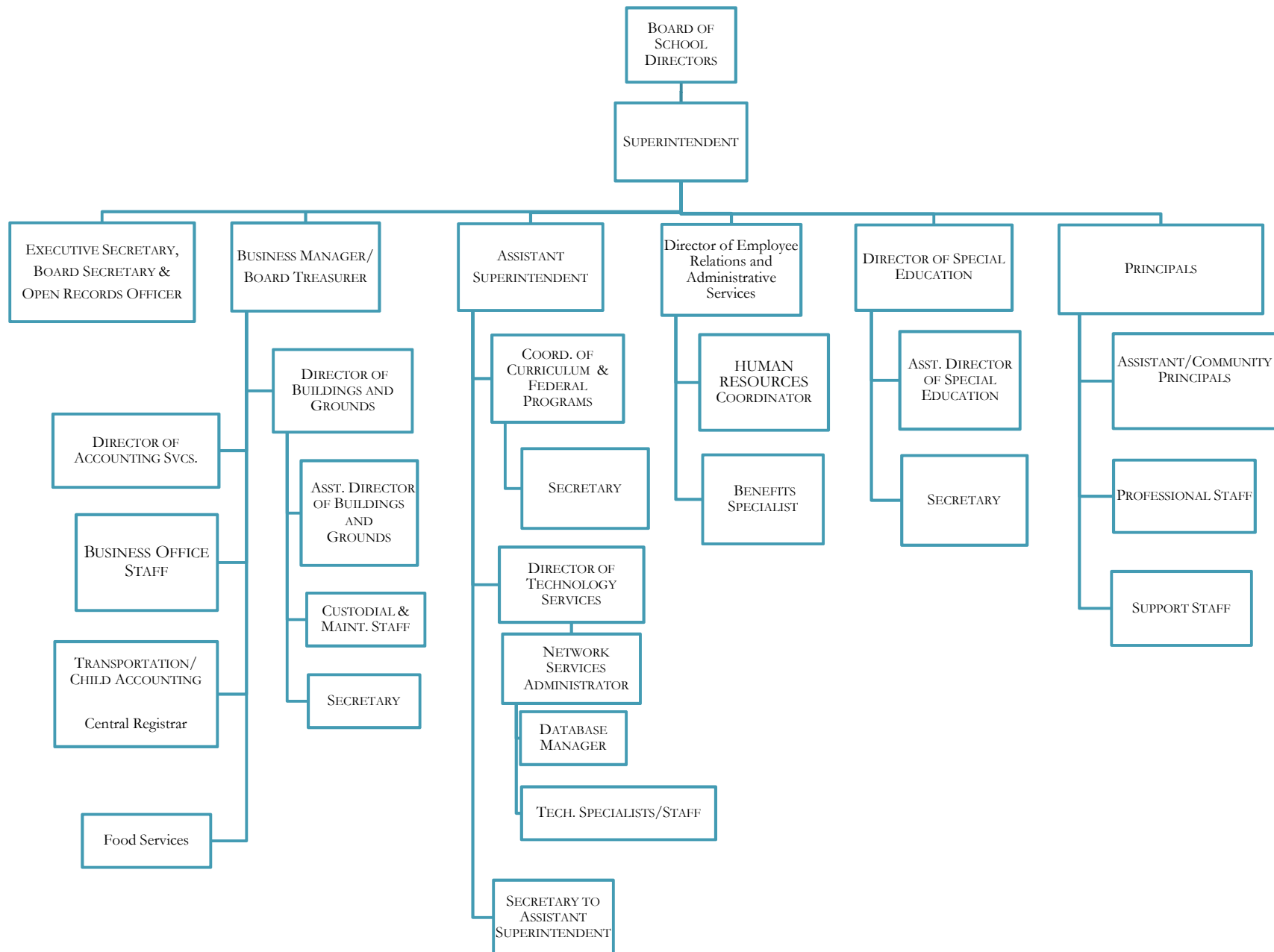
Stephanie A. Ferree	Principal
Stacy Pagan	Assistant Principal

Alternative Education and Cyber Academy

Keith S. Downs	Program Administrator
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DALLASTOWN AREA SCHOOL DISTRICT ORGANIZATION CHART

Updated March 2013





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	0.3972	2.3%
2005-2006	0.4085	2.8%
2006-2007	0.4073	-0.3%
2007-2008	0.4216	3.5%
2008-2009	0.4182	-0.8%
2009-2010	0.4296	2.7%
2010-2011	0.4247	-1.1%
2011-2012	0.4343	2.3%
2012-2013	0.4715	8.6%
2013-2014	0.4744	0.6%

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:

YEAR	ADM	% Increase	WADM	% Increase
2002-2003	5,356.26		6,148.85	
2003-2004	5,553.16	3.68%	6,403.94	4.15%
2004-2005	5,664.09	2.00%	6,480.81	1.20%
2005-2006	6,053.68	6.88%	6,931.69	6.96%
2006-2007	6,131.59	1.29%	7,027.63	1.38%
2007-2008	6,194.20	1.02%	7,113.34	1.22%
2008-2009	6,142.25	-0.84%	7,056.17	-0.80%
2009-2010	6,183.60	0.67%	7,303.41	3.50%
2010-2011	6,244.39	0.98%	7,311.83	0.12%
2011-2012	6,246.58	0.04%	7,322.92	0.15%
2012-13	6,371.51	2.00%	7,469.38	2.00%

**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 ± Aid Ratio</u>		<u>Base Index</u>		<u>Adjusted 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%
2013-2014	0.75	+	0.4715	=	1.22	x	1.7%	=	2.1%
2014-2015	0.75	+	0.4715	=	1.22	x	2.1%	=	2.6%

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 costs¹, 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.

¹ 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.

DALLASTOWN AREA SCHOOL DISTRICT

2014/2015 Budget

1100 ACCOUNT - INSTRUCTION - REGULAR INSTRUCTION

Acct Code	Description	Actual 11/12	Actual 12/13	Budget 13/14	Budget 14/15	\$ Increase\ (Decrease)	% Increase\ (Decrease)
1100-100	Salaries	30,356,879	29,978,134	30,468,350	31,102,100	633,750	2.1%
1100-200	Empl Benefits	9,700,494	11,028,565	12,162,500	13,516,584	1,354,084	11.1%
1100-300	Purch Prof Svcs	36,787	30,101	32,800	25,350	(7,450)	-22.7%
1100-400	Purch Prop Svcs	207,983	260,499	176,100	232,665	56,565	32.1%
1100-500	Other Purch Svcs	1,297,868	1,247,087	1,097,550	1,315,000	217,450	19.8%
1100-600	Supplies	1,153,881	1,517,427	1,416,650	1,339,625	(77,025)	-5.4%
1100-700	Property	514,422	482,767	408,250	410,900	2,650	0.6%
1100-800	Other Objects	6,902	10,487	7,700	11,600	3,900	50.6%
	Total 1100	43,275,215	44,555,067	45,769,900	47,953,824	2,183,924	4.8%

Significant Changes to 14/15 Budget:

1100-100 & 200 Accounts:

- 3 Retirees replaced at lower rate saves \$327k in salary & benefit costs.

- Teacher Salaries increased \$1,004,712 (or 2.9%); about \$600k is due to lateral movement during 2013/14; the remaining is due to contracted salary increases. This increase is about 2.5% over the 2013/14 anticipated actual. A majority of the teacher salaries are coded to regular instruction (function 1100) and special education (function 1200).

- Teacher sub salaries reduced \$100,000 to account for usage reduction and elimination of 45 day subs.

1100-400 Account:

- \$25k moved in from 2818-438 (tech maintenance) to 1100-438 (reg instruction maintenance) for the maintenance contracts.

- \$18k increase due to increase in printing contract, bells & intercom service

1100-500 Account:

- \$229k increase for out-of-district cyber/charter school tuition.

1100-600 Account:

- \$50k decrease due to Common Core/Keystone materials being budgeted in 2013/14 and not needed in 2014/15.

- \$40k decrease to building budget supplies.

Budget impact of PSERS increase: \$ 1,390,264

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	30,356,879	29,978,134	30,468,350	31,102,100	2%
Budgeted to this account are					
Elementary & Secondary Teachers & Paraprofessionals					
Substitute Teachers					
Subject Area Leaders					
Medical & Dental Waivers					
200 Benefits:	9,700,494	11,028,565	12,162,500	13,516,584	11%
Budgeted to this account are the employer benefit costs related to the above positions.					
300 Purchased Professional Services:	36,787	30,101	32,800	25,350	-23%
Budgeted to this account is the cost of conference fees and services that require persons or firms with specialized skills.					
400 Purchased Property Services:	207,983	260,499	176,100	232,665	32%
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.					
500 Other Purchased Services:	1,297,868	1,247,087	1,097,550	1,315,000	20%
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 14/15 is \$1,020,000 (13/14 budget was \$791,000) to be paid for regular education students enrolled in cyber charter schools.					
600 General Supplies, Books & Software	1,153,881	1,517,427	1,416,650	1,339,625	-5%
610 General Supplies-	783,578	666,854	810,250	798,550	-1%
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	49,650				
YT	42,550				
DAIS	140,000				
MS	135,300				
HS	259,100				
Curriculum	14,250				
Tech	80,500				
Cyber Academy	6,500				
Total School Supplies:	798,550				

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	30,356,879	29,978,134	30,468,350	31,102,100	2%
Budgeted to this account are					
Elementary & Secondary Teachers & Paraprofessionals					
Substitute Teachers					
Subject Area Leaders					
Medical & Dental Waivers					
200 Benefits:	9,700,494	11,028,565	12,162,500	13,516,584	11%
Budgeted to this account are the employer benefit costs related to the above positions.					
300 Purchased Professional Services:	36,787	30,101	32,800	25,350	-23%
Budgeted to this account is the cost of conference fees and services that require persons or firms with specialized skills.					
400 Purchased Property Services:	207,983	260,499	176,100	232,665	32%
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.					
500 Other Purchased Services:	1,297,868	1,247,087	1,097,550	1,315,000	20%
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 14/15 is \$1,020,000 (13/14 budget was \$791,000) to be paid for regular education students enrolled in cyber charter schools.					
600 General Supplies, Books & Software	1,153,881	1,517,427	1,416,650	1,339,625	-5%
610 General Supplies-	783,578	666,854	810,250	798,550	-1%
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	49,650				
YT	42,550				
DAIS	140,000				
MS	135,300				
HS	259,100				
Curriculum	14,250				
Tech	80,500				
Cyber Academy	6,500				
Total School Supplies:	798,550				

1100 ACCOUNT - INSTRUCTION - REGULAR PROGRAMS:

635	Food Costs-	829	3,410	5,000	5,500	10%
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Budgeted to this account is instructional food and refreshments purchased for in-service, meetings or snacks during PSSA's. Amounts for food costs are budgeted as follows:

<u>Bldg.</u>	
YT	100
DAIS	1,000
MS	4,400
Total Food Costs:	5,500

<u>Object</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
	<u>11/12</u>	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>
640 Books & Periodicals-	191,789	663,581	400,900	294,350 -27%

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:

<u>Bldg.</u>	
DE	13,500
LH	12,900
LG	34,000
OV	27,850
YT	25,800
DAIS	22,000
MS	23,800
HS	27,000
Curriculum	107,500
Total Books & Periodicals:	294,350

618/ Educational Software & Related

648	Licensing Fees	178,513	177,858	205,500	241,225	17%
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Budgeted to this account are expenditures associated with educational software, books on tape and audio CDs. The amount is budgeted as follows:

<u>Bldg.</u>	
DE	4,600
LH	5,570
LG	11,575
OV	13,150
YT	12,550
DAIS	39,510
MS	45,040
HS	79,230
Assessment	7,000
Cyber Academy	23,000
Total Software:	241,225

700	Property:	514,422	482,767	408,250	410,900	1%
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Budgeted to this account are amounts for requested instructional equipment as follows:

<u>Bldg.</u>	
DE	72,900
LH	69,400
LG	3,750
OV	4,000
YT	127,400
DAIS	5,750
MS	28,000
HS	99,700
Total Property:	410,900

1100 ACCOUNT - INSTRUCTION - REGULAR PROGRAMS:

800 Other Objects	6,902	10,487	7,700	11,600	51%
Budgeted to this account are expenditures for membership in professional or other organizations or associations.					
TOTAL	43,275,215	44,555,067	45,769,900	47,953,824	5%

DALLASTOWN AREA SCHOOL DISTRICT

2014/2015 Budget

1200 ACCOUNT - INSTRUCTION - SPECIAL PROGRAMS

Acct Code	Description	Actual 11/12	Actual 12/13	Budget 13/14	Budget 14/15	\$ Increase\ (Decrease)	% Increase\ (Decrease)
1200-100	Salaries	3,988,524	3,928,244	3,946,000	4,345,250	399,250	10.1%
1200-200	Empl Benefits	1,278,920	1,495,448	1,600,900	1,917,440	316,540	19.8%
1200-300	Purch Prof Svcs	2,935,736	3,034,093	3,163,650	3,493,450	329,800	10.4%
1200-400	Purch Prop Svcs	274	-	94,400	74,865	(19,535)	-20.7%
1200-500	Other Purch Svcs	897,282	1,111,092	919,400	965,700	46,300	5.0%
1200-600	Supplies	170,863	19,932	23,550	25,850	2,300	9.8%
1200-700	Property	-	-	46,750	24,000	(22,750)	-48.7%
1200-800	Other Objects	-	-	650	1,000	350	53.8%
Total 1200		9,271,600	9,588,809	9,795,300	10,847,555	1,052,255	10.7%

Significant Changes to 14/15 Budget:

1200-100 & 200 Accounts:

-Teacher Salaries increased \$1,004,712 (or 2.9%); about \$600k is due to lateral movement during 2013/14; the remaining is due to contracted salary increases. This increase is about 2.5% over the 2013/14 anticipated actual. A majority of the teacher salaries are coded to regular instruction (function 1100) and special education (function 1200).

1200-300 Account:

-For 2014/15, LIU costs are expected to increase \$305,200 (budget to budget) due to increased student need (the rate of special education students is growing 6% over regular ed students, increased mental health service needs and families are moving into the Dallastown Area School District with multiple students with IEPs). It is anticipated that the 2013/14 budget will be over by approximately \$188k. The 13/14 anticipated actual to the 14/15 budget is a 3% increase, or about \$100k.

1200-400 Account:

-Decrease is due to copier leases being prorated to all applicable departments (i.e. Curriculum office, Superintendent's office, Assistant Superintendent's office, Human Resources office, Special Education office).

1200-500 Account:

-\$31k increase for out-of-district cyber/charter school tuition.

1200-700 Account:

-Decrease is due to a decrease in the number of student laptops needing replacement this cycle (net increase between reg ed (function 1100) and special ed (function 1200) is \$41k.

Budget impact of PSERS increase: \$ 194,233

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	3,988,524	3,928,244	3,946,000	4,345,250	10%
Budgeted to this account are the following staff:					
Elementary & Secondary Special Education Teachers & Paraprofessionals					
Substitute Special Education Teachers					
Medical & Dental Waivers					
200 Benefits:	1,278,920	1,495,448	1,600,900	1,917,440	20%
Budgeted to this account are the employer benefit costs related to the above positions.					
300 Purchased Professional Services:	2,935,736	3,034,093	3,163,650	3,493,450	10%
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.					
400 Purchased Property Services:	-	-	94,400	74,865	-21%
Included is the cost to lease copiers. Beginning in 2014/15, this cost is prorated to other offices (Curriculum office, Superintendent's office, Assistant Superintendent's office, Human Resources office, Special Education office)					
500 Other Purchased Services:	274	1,111,092	919,400	965,700	5%
Budgeted to this account are costs for tuition to other educational agencies, printing, postage, conferences and travel by the district teaching staff. Included for 14/15 is \$250,080 (13/14 budget was \$220,000) to be paid as tuition for special education students enrolled in cyber charter schools.					
600 General Supplies, Books & Software:	897,282	19,932	23,550	25,850	10%
Budgeted to this account is an amount for the cost of supplies, testing materials, books, and periodicals used in the special education program.					
700 Property:	170,863	-	46,750	24,000	-49%
The amount budgeted to this account reflects the cost of equipment needed for special education classrooms.					
800 Other Objects	-	-	650	1,000	54%
TOTAL	9,271,600	9,588,809	9,795,300	10,847,555	11%

DALLASTOWN AREA SCHOOL DISTRICT

2014/2015 Budget

1300 ACCOUNT - INSTRUCTION - VOCATIONAL EDUCATION

Acct Code	Description	Actual 11/12	Actual 12/13	Budget 13/14	Budget 14/15	\$ Increase\ (Decrease)	% Increase\ (Decrease)
1300-100	Salaries	-	-		-	-	
1300-200	Empl Benefits	-	-		-	-	
1300-300	Purch Prof Svcs	-	-		-	-	
1300-500	Other Purch Svcs	1,055,706	1,405,620	1,585,050	1,531,300	(53,750)	-3.4%
1300-600	Supplies	8,659	-		-	-	
1300-800	Other Objects	-	-		-	-	
	Total 1300	1,064,365	1,405,620	1,585,050	1,531,300	(53,750)	-3.4%

Significant Changes to 14/15 Budget:

1300-500 Account:

-Decrease is due to 2013/14 actual enrollment to Vo-Tech being less than anticipated. It is expected that this category will be under budget approximately \$70k for 2013/14.

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	-	-	-	-	
Budgeted to this account is the cost for salaries related to the school to work and diversified occupations programs.					
200 Benefits:	-	-	-	-	
Budgeted to this account are the employer benefit costs related to the above position.					
300 Purchased Professional Services:	-	-	-	-	
Expenditures for the cost of conference fees and services in support of the school to work program.					
400 Purchased Property Services:					
500 Other Purchased Services:	1,055,706	1,405,620	1,585,050	1,531,300	-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 debt service & tuition for those students attending the York Vocational School of Technology.					
600 General Supplies, Books & Software:	8,659	-	-	-	
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.					
800 Other Objects	-	-	-	-	
TOTAL	1,064,365	1,405,620	1,585,050	1,531,300	-3%

DALLASTOWN AREA SCHOOL DISTRICT

2014/2015 Budget

1400 ACCOUNT - INSTRUCTION - OTHER PROGRAMS

Acct Code	Description	Actual 11/12	Actual 12/13	Budget 13/14	Budget 14/15	\$ Increase\ (Decrease)	% Increase\ (Decrease)
1400-100	Salaries	506,208	474,617	459,600	394,300	(65,300)	-14.2%
1400-200	Empl Benefits	120,005	129,667	143,350	142,646	(704)	-0.5%
1400-300	Purch Prof Svcs	82,109	166,014	59,500	69,900	10,400	17.5%
1400-400	Purch Prop Svcs	222	1,074	1,200	4,700	3,500	291.7%
1400-500	Other Purch Svcs	157,468	85,144	95,400	114,500	19,100	20.0%
1400-600	Supplies	21,928	26,022	61,700	41,450	(20,250)	-32.8%
1400-700	Equipment	-	265	8,250	9,000	750	9.1%
1400-800	Other Objects	525	525	1,000	-	(1,000)	-100.0%
Total 1400		888,465	883,328	830,000	776,496	(53,504)	-6.4%

Significant Changes to 14/15 Budget:

1400-100 Account:

-Alternative Ed Supervisor change (lower salary); 1 paraprofessional reduction and 1 paraprofessional changed from 12 month to 10 month.

1400-300 Account:

-Slight increase in Alternative Ed services provided by the LIU.

1400-500 Account:

-Additional tuition expense anticipated for tuition to other Alternative Ed School (River Rock & New Story).

1400-600 Account:

-Less supplies needed for summer remedial program.

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 became a self-supporting program in 2011/12 (see offsetting revenue).

<u>Object</u>	<u>Actual</u> <u>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	23,334	19,770	23,000	20,000	-13%
Budgeted to this account is an amount for the cost of salaries related to the driver's ed program.					
200 Benefits:	9,813	10,303	10,400	11,160	7%
Budgeted to this account are the employer benefit costs related to the above positions.					
300 Purchased Professional Services:	5,150	4,950	-	-	0%
Budgeted to this account is the cost of conferences fees and services in support of the driver's ed program.					
400 Purchased Property Services:	222	887	1,200	1,200	0%
Budgeted to this account is an amount for the cost of maintaining and repairing the driver's ed vehicles.					
500 Other Purchased Services:	1,648	1,647	1,750	1,450	-17%
Budgeted to this account is the cost for automobile liability insurance.					
600 General Supplies, Books & Software:	1,041	1,700	3,000	2,000	-33%
Budgeted to this account is the cost of gasoline for the driver's ed vehicles.					
700 Property					0%
800 Dues & Fees	-	-	-	-	0%
TOTAL	41,209	39,258	39,350	35,810	-9%

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	22,849	34,355	24,000	28,000	17%
Budgeted to this account is an amount for the cost of salaries related to the summer school program.					
200 Benefits:	3,732	7,019	6,100	8,134	33%
Budgeted to this account are the employer benefit costs related to the above positions.					
600 General Supplies, Books & Software:	1,479	233	20,000	3,000	-85%
Budgeted to this account is an amount for the cost of supplies for the summer school program.					
TOTAL	28,060	41,606	50,100	39,134	-22%

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	20,888	29,629	19,000	30,000	58%
200 Benefits:	3,055	5,461	4,800	8,716	82%
Budgeted to this account is an amount for the cost of benefits related to the above positions.					
300 Purchased Professional Services:	13,088	20,902	15,000	26,000	73%
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:	1,749	2,797	1,500	2,200	47%
The amount in this account reflects the cost of mileage reimbursement for those providing homebound instruction.					
TOTAL	38,780	58,789	40,300	66,916	66%

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:	19,540	20,871	15,000	16,500	10%
The amount in this account reflects the cost of tuition to other school districts.					
TOTAL	19,540	20,871	15,000	16,500	10%

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	439,137	390,863	393,600	316,300	-20%
Budgeted to this account is an amount for the cost of salaries related to the in-house alternative education program.					
200 Benefits:	103,405	106,884	122,050	114,636	-6%
Budgeted to this account are the employer benefit costs related to the above positions.					
300 Purchased Professional Services:	63,871	140,162	44,500	43,900	-1%
Budgeted here is the payment for services provided by the LIU.					
400 Purchased Property Services:	-	187	-	3,500	100%
Budgeted to this account is the cost for the copier within the Alternative Ed department.					
500 Other Purchased Services:	134,531	59,829	77,150	94,350	22%
The amount in this account reflects the cost of tuition to alternative schools.					
600 General Supplies, Books & Software:	19,407	24,089	38,700	36,450	-6%
Budgeted to this account is an amount for the cost of supplies for the in-house alternative education program.					
700 Property:	-	265	8,250	9,000	9%
The amount budgeted to this account reflects the cost of equipment needed for the in-house alternative education program.					
800 Dues & Fees	525	525	1,000	-	-100%
TOTAL	760,876	722,803	685,250	618,136	-10%
GRAND TOTAL	888,465	883,328	830,000	776,496	-6%

DALLASTOWN AREA SCHOOL DISTRICT

2014/2015 Budget

1500 ACCOUNT - NON-PUBLIC SCHOOL PROGRAMS

Acct Code	Description	Actual 11/12	Actual 12/13	Budget 13/14	Budget 14/15	\$ Increase\ (Decrease)	% Increase\ (Decrease)
1500-300	Purch Prof Svcs	5,002	4,394	-	-	-	0.0%
1500-400	Purch Prop Svcs	-	-	-	-	-	0.0%
	Total 1500	5,002	4,394	-	-	-	0.0%

Significant Changes to 14/15 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>Actual</u>	<u>Budget</u>	<u>Budget</u>
		<u>11/12</u>	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>
300	Purch Prop Services:	5,002	4,394	-	- 0%
400	Purch Prop Services:	-	-	-	- 0%
TOTAL		5,002	4,394	-	- 0%

DALLASTOWN AREA SCHOOL DISTRICT

2014/2015 Budget

1600 ACCOUNT - INSTRUCTION - ADULT EDUCATION

Acct Code	Description	Actual 11/12	Actual 12/13	Budget 13/14	Budget 14/15	\$ Increase\ (Decrease)	% Increase\ (Decrease)
1600-100	Salaries	3,131	2,702	3,100	2,700	(400)	-12.9%
1600-200	Empl Benefits	448	370	750	785	785	104.7%
1600-300	Purch Prof Svcs	21,691	26,988	24,700	25,000	300	1.2%
1600-500	Other Purch Svcs	8,477	8,036	6,100	8,000	1,900	31.1%
	Total 1600	33,747	38,096	34,650	36,485	1,835	5.3%

Significant Changes to 14/15 Budget:

The Adult Education program is self-supporting.

Budget impact of PSERS increase: \$ 121

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	3,131	2,702	3,100	2,700	-13%
Budgeted to this account are the personnel costs for the adult evening school program.					
200 Benefits:	448	370	750	785	5%
Budgeted to this account are the employer benefit costs related to the above positions.					
300 Purchased Professional Services:	21,691	26,988	24,700	25,000	1%
The amount budgeted to this account represents the contracted costs of the adult evening school instructors.					
500 Other Purchased Services:	8,477	8,036	6,100	8,000	31%
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.					
TOTAL	33,747	38,096	34,650	36,485	5%

DALLASTOWN AREA SCHOOL DISTRICT

2014/2015 Budget

2100 ACCOUNT - SUPPORT SERVICES - PUPIL PERSONNEL

Acct Code	Description	Actual 11/12	Actual 12/13	Budget 13/14	Budget 14/15	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2100-100	Salaries	1,995,473	1,946,192	2,034,050	2,122,590	88,540	4.4%
2100-200	Empl Benefits	689,416	836,706	888,300	1,066,111	177,811	20.0%
2100-300	Purch Prof Svcs	93,288	97,629	10,700	15,700	5,000	46.7%
2100-400	Purch Prop Svcs	145	-	150	-	(150)	-100.0%
2100-500	Other Purch Svcs	10,566	6,841	11,150	9,050	(2,100)	-18.8%
2100-600	Supplies	36,692	57,027	84,750	74,450	(10,300)	-12.2%
2100-700	Property	-	-	-	100	100	0.0%
2100-800	Other Objects	-	395	1,200	1,450	250	20.8%
Total 2100		2,825,580	2,944,790	3,030,300	3,289,451	259,151	8.6%

Significant Changes to 14/15 Budget:

2100-600 Account:

- \$6k reduction made to reflect the actual cost of student software; less supplies budgeted.

Budget impact of PSERS increase: \$ 94,880

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	1,570,580	1,522,942	1,578,650	1,659,200	5%
Budgeted to this account are the salary costs of the following:					
School Guidance Counselors					
School Guidance Support Staff					
Medical & Dental Waivers					
200 Benefits:	525,610	632,997	672,000	784,497	17%
The amount budgeted to this account reflects benefit costs related to the above salaries.					
300 Purchased Professional Services:	498	1,791	6,400	5,400	-16%
Budgeted to this account is the cost of conference fees and school test scoring.					
400 Purchased Property Services:	145	-	150	-	-
Budgeted to this account are the costs of equipment repair/maintenance for the guidance office equipment.					
500 Other Purchased Services:	7,022	2,860	10,600	8,000	-25%
Budgeted to this account is an amount for the cost of printing, postage and travel related to the school guidance function.					
600 General Supplies, Books & Software:	12,888	23,201	50,050	46,450	-7%
This account includes an amount for supplies related to the district's guidance office operation.					
700 Property:	-	-	-	100	100%
The amount budgeted to this account reflects the cost of equipment needed for the guidance office.					
800 Other Objects	-	395	1,200	1,200	0%
Budgeted to this account is an amount for dues and fees related to the guidance department.					
TOTAL	2,116,743	2,184,187	2,319,050	2,504,847	8%

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	18,833	26,338	25,500	19,600	-23%
Budgeted to this account are the salary costs of the HS building attendance clerk.					
200 Benefits:	14,029	16,180	17,900	20,143	13%
This account includes the benefit costs related to the above salary costs.					
TOTAL	32,862	42,518	43,400	39,743	-8%

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	357,325	331,834	362,250	359,550	-1%
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					
200 Benefits:	123,105	148,297	158,500	213,550	35%
Budgeted to this account are the benefit costs of the above personnel.					
300 Purchased Professional Services:	92,790	90,957	4,300	10,300	140%
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.					
500 Other Purchased Services:	3,258	3,480	550	550	0%
Budgeted to this account is an amount for mileage reimbursement and travel expense for the psychologist's office.					
600 General Supplies, Books & Software:	356	2,898	1,700	1,700	0%
Budgeted to this account are the costs of books and supplies related to the positions indicated above.					
TOTAL	576,834	577,467	527,300	585,650	11%

2153 ACCOUNT - AUDIOLOGY SERVICES

Activities organized for the identification of children with hearing loss.

