

DALLASTOWN AREA SCHOOL DISTRICT

700 New School Lane, Dallastown, PA 17313



GENERAL FUND BUDGET FOR SCHOOL YEAR 2016/17



*Proposed Final Budget Adopted on May 12, 2016
Final Budget Adoption Scheduled for June 16, 2016*

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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/Potter/Trout*)
- 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 10, 2015, Reorganization Meeting.

NAME	TITLE	REGION	TOOK OFFICE	TERM EXPIRES
Mr. John E. Hartman	Board Member	1	Dec. 2013	Dec. 2017
Mrs. Hillary S. Trout	Board Member	1	Dec. 2014	Dec. 2019
Mr. Kenneth ("Butch") A. Potter, Jr.	Board Member	1	Dec. 2009	Dec. 2017
Mrs. Sue A. Heistand	Board Member	2	Dec. 2011	Dec. 2019
Dr. Thomas J. Nicholson	Board Member	2	Dec. 2013	Dec. 2017
Mr. Michael D. Noll, Jr.	Board Member	2	Dec. 2011	Dec. 2019
Mr. Steven C. Bentzel	Board Member	3	Nov. 2012	Dec. 2017
Mr. Ronald J. Blevins	Board Member	3	Feb. 2011	Dec. 2019
Mr. William A. Lytle	Board Member	3	Dec. 2011	Dec. 2019

DALLASTOWN AREA SCHOOL DISTRICT

DISTRICT ADMINISTRATION

2016-2017

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, Ed.D.	Director of Special Education
Amy S. Kostoff	Assistant Director of Special Education
Scott R. Shirey	Supervisor of Curriculum and Instruction
Thomas P. Stauffer	Director of Technology Services
John S. Lenhart	Systems & Network Administrator
Beth H. Deitz	Database Manager
Harry A. Eimerbrink	Director of Buildings & Grounds
Ashley A. Spector	Custodial Supervisor

Building Level

Dallastown Area High School

Kevin C. Duckworth, Ed.D.	Principal
Keith S. Downs	Assistant Principal
Zachary M. Fletcher	Assistant Principal
Misty D. Wilson	Assistant Principal

Dallastown Area Middle School

Chad M. Bumsted	Principal
Kelly S. Kessler	Assistant Principal

Dallastown Area Intermediate School

Erin M. Heffler, Ed.D.	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, Ed.D.	Principal
Brian Smith	Assistant Principal

York Township Elementary

Stephanie A. Ferree, Ed.D.	Principal
Brian Smith	Assistant Principal

Alternative Education and Cyber Academy

Keith S. Downs	Program Administrator
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2016/17 FINAL BUDGET

Expenditure Total	\$	102,247,195
Revenue Total	\$	100,107,234
Budgeted Fund Balance Utilization	\$	(2,139,961)
Board Goal for Fund Balance Utilization	\$	1,500,000
Anticipated Interest Savings	\$	640,000
Surplus Over Board Goal	\$	39

2016/17 Millage Rate 22.93 3% Increase over 2015/16

Final budget approval scheduled for June 16, 2016.

EXPENDITURES

DALLASTOWN AREA SCHOOL DISTRICT

2016/2017 Budget

1100 ACCOUNT - INSTRUCTION - REGULAR INSTRUCTION

Acct Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	\$ Increase\ (Decrease)	% Increase\ (Decrease)
1100-100	Salaries	30,362,225	30,813,430	31,525,050	32,102,375	577,325	1.8%
1100-200	Empl Benefits	12,066,611	13,607,564	14,987,950	16,775,525	1,787,575	11.9%
1100-300	Purch Prof Svcs	25,525	26,666	30,100	24,250	(5,850)	-19.4%
1100-400	Purch Prop Svcs	165,211	184,779	235,300	230,800	(4,500)	-1.9%
1100-500	Other Purch Svcs	1,211,645	1,044,609	987,300	983,050	(4,250)	-0.4%
1100-600	Supplies	1,290,993	1,340,578	1,316,150	1,287,150	(29,000)	-2.2%
1100-700	Property	905,713	462,872	328,550	79,150	(249,400)	-75.9%
1100-800	Other Objects	16,726	8,125	7,950	14,700	6,750	84.9%
Total 1100		46,044,649	47,488,623	49,418,350	51,497,000	2,078,650	4.2%

Significant Changes to 16/17 Budget:

1100-100 & 200 Accounts:

- 9 Retirees replaced at lower rate saves \$379k in salary & benefit costs.
- The following new positions are included in the 2016/17 budget: 1 part-time (0.5) ELL teacher, 1 full-time math remediation/acceleration teacher, 1 part-time (0.5) elementary teacher. These positions increase the budget \$146k in salary and benefit costs.