<u>Object</u>	<u>Actual</u> <u>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
300 Purch Prop Services:	-	4,131	-	-	0%
Budgeted to this account are the costs associated with Lincoln Intermediate Unit.					
TOTAL	-	4,131	-	-	0%

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	48,736	65,078	67,650	84,240	25%
Budgeted to this account includes the salary costs of the following:					
Student Registration Clerk & .5 Child Accounting Secretary					
Medical & Dental Waivers					
200 Benefits:	26,672	39,232	39,900	47,921	20%
Budgeted to this account are the benefit costs of the above personnel.					

300 Purchased Professional Services:	-	750	-	-	0%
Budgeted to this account is the cost of technical services.					
500 Other Purchased Services:	286	501	-	500	100%
	-				
600 General Supplies, Books & Software:	23,448	30,927	33,000	26,300	-20%
Budgeted to this account is the annual maintenance amount for the Pentamation student software.					
800 Other Objects	-	-			
Budgeted to this account is an amount for dues and fees related to student accounting.					
	-	-	-	250	100%
TOTAL	99,141	136,488	140,550	159,211	13%
GRAND TOTAL	2,825,580	2,944,790	3,030,300	3,289,451	9%

DALLASTOWN AREA SCHOOL DISTRICT

2014/2015 Budget

2200 ACCOUNT - SUPPORT SERVICES - TECHNOLOGY

Acct Code	Description	Actual 11/12	Actual 12/13	Budget 13/14	Budget 14/15	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2200-100	Salaries	1,238,339	1,236,873	1,321,750	1,254,600	(67,150)	-5.1%
2200-200	Empl Benefits	414,307	471,642	533,450	592,432	58,982	11.1%
2200-300	Purch Prof Svcs	47,119	24,466	119,450	84,550	(34,900)	-29.2%
2200-400	Purch Prop Svcs	4,043	3,594	12,050	15,450	3,400	28.2%
2200-500	Other Purch Svcs	42,393	17,507	35,655	25,950	(9,705)	-27.2%
2200-600	Supplies	162,994	151,654	158,000	163,950	5,950	3.8%
2200-700	Property	39,882	21,922	35,100	25,950	(9,150)	-26.1%
2200-800	Other Objects	6,088	4,439	6,500	7,550	1,050	16.2%
	Total 2200	1,955,165	1,932,097	2,221,955	2,170,432	(51,523)	-2.3%

Significant Changes to 14/15 Budget:

2200-100 & 200 Accounts:

- \$63k decrease due to required Common Core/Keystone curriculum writing that was budgeted in 2013/14 but not needed in 2014/15.

2200-300 Account:

- Reduction of staff development services.

Budget impact of PSERS increase: \$ 56,081

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	23,652	9,472	9,600	6,000	-38%
Budgeted to this account are the salary costs of the district's media specialist and Building Technology Coordinators.					
200 Benefits:	6,874	6,152	6,400	5,311	-17%
This account includes the benefit costs related to the above position.					
300 Purchased Professional Services:	-	-	200	4,000	1900%
This account includes the cost of contracted technology fees.					
400 Purchased Property Services:	3,579	2,684	10,750	1,000	-91%
Budgeted to this account is an amount for the cost of maintaining and repairing media equipment.					
500 Other Purchased Services:	-	-	200	-	-100%
Budgeted to this account are travel costs related to educational media.					
600 General Supplies, Books & Software:	13,571	13,249	14,150	14,000	-1%
This account includes supplies needed to run the educational media program.					
700 Property:	39,882	18,000	27,150	18,000	-34%
This account includes equipment needed to run the educational media program.					
TOTAL	87,558	49,557	68,450	48,311	-29%

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	609,271	629,372	635,700	621,950	-2%
Budgeted to this account are the salary costs of the following: Librarians Library Instructional Assistants					
200 Benefits:	203,755	241,563	258,000	257,225	0%
This account includes the benefit costs related to the above positions.					
300 Purchased Professional Services:	160	(1,263)	1,050	1,050	0%
This account includes the cost of conference fees.					
400 Purchased Property Services:	463	910	1,100	1,100	0%
Budgeted to this account are the costs of equipment repair/maintenance for library equipment.					

500	Other Purchased Services:	1,304	1,339	1,500	1,500	0%
	Budgeted to this account is the cost of travel for librarians.					
600	General Supplies, Books & Software:	65,992	78,609	88,450	93,500	6%
	Budgeted to this account are the costs for library books, periodicals and supplies.					
700	Property:	-	-	-	-	
	Budgeted to this account is an amount for equipment for the libraries.					
800	Other Objects	525	355	750	800	7%
	Budgeted to this account are the costs of professional dues and fees.					
TOTAL		881,470	950,886	986,550	977,125	-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 / ASSISTANT SUPERINTENDENT SERVICES:

Object	<u>Actual</u> 11/12	<u>Actual</u> 12/13	<u>Budget</u> 13/14	<u>Budget</u> 14/15	
100 Salaries:	406,759	308,753	339,400	277,550	-18%
Budgeted to this account are the salary costs of the following:					
Assistant Superintendent					
Secretary to the Assistant Superintendent					
Curriculum Writing					
200 Benefits:	125,929	104,205	119,700	112,030	-6%
This account includes the benefit costs related to the above positions.					
300 Purchased Professional Services:	-	-	-	-	0%
Budgeted to this account is the cost of conference fees and expenditures for contracted services in support.					
400 Purchased Property Services:	-	-	-	3,600	100%
Budgeted to this account is the cost of the copier lease & copier maintenance for use within the office of the Assistant Superintendent.					
500 Other Purchased Services:	4,418	5,711	10,080	7,400	-27%
Budgeted to this account is mileage reimbursement, travel expenses, conferences and other purchased services for the Assistant Superintendent and curriculum development.					
600 General Supplies, Books & Software:	18,615	12,645	18,100	17,950	-1%
This account includes supplies and books for the office of the Assistant Superintendent.					
700 Property:	-	530	-	-	
Budgeted to this account is an amount for equipment for the office of the Assistant Superintendent.					
800 Other Objects	1,321	-	1,850	1,850	0%
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	557,043	431,844	489,130	420,380	-14%

2262 ACCOUNT - DIRECTOR OF SPECIAL EDUCATION SERVICES:

<u>Object</u>	<u>Actual</u> <u>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	117,993	121,297	119,950	127,650	6%
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)					
200 Benefits:	60,860	67,242	64,350	108,334	68%
Budgeted to this account are the benefit costs of the above personnel.					
300 Purchased Professional Services:	2,164	371	1,000	1,000	0%
Budgeted to this account is the cost of conference fees and expenditures for contracted services in support of the special education program.					
400 Purchased Property Services:	-	-	200	4,800	2300%
Budgeted to this account is the cost of the copier lease & copier maintenance for use within the Special Education Office.					
500 Other Purchased Services:	2,765	3,955	4,175	4,200	1%
Budgeted to this account is mileage reimbursement, travel expenses and conferences for the Director and Assistant Director of Special Education.					
600 General Supplies, Books & Software:	4,625	3,897	1,900	1,900	0%
This account includes supplies and books for the office of Special Education.					
700 Property:	-	890	7,000	7,000	0%
Budgeted to this account is an amount for equipment for the office of Special Education.					
800 Other Objects	20	250	300	300	0%
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	188,427	197,902	198,875	255,184	28%

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. This position and a secretary was coded to function 2261 for 11/12. As of 13/14, it was moved back to 2263.

<u>Object</u>	<u>Actual</u> <u>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	(461)	84,693	152,100	156,450	3%
Budgeted to this account are the salary costs of the following:					
Federal Programs & Curriculum Coordinator					
Secretary to the Federal Programs & Curriculum Coordinator					
200 Benefits:	3,775	36,102	68,750	90,649	32%
Budgeted to this account are the benefit costs of the above personnel.					
300 Purchased Professional Services:	1,145	153	1,000	1,000	0%
Budgeted to this account is the cost of curriculum conference fees and contracted services.					

400 Purchased Property Services:	-	-	-	4,950	100%
Budgeted to this account is the cost of the copier lease & copier maintenance for use within the Federal Programs & Curriculum Coordinator office.					
500 Other Purchased Services:	5,531	4,185	4,950	5,350	8%
Budgeted to this account are costs for printing, conferences and travel for curriculum development.					
600 General Supplies, Books & Software:	4,199	6,215	5,700	6,100	7%
This account includes supplies and books for the office of the Instructional Program Specialist.					
700 Property:	-	2,503	950	950	0%
Budgeted to this account is an amount for curriculum equipment.					
800 Other Objects	637	164	600	600	0%
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	14,827	134,014	234,050	266,049	14%

2271/72 ACCOUNT - INSTRUCTIONAL STAFF DEVELOPMENT SERVICES

All 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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	81,125	83,285	65,000	65,000	0%
Budgeted to this account are teacher salaries paid for staff development services.					
200 Benefits:	13,115	16,380	16,250	18,883	16%
Budgeted to this account are the benefit costs of the above personnel.					
300 Purchased Professional Services:	46,772	25,205	116,200	77,500	-33%
This account reflects the cost of conference fees and consultants performing staff development services for the district.					
500 Other Purchased Services:	28,375	2,316	14,750	7,500	-49%
Budgeted to this account is mileage reimbursement, travel expenses and conferences which support the district's staff development plan.					
600 General Supplies, Books & Software:	56,797	37,039	29,700	30,500	3%
This account includes supplies, books and periodicals to facilitate staff development.					
800 Other Objects	3,585	3,670	3,000	4,000	33%
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	229,769	167,895	244,900	203,383	-17%
GRAND TOTAL	1,959,093	1,932,097	2,221,955	2,170,432	-2%

DALLASTOWN AREA SCHOOL DISTRICT

2014/2015 Budget

2300 ACCOUNT - SUPPORT SERVICES - ADMINISTRATION

Acct Code	Description	Actual 11/12	Actual 12/13	Budget 13/14	Budget 14/15	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2300-100	Salaries	2,367,882	2,459,949	2,409,250	2,475,500	66,250	2.7%
2300-200	Empl Benefits	878,859	947,050	1,015,650	1,167,665	152,015	15.0%
2300-300	Purch Prof Svcs	113,764	158,387	166,950	169,000	2,050	1.2%
2300-400	Purch Prop Svcs	10,507	1,052	4,800	3,700	(1,100)	-22.9%
2300-500	Other Purch Svcs	223,519	231,820	192,600	235,350	42,750	22.2%
2300-600	Supplies	23,288	37,107	42,800	40,200	(2,600)	-6.1%
2300-700	Property	-	8,077	-	3,400	3,400	0.0%
2300-800	Other Objects	51,068	48,992	59,550	66,950	7,400	12.4%
	Total 2300	3,668,887	3,892,434	3,891,600	4,161,765	270,165	6.9%

Significant Changes to 14/15 Budget:

2300-500 Account:

-Increase due to budget being adjusted to more accurately budget for actual tax collector fees (EIT, transfer and delinquent collections).

Budget impact of PSERS increase: \$ 110,655

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	2,733	3,224	4,350	4,400	1.1%
Budgeted to this account is the salary paid to the School Board Secretary.					
200 Benefits:	668	1,429	1,150	3,029	163.4%
The amount budgeted to this account reflects benefit costs related to the above salaries.					
300 Purchased Professional Services:	5,023	2,271	3,200	3,000	-6.3%
Budgeted to this account is the cost of conference fees and consultants commissioned by the board.					
500 Other Purchased Services:	50,208	48,993	51,900	54,100	4.2%
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.					
600 General Supplies, Books & Software:	9,710	707	2,150	1,750	-18.6%
An amount is budgeted to this account to reflect the costs of supplies and books/periodicals related to board services.					
800 Other Objects	12,300	-	12,300	12,300	0.0%
Budgeted to this account are the costs of professional dues and fees, e.g. PSBA membership.					
TOTAL	80,641	56,625	75,050	78,579	4.7%

2330 ACCOUNT - TAX ASSESSMENT AND COLLECTION SERVICES:

Services rendered in connection with tax assessment and collection.

<u>Object</u>	<u>Actual</u> <u>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	39,900	39,199	40,000	40,000	0.0%
Budgeted to this account are the salary costs of the district's six tax collectors.					
200 Benefits:	3,052	2,999	3,050	3,050	0.0%
Budgeted to this account are the social security costs of the district's tax collectors.					
300 Purchased Professional Services:	-	-	-	-	
500 Other Purchased Services:	157,343	157,808	112,800	156,000	38.3%
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.					
600 General Supplies, Books & Software:	98	40	2,000	-	-100.0%
Budgeted to this account are the supply costs of the tax collection operation.					
TOTAL	200,393	200,045	157,850	199,050	26.1%

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
300 Purchased Professional Services:	104,818	147,476	150,000	150,000	0.0%
Budgeted to this account is the cost of the district solicitor's retainer as well as any legal costs for litigation.					
TOTAL	104,818	147,476	150,000	150,000	0.0%

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	239,543	289,930	228,300	234,650	2.8%
Budgeted to this account are the salary costs of the Superintendent and one secretary.					
200 Benefits:	94,171	92,067	94,550	98,616	4.3%
The benefit costs related to the above personnel are budgeted to this account.					
300 Purchased Professional Services:	2,653	3,593	3,000	4,500	50.0%
This account includes the cost of conference fees and contracted service fees in regards to weather advice.					
400 Purchased Property Services:	10,507	1,052	4,500	3,600	-20.0%
Budgeted to this account is the cost of the copier lease & copier maintenance for use within the office of the Superintendent.					
500 Other Purchased Services:	4,669	8,578	8,250	8,350	1.2%
Budgeted to this account are the costs for printing & postage costs related to the Superintendent's office.					
600 General Supplies, Books & Software:	6,855	9,753	6,650	7,000	5.3%
Budgeted to this account are the costs of supplies and books & periodicals related to the Superintendent's office.					
700 Property:	-	530	-	-	0.0%
Budgeted to this account is an amount for replacement equipment in the Superintendent's office.					
800 Other Objects	7,244	7,584	7,000	9,000	28.6%
This account includes the cost of professional dues and fees.					
TOTAL	365,640	413,087	352,250	365,716	3.8%

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	-	-	-	-	0.0%
200 Benefits:	5,037	11	-	-	0.0%
300 Purchased Professional Services:	-	1,585	1,550	1,550	0.0%
400 Purchased Property Services:	-	-	-	-	0.0%
500 Other Purchased Services:	195	-	-	-	0.0%
Budgeted to this account are costs for printing, postage and travel.					
600 General Supplies, Books & Software:	-	-	-	-	0.0%
Budgeted to this account are the costs of supplies related to the community relations programs.					
700 Property:	-	-	-	-	0.0%
Budgeted to this account is an amount for new equipment for the Director of Community & Public Relations.					
800 Other Objects	-	-	-	-	0.0%
Professional dues and fees are budgeted in this account.					
TOTAL	5,232	1,596	1,550	1,550	0.0%

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	2,085,707	2,127,597	2,136,600	2,196,450	2.8%
Budgeted to this account are the costs of salaries for the following personnel:					
Principals					
Assistant Principals					
Secretaries					
200 Benefits:	775,931	850,544	916,900	1,062,970	15.9%
Budgeted to this account is an amount for the costs of benefits related to the above positions.					
300 Purchased Professional Services:	1,270	3,462	9,200	9,950	8.2%
This account includes the cost for conference fees.					
400 Purchased Property Services:	-	-	300	100	-66.7%
Budgeted to this account is an amount for principal's office equipment repair.					
500 Other Purchased Services:	11,104	16,440	19,650	16,900	-14.0%
Budgeted to this account is an amount for postage and printing costs related to mailings from the principals' offices, as well as the cost for travel.					
700 Property:	-	7,547	-	3,400	0.0%
Budgeted to this account is an amount for replacement equipment in the principals' offices.					
600 General Supplies, Books & Software:	6,626	26,607	32,000	31,450	-1.7%
Budgeted to this account is an amount for supplies, books & periodicals related to the operation of principal offices throughout the district.					
800 Other Objects	8,217	10,519	10,250	10,650	3.9%
Budgeted in this account is an amount for the professional membership dues and fees related to the principals' offices.					
TOTAL	2,888,856	3,042,716	3,124,900	3,331,870	6.6%

2390 ACCOUNT - OTHER ADMINISTRATION SERVICES:

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

<u>Object</u>	<u>Actual</u> <u>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
800 Other Objects	23,307	30,889	30,000	35,000	16.7%
TOTAL	23,307	30,889	30,000	35,000	16.7%
GRAND TOTAL	3,668,887	3,892,434	3,891,600	4,161,765	6.9%

DALLASTOWN AREA SCHOOL DISTRICT

2014/2015 Budget

2400 ACCOUNT - SUPPORT SERVICES - PUPIL HEALTH

Acct Code	Description	Actual 11/12	Actual 12/13	Budget 13/14	Budget 14/15	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2400-100	Salaries	533,650	540,672	548,150	571,400	23,250	4.2%
2400-200	Empl Benefits	201,375	236,686	283,300	294,943	11,643	4.1%
2400-300	Purch Prof Svcs	182,416	190,005	195,900	178,000	(17,900)	-9.1%
2400-400	Purch Prop Svcs	105	737	2,250	2,250	-	0.0%
2400-500	Other Purch Svcs	75	20	1,400	1,400	-	0.0%
2400-600	Supplies	17,428	13,412	25,800	17,650	(8,150)	-31.6%
2400-700	Property	-	2,253	10,000	-	(10,000)	-100.0%
Total 2400		935,048	983,785	1,066,800	1,065,643	(1,157)	-0.1%

Significant Changes to 14/15 Budget:

2400-300 Account:

-Reduction of LIU nursing services.

2400-700 Account:

-Decrease is due to defibrillators being purchased in 2013/14; no purchase is needed for 2014/15.

Budget impact of PSERS increase: \$ 25,542

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	533,650	540,672	548,150	571,400	4.2%
This account is for the salaries for the Certified Nurses Medical Assistants Support Staff Medical & Dental Waivers					
200 Benefits:	201,375	236,686	283,300	294,943	4.1%
This account is for the cost of benefits related to the above positions.					
300 Purchased Professional Services:	182,416	190,005	195,900	178,000	-9.1%
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.					
400 Purchased Property Services:	105	737	2,250	2,250	0.0%
This account is for the cost of equipment repairs/maintenance related to nursing services.					
500 Other Purchased Services:	75	21	1,400	1,400	0.0%
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.					
600 General Supplies, Books & Software:	17,428	13,413	25,800	17,650	-31.6%
This account is for the cost of medical supplies for the nurse's offices.					
700 Property:	-	2,253	10,000	-	-100.0%
Budgeted to this account is an amount for replacement equipment in the nurse's office.					
GRAND TOTAL	935,048	983,785	1,066,800	1,065,643	-0.1%

DALLASTOWN AREA SCHOOL DISTRICT

2014/2015 Budget

2500 ACCOUNT - SUPPORT SERVICES - BUSINESS

Acct Code	Description	Actual 11/12	Actual 12/13	Budget 13/14	Budget 14/15	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2500-100	Salaries	399,879	416,933	441,100	449,950	8,850	2.0%
2500-200	Empl Benefits	149,893	181,454	192,500	214,610	22,110	11.5%
2500-300	Purch Prof Svcs	48,355	52,823	43,500	53,000	9,500	21.8%
2500-400	Purch Prop Svcs	11,894	2,547	6,000	8,700	2,700	45.0%
2500-500	Other Purch Svcs	10,179	6,302	4,500	6,360	1,860	41.3%
2500-600	Supplies	36,851	47,536	46,000	48,950	2,950	6.4%
2500-700	Property	-	2,650	-	2,750	2,750	0.0%
2500-800	Other Objects	8,119	8,562	8,550	8,550	-	0.0%
	Total 2500	665,169	718,807	742,150	792,870	50,720	6.8%

Budget impact of PSERS increase: \$ 20,113

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>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
<u>Object</u>		<u>11/12</u>	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>	
100	Salaries:	399,879	416,933	441,100	449,950	2.0%
	Included in this account are the costs of the					
	Business Manager					
	Director of Accounting Services					
	Payroll Supervisor					
	Accounts Payable Bookkeeper					
	Business Office Secretary					
	District Office Receptionist					
	Medical & Dental Waivers					
200	Benefits:	149,893	181,454	192,500	214,610	11.5%
	Included in this account are the costs of benefits related to the above positions.					
300	Purchased Professional Services:	48,355	52,823	43,500	53,000	21.8%
	Budgeted to this account is the cost of conference fees and consultants utilized by the business office.					
400	Purchased Property Services:	11,894	2,547	6,000	8,700	45.0%
	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	Other Purchased Services:	10,179	6,302	4,500	6,360	41.3%
	Budgeted in this account is an amount for the costs of printing, postage, and travel related to business services.					
600	General Supplies, Books & Software:	36,851	47,536	46,000	48,950	6.4%
	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	Property:	-	2,650	-	2,750	100.0%
	Budgeted to this account is an amount for replacement equipment in the business office.					
800	Other Objects	8,119	8,562	8,550	8,550	0.0%
	Budgeted to this account are the costs of professional dues and fees.					
GRAND TOTAL		665,169	718,807	742,150	792,870	6.8%

DALLASTOWN AREA SCHOOL DISTRICT

2014/2015 Budget

2600 ACCOUNT - OPERATION AND MAINTENANCE OF PLANT SERVICES

Acct Code	Description	Actual 11/12	Actual 12/13	Budget 13/14	Budget 14/15	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2600-100	Salaries	2,308,341	2,300,440	2,380,850	2,432,910	52,060	2.2%
2600-200	Empl Benefits	1,020,922	1,152,213	1,230,200	1,338,110	107,910	8.8%
2600-300	Purch Prof Svcs	84,492	120,138	106,975	122,700	15,725	14.7%
2600-400	Purch Prop Svcs	1,572,102	1,359,911	1,334,050	1,359,700	25,650	1.9%
2600-500	Other Purch Svcs	438,646	322,049	335,500	304,750	(30,750)	-9.2%
2600-600	Supplies	758,749	774,423	792,450	770,900	(21,550)	-2.7%
2600-700	Property	12,926	21,007	22,700	22,700	-	0.0%
2600-800	Other Objects	9,628	9,426	4,950	4,950	-	0.0%
	Total 2600	6,205,805	6,059,607	6,207,675	6,356,720	149,045	2.4%

Significant Changes to 14/15 Budget:

2600-300 Account:

-Increase is due to increased cost of School Resource Officer.

2600-400 Account:

-Increase is due to more projects being charged to the operating budget rather than the Capital Reserve Budget.

2600-500 Account:

-Reduction is due to the fact that the 2013/14 will be under budget by approximately \$35k.

2600-600 Account:

-Natural gas reduction of \$50k.

-Custodial supplies increased \$27k due to more projects being charged to the operating budget rather than the Capital Reserve budget.

Budget impact of PSERS increase: \$ 108,751

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	2,308,341	2,300,440	2,380,850	2,432,910	2.2%
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					
-					
200 Benefits:	1,020,922	1,152,213	1,230,200	1,338,110	8.8%
Included in this account are the costs of benefits related to the above positions.					
300 Purchased Professional Services:	84,492	120,138	106,975	122,700	14.7%
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.					
400 Purchased Property Services:	1,572,102	1,359,911	1,334,050	1,359,700	1.9%
<i>Included in this account are the following:</i>					
Trash Disposal	52,000				
Utilities	985,000				
Repairs & Maintenance	310,650				
Equipment & Modular Rental	2,350				
Extermination Services	9,700				
Total Purchased Property Services:	1,359,700				
500 Other Purchased Services:	438,646	322,049	335,500	304,750	-9.2%
<i>Included in this account are the following:</i>					
Insurance (fire, property, auto)	130,550				
Postage	3,000				
Telecommunication Svcs	166,000				
Travel	4,000				
Other Purchased Services	1,200				
Total Other Purchased Services:	304,750				
600 General Supplies, Books & Software:	758,749	774,423	792,450	770,900	-2.7%
<i>Included in this account are the following:</i>					
Supplies	476,500				
Energy	252,400				
Gasoline	39,500				
Food Costs	1,500				
Safety Committee	1,000				
Total Supplies & Books:	770,900				
700 Property:	12,926	21,007	22,700	22,700	0.0%
This account is for the purchase of equipment for the building and grounds department.					
800 Other Objects	9,628	9,427	4,950	4,950	0.0%
Budgeted in this account is an amount for dues and fees related to the plant and maintenance operations.					
GRAND TOTAL	6,205,805	6,059,607	6,207,675	6,356,720	2.4%

DALLASTOWN AREA SCHOOL DISTRICT

2014/2015 Budget

2700 ACCOUNT - SERVICES - STUDENT TRANSPORTATION

Acct Code	Description	Actual 11/12	Actual 12/13	Budget 13/14	Budget 14/15	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2700-100	Salaries	26,491	35,534	44,500	48,850	4,350	9.8%
2700-200	Empl Benefits	18,989	26,523	31,500	26,963	(4,537)	-14.4%
2700-300	Purch Prop Svcs	-	-	-	500	500	0.0%
2700-400	Purch Prof Svcs	-	-	-	-	-	0.0%
2700-500	Other Purch Svcs	3,731,063	3,890,763	4,168,100	3,802,000	(366,100)	-8.8%
2700-600	Supplies	435	34	5,100	5,100	-	0.0%
2700-700	Property	-	25	-	-	-	0.0%
2700-800	Other Objects	-	-	-	-	-	0.0%
Total 2700		3,776,978	3,952,879	4,249,200	3,883,413	(365,787)	-8.6%

Significant Changes to 14/15 Budget:

2700-500 Account:

-For 13/14, \$500k was added due to switching special ed transportation to another carrier; 13/14 & 12/13 costs had to be paid from the 13/14 budget because the prior provider had costs deducted from subsidy for the previous year; therefore, 2 years had to be paid one time to catch up. \$128,200 was added to the budget to account for increased fuel costs, 3.5 additional special ed vans and a 2% contracted rate increase to Durham.

Budget impact of PSERS increase: \$ 2,184

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	26,491	35,534	44,500	48,850	9.8%
Included in this account are the costs of the .5 Transportation Secretary (contractor)					
200 Benefits:	18,989	26,523	31,500	26,963	-14.4%
Included in this account are the costs of benefits related to the above positions.					
300 Purchased Professional Services:	-	-	-	500	
500 Other Purchased Services:	3,731,063	3,890,763	4,168,100	3,802,000	-8.8%
Included in this account are the costs of providing transportation through contracted carriers to district resident students.					
600 General Supplies, Books & Software:	435	34	5,100	5,100	0.0%
This account is for the cost of supplies and Edulog software needed for the transportation program.					
700 Property:					0.0%
800 Other Objects	-	25	-	-	0.0%
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	3,776,978	3,952,879	4,249,200	3,883,413	-8.6%

DALLASTOWN AREA SCHOOL DISTRICT

2014/2015 Budget

2800 ACCOUNT - SUPPORT SERVICES - CENTRAL

Acct Code	Description	Actual 11/12	Actual 12/13	Budget 13/14	Budget 14/15	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2800-100	Salaries	833,849	829,249	840,500	871,500	31,000	3.7%
2800-200	Empl Benefits	318,163	338,179	363,800	409,721	45,921	12.6%
2800-300	Purch Prof Svcs	58,298	63,921	78,200	121,050	42,850	54.8%
2800-400	Purch Prop Svcs	53,144	27,405	72,000	61,600	(10,400)	-14.4%
2800-500	Other Purch Svcs	44,680	61,302	54,325	52,300	(2,025)	-3.7%
2800-600	Supplies	167,327	202,786	219,850	205,600	(14,250)	-6.5%
2800-700	Property	116,172	347,626	99,000	99,000	-	0.0%
2800-800	Other Objects	2,206	2,447	6,300	2,500	(3,800)	-60.3%
Total 2800		1,593,839	1,872,915	1,733,975	1,823,271	89,296	5.1%

Significant Changes to 14/15 Budget:

2800-300 Account:

- \$36k increase for Compass, which \$20k will be reimbursed.

2800-400 Account:

- \$25k moved in from 2818-438 (tech maintenance) to 1100-438 (reg instruction maintenance) for the maintenance contracts.

2800-600 Account:

- Slight reduction to the cost of software.

Budget impact of PSERS increase: \$ 38,956

2800 ACCOUNT - SUPPORT SERVICES - CENTRAL:**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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	585,950	576,428	583,050	625,100	7.2%
Budgeted to this account is the cost of conference fees and consultants commissioned by the board.					
Director of Technology Services					
Database Administrator					
Network Services Administrator					
Tech Support Specialists					
Summer Interns					
Secretary to the Director of Technology					
Medical & Dental Waivers					
200 Benefits:	222,526	231,008	251,500	301,241	19.8%
Included in this account are the costs of benefits related to the above positions.					
300 Purchased Professional Services:	4,643	11,124	16,600	22,500	35.5%
Budgeted to this account is the cost of contracted services in support of the district's technology plan. Also budgeted to this account was the cost for the district's data back-up service provider (previously budgeted to data processing services (2840-300)					
400 Purchased Property Services:	53,144	27,405	72,000	57,000	-20.8%
Included in this account is an amount for the lease and annual maintenance contracts for the district's copiers.					
500 Other Purchased Services:	5,283	5,706	2,400	3,000	25.0%
Budgeted in this account is an amount for the costs of postage and travel related to technology services.					
600 General Supplies, Books, Periodicals & Software:	118,739	155,692	158,850	144,100	-9.3%
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).					
700 Property:	116,172	341,349	97,000	97,000	0.0%
The amount budgeted to this account reflects the cost of anticipated upgrades, improvements and maintenance to the district's technology operations.					
800 Other Objects	1,121	1,447	1,000	1,000	0.0%
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	1,107,578	1,350,160	1,182,400	1,250,941	5.8%

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
300 Purchased Professional Services:	30,661	30,124	33,000	34,600	4.8%
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).					
TOTAL	30,661	30,124	33,000	34,600	4.8%

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	247,899	252,821	257,450	246,400	-4.3%
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					
200 Benefits:	95,636	107,171	112,300	108,480	-3.4%
Included in this account are the costs of benefits related to the above positions.					
300 Purchased Professional Services:	22,993	17,038	27,100	54,750	102.0%
Budgeted to this account is the cost for conference fees, the Employee Assistance Program and other contracted professional services.					
400 Purchased Property Services:	-	-	-	4,600	100.0%
Included in this account is an amount for the lease and annual maintenance contracts for the district's copiers.					
500 Other Purchased Services:	39,397	55,596	49,950	47,300	-5.3%
Budgeted in this account is an amount for the costs of advertising, postage, printing and travel related to staffing services.					
600 General Supplies, Books, Periodicals & Software:	48,589	47,062	61,000	61,500	0.8%
Included in this account are amounts for the sub calling program, recruitment software and supplies for recruitment services and the human resources department.					
700 Property:	-	6,277	2,000	2,000	0.0%
Included in this account is an amount for replacement of computer equipment for use in the human resources office.					
800 Other Objects	1,085	1,000	5,300	1,500	-71.7%
Budgeted to this account are the costs of professional dues and fees, as well as, recruitment service fees.					
TOTAL	455,600	486,965	515,100	526,530	2.2%

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
300 Purchased Professional Services:	-	-	1,500	3,700	146.7%
Budgeted to this account is the cost for staff development for the district's non-instructional, non-certified staff.					
600 General Supplies, Books & Software:	-	31	-	-	0.0%
Budgeted to this account is an amount for supplies, books & periodicals related to staff development services.					
500 Other Purchased Services:	-	-	1,975	2,000	1.3%
Budgeted in this account is an amount for the costs of travel related to staff development services.					
TOTAL	-	31	3,475	5,700	64.0%

2839 - OTHER STAFF SERVICES

<u>Object</u>	<u>Actual</u> <u>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
300 Purchased Professional Services:	-	5,635	-	5,500	100.0%
Budgeted to this account is the cost for the District's substitute scheduling software.					
TOTAL	-	5,635	-	5,500	100.0%

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
300 Purchased Professional Services:	-	-	-	-	0.0%
TOTAL	-	-	-	-	0.0%

GRAND TOTAL	1,593,839	1,872,915	1,733,975	1,823,271	5.1%
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DALLASTOWN AREA SCHOOL DISTRICT

2014/2015 Budget

2900 ACCOUNT - SUPPORT SERVICES - OTHER

Acct Code	Description	Actual 11/12	Actual 12/13	Budget 13/14	Budget 14/15	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2900-500	Other Purch Svcs	123,429	125,821	123,550	125,450	1,900	1.5%
	Total 2900	123,429	125,821	123,550	125,450	1,900	1.5%

2900 ACCOUNT - SUPPORT SERVICES - OTHER SERVICES:

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

<u>Object</u>		<u>Actual</u> <u>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
500	Other Purchased Services:	123,429	125,821	123,550	125,450	1.5%
Budgeted to this account is an amount for LIU indirect services and the York Learning Center.						
GRAND TOTAL		123,429	125,821	123,550	125,450	1.5%

DALLASTOWN AREA SCHOOL DISTRICT

2014/2015 Budget

3200 ACCOUNT - STUDENT ACTIVITIES

Acct Code	Description	Actual 11/12	Actual 12/13	Budget 13/14	Budget 14/15	\$ Increase\ (Decrease)	% Increase\ (Decrease)
3200-100	Salaries	857,988	861,084	869,500	885,350	15,850	1.8%
3200-200	Empl Benefits	166,316	199,493	241,700	287,894	46,194	19.1%
3200-300	Purch Prof Svcs	69,912	57,352	54,700	106,500	51,800	94.7%
3200-400	Purch Prop Svcs	31,637	13,204	43,850	46,850	3,000	6.8%
3200-500	Other Purch Svcs	133,145	137,325	131,650	140,700	9,050	6.9%
3200-600	Supplies	121,124	135,592	123,200	145,990	22,790	18.5%
3200-700	Property	20,670	18,169	33,200	26,200	(7,000)	-21.1%
3200-800	Other Objects	3,088	3,389	6,000	11,500	5,500	91.7%
	Total 3200	1,403,880	1,425,607	1,503,800	1,650,984	147,184	9.8%

Significant Changes to 14/15 Budget:

3200-300 Account:

-Increase is due to the High School Athletic fund being brought into the General Fund operating fund. \$50k was added for referees (there is offsetting gate receipt & commission revenue).

3200-600 Account:

-Increase is due to the High School Athletic fund being brought into the General Fund operating fund. \$26k was added for supplies (there is offsetting gate receipt and commission revenue).

Budget impact of PSERS increase: \$ 39,575

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	857,988	861,084	869,500	885,350	1.8%
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					
200 Benefits:	166,316	199,493	241,700	287,894	19.1%
Included in this account are the costs of benefits related to the above positions.					
300 Purchased Professional Services:	69,912	57,352	54,700	106,500	94.7%
Budgeted to this account is the cost of conference fees and an amount for police protection at athletic events.					
400 Purchased Property Services:	31,637	13,204	43,850	46,850	6.8%
Budgeted to this account is an amount for the repair, maintenance, and laundry service of athletic equipment and uniforms.					
500 Other Purchased Services:	133,145	137,325	131,650	140,700	6.9%
The amount budgeted to this account reflects the cost of transportation for athletics and activities, as well as the cost of athletic insurance.					
600 General Supplies, Books & Software:	121,124	135,592	123,200	145,990	18.5%
This account includes the cost of supplies related to the athletic/activities program.					
700 Property:	20,670	18,169	33,200	26,200	-21.1%
Budgeted to this account is an amount for athletic equipment and uniform replacement.					
800 Other Objects	3,088	3,389	6,000	11,500	91.7%
Budgeted to this account is an amount for the cost of dues and fees related to the student activities and athletics function.					
GRAND TOTAL	1,403,880	1,425,607	1,503,800	1,650,984	9.8%

DALLASTOWN AREA SCHOOL DISTRICT

2014/2015 Budget

3300 ACCOUNT - COMMUNITY SERVICES

Acct Code	Description	Actual 11/12	Actual 12/13	Budget 13/14	Budget 14/15	\$ Increase\ (Decrease)	% Increase\ (Decrease)
3300-100	Salaries	63,927	65,178	64,500	64,500	-	0.0%
3300-200	Empl Benefits	8,297	9,987	16,200	18,738	2,538	15.7%
3000-300	Purch Prof Svcs	175	-	-	-	-	0.0%
3300-500	Other Purch Svcs	60	120	-	-	-	0.0%
3300-600	Supplies	1,573	5,095	-	1,000	1,000	0.0%
3300-800	Other Objects	7,650	4,700	9,500	5,000	(4,500)	-47.4%
	Total 3300	81,682	85,080	90,200	89,238	(962)	-1.1%

Budget impact of PSERS increase: \$ 2,883

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
100 Salaries:	63,927	65,178	64,500	64,500	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					
200 Benefits:	8,297	9,987	16,200	18,738	15.7%
Budgeted in this account is an amount for the cost of benefits related to the above salary costs.					
300 Purchased Professional Services:	175	-	-	-	0.0%
Budgeted to this account is the cost of conference fees and consultants.					
500 Other Purchased Services:	60	120	-	-	0.0%
600 General Supplies, Books & Software:	1,573	5,095	-	1,000	0.0%
This account includes an amount for the cost of supplies for Title I community service meetings.					
800 Other Objects	7,650	4,700	9,500	5,000	-47.4%
The amount budgeted to this account reflects dues & fees paid to community service organizations.					
GRAND TOTAL	81,682	85,080	90,200	89,238	-1.1%

DALLASTOWN AREA SCHOOL DISTRICT

2014/2015 Budget

4000 ACCOUNT - FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SVCS

Acct Code	Description	Actual 10/11	Actual 11/12	Actual 12/13	Budget 13/14	Budget 14/15	\$ Increase\ (Decrease)	% Increase\ (Decrease)
4000-300	Purch Prof Svcs	-	-	-	-	-	-	
4000-400	Purch Prop Svcs	15,900	-	-	-	-	-	
4000-500	Other Purch Svcs	-	-	-	-	-	-	
4000-600	Supplies	-	-	-	-	-	-	
4000-700	Property	-	-	-	-	-	-	
	Total 4000	15,900	-	-	-	-	-	

Significant Changes to 14/15 Budget:

-The process of budgeting capital projects was cut for 2011/2012.

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>
300	Purchased Professional Services:	-	-	-	-
400	Purchased Property Services:	-	-	-	-
500	Other Purchased Services:	-	-	-	-
600	General Supplies, Books & Software:	-	-	-	-
700	Property:	-	-	-	-
GRAND TOTAL		-	-	-	-

DALLASTOWN AREA SCHOOL DISTRICT

2014/2015 Budget

5000 ACCOUNT - OTHER EXPENDITURES AND FINANCING USES

Acct Code	Description	Actual 11/12	Actual 12/13	Budget 13/14	Budget 14/15	\$ Increase\ (Decrease)	% Increase\ (Decrease)
5000-800	Other Objects	2,655,789	2,071,272	3,577,250	3,208,450	(368,800)	-10.3%
5000-900	Other Use of Funds	6,107,658	5,938,354	5,153,850	5,499,500	345,650	6.7%
	Total 5000	8,763,446	8,009,626	8,731,100	8,707,950	(23,150)	-0.3%

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>11/12</u>	<u>Actual</u> <u>12/13</u>	<u>Budget</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	
800 Other Objects	2,655,789	2,071,272	3,577,250	3,208,450	-10.3%
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. Beginning in 13/14, debt interest payments for improvements to Vo-Tech are now coded to 1390-500.					
900 Other Uses of Funds	6,107,658	5,938,354	5,153,850	5,499,500	6.7%
Budgeted to this account are expenditures for principal payments on notes, bonds and lease-purchase agreements. For 12/13, a transfer from the General Fund to the Food Service Fund was budgeted for the cost of unemployment for former Food Service employees. For 13/14, debt principal payments for improvements to Vo-Tech are now coded to 1390-500.					
GRAND TOTAL	8,763,446	8,009,626	8,731,100	8,707,950	-0.3%

Principal & Interest for all Debt Issues

PRINCIPAL								
<u>5110-912</u>	<u>1998 Swap</u>	<u>2000 Swap</u>	<u>VR Note</u>	<u>Total Note</u>	<u>Vo-Tech*</u>	<u>2011AA</u>	<u>2013A</u>	<u>Total</u>
2014/15	3,410,000	600,000	5,000	4,015,000	350,000	1,470,000	5,000	5,840,000
2015/16	3,600,000	620,000	5,000	4,225,000	360,000	1,495,000	5,000	6,085,000
2016/17	3,795,000	645,000	5,000	4,445,000		1,525,000	5,000	5,975,000
2017/18	4,010,000	670,000	5,000	4,685,000		1,560,000	5,000	6,250,000
2018/19		695,000	5,000	700,000		4,850,000	845,000	6,395,000
2019/20		125,000	5,000	130,000			6,555,000	6,685,000
2020/21			5,000	5,000			3,460,000	3,465,000
2021/22			5,000	5,000				5,000
2022/23			5,000	5,000				5,000
2023/24			5,000	5,000				5,000
2024/25			1,865,000	1,865,000				1,865,000
2025/26			7,385,000	7,385,000				7,385,000
2026/27			7,715,000	7,715,000				7,715,000
2027/28			8,060,000	8,060,000				8,060,000
2028/29			8,420,000	8,420,000				8,420,000
2029/30			1,535,000	1,535,000				1,535,000
Total	14,815,000	3,355,000	35,030,000	53,200,000	710,000	10,900,000	10,880,000	75,690,000

INTEREST															
<u>5110-832</u>	<u>1998 Swap</u>	<u>% Rate</u>	<u>2000 Swap</u>	<u>% Rate</u>	<u>VR Note</u>	<u>% Rate</u>	<u>Total Note</u>	<u>% Rate</u>	<u>Vo-Tech*</u>	<u>% Rate</u>	<u>2011AA</u>	<u>% Rate</u>	<u>2013A</u>	<u>% Rate</u>	<u>Total</u>
2014/15	677,228	4.6%	154,146	4.6%	1,226,050	3.5%	1,862,000	3.5%	14,225	2.0%	509,900	4.7%	361,128	3.3%	2,747,253
2015/16	520,723	4.6%	126,497	4.6%	1,225,875	3.5%	1,721,475	3.5%	4,050	1.1%	454,100	4.8%	361,098	3.3%	2,540,723
2016/17	355,502	4.6%	97,924	4.6%	1,225,700	3.5%	1,573,600	3.5%			396,750	5.0%	361,060	3.3%	2,331,410
2017/18	181,326	4.5%	68,199	4.6%	1,225,510	3.5%	1,418,025	3.5%			320,500	5.0%	361,010	3.3%	2,099,535
2018/19			37,323	4.6%	1,225,335	3.5%	1,254,050	3.5%			242,500	5.0%	360,950	3.3%	1,857,500
2019/20			5,677	0.4%	1,225,160	3.5%	1,229,550	3.5%					345,300	3.4%	1,574,850
2020/21					1,224,985	3.5%	1,224,985	3.5%					117,200	3.4%	1,342,185
2021/22					1,224,810	3.5%	1,224,810	3.5%							1,224,810
2022/23					1,224,635	3.5%	1,224,635	3.5%							1,224,635
2023/24					1,224,460	3.5%	1,224,460	3.5%							1,224,460
2024/25					1,218,860	3.5%	1,218,860	3.5%							1,218,860
2025/26					1,137,485	3.4%	1,137,485	3.4%							1,137,485
2026/27					878,048	3.4%	878,048	3.4%							878,048
2027/28					607,017	3.4%	607,017	3.4%							607,017
2028/29					323,867	3.3%	323,867	3.3%							323,867
2029/30					49,248	3.2%	49,248	3.2%							49,248
Total	1,734,779		489,766		16,467,045				18,275		1,923,750		2,267,746		22,381,886

<u>TOTAL</u>	<u>1998 Swap</u>	<u>2000 Swap</u>	<u>VR Note</u>	<u>Total Note</u>	<u>Vo-Tech*</u>	<u>2011AA</u>	<u>2013A</u>	<u>Total</u>
2014/15	4,087,228	754,146	1,231,050	5,877,000	364,225	1,979,900	366,128	8,587,253
2015/16	4,120,723	746,497	1,230,875	5,946,475	364,050	1,949,100	366,098	8,625,723
2016/17	4,150,502	742,924	1,230,700	6,018,600		1,921,750	366,060	8,306,410
2017/18	4,191,326	738,199	1,230,510	6,103,025		1,880,500	366,010	8,349,535
2018/19		732,323	1,230,335	1,954,050		5,092,500	1,205,950	8,252,500
2019/20		130,677	1,230,160	1,359,550			6,900,300	8,259,850
2020/21			1,229,985	1,229,985			3,577,200	4,807,185
2021/22			1,229,810	1,229,810				1,229,810
2022/23			1,229,635	1,229,635				1,229,635
2023/24			1,229,460	1,229,460				1,229,460
2024/25			3,083,860	3,083,860				3,083,860
2025/26			8,522,485	8,522,485				8,522,485
2026/27			8,593,048	8,593,048				8,593,048
2027/28			8,667,017	8,667,017				8,667,017
2028/29			8,743,867	8,743,867				8,743,867
2029/30			1,584,248	1,584,248				1,584,248
Total	16,549,779	3,844,766	51,497,045		728,275	12,823,750	13,147,746	98,071,886

*DASD's obligation for Vo-Tech debt is approximately 12.47%

DALLASTOWN AREA SCHOOL DISTRICT

2014/2015 Budget

TOTALS BY OBJECT

Acct Code	Description	Actual 11/12	Actual 12/13	Budget 13/14	Budget 14/15	B to B Change	A to B Change
100	Salaries	45,480,562	45,075,801	45,831,200	47,021,500	2.6%	4.3%
200	Empl Benefits	14,966,404	17,053,983	18,704,100	20,994,642	12.2%	23.1%
300	Purch Prof Svcs	3,779,142	4,026,311	4,057,025	4,464,700	10.0%	10.9%
400	Purch Prop Svcs	1,892,056	1,670,023	1,746,850	1,810,480	3.6%	8.4%
500	Other Purch Svcs	8,174,556	8,656,849	8,761,930	8,637,810	-1.4%	-0.2%
600	Supplies	2,681,792	2,988,047	2,999,850	2,880,715	-4.0%	-3.6%
700	Property	704,073	904,761	663,250	624,000	-5.9%	-31.0%
800	Other Objects	2,751,062	2,164,634	3,689,150	3,329,500	-9.7%	53.8%
900	Other Use of Funds	6,107,658	5,938,354	5,153,850	5,499,500	6.7%	-7.4%
	Total	86,537,305	88,478,762	91,607,205	95,262,847	4.0%	7.7%

The mandatory increase in the employer's PSERS rate impacts the expenditure budget \$2,101,602; The net impact (less state reimbursement) is \$1,050,801.

Dallastown Area School District
5 Year History - General Fund Expenditures

	<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>Actual</u>	<u>12/13</u> <u>Actual</u>	<u>13/14</u> <u>Budget</u>	<u>14/15</u> <u>Budget</u>
1000 - Instruction							
1100 Regular Instruction	39,095,912	41,827,957	43,835,112	43,275,215	44,555,067	45,769,900	47,953,824
1200 Special Education	8,027,122	8,938,130	9,633,663	9,271,600	9,588,809	9,795,300	10,847,555
1300 Vocational Education	1,181,525	1,213,956	1,060,213	1,064,365	1,405,620	1,585,050	1,531,300
Other Instructional							
1400 Programs	974,626	1,102,314	1,026,839	888,465	883,328	830,000	776,496
Non-Public School							
1500 Programs	0	14,098	7,430	5,002	4,394	0	0
1600 Community Education	35,960	36,948	33,761	33,747	38,096	34,650	36,485
<i>Total Instruction</i>	<i>49,315,145</i>	<i>53,133,403</i>	<i>55,597,018</i>	<i>54,538,394</i>	<i>56,475,314</i>	<i>58,014,900</i>	<i>61,145,660</i>
2000 - Support Services							
2100 Pupil Personnel	2,298,239	2,402,279	2,609,146	2,825,580	2,944,790	3,030,300	3,289,451
Instructional Staff							
2200 Support	2,078,347	2,197,526	2,548,092	1,955,165	1,932,097	2,221,955	2,170,432
2300 Administration	3,743,253	3,843,642	4,223,108	3,668,887	3,892,434	3,891,600	4,161,765
2400 Pupil Health Services	844,711	858,512	936,760	935,048	983,785	1,066,800	1,065,643
2500 Business Services	660,470	671,577	689,096	665,169	718,807	742,150	792,870
2600 Plant Services	5,497,721	6,004,495	6,398,483	6,205,805	6,059,607	6,207,675	6,356,720
2700 Student Transportation	3,128,717	3,019,899	3,683,022	3,776,978	3,952,879	4,249,200	3,883,413
Central Support							
2800 Services	1,757,538	1,772,082	1,632,573	1,593,839	1,872,915	1,733,975	1,823,271
2900 Other Support Services	104,438	124,205	123,126	123,429	125,821	123,550	125,450
<i>Total Support Services</i>	<i>20,113,434</i>	<i>20,894,217</i>	<i>22,843,406</i>	<i>21,749,902</i>	<i>22,483,135</i>	<i>23,267,205</i>	<i>23,669,015</i>
3000 - Non-Instructional Services							
3200 Student Activities	1,324,300	1,444,590	1,511,748	1,403,880	1,425,607	1,503,800	1,650,984
3300 Community Services	92,558	79,604	83,567	81,682	85,080	90,200	89,238
<i>Total Non-Instructional Svcs</i>	<i>1,416,858</i>	<i>1,524,194</i>	<i>1,595,316</i>	<i>1,485,562</i>	<i>1,510,687</i>	<i>1,594,000</i>	<i>1,740,222</i>
4000 - Facilities Acquisition, Construction and Improvement							
Facilities Acquisition, Construction and							
4600 Improvement	17,010	497,292	15,900	0	0	0	0
<i>Total Facilities Acquisition</i>	<i>17,010</i>	<i>497,292</i>	<i>15,900</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
5000 - Other Financing Uses, Net							
5100 Debt Service	6,708,249	8,071,331	7,833,552	7,923,622	7,529,853	8,531,100	8,607,950
5200 Fund Transfers	1,528,147	768,000	1,400,100	839,825	479,773	0	0
5800 Suspense Account	0	0	0	0	0	0	0
5900 Budgetary Reserve	0	0	0	0	0	200,000	100,000
<i>Total Other Financing</i>	<i>8,236,396</i>	<i>8,839,331</i>	<i>9,233,652</i>	<i>8,763,446</i>	<i>8,009,626</i>	<i>8,731,100</i>	<i>8,707,950</i>
BY FUNCTION	79,098,843	84,888,437	89,285,292	86,537,305	88,478,762	91,607,205	95,262,847

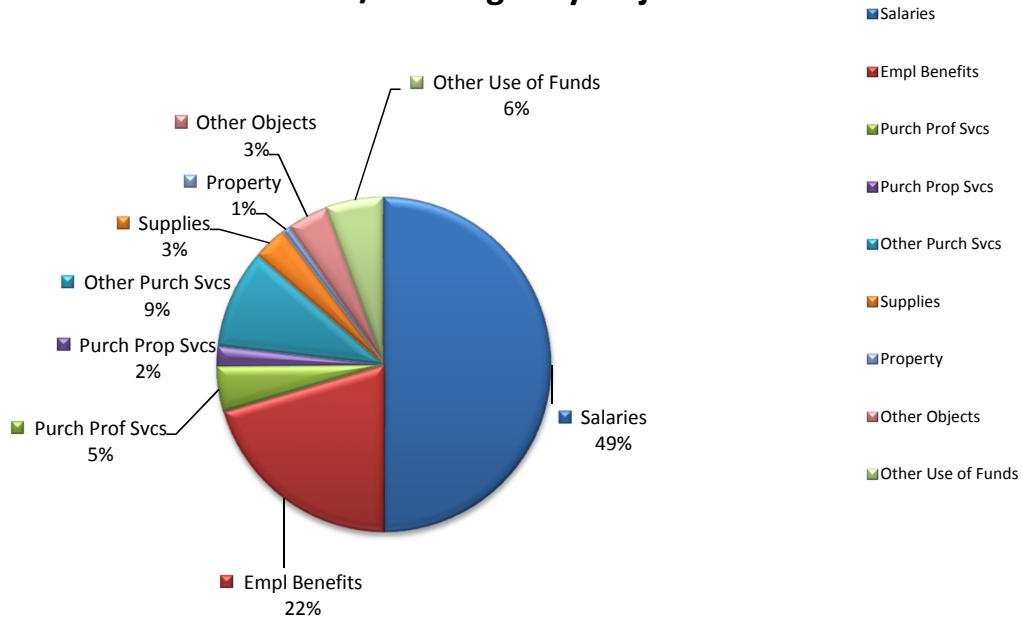
DALLASTOWN AREA SCHOOL DISTRICT

2014/2015 Budget

TOTALS BY OBJECT

Acct	Description	Actual 08/09	Actual 09/10	Actual 10/11	Actual 11/12	Actual 12/13	Budget 13/14	Budget 14/15	\$ Increase\ (Decrease)	% Increase\ (Decrease)
100	Salaries	42,167,607	45,293,733	47,047,042	45,480,562	45,075,802	45,831,200	47,021,500	1,190,300	2.6%
200	Empl Benefits	11,374,240	12,171,648	13,914,005	14,966,404	17,053,982	18,704,100	20,994,642	2,290,542	12.2%
300	Purch Prof Svcs	4,106,158	4,423,018	4,019,493	3,779,142	4,026,311	4,057,025	4,464,700	407,675	10.0%
400	Purch Prop Svcs	1,925,000	2,348,091	2,339,781	1,892,056	1,670,022	1,746,850	1,810,480	63,630	3.6%
500	Other Purch Svcs	6,738,592	7,219,103	7,623,368	8,174,556	8,656,848	8,761,930	8,637,810	(124,120)	-1.4%
600	Supplies	3,081,775	2,898,253	3,278,466	2,681,792	2,988,046	2,999,850	2,880,715	(119,135)	-4.0%
700	Property	1,133,339	1,554,610	1,689,452	704,073	904,736	663,250	624,000	(39,250)	-5.9%
800	Other Objects	5,407,378	3,494,249	2,759,260	2,751,062	2,164,660	3,689,150	3,329,500	(359,650)	-9.7%
900	Other Use of Funds	3,164,754	5,485,732	6,614,426	6,107,658	5,938,354	5,153,850	5,499,500	345,650	6.7%
	Total	79,098,843	84,888,437	89,285,292	86,537,305	88,478,762	91,607,205	95,262,847	3,655,642	4.0%

14/15 Budget by Object

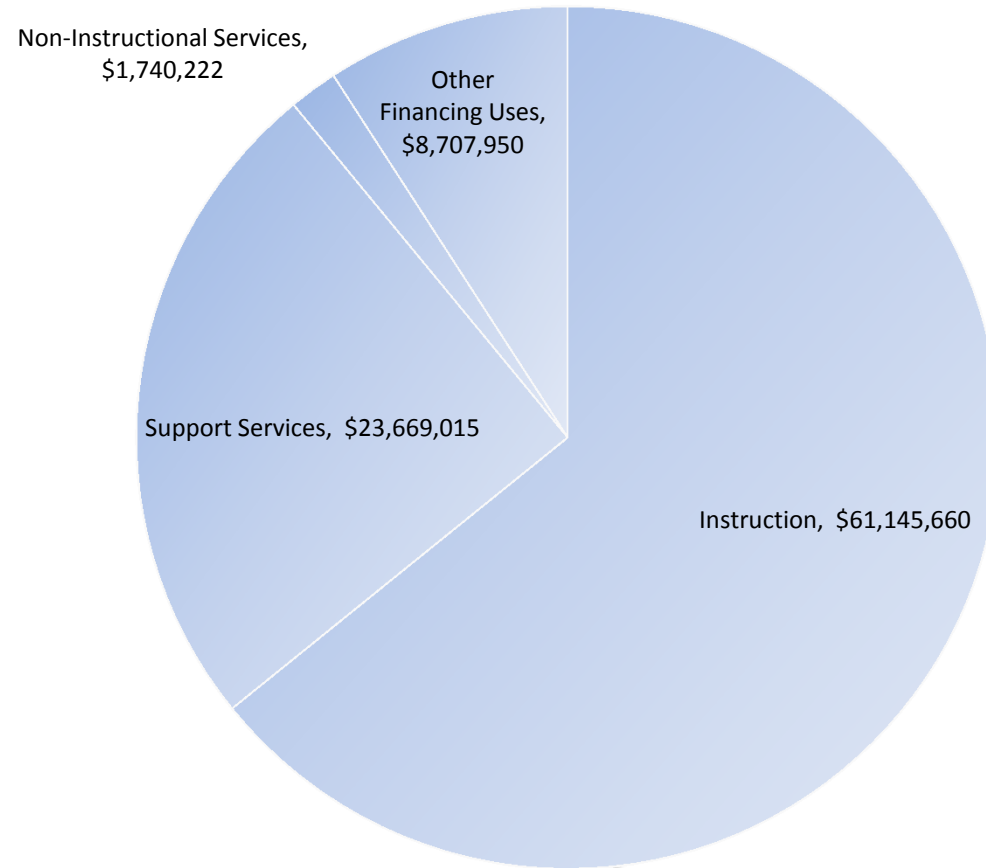


DALLASTOWN AREA SCHOOL DISTRICT
10-YEAR HISTORY OF ACTUAL GENERAL FUND EXPENDITURES BY SOURCE

	2014/2015 Budget	2013/2014 Budget	2012/2013	2011/2012	2010/2011	2009/2010	2008/2009	2007/2008	2006/2007	2005/2006
Instruction:										
Regular Education Programs	47,953,824	45,769,900	44,555,067	43,275,215	43,835,112	41,827,957	39,095,912	37,005,170	34,620,100	32,198,135
Special Education Programs	10,847,555	9,795,300	9,588,809	9,271,600	9,633,663	8,938,130	8,027,122	7,911,130	7,156,812	6,510,002
Vocational Education	1,531,300	1,585,050	1,405,620	1,064,365	1,060,213	1,213,956	1,181,525	1,078,980	1,092,212	945,712
Other Instructional Programs	776,496	830,000	883,328	888,465	1,026,839	1,102,314	974,626	984,319	815,180	577,312
Nonpublic School Programs	-	-	4,394	5,002	7,430	14,098	-	-	-	-
Adult Education Programs	36,485	34,650	38,096	33,747	33,761	36,948	35,960	36,345	35,561	35,680
Total Instruction	61,145,660	58,014,900	56,475,314	54,538,394	55,597,018	53,133,403	49,315,145	47,015,944	43,719,865	40,266,841
% Inc/(Dec)	5.4%	2.7%	3.6%	-1.9%	4.6%	7.7%	4.9%	7.5%	8.6%	10.2%
Support Services:										
Pupil Personnel	3,289,451	3,030,300	2,944,790	2,825,580	2,609,146	2,402,279	2,298,239	2,165,411	1,937,887	2,016,557
Instructional Staff	2,170,432	2,221,955	1,932,097	1,955,165	2,548,092	2,197,526	2,078,347	2,016,215	1,893,390	1,872,030
Administration	4,161,765	3,891,600	3,892,434	3,668,887	4,223,108	3,843,642	3,743,253	3,545,268	3,313,659	3,233,563
Pupil Health	1,065,643	1,066,800	983,785	935,048	936,760	858,512	844,711	800,353	755,730	604,654
Business	792,870	742,150	718,807	665,169	689,096	671,577	660,470	664,568	638,960	694,521
Operation and Maintenance of Plant Services	6,356,720	6,207,675	6,059,608	6,205,805	6,398,483	6,004,495	5,497,721	5,351,182	4,968,296	4,945,275
Student Transportation Services	3,883,413	4,249,200	3,952,879	3,776,978	3,683,022	3,019,899	3,128,717	3,072,000	2,750,702	2,472,211
Central	1,823,271	1,733,975	1,872,915	1,593,839	1,632,573	1,772,082	1,757,538	1,614,414	1,703,213	1,600,637
Other Support Services	125,450	123,550	125,821	123,429	123,126	124,205	104,438	49,083	46,762	44,424
Total Support Services	23,669,015	23,267,205	22,483,136	21,749,902	22,843,406	20,894,217	20,113,434	19,278,494	18,008,599	17,483,872
% Inc/(Dec)	1.7%	3.5%	3.4%	-4.8%	9.3%	3.9%	4.3%	7.1%	3.0%	13.6%
Non-Instructional Services:										
Student Activities	1,650,984	1,503,800	1,425,607	1,403,880	1,511,748	1,504,590	1,364,300	1,171,844	1,123,484	998,207
Community Services	89,238	90,200	85,080	81,682	83,567	79,604	92,558	82,063	78,862	62,419
Total Non-Instructional Services	1,740,222	1,594,000	1,510,687	1,485,562	1,595,316	1,584,194	1,456,858	1,253,907	1,202,346	1,060,626
% Inc/(Dec)	9.2%	5.5%	1.7%	-6.9%	0.7%	8.7%	16.2%	4.3%	13.4%	8.5%
Facilities Acquisition, Construction & Improvements:										
Facilities Improvements	-	-	-	-	15,900	497,292	17,010	596,411	206,198	211,645
Total Facilities Improvements	-	-	-	-	15,900	497,292	17,010	596,411	206,198	211,645
% Inc/(Dec)	0.0%	0.0%	0.0%	-100.0%	-96.8%	2823.5%	-97.1%	189.2%	-2.6%	-67.1%
Other Financing Uses										
Debt Services	8,232,950	8,131,100	7,520,007	7,845,603	7,754,291	7,969,618	6,646,696	7,508,017	6,712,062	6,577,115
Fund Transfers & Budgetary Reserve	100,000	200,000	479,773	839,825	1,400,100	708,000	1,488,147	2,642,422	175,900	216,700
Refund of Prior Years Receipts	375,000	400,000	9,845	78,019	79,261	101,713	61,553	1,412	927	38,592
Total Other Financing Uses	8,707,950	8,731,100	8,009,625	8,763,446	9,233,652	8,779,331	8,196,396	10,151,851	6,888,889	6,832,407
% Inc/(Dec)	-0.3%	9.0%	-8.6%	-5.1%	5.2%	7.1%	-19.3%	47.4%	0.8%	23.4%
TOTAL EXPENDITURES	95,262,847	91,607,205	88,478,762	86,537,305	89,285,292	84,888,437	79,098,843	78,296,607	70,025,897	65,855,391
% Inc/(Dec)	4.0%	3.5%	2.2%	-3.1%	5.2%	7.3%	1.0%	11.8%	6.3%	11.4%

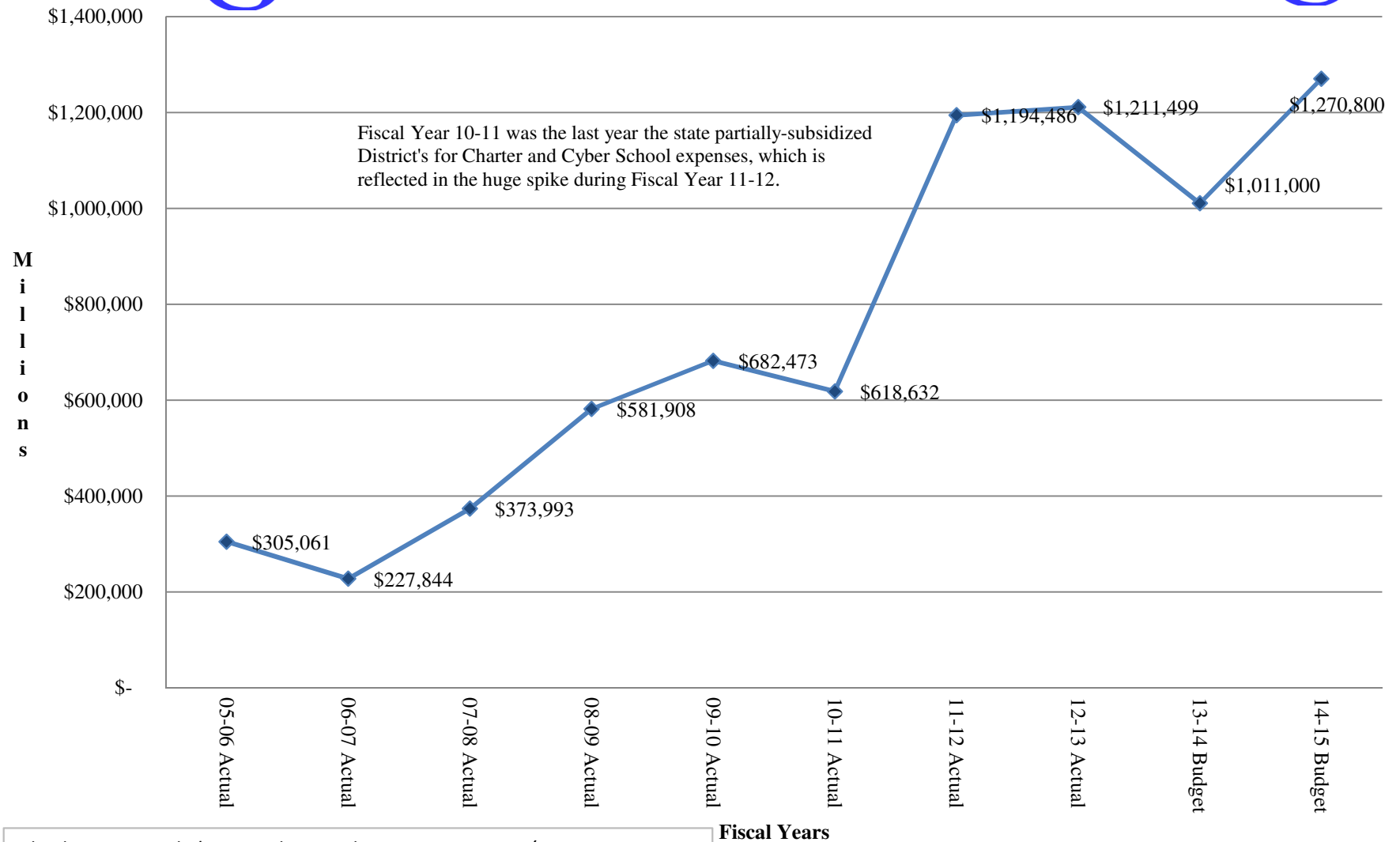
Source: Annual Financial Reports of the Dallastown Area School District

14/15 Budget by Major Function



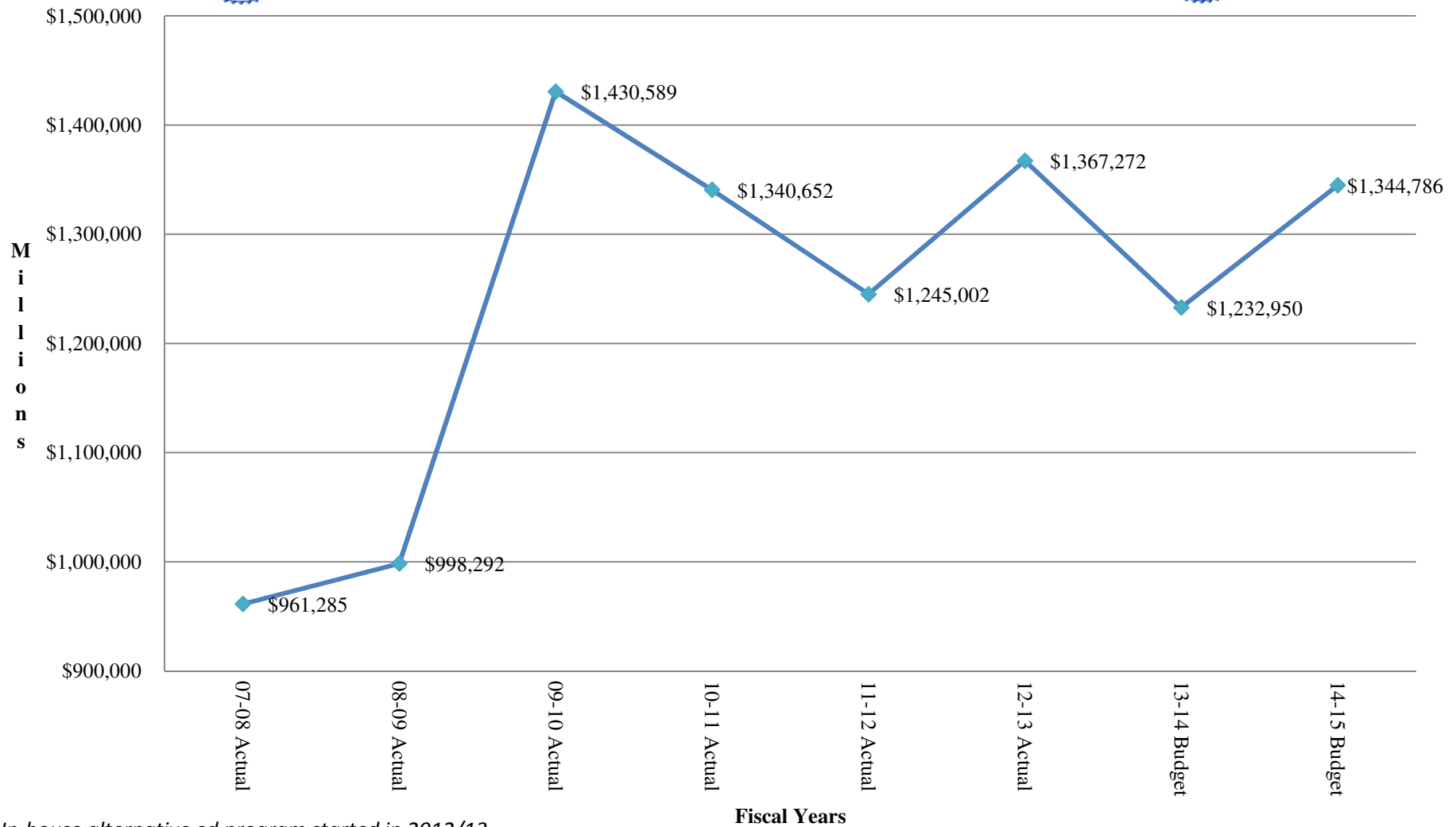


10 Year History of Charter and Cyber School Expenses, Net of State Reimbursement





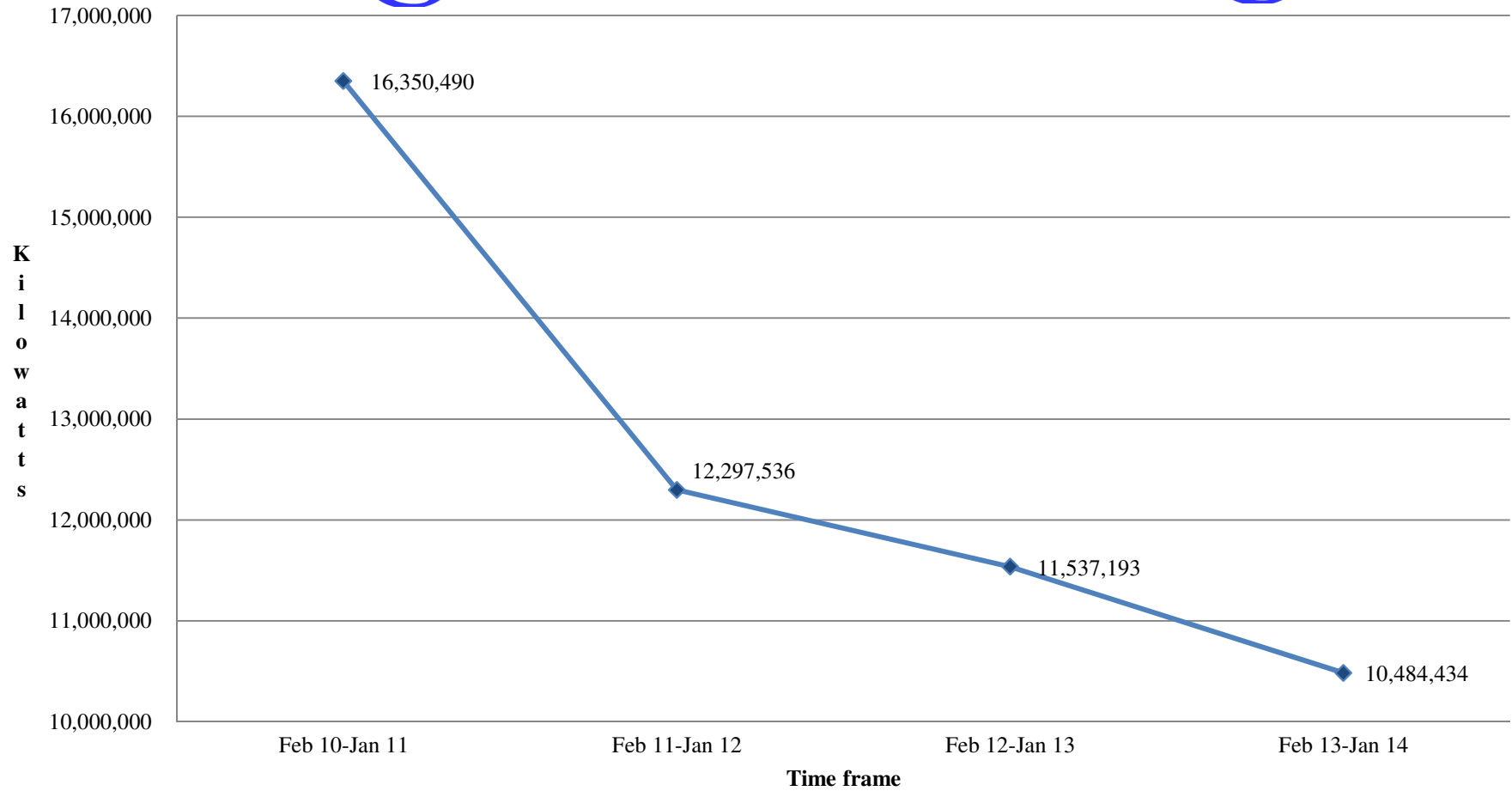
History of Alternative Education Costs



In-house alternative ed program started in 2012/13.



4 Year History of Kilowatt usage



DALLASTOWN AREA SCHOOL DISTRICT

BUILDING PRINCIPAL'S BUDGET

2014/2015 ELEMENTARY BUILDING ALLOCATION

Account	Description		Dallastown	Leaders Heights	Loganville	Ore Valley	York Township	Intermediate School
1100 - 324	Reg Instr	Conference Fees	800	1,050	1,500	1,000	900	4,700
1100 - 329	Reg Instr	Educational Prof Svc	0	0	0	0	0	1,000
1100 - 330	Reg Instr	Non-Edu Professional Svc	0	0	0	0	0	1,000
1100 - 430	Reg Instr	Repairs & Maintenance	250	250	500	0	350	2,500
1100 - 513	Reg Instr	Transportation	4,300	4,300	8,200	12,000	10,000	20,000
1100 - 530	Reg Instr	Communications	500	500	200	400	350	2,500
1100 - 550	Reg Instr	Printing	200	200	0	0	300	0
1100 - 580	Reg Instr	Travel	1,100	1,200	1,500	550	1,700	1,750
1100 - 599	Reg Instr	Misc Purchased Svc	3,000	3,000	6,200	9,000	7,800	12,000
1100 - 610	Reg Instr	Supplies	14,850	14,850	41,000	49,650	42,550	140,000
1100 - 635	Reg Instr	Food Costs	0	0	0	0	100	1,000
1100 - 640	Reg Instr	Books	13,500	12,900	34,000	27,850	25,800	22,000
1100 - 648	Reg Instr	Educational Software	200	200	0	0	0	500
1100 - 750	Reg Instr	New Equipment	500	500	0	250	1,500	2,000
1100 - 760	Reg Instr	Replacement Equipment	0	0	0	0	500	0
1100 - 810	Reg Instr	Dues & Fees	100	100	0	300	0	1,000
1200 - 324	Special Ed/Gifted	Conference Fees	100	200	0	150	0	700
1200 - 330	Special Ed/Gifted	Non-Edu Professional Svc	0	100	0	0	0	400
1200 - 580	Special Ed/Gifted	Travel	250	100	0	150	50	300
1200 - 610	Special Ed/Gifted	Supplies	550	550	500	400	200	2,500
1200 - 640	Special Ed/Gifted	Books	600	600	500	450	550	1,700
2120 - 324	Guidance	Conference Fees	100	100	0	150	0	500
2120 - 330	Guidance	Non-Edu Professional Svc	0	0	0	100	0	0
2120 - 550	Guidance	Printing	100	0	0	0	0	0
2120 - 580	Guidance	Travel	100	100	50	50	100	100
2120 - 599	Guidance	Misc Purchased Svc	0	0	0	0	0	0

Account	Description		Dallastown	Leaders Heights	Loganville	Ore Valley	York Township	Intermediate School
2120 - 610	Guidance	Supplies	500	500	800	700	1,200	4,000
2120 - 635	Guidance	Food Costs	0	0	0	0	50	250
2120 - 640	Guidance	Books	300	300	200	200	500	500
2120 - 648	Guidance	Educational Software	300	300	0	0	250	200
2120 - 750	Guidance	New Equipment	0	0	0	0	100	0
2120 - 810	Guidance	Dues & Fees	100	100	0	0	0	500
2250 - 324	Library	Conference Fees	0	0	200	50	150	300
2250 - 580	Library	Travel	200	200	300	50	300	100
2250 - 610	Library	Supplies	500	500	800	300	1,000	2,500
2250 - 640	Library	Books	2,000	2,000	6,000	7,500	7,000	17,000
2250 - 648	Library	Educational Software	350	0	0	0	0	400
2250 - 750	Library	New Equipment	0	0	0	0	0	0
2250 - 760	Library	Replacement Equipment	0	0	0	0	0	0
2250 - 810	Library	Dues & Fees	0	0	0	0	100	150
2272 - 324	Staff Dev (non-cert)	Conference Fees	0	0	0	0	0	500
2272 - 580	Staff Dev (non-cert)	Travel	0	0	0	0	150	100
2380 - 324	Principal's Office	Conference Fees	250	250	600	0	900	2,000
2380 - 330	Principal's Office	Non-Edu Professional Svc	0	0	0	300	0	0
2380 - 530	Principal's Office	Communications	0	0	0	0	0	300
2380 - 538	Principal's Office	Telecommunication Svcs	0	0	350	300	0	1,000
2380 - 550	Principal's Office	Printing	100	150	0	0	300	1,200
2380 - 580	Principal's Office	Travel	1,000	1,000	400	300	2,000	500
2380 - 610	Principal's Office	Supplies	300	300	300	50	250	500
2380 - 618	Principal's Office	Administrative Software	0	0	0	0	0	0
2380 - 635	Principal's Office	Food Costs	0	0	0	0	0	600
2380 - 640	Principal's Office	Books	200	200	0	500	250	500
2380 - 750	Principal's Office	New Equipment	0	0	0	0	0	0
2380 - 760	Principal's Office	Replacement Equipment	0	0	0	0	0	0
2380 - 810	Principal's Office	Dues & Fees	400	400	650	300	900	2,000
Total			47,600	47,000	104,750	113,000	108,150	253,250

2014/2015 SECONDARY BUILDING ALLOCATION

Account	Description		Middle School	High School	Sec Total	Elem Total	Grand Total
1100 - 324	Reg Instr	Conference Fees	2,500	8,000	10,500	9,950	20,450
1100 - 329	Reg Instr	Educational Prof Svc	1,750	500	2,250	1,000	3,250
1100 - 330	Reg Instr	Non-Edu Professional Svc	150	500	650	1,000	1,650
1100 - 430	Reg Instr	Repairs & Maintenance	15,450	10,000	25,450	3,850	29,300
1100 - 442	Reg Instr	Equipment Rental	150	6,000	6,150	0	6,150
1100 - 513	Reg Instr	Transportation	10,000	20,000	30,000	58,800	88,800
1100 - 530	Reg Instr	Communications	1,500	4,000	5,500	4,450	9,950
1100 - 550	Reg Instr	Printing	0	7,000	7,000	700	7,700
1100 - 580	Reg Instr	Travel	2,500	5,000	7,500	7,800	15,300
1100 - 599	Reg Instr	Misc Purchased Svc	0	500	500	41,000	41,500
1100 - 610	Reg Instr	Supplies	135,300	258,600	393,900	302,900	696,800
1100 - 635	Reg Instr	Food Costs	4,400	0	4,400	1,100	5,500
1100 - 640	Reg Instr	Books	23,800	27,000	50,800	136,050	186,850
1100 - 648	Reg Instr	Educational Software	1,550	0	1,550	900	2,450
1100 - 750	Reg Instr	New Equipment	0	16,750	16,750	4,750	21,500
1100 - 760	Reg Instr	Replacement Equipment	0	10,000	10,000	500	10,500
1100 - 810	Reg Instr	Dues & Fees	750	2,750	3,500	1,500	5,000
1100 - 894	Reg Instr	Student Conf Dues/Fees	3,600	3,000	6,600	0	6,600
1100	JROTC	JROTC	0	4,000	4,000	0	4,000
1200 - 324	Special Ed/Gifted	Conference Fees	250	1,000	1,250	1,150	2,400
1200 - 329	Special Ed/Gifted	Educational Prof Svc	0	8,000	8,000	0	8,000
1200 - 330	Special Ed/Gifted	Non-Edu Professional Svc	0	0	0	500	500
1200 - 530	Special Ed/Gifted	Communications	0	100	100	0	100
1200 - 580	Special Ed/Gifted	Travel	200	750	950	850	1,800
1200 - 610	Special Ed/Gifted	Supplies	1,750	3,500	5,250	4,700	9,950
1200 - 640	Special Ed/Gifted	Books	100	2,500	2,600	4,400	7,000
1200 - 810	Special Ed/Gifted	Dues & Fees	0	1,000	1,000	0	1,000
1390	Diversified Occupations		0	75,000	75,000	0	75,000

Account	Description		Middle School	High School	Sec Total	Elem Total	Grand Total
1410	Driver's Ed	Driver's Ed	0	0	0	0	0
2120 - 324	Guidance	Conference Fees	250	3,800	4,050	850	4,900
2120 - 330	Guidance	Non-Edu Professional Svc	0	400	400	100	500
2120 - 530	Guidance	Communications	0	3,000	3,000	0	3,000
2120 - 550	Guidance	Printing	0	1,500	1,500	100	1,600
2120 - 580	Guidance	Travel	0	2,500	2,500	500	3,000
2120 - 599	Guidance	Misc Purchased Svc	0	500	500	0	500
2120 - 610	Guidance	Supplies	3,250	3,500	6,750	7,700	14,450
2120 - 635	Guidance	Food Costs	1,500	10,650	12,150	300	12,450
2120 - 640	Guidance	Books	0	1,500	1,500	2,000	3,500
2120 - 648	Guidance	Educational Software	0	0	0	1,050	1,050
2120 - 750	Guidance	New Equipment	0	0	0	100	100
2120 - 810	Guidance	Dues & Fees	150	350	500	700	1,200
2140 - 330	Psychological Svcs	Non-Edu Professional Svc	0	5,300	5,300	0	5,300
2250 - 324	Library	Conference Fees	100	250	350	700	1,050
2250 - 430	Library	Repairs & Maintenance	0	100	100	0	100
2250 - 580	Library	Travel	100	250	350	1,150	1,500
2250 - 610	Library	Supplies	1,000	2,100	3,100	5,600	8,700
2250 - 640	Library	Books	11,150	14,000	25,150	41,500	66,650
2250 - 648	Library	Educational Software	0	0	0	750	750
2250 - 750	Library	New Equipment	0	0	0	0	0
2250 - 760	Library	Replacement Equipment	0	0	0	0	0
2250 - 810	Library	Dues & Fees	250	300	550	250	800
2272 - 324	Staff Dev (non-cert)	Conference Fees	0	500	500	500	1,000
2272 - 580	Staff Dev (non-cert)	Travel	0	250	250	250	500
2380 - 324	Principal's Office	Conference Fees	2,000	3,650	5,650	4,000	9,650
2380 - 330	Principal's Office	Non-Edu Professional Svc	0	0	0	300	300
2380 - 430	Principal's Office	Repairs & Maintenance	0	100	100	0	100
2380 - 530	Principal's Office	Communications	0	2,000	2,000	300	2,300

Account	Description		Middle School	High School	Sec Total	Elem Total	Grand Total
2380 - 538	Principal's Office	Telecommunication Svcs	0	0	0	1,650	1,650
2380 - 550	Principal's Office	Printing	0	500	500	1,750	2,250
2380 - 580	Principal's Office	Travel	1,000	4,000	5,000	5,200	10,200
2380 - 599	Principal's Office	Misc Purchases	0	500	500	0	500
2380 - 610	Principal's Office	Supplies	300	5,000	5,300	1,700	7,000
2380 - 618	Principal's Office	Administrative Software	0	0	0	0	0
2380 - 635	Principal's Office	Food Costs	0	1,500	1,500	600	2,100
2380 - 640	Principal's Office	Books	200	1,500	1,700	1,650	3,350
2380 - 750	Principal's Office	New Equipment	0	0	0	0	0
2380 - 760	Principal's Office	Replacement Equipment	0	0	0	0	0
2380 - 810	Principal's Office	Dues & Fees	2,000	4,000	6,000	4,650	10,650
Total			228,950	548,950	777,900	673,750	1,451,650

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
2014/2015 Budget
Salary Summary

<u>Object Code 100</u>																
<i>Category</i>		<i>08/09 Actual</i>	<i>% of Total</i>	<i>09/10 Actual</i>	<i>% of Total</i>	<i>10/11 Actual</i>	<i>% of Total</i>	<i>11/12 Actual</i>	<i>% of Total</i>	<i>12/13 Actual</i>	<i>% of Total</i>	<i>13/14 Budget</i>	<i>% of Total</i>	<i>14/15 Budget</i>	<i>% of Total</i>	<i>% Increase (B to B)</i>
1100	Regular Programs	28,184,756	66.84%	30,505,786	67.35%	30,884,283	65.65%	30,356,879	66.75%	29,978,135	66.51%	30,468,350	66.48%	31,142,100	66.23%	2.21%
1200	Special Programs	3,791,933	8.99%	3,932,253	8.68%	4,251,365	9.04%	3,988,524	8.77%	3,928,244	8.71%	3,946,000	8.61%	4,345,250	9.24%	10.12%
	Vocational															
1300	Programs	34,258	0.08%	36,233	0.08%	37,043	0.08%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0.00%
	Other Instruction															
1400	Programs	371,937	0.88%	434,755	0.96%	369,095	0.78%	506,208	1.11%	474,617	1.05%	459,600	1.00%	394,300	0.84%	-14.21%
	Adult Education															
1600	Programs	1,478	0.00%	2,112	0.00%	2,865	0.01%	3,131	0.01%	2,702	0.01%	3,100	0.01%	2,700	0.01%	-12.90%
2100	Pupil Services	1,484,766	3.52%	1,586,854	3.50%	1,849,980	3.93%	1,995,473	4.39%	1,946,192	4.32%	2,034,050	4.44%	2,122,590	4.51%	4.35%
	Instructional															
2200	Services	1,292,482	3.07%	1,374,973	3.04%	1,538,270	3.27%	1,238,339	2.72%	1,236,873	2.74%	1,321,750	2.88%	1,254,600	2.67%	-5.08%
2300	Administration	2,404,779	5.70%	2,488,455	5.49%	2,714,716	5.77%	2,367,882	5.21%	2,459,949	5.46%	2,409,250	5.26%	2,435,500	5.18%	1.09%
2400	Pupil Health	535,798	1.27%	585,540	1.29%	618,741	1.32%	533,650	1.17%	540,672	1.20%	548,150	1.20%	571,400	1.22%	4.24%
2500	Business Services	414,617	0.98%	436,987	0.96%	443,254	0.94%	399,879	0.88%	416,933	0.92%	441,100	0.96%	449,950	0.96%	2.01%
	Operations &															
2600	Maintenance	1,919,974	4.55%	2,092,330	4.62%	2,359,167	5.01%	2,308,341	5.08%	2,300,440	5.10%	2,380,850	5.19%	2,432,910	5.17%	2.19%
	Student															
2700	Transportation	122,623	0.29%	132,900	0.29%	127,005	0.27%	26,491	0.06%	35,534	0.08%	44,500	0.10%	48,850	0.10%	9.78%
2800	Central Services	714,417	1.69%	780,228	1.72%	860,994	1.83%	833,849	1.83%	829,249	1.84%	840,500	1.83%	871,500	1.85%	3.69%
	Student															
3200	Activities/Athletics	817,939	1.94%	841,927	1.86%	924,155	1.96%	857,988	1.89%	861,084	1.91%	869,500	1.90%	885,350	1.88%	1.82%
3300	Community Services	75,850	0.18%	62,400	0.14%	66,109	0.14%	63,927	0.14%	65,178	0.14%	64,500	0.14%	64,500	0.14%	0.00%
Total Salaries		42,167,607	100.00%	45,293,733	100.00%	47,047,042	100.00%	45,480,562	100.00%	45,075,802	100.00%	45,831,200	100.00%	47,021,500	100.00%	2.60%

NOTE: Salary costs represent 49.3% of the total 13/14 budget.

Salary costs represent 50.0% of the total 13/14 budget.

Salary costs represent 50.9% of the total 12/13 expenditures.

Salary costs represent 52.6% of the total 11/12 expenditures.

Salary costs represent 52.7% of the total 10/11 expenditures.

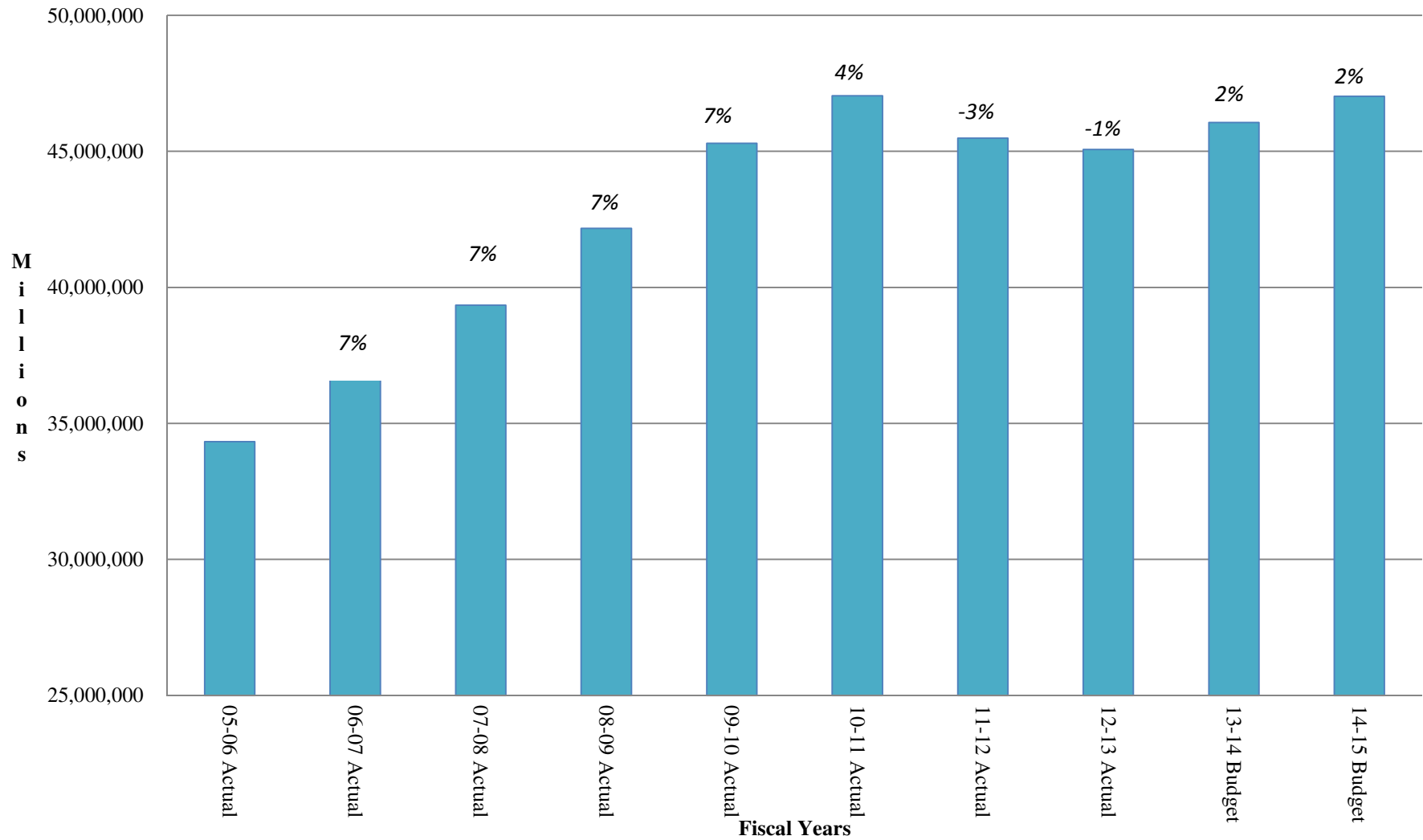
SALARY HISTORY		09/10 % Actual Change		10/11 % Actual Change		11/12 % Actual Change		12/13 % Actual Change		13/14 % Budget Change		13/14 Antic.	14/15 <i>B to B</i> Budget Change	<i>A to B</i> Change
111	ADMIN	3,016,124	3.6%	3,248,502	7.7%	2,913,097	-10.3%	2,945,206	1.1%	3,026,800	2.8%	3,013,313	3,063,400	1.7%
115	LEAVE PAYOUT	313,570	18.3%	460,137	46.7%	286,448	-37.7%	350,499	22.4%	290,000	-17.3%	350,000	350,000	0.0%
121	TEACHER	34,158,275	7.9%	34,914,485	2.2%	35,227,985	0.9%	34,404,347	-2.3%	35,026,700	1.8%	35,138,689	35,997,200	2.4%
122	TEACHER SUB	1,078,109	9.7%	998,897	-7.3%	732,277	-26.7%	779,074	6.4%	850,000	9.1%	700,000	750,000	7.1%
126	OPT OUTS	88,803	113.4%	143,990	62.1%	116,875	-18.8%	118,309	1.2%	118,200	-0.1%	111,400	110,600	-0.7%
131	OTH PROF	889,552	7.7%	972,619	9.3%	958,773	-1.4%	954,735	-0.4%	961,050	0.7%	975,000	992,650	1.8%
132	OTH PROF SUB	13,828	24.4%	8,811	-36.3%	5,373	-39.0%	10,493	95.3%	5,400	-48.5%	7,000	5,500	1.9%
141	TECH	364,549	20.7%	433,278	18.9%	339,035	-21.8%	285,939	-15.7%	247,550	-13.4%	265,547	278,050	4.7%
143	TECH OT	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	-	0.0%
151	CLERICAL	1,366,355	5.9%	1,444,417	5.7%	1,348,804	-6.6%	1,413,788	4.8%	1,433,400	1.4%	1,460,000	1,481,300	1.5%
152	CLERICAL SUB	37,416	30.1%	55,251	47.7%	31,402	-43.2%	40,342	28.5%	31,950	-20.8%	31,950	33,000	3.3%
153	CLERICAL OT	13,115	-71.7%	13,668	4.2%	7,787	-43.0%	3,826	-50.9%	6,950	81.6%	5,000	6,950	39.0%
161	MAINT	416,865	16.2%	478,610	14.8%	475,599	-0.6%	395,481	-16.8%	463,600	17.2%	474,410	470,050	-0.9%
162	MAINT SUB	24,331	596.2%	8,675	-64.3%	6,097	-29.7%	18,844	209.1%	6,200	-67.1%	30,000	6,300	1.6%
163	MAINT OT			169	0.0%	-	0.0%	-	0.0%	-	0.0%		-	0.0%
171	CUST	1,137,454	0.9%	1,363,615	19.9%	1,358,391	-0.4%	1,437,839	5.8%	1,436,450	-0.1%	1,450,000	1,443,800	-0.4%
172	CUST SUB	172,070	20.7%	172,332	0.2%	147,436	-14.4%	144,131	-2.2%	150,400	4.3%	156,000	150,000	-0.3%
173	CUST OT	34,702	-41.6%	27,759	-20.0%	26,117	-5.9%	16,755	-35.8%	26,100	55.8%	40,000	26,100	0.0%
181	SECURITY	-	-100.0%	49,339	100.0%	43,237	-12.4%	58,257	34.7%	39,050	-33.0%	47,000	59,500	26.6%
191	PARA	2,098,953	4.9%	2,140,078	2.0%	1,406,657	-34.3%	1,605,401	14.1%	1,661,200	3.5%	1,600,000	1,742,100	8.9%
192	PARA SUB	69,660	-7.5%	112,410	61.4%	49,173	-56.3%	92,535	88.2%	50,200	-45.8%	90,000	55,000	-38.9%
		45,293,732	7.4%	47,047,042	3.9%	45,480,563	-3.3%	45,075,802	-0.9%	45,831,200	1.7%	45,945,308	47,021,500	2.3%



10 Year History of Salary Expense



Please note the percentages are the increase or decrease from the previous year.



Dallastown Area School District
2014/2015 Budget
Benefits Summary

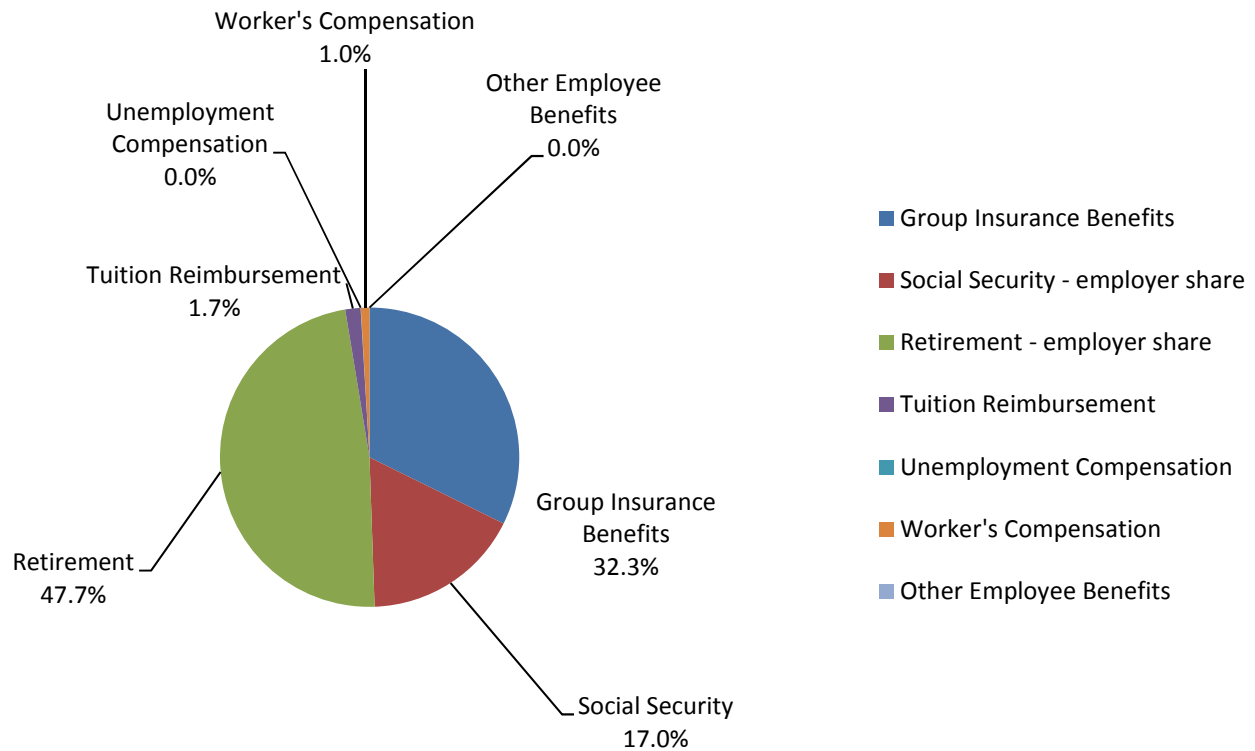
Object Code 200

Object	Category	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Budget	14/15 Budget	% Increase (B to B)
Group Insurance Benefits									
211/281	Medical Insurance	4,946,969	5,476,245	6,632,852	6,357,335	6,972,194	6,489,300	6,292,650	-3.03%
212	Dental Insurance	407,204	385,867	417,504	378,593	421,098	428,750	430,350	0.37%
213	Life Insurance	38,092	38,810	40,851	40,139	23,177	40,950	41,000	0.12%
214	Long Term Disability	9,094	8,164	8,404	5,388	4,474	5,000	5,000	0.00%
215	Vision Insurance	16,868	19,494	18,745	14,698	17,740	16,000	18,000	12.50%
220	Social Security - <i>employer share</i>	3,168,844	3,392,579	3,521,205	3,423,996	3,388,254	3,505,650	3,596,724	2.60%
	<i>(7.65% of salaries/wages for 14/15)</i>				-				
230	Retirement - <i>employer share</i>	1,981,583	2,118,732	2,632,716	3,874,798	5,480,270	7,750,950	10,061,418	29.81%
	<i>(21.40% of salaries/wages for 14/15)</i>								
240	Tuition Reimbursement	601,870	485,723	381,746	372,582	415,766	275,000	350,000	27.27%
250	Unemployment Compensation	2,459	1,318	1,801	277,505	108,673	2,500	2,500	0.00%
260	Worker's Compensation	201,258	244,716	258,182	196,370	219,211	190,000	197,000	3.68%
290	Other Employee Benefits	0	0	0	25,000	3,125	0	0	0.00%
Total 200 Object Accounts		11,374,240	12,171,648	13,914,005	14,966,404	17,053,982	18,704,100	20,994,642	12.25%

* 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; 16.93% for 13/14 and 21.40% for 14/15.

Note: Benefit costs represent 22.0% of the total 14/15 budget.
Benefit costs represent 21.1% of the total 13/14 budget.
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 20.4% of the total 10/11 budget.

2014/15 Budgeted Employee Benefit Costs



Category	13/14 Budget	14/15 Budget
Group Insurance Benefits	6,980,000	6,787,000
Medical Insurance		
Dental Insurance		
Life Insurance		
Long Term Disability		
Vision Insurance		
OPEB (Other Post-Employment Benefits)		
Social Security - <i>employer share</i>	3,505,650	3,596,724
<i>(7.65% of salaries/wages for 14/15)</i>		
Retirement - <i>employer share</i>	7,750,950	10,061,418
<i>(21.40% of salaries/wages for 14/15)</i>		
Tuition Reimbursement	275,000	350,000
Unemployment Compensation	2,500	2,500
Worker's Compensation	190,000	197,000
Other Employee Benefits	0	0
Total 200 Object - Benefits	18,704,100	20,994,642

BENEFITS HISTORY		06/07 % of Actual Salary		07/08 % of Actual Salary		08/09 % of Actual Salary		09/10 % of Actual Salary		10/11 % of Actual Salary		11/12 % of Actual Salary	
211	Medical	4,293,946	11.65%	4,459,800	11.34%	4,946,969	11.73%	5,139,639	11.35%	6,112,262	12.99%	5,762,256	12.67%
212	Dental	376,934	1.02%	395,358	1.00%	407,204	0.97%	385,867	0.85%	417,504	0.89%	378,593	0.83%
213	Life	43,310	0.12%	48,838	0.12%	38,092	0.09%	38,810	0.09%	40,851	0.09%	40,139	0.09%
214	LTD	11,282	0.03%	10,499	0.03%	9,094	0.02%	8,164	0.02%	8,404	0.02%	5,388	0.01%
215	Vision	15,221	0.04%	17,540	0.04%	16,868	0.04%	19,494	0.04%	18,745	0.04%	14,698	0.03%
220	FICA	2,787,654	7.56%	2,959,890	7.52%	3,168,844	7.51%	3,392,579	7.49%	3,521,205	7.48%	3,423,996	7.53%
230	Retirement	2,393,373	6.49%	2,739,016	6.96%	1,981,583	4.70%	2,118,732	4.68%	2,632,716	5.60%	3,874,798	8.52%
240	Tuition Reimb	429,372	1.16%	465,018	1.18%	601,870	1.43%	485,723	1.07%	381,746	0.81%	372,582	0.82%
250	U/C	16,290	0.04%	7,421	0.02%	2,459	0.01%	1,318	0.00%	1,801	0.00%	277,505	0.61%
260	W/C	165,741	0.45%	192,085	0.49%	201,258	0.48%	244,716	0.54%	258,182	0.55%	196,370	0.43%
281	OPEB	-	0.00%	-	0.00%	-	0.00%	336,605	0.74%	520,590	1.11%	595,079	1.31%
290	Leave Payout	40,752	0.11%	13,098	0.03%	-	0.00%	-	0.00%	-	0.00%	25,000	0.05%
		10,573,877	28.68%	11,308,563	28.74%	11,374,241	26.97%	12,171,648	26.87%	13,914,005	29.57%	14,966,404	32.91%
Net of State Reimb*		7,983,363.54	21.65%	8,459,110	21.50%	8,799,028	20.87%	9,415,992	20.79%	10,837,044	23.03%	11,317,007	24.88%

BENEFITS		12/13 % of Actual Salary		13/14 % of Budget Salary		13/14 % of Anticipated Salary		14/15 % of Budget Salary		B to B Change	A to B Change
211	Medical	6,434,749	14.28%	5,989,350	13.07%	5,919,350	12.88%	5,842,200	12.42%	-2.5%	-1.3%
212	Dental	421,098	0.93%	428,750	0.94%	428,750	0.93%	430,350	0.92%	0.4%	0.4%
213	Life	23,177	0.05%	40,950	0.09%	40,939	0.09%	41,000	0.09%	0.1%	0.1%
214	LTD	4,474	0.01%	5,000	0.01%	5,000	0.01%	5,000	0.01%	0.0%	0.0%
215	Vision	17,740	0.04%	16,000	0.03%	16,000	0.03%	18,000	0.04%	12.5%	12.5%
220	FICA	3,388,254	7.52%	3,505,650	7.65%	3,514,816	7.65%	3,596,724	7.65%	2.6%	2.3%
230	Retirement	5,480,270	12.16%	7,750,950	16.91%	7,778,541	16.93%	10,061,418	21.40%	29.8%	29.3%
240	Tuition Reimb	415,766	0.92%	275,000	0.60%	375,000	0.82%	350,000	0.74%	27.3%	-6.7%
250	U/C	108,673	0.24%	2,500	0.01%	2,500	0.01%	2,500	0.01%	0.0%	0.0%
260	W/C	219,211	0.49%	190,000	0.41%	182,208	0.40%	197,000	0.42%	3.7%	8.1%
281	OPEB	537,446	1.19%	499,950	1.09%	415,540	0.90%	450,450	0.96%	-9.9%	8.4%
290	Leave Payout	3,125	0.01%		0.00%		0.00%		0.00%	0.0%	0.0%
		17,053,982	37.83%	18,704,100	40.71%	18,678,644	40.65%	20,994,642	44.65%	12.2%	12.4%
Net of State Reimb*		12,619,720	28.00%	13,075,800	28.53%	13,031,965	27.71%	14,165,571	30.13%		

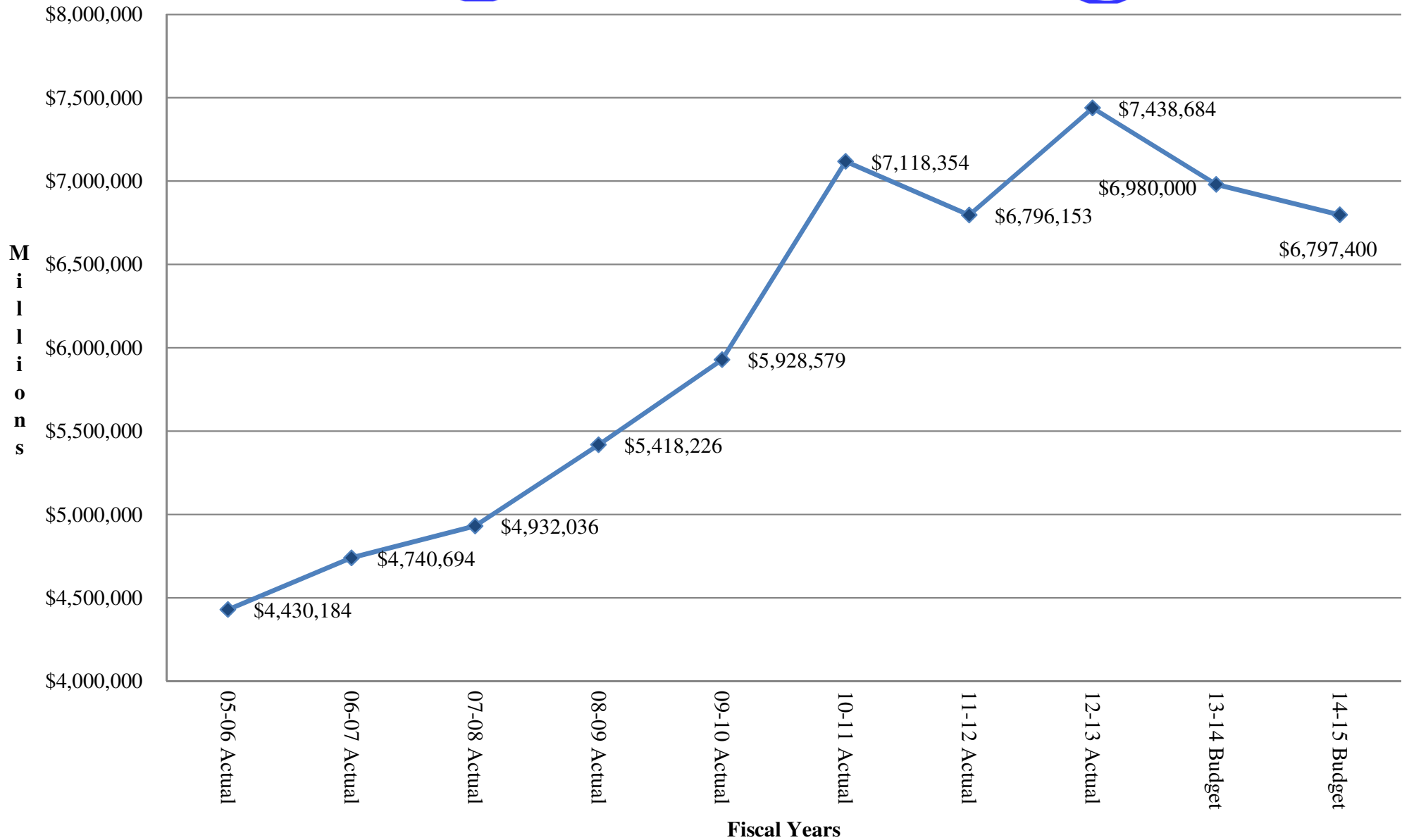
Salary Total

06/07	36,871,458	Actual
07/08	39,344,286	Actual
08/09	42,167,608	Actual
09/10	45,293,732	Actual
10/11	47,047,042	Actual
11/12	45,480,563	Actual
12/13	45,075,802	Actual
13/14	45,945,308	Anticip.
14/15	47,021,500	Budget

* State Reimbursement is approximately 50% of FICA and Retirement costs. These reimbursement funds are recognized as revenue.

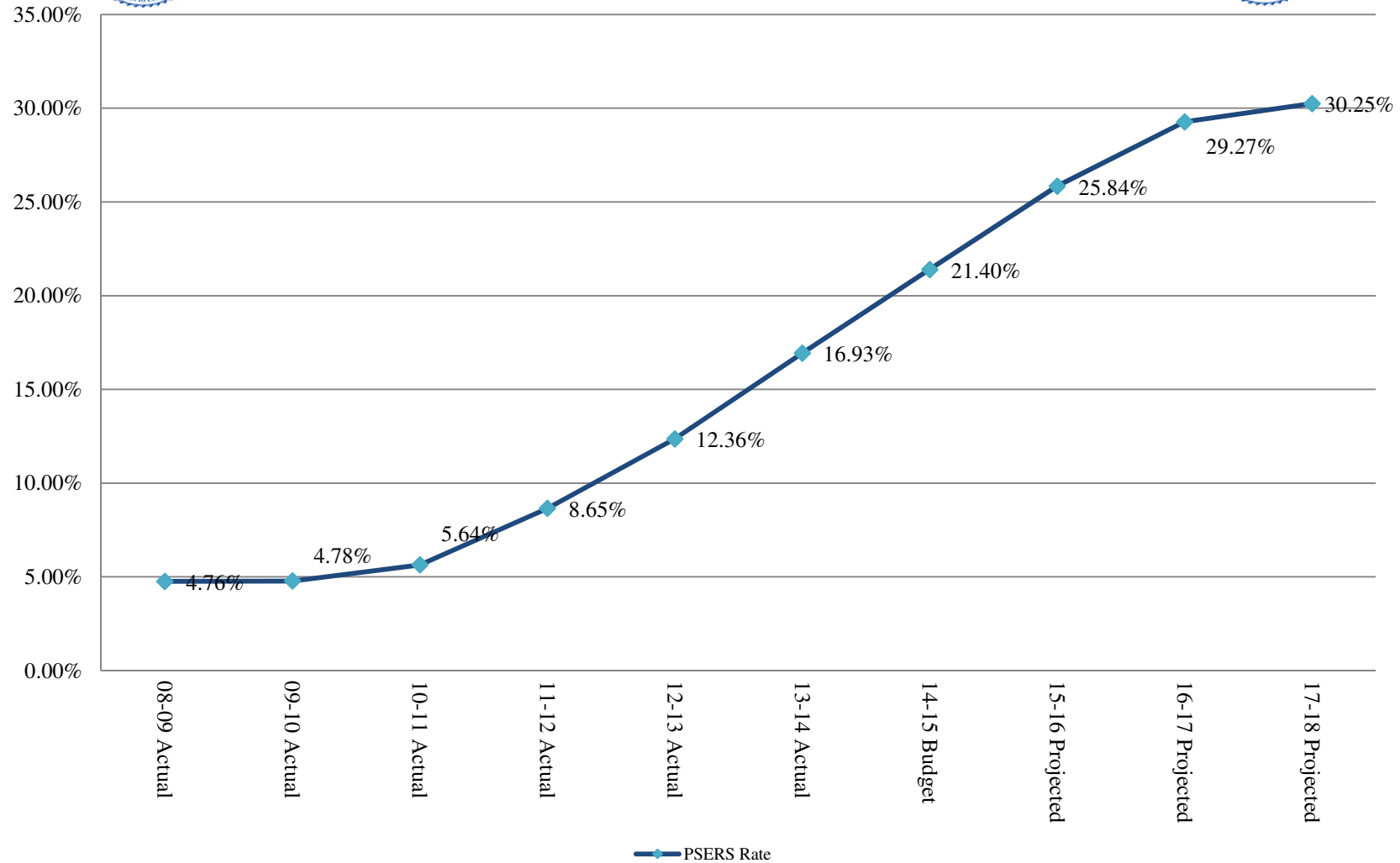


10 Year History of Group Insurance Benefits

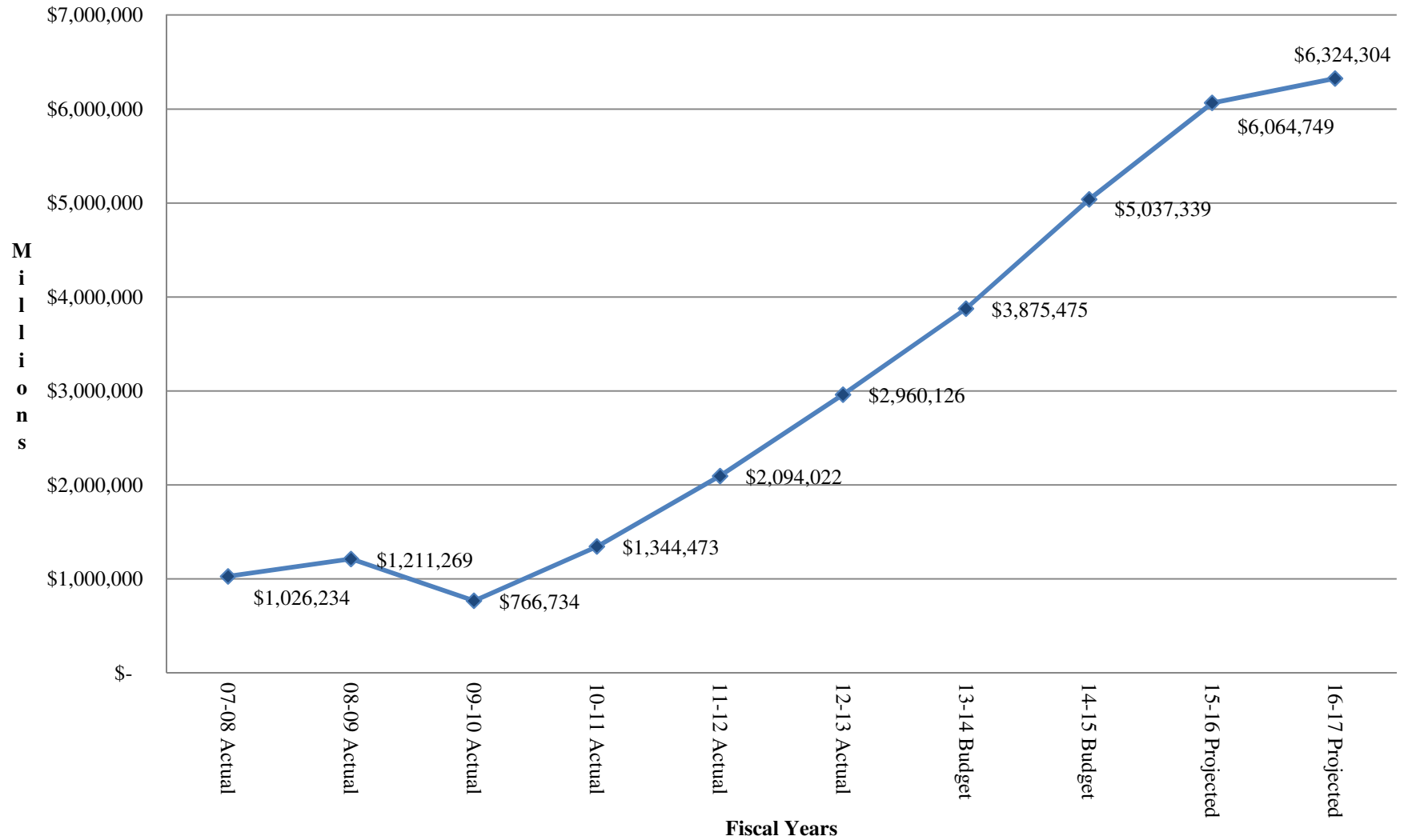




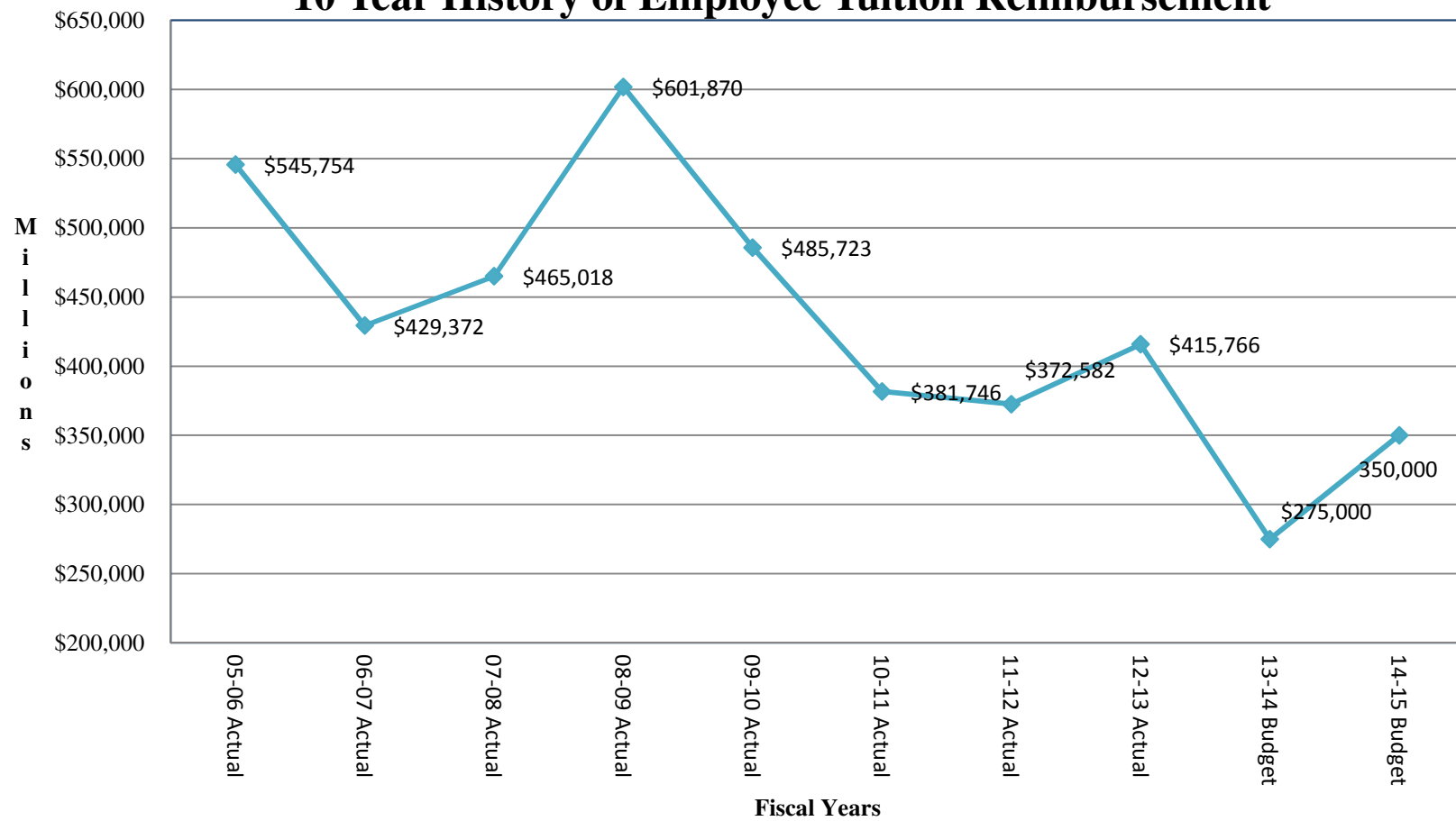
10 Year History & Projected Retirement (PSERS) Expense Rates



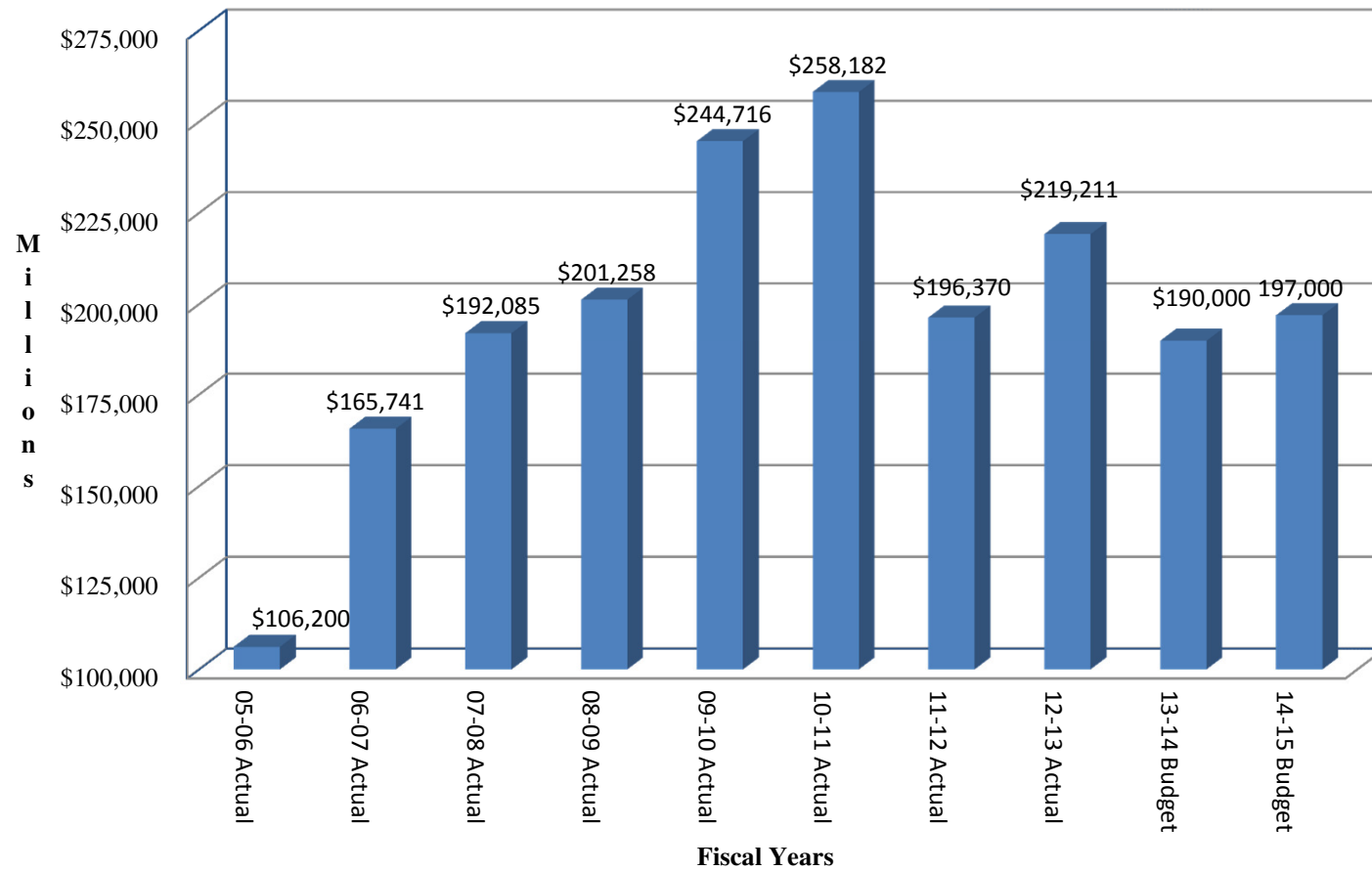
10 Year History & Projected Retirement (PSERS) Expense (net of state subsidy)



10 Year History of Employee Tuition Reimbursement



10 Year History of Worker's Compensation Expense



**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	16/17	17/18	17/18	
Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget

BY FUNCTION:

Regular and Special Instruction:

Lease & Maintenance of Tech Equip.	310,874	353,622	301,222	190,711	272,000	240,000	272,080 ¹	240,000	240,000	246,400	246,400
Other Misc Purch Services	158	-	160	-	-	-	-	-	-	-	-
Tech Supplies	89,102	75,250	149,952	124,837	79,000	80,500	80,500	84,900	86,850	89,100	89,500
Administrative Software	850	7,668	14,886	29,850	33,300	59,400	61,500	62,650	64,150	65,800	66,900
Educational Software	149,015	121,137	87,045	96,948	138,000	113,550	146,275 ²	149,200	152,200	155,300	157,600
New Tech Equipment	465,134	443,369	830,851	5,099	21,500	8,000	8,000	8,800	9,200	9,500	9,700
Replacement Tech Equipment	27,882	93,828	564,469	463,297	357,000	403,000	394,900	393,750	468,750	406,250	381,250
Supplies and Equipment purchased with ARRA funding		128,539	-	-							
Total Instruction	1,043,015	1,223,413	1,948,585	910,744	900,800	904,450	963,255	939,300	1,021,150	972,350	951,350

Technology Services:

Contracted Technical Services	58	3,755	239	-	-	12,600	18,500 ³	18,500	19,200	20,200	21,050
Tech Repair/Maintenance	71,137	56,637	51,843	53,144	70,500	72,000	57,000 ⁴	58,150	59,400	60,600	61,900
Rentals	-	-	952	-	-	-	-	-	-	-	-
Lease of Tech Equipment	35,277	227	-	-	-	-	-	-	-	-	-
Communications	4,915	4,008	5,933	2,241	1,000	900	1,500	1,550	1,600	1,650	1,700
Travel & Conference Fees	14,848	19,570	14,067	7,595	6,000	5,500	5,500	7,500	7,500	8,250	8,450
Other Misc Purchased Svcs	2,563	720		90	-		-	-		-	
Tech Supplies	32,882	92,037	118,216	29,365	22,500	18,000	18,250	18,950	19,400	19,900	20,100
Admin Software	189,344	197,887	153,209	88,801	130,000	138,850	124,350	126,800	129,400	132,000	132,600
Gasoline		603	652	572		1,500	1,000	1,000	1,000	1,000	1,000
Books	20	83	83	-	500	500	500	550	550	600	650
New Tech Equipment	12,120	34,273	2,957	-	4,000	4,000	4,000	4,000	4,500	4,500	5,000
Replacement Tech Equipment	9,444	107,838	-	(629)	4,000	4,000	4,000	4,000	4,500	4,500	5,000
Technology Infrastructure	322,378	139,779	24,396	116,801	70,000	89,000	89,000	93,550	95,850	98,250	99,750
Dues & Fees	2,397	636	1,826	1,121	1,000	1,000	1,000	1,100	1,100	1,150	1,150
Total Technology Services	697,383	658,055	374,373	299,102	309,500	347,850	324,600	335,650	344,000	352,600	358,350

							<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	16/17	17/18	17/18
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget
Cyber Academy	-	-	30,593	60,709	32,500	31,500	29,500	33,350	34,050	35,000	36,050
Alternative Education - in-house	750	10,576	21,975	7,422	45,000	40,750	45,000	34,150	35,000	35,900	36,800
Student Services	29,183	21,970	21,422	23,256	30,000	33,000	26,000	27,100	28,200	29,400	30,600
Student Record Maintenance	-	15,191	14,723	-	-	15,000	15,000	15,800	16,200	16,600	17,300
Technology Support Services	-	-	-	470	-		37,000 ⁵	37,800	38,550	39,100	39,800
Library	2,597	5,474	4,771	6,235	12,100	15,500	18,400	18,775	19,175	19,560	19,950
Curriculum Development	10,489	12,958	23,191	12,421	17,600	5,700	23,650 ⁶	19,150	19,600	20,100	20,500
Director of Special Education	849	1,037	45,513	564	-		4,600 ⁷	4,600	4,600	4,600	4,600
Staff Development	2,752	2,836	2,812	2,924	-	3,000	3,000	3,200	3,300	3,400	3,400
Public Relations	-	1,547	-	-	-						
Superintendent's Office	10,228	15,922	11,431	10,284	6,000	4,500	2,250	7,200	7,200	7,200	7,200
Principal's Office	-	-	-	-	-	19,000	22,400	16,200	16,450	16,650	16,950
Business Office	33,862	42,180	39,784	44,039	44,000	47,000	54,050	56,250	58,500	60,900	63,400
Operations & Maintenance	3,766	773	1,689	-	2,000						
Transportation	-	-	-	-	-	4,300	4,300	4,550	4,650	4,750	4,850
Website	30,550	23,203	29,987	30,661	33,000	33,000	34,600	35,300	36,000	36,750	37,200
Human Resources	27,221	34,960	31,433	41,085	29,000	29,000	41,600 ⁹	42,450	43,300	44,200	45,050
Data Processing/Back-Up	7,819	-	-	-	9,500						
Student Activities	-	2,291	953	1,411							
Internet Service	294,916	193,096	129,576	301,760	319,000	164,000	166,000	164,000	164,000	170,700	170,700
Capital Lease		52,278	180,880	205,304	47,700						
TECHNOLOGY TOTAL	2,195,380	2,317,760	2,913,691	1,958,390	1,837,700	1,697,550	1,815,205	1,794,825	1,893,925	1,869,760	1,864,050

							<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	16/17	17/18	17/18
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget
BY OBJECT:											
Professional Tech Services	41,180	29,794	33,198	33,585	42,500	48,600	60,100	61,350	62,600	63,900	65,200
Lease, Maintance, Repair of Tech Equipment	442,295	441,823	419,996	265,420	359,600	322,000	363,080	352,675	358,125	370,210	377,900
Communications	4,855	4,008	5,933	2,241	1,000	900	1,500	1,550	1,600	1,650	1,700
Internet Services	294,916	192,000	129,576	301,760	319,000	164,000	166,000	164,000	164,000	170,700	170,700
Travel/Conferences	14,848	19,570	14,067	7,595	6,000	5,500	5,500	5,850	6,000	6,150	6,300
Other Misc Services	2,623	720	-	90	-					-	
Supplies	124,677	174,345	288,073	165,117	108,000	106,500	107,000	112,350	114,950	117,950	120,500
Administrative Software	263,597	312,381	292,868	269,712	281,400	356,750	360,200	367,450	374,800	382,300	386,200
Books	20	83	83	620	1,500	1,500	500	1,650	1,650	1,750	1,775
Educational Software	159,796	135,676	115,938	121,255	191,500	173,550	217,275	221,650	226,100	230,650	232,275
New Equipment	481,772	606,300	833,808	5,099	47,500	13,000	12,000	13,900	13,900	14,350	14,350
Replacement Equipment	40,026	208,367	573,049	462,668	361,000	415,250	432,050	397,750	473,250	410,750	386,250
Infrastructure	322,378	139,779	24,396	116,801	70,000	89,000	89,000	93,550	95,850	98,250	99,750
Dues & Fees	2,397	636	1,826	1,121	1,000	1,000	1,000	1,100	1,100	1,150	1,150
Capital Lease	-	52,278	180,880	205,304	47,700						
Grand Total	2,195,380	2,317,760	2,913,691	1,958,389	1,837,700	1,697,550	1,815,205	1,794,825	1,893,925	1,869,760	1,864,050

- 1 - Moved computer parts from 2818 438 to keep parts and equipment together
- 2 - Increase in Moodle Hosting Cost
- 3 - Increase in backup costs. Moved to unlimited plan
- 4 - Moved \$60k to 1100-438. Moved \$22k in from 618, added Bosch maintenance and Sage Contract
- 5 - AV Budget moved to IT responsibility
- 6 - Rubicon Atlas
- 7 - Coded copier costs to Special Ed Office
- 8 - New HR Applicant system

DALLASTOWN AREA SCHOOL DISTRICT REVENUE HISTORY

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Budget	14/15 Budget
LOCAL REVENUE:									
6111 Current Real Estate Taxes*	47,787,643	51,933,676	54,436,805	56,727,608	59,045,378	59,482,899	59,780,110	60,372,637	61,032,446
6111 Real Estate Tax Refunds	(101,854)	(159,006)	(149,057)	(200,294)	(205,263)	(115,811)	(158,855)	-	-
6111 Tax Rebate Program		(520,629)	(379,711)	(385,277)	(411,133)	(368,424)	(342,462)	-	-
6112 Interim Real Estate Taxes	1,544,870	954,949	549,688	316,505	563,215	267,778	759,385	450,000	500,000
6113 Public Utility Real Estate Taxes	74,833	75,855	75,024	85,102	88,797	89,568	91,549	91,500	91,500
6114 Payment in Lieu of Tax	353	288	-	457	856	753	1,050	-	-
6151 Earned Income Taxes	4,069,280	4,255,139	4,400,515	4,161,764	5,004,495	5,071,438	5,126,189	5,150,000	5,250,000
6159 Unallocated, Undistributed EIT	-	287,340	322,349	350,460	350,456	-	-	-	-
6153 Real Estate Transfer Taxes	1,469,188	1,139,764	722,831	621,940	552,811	585,655	645,894	650,000	750,000
6411 Delinquent Real Estate Taxes	959,856	1,837,345	1,861,825	1,932,473	1,524,649	1,445,740	1,323,552	1,300,000	1,450,000
6441 Delinquent Earned Income Taxes	454,816	651,760	206,703	185,834	209,251	85,340	18,077	75,000	50,000
6510 Interest On Investments	1,475,451	1,330,488	730,651	281,021	203,638	198,794	90,576	220,000	150,000
6710 Athletic Gate Receipts									69,200
6790 Athletic Commission Checks									7,500
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	1,217,439	1,165,304	1,015,500	1,020,000
6839 JROTC	50,372	59,802	58,555	55,522	55,337	55,747	63,810	59,500	59,500
6910 Rentals	73,227	51,426	46,655	45,176	53,574	42,295	40,107	60,000	45,000
6920 Contribution from Private Srcs	500	3,400	-	-	-	713	287	-	-
6941 Regular Day Tuition	23,794	33,491	9,333	12,448	14,502	14,477	-	13,000	13,000
6942 Regular Summer School Tuition	8,310	3,900	4,350	4,500	930	1,800	15,792	1,800	16,000
6942 Driver's Ed Tuition						44,260	38,051	45,000	40,000
6942 Cyber Summer School Tuition						6,032	508	10,000	500
6943 Adult Ed Tuition	32,373	27,672	34,527	35,988	25,157	30,591	37,461	34,650	40,000
6944 Revenue from other LEA	104,935	137,399	142,339	120,788	118,649	158,147	178,803	155,000	180,000
6981 Revenue from Swim Program	39,641	36,510	40,460	47,293	42,577	44,687	43,075	45,000	45,000
6992 Energy Incentives					-	45,416	72,593	55,000	70,000
6990 Misc	14,254	62,599	69,800	58,844	42,192	84,578	67,446	79,529	53,521
<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>68,489,911</i>	<i>69,058,302</i>	<i>69,883,116</i>	<i>70,933,167</i>
STATE REVENUE									
7110 Basic Ed Subsidy	7,505,613	7,654,609	7,881,946	7,110,629	6,725,138	7,886,773	7,885,824	8,173,642	8,209,850
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	212,535	200,795	120,000	200,000
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	2,431,071	2,431,071	2,431,168	2,431,071
7310 Pupil Transportation	1,110,672	993,002	1,147,862	1,012,524	1,111,773	1,185,940	1,210,423	1,250,000	1,275,000
7320 Rental Sinking Fund	1,163,953	751,998	304,611	217,964	1,524,454	651,283	858,078	900,600	989,900
7330 Health Services	102,681	109,727	110,988	109,393	107,812	111,884	109,521	112,250	112,250
7340 Property Tax Relief	-	-	1,373,172	1,375,038	1,376,835	1,377,319	1,382,443	1,381,418	1,381,695
7501 PA Block Grant	440,277	504,191	497,637	497,637	466,654	183,342	183,342	183,342	183,342
7502 Dual Enrollments	13,612	29,690	35,438	25,236	17,700	-	-	-	-
7599 Other Grants	15,000					-	-	-	726,075

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Budget	14/15 Budget
7810 FICA Reimbursement	1,364,644	1,464,695	1,567,660	1,670,686	1,743,237	1,694,390	1,677,781	1,798,362	1,798,362
7820 Retirement Reimbursement	964,720	1,712,782	770,313	1,351,998	1,288,243	1,780,776	2,520,144	3,875,475	5,030,709
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>17,118,155</i>	<i>17,515,313</i>	<i>18,459,422</i>	<i>20,226,257</i>	<i>22,338,254</i>

FEDERAL REVENUE

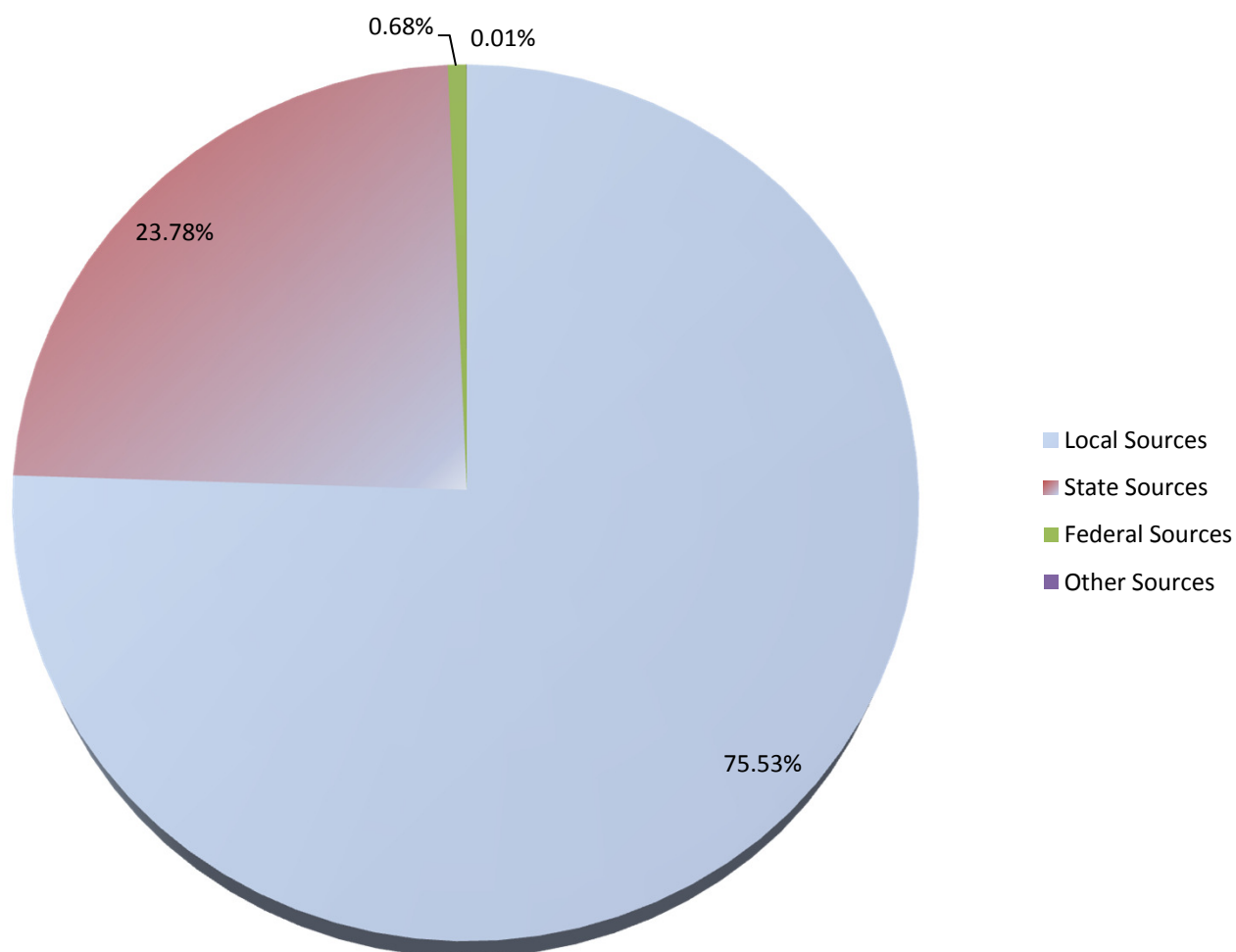
8511 Other Federal Revenue	-	-	-	23,270	5,000	-	-	-	-
8514 Title I Reading First	358,694	430,749	411,981	444,608	403,115	388,653	479,373	444,000	450,000
8515 Title II A	130,294	124,627	130,906	144,171	131,494	110,467	111,330	110,200	110,200
8516 Title III	17,701	5,600	20,614	15,537	31,739	41,537	27,413	26,200	27,000
8517 Safe & Drug Free	3,382	9,560	-	-	9,139	8,546	-	8,550	-
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	1,002,282	-	-	-	-
8709 Education Jobs Fund	-	-	-	-	551,124	-	-	-	-
8800 ACCESS	-	-	-	-	-	-	2,215	50,000	50,000
<i>Total Federal Revenue</i>	<i>521,086</i>	<i>582,123</i>	<i>563,501</i>	<i>1,760,459</i>	<i>2,133,893</i>	<i>549,203</i>	<i>620,331</i>	<i>638,950</i>	<i>637,200</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	-	-	-	-	-
9400 Sale of Fixed Assets	2,251	4,128	2,179	6,422	24,518	10,968	7,537	11,000	11,000
<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>10,968</i>	<i>7,537</i>	<i>11,000</i>	<i>11,000</i>

TOTAL REVENUE	74,502,643	79,649,203	81,511,376	84,553,753	88,311,095	86,565,396	88,145,592	90,759,323	93,919,621
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14/15 Revenue Sources



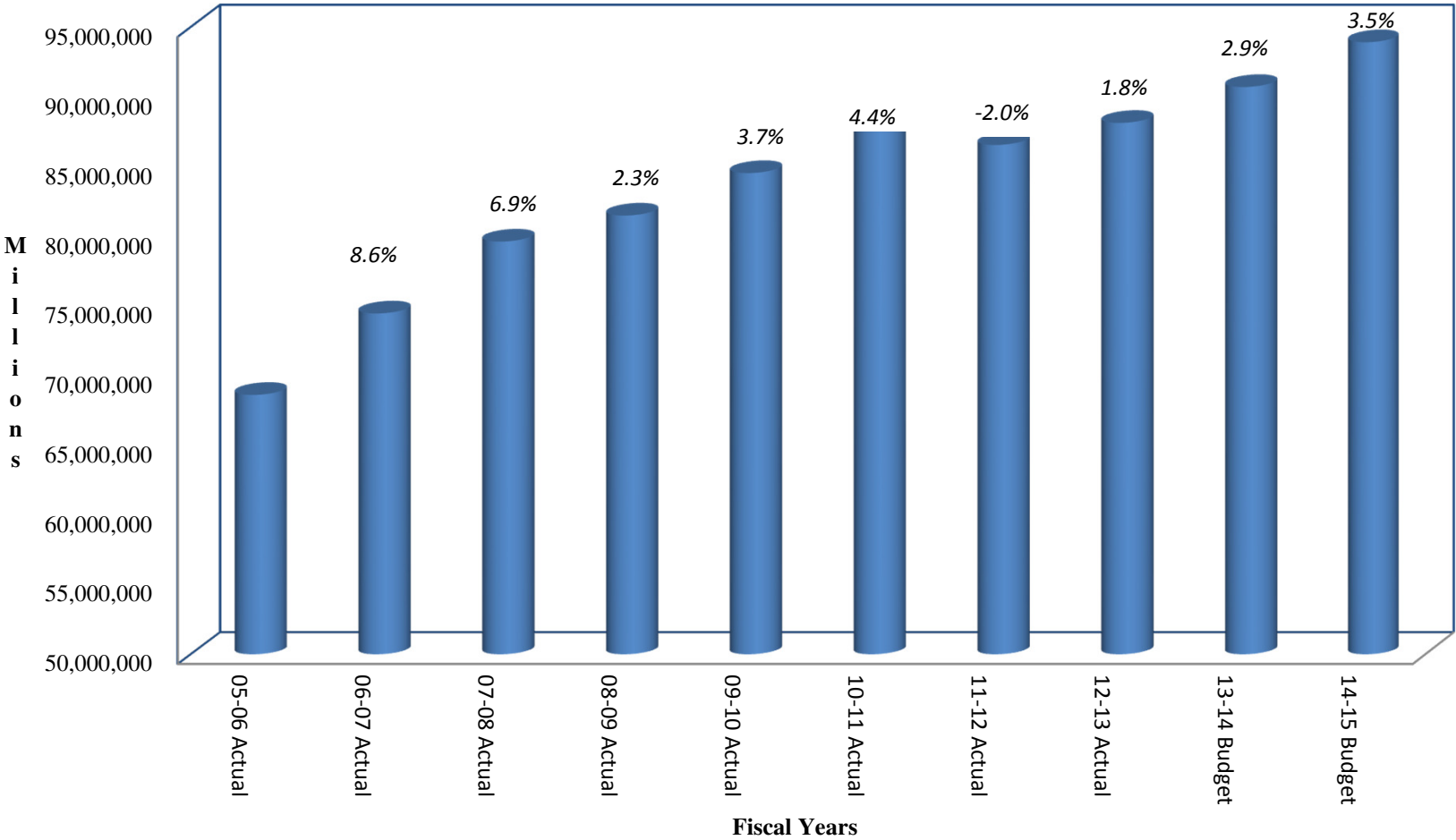
Acct Code	Description	Budget 14/15 % of Total	
6000	Local Sources	\$ 70,933,167	75.53%
7000	State Sources	\$ 22,338,254	23.78%
8000	Federal Sources	\$ 637,200	0.68%
9000	Other Sources	\$ 11,000	0.01%
Total		\$ 93,919,621	100.00%

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

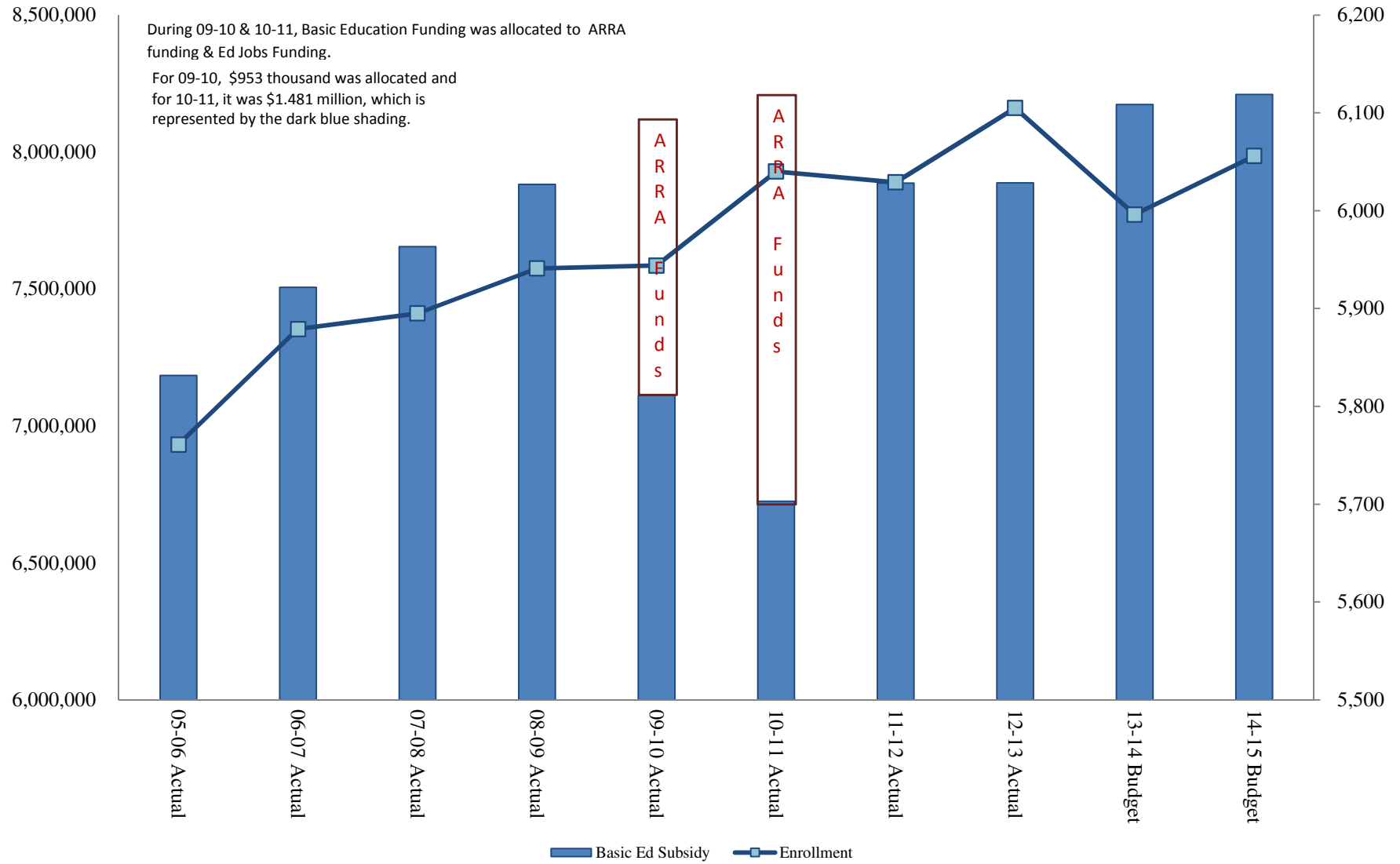
	2014/2015 Budget	2013/2014 Budget	2012/2013	2011/2012	2010/2011	2009/2010	2008/2009	2007/2008	2006/2007	2005/2006
LOCAL SOURCES:										
Current Real Estate Taxes	61,032,446	60,372,637	59,278,793	58,998,664	58,428,982	56,142,037	53,908,037	51,254,041	47,685,789	42,576,953
Interim Real Estate Taxes	500,000	450,000	759,385	267,778	563,215	316,503	549,688	954,949	1,544,870	2,014,961
Public Utility Realty Tax	91,500	91,500	91,549	89,568	88,797	85,102	75,024	75,855	74,833	61,836
Payments in Lieu of Current Taxes	-	-	1,050	753	856	457	-	288	353	444
Earned Income Taxes	5,250,000	5,150,000	5,126,189	5,071,438	5,354,951	4,512,224	4,722,864	4,542,479	4,069,280	3,904,394
Realty Transfer Tax	750,000	650,000	645,894	585,655	552,811	621,940	722,831	1,139,764	1,469,188	1,850,660
Delinquent Taxes	1,500,000	1,375,000	1,341,629	1,531,080	1,733,900	2,118,308	2,068,528	2,489,105	1,414,672	923,215
Earnings from Investments	150,000	220,000	90,576	198,794	203,638	281,021	730,651	1,330,488	1,475,451	954,308
Other Local Sources	1,659,221	1,573,979	1,723,237	1,746,181	1,755,355	1,865,306	1,156,269	1,116,428	1,026,601	972,940
Total Local Sources	70,933,167	69,883,116	69,058,302	68,489,910	68,682,505	65,942,898	63,933,892	62,903,397	58,761,037	53,259,711
% Inc/(Dec)	1.5%	1.2%	0.8%	-0.3%	4.2%	3.1%	1.6%	7.0%	10.3%	13.1%
STATE SOURCES:										
Basic Instructional Subsidy	8,209,850	8,173,642	7,885,824	7,886,773	8,206,455	7,110,629	7,881,946	7,654,609	7,505,613	7,183,846
Rental and Sinking Fund Payments	989,900	900,600	858,078	651,283	1,524,454	217,964	304,611	751,998	1,163,953	1,155,446
Special Education Subsidy	2,431,071	2,431,168	2,431,071	2,431,071	2,431,137	2,498,619	2,415,539	2,396,569	2,301,754	2,247,990
Transportation Subsidy	1,275,000	1,250,000	1,210,423	1,185,940	1,111,773	1,012,524	1,147,862	993,002	1,110,672	1,100,573
Retirement Reimbursement	5,030,709	3,875,475	2,520,144	1,780,776	1,288,243	1,351,997	770,313	1,712,782	964,720	745,312
Social Security Reimbursement	1,798,362	1,752,825	1,677,781	1,694,390	1,743,237	1,670,686	1,567,660	1,464,695	1,364,644	1,305,921
Property Tax Relief Subsidy	1,381,695	1,381,418	1,382,443	1,377,319	1,376,835	1,375,040	1,373,172	-	-	-
Other State Revenue	1,221,667	415,592	493,658	507,761	917,338	1,042,336	985,282	1,162,096	789,124	624,279
Total State Sources	22,338,254	20,180,720	18,459,422	17,515,313	18,599,472	16,279,795	16,446,385	16,135,751	15,200,480	14,363,367
% Inc/(Dec)	10.7%	9.3%	5.4%	-5.8%	14.2%	-1.0%	1.9%	6.2%	5.8%	10.3%
FEDERAL SOURCES:										
Title I - Reading First	450,000	444,000	479,373	388,653	403,115	448,208	411,981	430,749	358,694	354,744
Title IIA - Improving Teacher Quality	110,200	110,200	111,330	110,467	131,494	144,171	130,906	124,627	130,294	131,125
Title IID - Enhancing Education	-	-	-	-	-	-	-	-	-	5,833
Title II - Other Grants for ESEH	-	-	-	-	-	-	-	6,228	-	-
Title III - ESL	27,000	26,200	27,413	41,537	31,739	15,537	20,614	5,600	17,701	26,731
Title V - Innovative Programs	-	-	-	-	-	-	-	5,359	5,364	10,066
Title VI - Basic	-	-	-	-	-	-	-	-	5,651	-
Safe and Drug Free Schools	-	8,550	-	-	9,139	-	-	9,560	3,382	6,713
ARRA- Title I, Part A	-	-	-	-	-	176,320	-	-	-	-
ARRA - State Fiscal Stabilization Fund	-	-	-	8,546	72,089	952,953	-	-	-	-
Other Federal Funds	50,000	50,000	2,215	-	5,000	23,270	-	-	-	28,749
Total Federal Sources	637,200	638,950	620,331	549,203	652,576	1,760,459	563,501	582,123	521,086	563,961
% Inc/(Dec)	-0.3%	3.0%	13.0%	-15.8%	-62.9%	212.4%	-3.2%	11.7%	-7.6%	19.9%
OTHER FINANCING SOURCES, NET										
	11,000	11,000	7,537	10,968	376,542	570,601	567,596	27,933	20,040	431,002
% Inc/(Dec)	0.0%	45.9%	-31.3%	-97.1%	-34.0%	0.5%	1932.0%	39.4%	-95.4%	25.9%
TOTAL REVENUES										
	93,919,621	90,713,786	88,145,592	86,565,395	88,311,095	84,553,753	81,511,374	79,649,204	74,502,643	68,618,041
% Inc/(Dec)	3.5%	2.9%	1.8%	-2.0%	4.4%	3.7%	2.3%	6.9%	8.6%	12.6%

10 Year History of General Fund Revenue

Please note the percentages are the increase or decrease from the previous year.

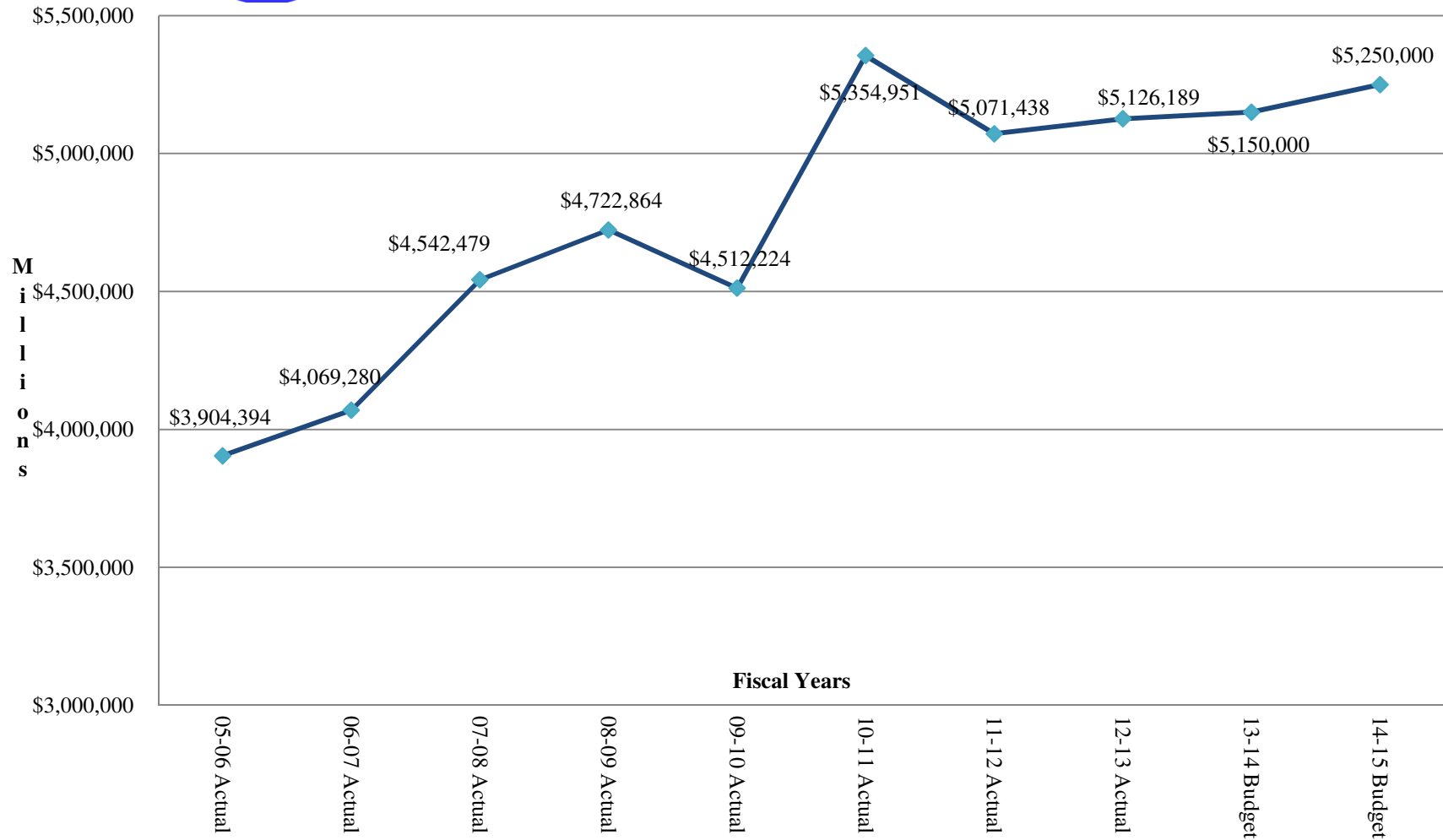


10 Year History of Basic Education Subsidy Compared to Student Enrollment





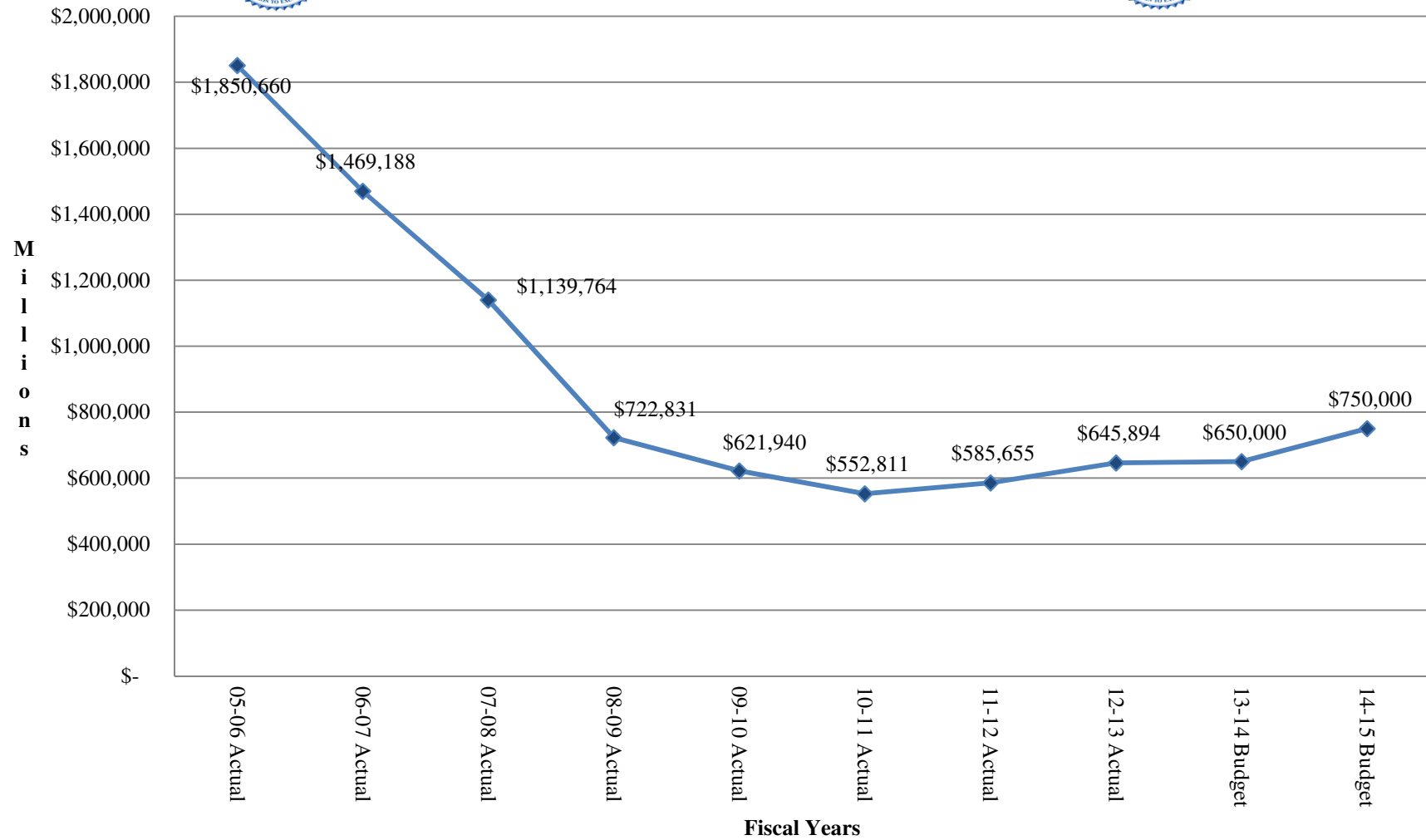
10 Year History of Earned Income Taxes (EIT)



10-11 EIT increase in collections is due to implementation of Act 32, which is required electronic filing. This new requirement created more accurate and timely collections. According to the York Adams Tax Bureau (YATB), The change over from the previous filing method caused a revenue “bubble” of 10 to 20% for 2011/12, the year of implementation.

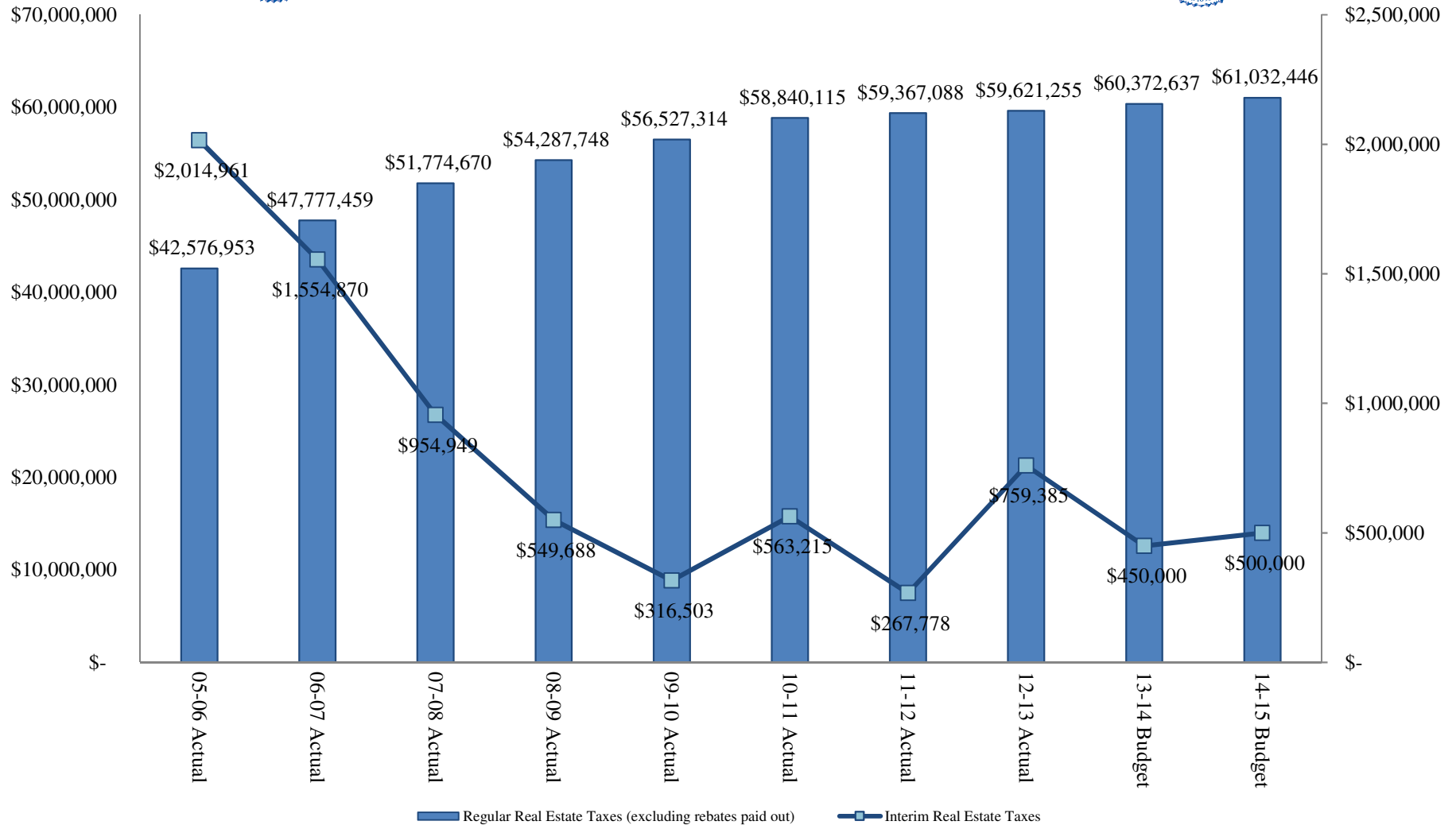


10 Year History of Realty Transfer Taxes





10 Year History of Regular & Interim Real Estate Taxes



**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 ¹	Delinquent Real Estate Tax	Delinquent Per Capita ²	Delinquent Earned Income Tax	Total
2015 (budget)	61,532,446	91,500	-	5,250,000	750,000	-	1,450,000	-	50,000	69,123,946
2014 (budget)	60,822,637	91,500	-	5,150,000	650,000	-	1,300,000	-	75,000	68,089,137
2013	60,038,178	91,549	1,050	5,126,189	645,894	-	1,323,552	-	18,077	67,244,489
2012	59,266,442	89,568	753	5,071,438	585,655	-	1,445,740	-	85,340	66,544,936
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

Source: District Financial Reports

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

²The 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
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%
2013/14	22.26	-	0.0%
2014/15	22.26	-	0.0%

*County wide reassessment.

**DALLASTOWN AREA SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS**

Fiscal Year Ended	Millage Rate ¹		Total Tax Levy for Fiscal Year (at face)	Face amount	Exonerations	Discounts	Penalties	Total amount ²	Percentage of Levy (Face to Face)	Regular Real Estate Taxes Liened (at face)	Total Tax Collections	Percentage of Levy
2014	22.26	2,800,388,080	62,336,646	61,247,167	(91,136)	(1,042,374)	110,173	60,223,830	98.3%	1,044,560	62,291,727	99.9%
2013	22.26	2,777,267,783	61,822,417	60,741,011	(158,855)	(1,060,752)	99,851	59,621,255	98.3%	1,055,222	61,796,233	99.9%
2012	22.26	2,769,796,189	61,655,612	60,413,710	(115,811)	(1,037,613)	106,802	59,367,088	98.0%	1,201,076	61,614,786	99.9%
2011	22.26	2,750,218,220	61,219,898	59,939,124	(205,263)	(1,016,173)	122,427	58,840,116	97.9%	1,224,306	61,163,430	99.9%
2010	21.53	2,747,091,921	59,144,892	57,573,954	(200,294)	(963,996)	117,649	56,527,313	97.3%	1,537,485	59,111,439	99.9%
2009	20.84	2,718,564,330	56,654,881	55,264,209	(149,057)	(930,571)	102,167	54,286,748	97.5%	1,320,980	56,585,189	99.9%
2008	19.81	2,780,922,666	54,019,943	52,683,948	(159,006)	(862,149)	111,876	51,774,669	97.5%	1,332,932	54,016,880	100.0%
2007 ³	18.81	2,638,133,715	49,623,295	48,522,362	(101,854)	(838,674)	103,955	47,685,789	97.8%	1,057,523	49,579,885	99.9%
2006	21.74	2,039,266,000	44,333,645	N/A	N/A	N/A	N/A	42,576,953	96.0%	722,932	43,299,885	97.7%
2005	20.24	1,956,361,870	39,596,764	N/A	N/A	N/A	N/A	38,783,561	97.9%	992,875	39,776,436	100.5%

Source: District Financial Reports unless otherwise noted

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

²Starting 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.
Total amount of tax collections are as of March 18, 2014.

³Effective January 1, 1998 and January 1, 2006, County-wide reassessments went into effect.

⁴Starting 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.

⁵Source is Dallastown Area School District Tax Collectors and York County Department of Assessment and Tax Claim.

DALLASTOWN AREA SCHOOL DISTRICT
2014/15 TAX IMPACT
SAMPLES OF ASSESSED VALUES OF INDIVIDUAL HOMES

Assessed Value	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	Annual Increase	Monthly Increase	% Increase
\$75,000	\$1,332	\$1,518	\$1,631	\$1,411	\$1,486	\$1,563	\$1,615	\$1,670	\$1,670	\$1,670	\$1,670	\$1,670	\$0	\$0	0.0%
\$95,000	\$1,687	\$1,923	\$2,065	\$1,787	\$1,882	\$1,980	\$2,045	\$2,115	\$2,115	\$2,115	\$2,115	\$2,115	\$0	\$0	0.0%
\$115,000	\$2,042	\$2,328	\$2,500	\$2,163	\$2,278	\$2,397	\$2,476	\$2,560	\$2,560	\$2,560	\$2,560	\$2,560	\$0	\$0	0.0%
\$135,000	\$2,398	\$2,732	\$2,935	\$2,539	\$2,674	\$2,813	\$2,907	\$3,005	\$3,005	\$3,005	\$3,005	\$3,005	\$0	\$0	0.0%
AVG FOR DASD*	\$150,633	\$2,675	\$3,049	\$3,275	\$2,833	\$2,984	\$3,139	\$3,243	\$3,353	\$3,353	\$3,353	\$3,353	\$0	\$0	0.0%
\$170,000	\$3,019	\$3,441	\$3,696	\$3,198	\$3,368	\$3,543	\$3,660	\$3,784	\$3,784	\$3,784	\$3,784	\$3,784	\$0	\$0	0.0%
\$190,000	\$3,374	\$3,846	\$4,131	\$3,574	\$3,764	\$3,960	\$4,091	\$4,229	\$4,229	\$4,229	\$4,229	\$4,229	\$0	\$0	0.0%
\$210,000	\$3,730	\$4,250	\$4,565	\$3,950	\$4,160	\$4,376	\$4,521	\$4,675	\$4,675	\$4,675	\$4,675	\$4,675	\$0	\$0	0.0%
\$230,000	\$4,085	\$4,655	\$5,000	\$4,326	\$4,556	\$4,793	\$4,952	\$5,120	\$5,120	\$5,120	\$5,120	\$5,120	\$0	\$0	0.0%

*Average residential assessment as of Feb 2014.

The millage rate for 14/15 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	Expenditures less	Exclusions	Per ADM Cost less	% inc.
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 (Actual)	6,247	0%	86,537,305	13,854	-3%	73,915,198	11,833	-3%
2012/13 (Actual)	6,309	1%	88,478,762	14,024	1%	76,431,177	12,115	2%
2013/14 (Budget)	6,372	2%	91,607,205	14,376	3%	78,736,705	12,356	2%
2014-15 (Budget)	6,436	2%	95,262,847	14,802	3%	82,682,246	12,847	4%

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.
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%
16,279,795 *	19%	1,760,459 ^	2.07%	2,633	-2%	285	210%
17,118,155	19%	2,133,893	2.39%	2,741	4%	342	20%
17,515,313	20%	549,203 ^	0.63%	2,804	2%	88	-74%
18,966,943	21%	697,550	0.79%	3,006	7%	111	26%
20,180,720	22%	638,950	0.70%	3,167	5%	100	-9%
22,346,976	23%	637,200	0.67%	3,472	10%	99	-1%

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>

2013/14 (Budget)

1690-Adult Ed	34,650
2700-Transp.	4,249,200
3300-Comm Svc	90,200
4000-Capital/	
5200 Cap Fnd Tr	-
5100-Debt Svc	8,531,100
	<u>12,870,500</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>

2014/15 (Budget)

1690-Adult Ed	36,485
2700-Transp.	3,883,413
3300-Comm Svc	89,238
4000-Capital/	
5200 Cap Fnd Tr	-
5100-Debt Svc	8,607,950
	<u>12,580,601</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 (Actual)

1690-Adult Ed	33,747
2700-Transp.	3,776,978
3300-Comm Svc	81,682
4000-Capital/	
5200 Cap Fnd Tr	839,825
5100-Debt Svc	7,923,622
	<u>12,622,107</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 (Actual)

1690-Adult Ed	38,096
2700-Transp.	3,952,879
3300-Comm Svc	85,080
4000-Capital/	
5200 Cap Fnd Tr	479,773
5100-Debt Svc	7,529,853
	<u>12,047,585</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
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN YEARS¹**

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	
2014	22.26	4.52	1.650	1.700	2.000	3.455	0.500	0.700	36.785
2013	22.26	4.52	1.650	1.700	2.000	3.455	0.500	0.700	36.785
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 ²	18.810	3.910	1.650	1.300	1.500	1.914	0.260	0.600	29.944
2006 ²	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

Source: York County Assessment Office

¹County, 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.

²Effective 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, 2015**

Fiscal Year Ended	G.O. Bond Series B of 2010	G.O. Bond Series AA of 2011	G.O. Bond Series of 2014 ¹	G.O. Bond Series A of 2013	Total
2015	350,000	1,470,000	52,850,000	5,000	54,675,000
2016	360,000	1,495,000	-	5,000	1,860,000
2017		1,525,000	-	5,000	1,530,000
2018		1,560,000	-	5,000	1,565,000
2019		4,850,000	-	845,000	5,695,000
2020				6,555,000	6,555,000
2021				3,460,000	3,460,000
		-	-		
Total	<u>\$ 710,000</u>	<u>\$ 10,900,000</u>	<u>\$ 52,850,000</u>	<u>10,880,000</u>	<u>\$ 75,340,000</u>

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

¹The General Obligation Bond, Series of 2014, is a one year bond that matures on April 15, 2015. 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**

	2015 (budget)	2014 (budget)	2013	2012	Fiscal Years Ending June 30,		2009	2008	2007	2006
					2011	2010				
Total borrowing base revenues¹	270,009,884	262,977,771	259,945,244	257,233,324	\$252,428,888	\$244,427,029	\$233,434,100	\$ 219,633,222	\$ 201,056,067	\$ 179,614,509
Average borrowing base (total revenues divided by 3)	90,003,295	87,659,257	86,648,415	85,744,441	84,142,963	81,475,676	77,811,367	73,211,074	67,018,689	59,871,503
Debt limit percentage ²	225%	225%	225%	225%	225%	225%	225%	225%	225%	225%
Debt Limit	202,507,413	197,233,328	194,958,933	192,924,993	189,321,666	183,320,271	175,075,575	164,724,917	150,792,050	134,710,882
Total debt applicable to limit ³	112,500,000	118,340,000	124,225,000	\$ 130,890,000	\$136,010,000	\$139,835,000	\$144,170,000	145,465,000	105,310,000	108,795,000
Legal Debt Margin	\$ 90,007,413	\$ 78,893,328	\$ 70,733,933	\$ 62,034,993	\$ 53,311,666	\$ 43,485,271	\$ 30,905,575	\$ 19,259,917	\$ 45,482,050	\$ 25,915,882
Total net debt applicable to the limit as a percentage of the debt total	55.55%	60.00%	63.72%	67.85%	71.84%	76.28%	82.35%	88.31%	69.84%	80.76%

Sources: District Audited Financial Statements, District Financial Reports

¹Total 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.

²According 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.

³During 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 06/07	Actual 07/08	Actual 08/09	Actual 09/10	Actual 10/11	Actual 11/12	Actual 12/13	Anticipated 13/14
5 YEAR HISTORY FUND BALANCE ACTIVITY								
Beginning Fund Balance 7/1	6,339,967	10,816,713	12,169,310	14,581,841	14,247,157	13,272,961	13,301,051	12,967,881
Excess of Revenue Over Expenditures	4,476,746	1,352,597	2,412,531	(334,684)	(974,196) *	28,090	(333,170)	(1,330,292)
Total Fund Balance 6/30	10,816,713	12,169,310	14,581,841	14,247,157	13,272,961	13,301,051	12,967,881	11,637,589
DESIGNATED & NON-DESIGNATED FUND BALANCE HISTORY								
Unassigned Fund Balance 6/30	8,079,482	6,600,107	6,885,876	7,271,560	7,201,136	7,201,135	7,328,576	
Assigned Fund Balance Utilization		2,197,369	2,379,770	4,469,970	2,543,608	1,045,472	893,419	
Committed Fund Balance 6/30	2,737,231	3,371,834	5,316,195	2,505,627	3,042,434	4,380,684	3,805,075	
Nonspendable Fund Balance	-	-	-	-	622,442	673,760	40,811	
Unassigned Fund Balance as a % of Next Year's Budgeted Expenditures	10.3%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	
Committed Fund Balance as a % of Next Year's Budgeted Expenditures	3.5%	4.3%	6.3%	2.8%	3.4%	5.0%	4.2%	
BUDGET- EXPENDITURE & REVENUE								
Revenue	70,046,700	76,572,760	81,303,966	85,029,452	88,124,530	90,713,786	88,968,727	90,759,323
Utilization of Fund Balance	432,250	1,808,946	1,197,369	1,044,000	2,769,970	893,419	1,045,472	847,882
TOTAL	70,478,950	78,381,706	82,501,335	86,073,452	90,894,500	91,607,205	90,014,199	91,607,205
Expenditures	70,478,950	78,381,706	82,501,335	86,073,452	90,894,500	91,607,205	90,014,199	91,607,205
ACTUAL- EXPENDITURE & REVENUE								
Revenue	74,502,643	79,649,201	81,511,374	84,553,752	88,311,095	86,565,395	88,145,592	90,104,257
Expenditures	70,025,897	78,296,604	79,098,843	84,888,436	89,285,292	86,537,305	88,478,762	91,434,549
Excess of Revenue over Expenditures	4,476,746	1,352,597	2,412,531	(334,684)	(974,196) *	28,090	(333,170)	(1,330,292)

10/11 Includes the following: \$1.8M transferred to the Capital Reserve Fund towards solar panels (\$650k from PSERS savings; \$1.2M board approved fund balance transfer); \$736k to pay for laptops ordered in 09/10 but not received until 10/11.

12/13 includes the following: \$380k transfer to the Capital Reserve Fund towards miscellaneous building projects; \$400k for the acceleration of debt principal repayment; \$442k for the pre-purchase of necessary curriculum materials.

13/14 includes the following: \$350k for the acceleration of debt principal repayment; \$450k for the pre-purchase of teacher laptops.

Dallastown Area School District

Capital Reserve Fund Analysis

FUND BALANCE ACTIVITY	Actual 05/06	Actual 06/07	Actual 07/08	Actual 08/09	Actual 09/10	Actual 10/11	Actual 11/12	Actual 12/13	Budget 13/14
Beginning Fund Balance 7/1	53,354	222,737	294,995	2,472,618	2,579,902	1,861,696	789,184	1,104,467	1,217,782
Expenditures	0	59,932 <i>B</i>	451,480 <i>D</i>	1,407,000 <i>F</i>	1,437,025 <i>H</i>	3,415,567 <i>J</i>	304,453 <i>L</i>	311,001 <i>N</i>	813,824 <i>P</i>
Revenue	169,383 <i>A</i>	132,190 <i>C</i>	2,629,103 <i>E</i>	1,514,284 <i>G</i>	718,819 <i>I</i>	2,343,054 <i>K</i>	619,736 <i>M</i>	424,316 <i>O</i>	560,585 <i>Q</i>
Total Fund Balance 6/30	222,737	294,995	2,472,618	2,579,902	1,861,696	789,184	1,104,467	1,217,782	964,542
<i>A</i> 7,683 Interest				<i>H</i> 28,257 Support Services Building & Athletic Storage			<i>N</i> 45,059 Ore Valley Paving		
150,700 Interest savings transfer				6,052 Repoint Field Brick House			11,660 Dallastown EL sidewalk repair		
11,000 Track transfer				5,390 Walkway to HS Door #2			1,710 Administration speed bumps		
169,383				5,979 Replace Main Water Line at DT EL			7,745 Flashers at York Township		
				309,847 Loganville Springfield roof replacement			1,509 Switch Mount		
<i>B</i> 26,705 LH Parking Expansion				265,687 Ore Valley Elementary roof replacement			26,822 Carpet replacement at various Elementary schools		
24,055 Athletic Fields				647,553 HS/MS Corridor Renovations			970 Clean Agent install		
9,172 Athletic Storage				5,000 Athletic Fields			130,881 Ore Valley chiller replacement		
59,932				143,858 Solar Panels			23,755 Turf Project		
				19,180 Replace energy system			5,967 Replacement of Middle e School & High School		
<i>C</i> 16,290 Interest				222 Bank fees			auditorium seating		
11,000 Track transfer				1,437,025			54,460 Hardware for doors at various schools		
104,900 Interest savings transfer							463 Bank fees		
132,190				<i>I</i> 500,000 Transfer from Fund Balance			311,001		
				197,000 General Fund capital projects transfer					
<i>D</i> 14,088 Support Services Building & Athletic Storage				11,000 Track transfer			<i>O</i> 23,459 Market Street		
71,463 LH Paving				10,819 Interest			2,491 Interest		
107,120 TAB project				718,819			18,366 Foundation transfers for Turf Expense		
9,133 Boiler Improvements at MS & HS							380,000 Board approved General Fund Transfer		
249,676 Athletic Fields				<i>J</i> 530,494 HS//HS/MS Corridor Renovations			424,316		
451,480				56,733 Track resurfacing					
				15,420 Air unit for server room			<i>P</i> 274,856 Auditruim Seating		
<i>E</i> 2,332,122 Transfer from Fund Balance due to Property Assessment increases				11,063 Support Services Building & Athletic Storage			35,000 Turf Project		
11,000 Track transfer				298,757 York Township roof replacement			10,726 Carpet replacement at various Elementary schools		
89,000 Transfer from GF				34,810 Light bulb replacement at York Township			1,745 Ore Valley sidewalk repair		
148,300 Interest Savings Transfer				468 Bank fees			22,823 Loganville-Springfield parking lot		
48,681 Interest				2,467,821 Solar Panels			10,648 Locker room painting		
2,629,103				3,415,567			780 Fire suppression system		
<i>F</i> 978,171 Support Services Building & Athletic Storage							10,146 Door replacement at various schools		
17,403 Resod the Stadium Field				<i>K</i> 1,000,000 Grant for Solar Panels			66,000 IT Data Air Unit		
14,438 Athletic Fields				1,339,900 Transfer from Fund Balance			340,000 IT Access points		
105,849 Boiler Improvements at MS & HS				3,154 Interest			20,000 York Township playground blacktop		
74,875 Card Access on Secondary Campus				2,343,054			6,000 Replace speed zone signs		
183,740 Roof replacement				<i>L</i> 14,606 Renovations to Support Services Blding			15,000 Replace dip in Tennis Court Hill driveway		
325 HS/MS Corridor Renovations				123,277 York Township roof replacement			100 Bank fees		
32,160 Replace energy system				3,323 Solar Panels			813,824		
39 Bank fees				6,121 Light bulb replacement					
1,407,000				134,460 Ore Valley Energy Management upgrade			<i>Q</i> 24,000 Market Street		
				8,590 Sprinkler System for Server Room			1,000 Interest		
<i>G</i> 927,147 1/3 Mil Contribution from General Fund				4,030 Ore Valley Paving			7,129 General Fund reimbursements		
550,000 Transfer from Fund Balance				1,998 Copier			528,456 Bond Fund transfer		
26,137 Interest				7,610 Ore Valley Doors			560,585		
11,000 Track transfer				439 Bank fees					
1,514,284				304,453					
				<i>M</i> 617,177 Budget difference for PSERS rate change					
				2,559 Interest					
				619,736					

**2013-2014 Real Estate Tax Rates
By School District and County**

School District	CY 2014 Real Estate Mills
West Shore SD	12.5200
Northern York County SD	15.2336
South Western SD	17.2400
Southern York County SD	17.5100
Central York SD	17.7600
Eastern York SD	19.7700
Hanover Public SD	19.8300
Spring Grove Area SD	20.5048
West York Area SD	20.6731
York Suburban SD	21.0381
South Eastern SD	21.4706
Dover Area SD	21.4830
Dallastown Area SD	22.2600
Red Lion Area SD	22.3888
Northeastern York SD	24.9200
York City SD	33.7361

Revenue Per ADM:

School District	2011-2012 Average Daily Membership	Total Revenue per ADM	Local Revenue per ADM	State Revenue per ADM	Federal Revenue per ADM	Other Revenue per ADM
Central York SD	5,896.127	\$12,391.63	\$9,857.55	\$2,449.10	\$84.98	\$0.00
Dallastown Area SD	6,246.582	\$13,874.99	\$10,977.66	\$2,805.63	\$89.95	\$1.76
Dover Area SD	3,882.681	\$12,986.81	\$8,468.59	\$4,376.09	\$126.50	\$15.63
Eastern York SD	2,717.574	\$13,718.32	\$8,785.24	\$4,725.72	\$202.13	\$5.23
Hanover Public SD	1,772.325	\$20,211.70	\$11,469.24	\$2,958.52	\$405.80	\$5,378.14
Northeastern York SD	3,977.777	\$13,270.41	\$8,674.80	\$4,465.07	\$130.05	\$0.49
Northern York County SD	3,260.555	\$11,739.39	\$7,684.03	\$3,873.59	\$110.15	\$71.63
Red Lion Area SD	5,967.052	\$13,138.37	\$8,490.77	\$4,454.37	\$167.19	\$26.03
South Eastern SD	3,161.141	\$14,702.02	\$9,791.99	\$4,733.75	\$165.35	\$10.93
South Western SD	4,187.213	\$12,599.76	\$8,341.10	\$4,107.73	\$142.01	\$8.92
Southern York County SD	3,280.120	\$13,781.59	\$9,487.95	\$4,184.66	\$108.98	\$0.00
Spring Grove Area SD	4,009.401	\$13,932.49	\$8,925.33	\$4,846.47	\$128.83	\$31.87
West Shore SD	8,069.611	\$11,155.31	\$8,033.37	\$2,994.24	\$127.70	\$0.00
West York Area SD	3,362.114	\$13,557.20	\$10,210.75	\$3,162.25	\$184.20	\$0.00
York City SD	7,894.370	\$13,466.53	\$4,250.62	\$7,965.21	\$793.98	\$456.73
York Suburban SD	3,001.658	\$15,631.66	\$13,383.70	\$2,141.07	\$106.90	\$0.00
	70,686.301	\$14,262.10	\$8,260.00	\$5,081.28	\$597.39	\$323.43

Revenue by Source:

LEA Name	Total Revenue	Local Taxes (6111-6400)	Local Other (6500-6999)	Total Local Revenue 6000	Local % of Total Revenue	Total State Revenue 7000	State % of Total Revenue	Total Federal Revenue 8000	Federal % of Total Revenue	Total Other Revenue 9000	Other % of Total Revenue
Central York SD	\$73,062,612.72	\$55,252,882.11	\$2,868,482.55	\$58,121,364.66	79.55%	\$14,440,217.80	19.76%	\$501,030.26	0.69%		0.00%
Dallastown Area SD	\$86,671,270.91	\$66,544,935.30	\$2,027,913.36	\$68,572,848.66	79.12%	\$17,525,601.99	20.22%	\$561,852.33	0.65%	\$10,967.93	0.01%
Dover Area SD	\$50,423,648.42	\$31,312,324.37	\$1,568,524.29	\$32,880,848.66	65.21%	\$16,990,945.00	33.70%	\$491,163.91	0.97%	\$60,690.85	0.12%
Eastern York SD	\$37,280,551.16	\$22,884,664.20	\$989,875.27	\$23,874,539.47	64.04%	\$12,842,502.21	34.45%	\$549,304.41	1.47%	\$14,205.07	0.04%
Hanover Public SD	\$35,821,708.00	\$19,720,535.00	\$606,694.00	\$20,327,229.00	56.75%	\$5,243,455.00	14.64%	\$719,207.00	2.01%	\$9,531,817.00	26.60%
Northeastern York SD	\$52,786,720.79	\$33,503,348.89	\$1,003,062.44	\$34,506,411.33	65.37%	\$17,761,053.49	33.65%	\$517,304.97	0.98%	\$1,951.00	0.00%
Northern York County SD	\$38,276,932.77	\$24,165,362.71	\$888,829.33	\$25,054,192.04	65.46%	\$12,630,045.08	33.00%	\$359,148.18	0.94%	\$233,547.47	0.60%
Red Lion Area SD	\$78,397,329.00	\$48,864,916.00	\$1,799,953.00	\$50,664,869.00	64.63%	\$26,579,457.00	33.90%	\$997,652.00	1.27%	\$155,351.00	0.20%
South Eastern SD	\$46,475,149.85	\$30,204,328.24	\$749,547.00	\$30,953,875.24	66.60%	\$14,964,043.32	32.20%	\$522,684.46	1.12%	\$34,546.83	0.08%
South Western SD	\$52,757,891.26	\$33,846,497.70	\$1,079,445.45	\$34,925,943.15	66.20%	\$17,199,934.71	32.60%	\$594,646.40	1.13%	\$37,367.00	0.07%
Southern York County SD	\$45,205,283.37	\$30,131,818.08	\$989,797.47	\$31,121,615.55	68.85%	\$13,726,197.05	30.36%	\$357,470.77	0.79%		0.00%
Spring Grove Area SD	\$55,860,928.28	\$34,877,361.72	\$907,857.10	\$35,785,218.82	64.06%	\$19,431,426.06	34.79%	\$516,518.41	0.92%	\$127,764.99	0.23%
West Shore SD	\$90,018,976.89	\$62,169,928.04	\$2,656,216.44	\$64,826,144.48	72.01%	\$24,162,317.82	26.84%	\$1,030,514.59	1.15%		0.00%
West York Area SD	\$45,580,836.00	\$32,665,938.00	\$1,663,761.00	\$34,329,699.00	75.32%	\$10,631,832.00	23.33%	\$619,305.00	1.35%		0.00%
York City SD	\$106,309,795.51	\$29,998,574.20	\$3,557,355.54	\$33,555,929.74	31.56%	\$62,880,275.60	59.15%	\$6,268,010.17	5.90%	\$3,605,580.00	3.39%
York Suburban SD	\$46,920,908.54	\$38,770,233.17	\$1,403,055.10	\$40,173,288.27	85.62%	\$6,426,757.37	13.70%	\$320,862.90	0.68%		0.00%

School District	Total Exp per ADM	2011-12 Average Daily Membership	2011-12 Weighted Average Daily Membership	Instruction (1000) per ADM	Support Services (2000) per ADM	Non- Instructional (3000) per ADM	Curr Exp per ADM	Facilities Acquisition & Construction	Other Financing
								(4000) per ADM	Uses (5000) per ADM
West Shore SD	\$11,225.14	8,069.611	9,144.154	\$7,055.18	\$3,218.52	\$196.00	\$10,469.70	\$22.34	\$733.10
Northern York County SD	\$11,670.02	3,260.555	3,710.086	\$6,753.27	\$3,313.35	\$343.42	\$10,410.04	\$93.27	\$1,166.71
Central York SD	\$12,506.42	5,896.127	6,871.114	\$7,298.22	\$3,308.41	\$255.70	\$10,862.34	\$0.00	\$1,644.08
South Western SD	\$12,541.36	4,187.213	4,795.050	\$7,552.94	\$3,532.28	\$197.63	\$11,282.85	\$0.00	\$1,258.52
Dover Area SD	\$12,552.24	3,882.681	4,515.925	\$7,312.46	\$3,827.20	\$231.54	\$11,371.21	\$0.00	\$1,181.03
Red Lion Area SD	\$12,793.39	5,967.052	6,862.908	\$7,736.59	\$3,403.00	\$111.13	\$11,250.72	\$0.00	\$1,542.67
Spring Grove Area SD	\$12,822.12	4,009.401	4,591.510	\$6,667.55	\$4,137.72	\$200.06	\$11,005.33	\$0.00	\$1,816.79
Northeastern York SD	\$13,371.14	3,977.777	4,613.585	\$8,072.22	\$3,702.78	\$184.73	\$11,959.73	\$0.00	\$1,411.41
Southern York County SD	\$13,515.83	3,280.120	3,837.225	\$7,848.82	\$3,726.15	\$237.45	\$11,812.42	\$0.00	\$1,703.41
Dallastown Area SD	\$13,873.82	6,246.582	7,322.918	\$8,730.92	\$3,481.89	\$258.10	\$12,470.90	\$0.00	\$1,402.92
Eastern York SD	\$13,921.81	2,717.574	3,171.229	\$8,392.05	\$3,598.37	\$302.60	\$12,293.03	\$0.00	\$1,628.78
West York Area SD	\$14,174.96	3,362.114	3,891.738	\$8,405.85	\$3,650.08	\$246.96	\$12,302.89	\$0.00	\$1,872.07
York City SD	\$14,386.63	7,894.370	9,055.838	\$9,383.27	\$3,227.84	\$117.12	\$12,728.23	\$0.00	\$1,658.40
South Eastern SD	\$14,483.29	3,161.141	3,635.061	\$8,632.91	\$4,126.07	\$242.62	\$13,001.60	\$0.00	\$1,481.70
York Suburban SD	\$15,428.80	3,001.658	3,439.046	\$9,469.16	\$4,132.22	\$307.99	\$13,909.37	\$0.00	\$1,519.43
Hanover Public SD	\$20,716.35	1,772.325	2,004.699	\$9,080.67	\$3,745.34	\$323.11	\$13,149.13	\$0.00	\$7,567.23
Average	\$13,748.96	4,417.894	5,091.380	\$8,024.51	\$3,633.20	\$234.76	\$11,892.47	\$7.23	\$1,849.27

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