1100-200 Account:

- An increase in health insurance coverage and claims impacts the budget \$353k.

1100-500 Account:

- \$13k increase for tuition for students attending cyber/charter schools.

1100-600 Account:

- Decrease is due to a reduction in replacement textbooks.

1100-700 Account:

- Decrease is due to financing of 1:1 Chromebook initiative (revenue will offset expense; therefore, neither is budgeted for).

Budget impact of PSERS increase:	\$1,345,090
Net of State Reimbursement (approx. 48%) :	\$699,447

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>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100 Salaries:	30,362,225	30,813,430	31,525,050	32,102,375	2%
Budgeted to this account are the following staff:					
Elementary & Secondary Teachers & Paraprofessionals					
Substitute Teachers					
Subject Area Leaders					
Medical & Dental Waivers					
200 Benefits:	12,066,611	13,607,564	14,987,950	16,775,525	12%
Budgeted to this account are the employer benefit costs related to the above positions.					
300 Purchased Professional Services:	25,525	26,666	30,100	24,250	-19%
Budgeted to this account is the cost of conference fees and services that require persons or firms with specialized skills.					
400 Purchased Property Services:	165,211	184,779	235,300	230,800	-2%
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:	1,211,645	1,044,609	987,300	983,050	0%
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.					
600 General Supplies, Books & Software	1,290,993	1,340,578	1,316,150	1,287,150	-2%
610 General Supplies-	679,475	807,422	754,925	761,300	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	13,700				
LH	13,750				
LG	43,000				
OV	49,200				
YT	38,800				
DAIS	124,000				
MS	103,000				
HS	237,150				
Curriculum	45,500				
Tech	83,700				
Cyber Academy	9,500				
<u>Total School Supplies:</u>	<u>761,300</u>				

1100 ACCOUNT - INSTRUCTION - REGULAR PROGRAMS:

635	Food Costs-	4,079	7,948	7,100	4,650 -35%
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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:

Bldg.

YT	250
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DAIS	1,000
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MS	2,900
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HS	500
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Total Food Costs:	4,650

		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
<u>Object</u>		<u>13/14</u>	<u>14/15</u>	<u>15/16</u>	<u>16/17</u>
640	Books & Periodicals-	346,218	269,827	263,625	247,000 -6%

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

Bldg.

DE	10,400
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LH	9,900
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LG	26,500
----	--------

OV	25,150
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YT	21,750
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DAIS	18,750
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MS	16,900
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HS	31,000
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Curriculum	86,650
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Total Books & Periodicals:	247,000

618/ Educational Software & Related

648	Licensing Fees	261,221	237,833	290,500	274,200 -6%
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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:

Bldg.

DE	7,950
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LH	7,050
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LG	12,700
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OV	14,450
----	--------

YT	13,800
----	--------

DAIS	41,100
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MS	50,650
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HS	90,900
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Assessment	7,250
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Cyber Academy	28,350
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Total Software:	274,200

1100 ACCOUNT - INSTRUCTION - REGULAR PROGRAMS:

700	Property:	905,713	462,872	328,550	79,150	-76%
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Budgeted to this account are amounts for requested instructional equipment as follows:

Bldg.

DE	3,950
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LH	3,950
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LG	3,450
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OV	3,450
----	-------

YT	4,450
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DAIS	1,000
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MS	27,900
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HS	31,000
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Cyber Academy	-
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Total Property:	79,150
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800	Other Objects	16,726	8,125	7,950	14,700	85%
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Budgeted to this account are expenditures for membership in professional or other organizations or associations.

TOTAL	46,044,649	47,488,623	49,418,350	51,497,000	4%
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DALLASTOWN AREA SCHOOL DISTRICT

2016/2017 Budget

1200 ACCOUNT - INSTRUCTION - SPECIAL PROGRAMS

Acct Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	\$ Increase\ (Decrease)	% Increase\ (Decrease)
1200-100	Salaries	4,124,313	4,202,499	4,423,655	4,678,950	255,295	5.8%
1200-200	Empl Benefits	1,698,131	1,907,715	2,132,800	2,441,950	309,150	14.5%
1200-300	Purch Prof Svcs	3,408,140	3,501,814	3,612,950	4,039,800	426,850	11.8%
1200-400	Purch Prop Svcs	69,159	58,355	76,950	63,450	(13,500)	-17.5%
1200-500	Other Purch Svcs	1,051,892	1,143,585	1,058,058	1,077,175	19,117	1.8%
1200-600	Supplies	24,798	32,905	28,250	28,250	-	0.0%
1200-700	Property	114,990	10,527	24,000	6,500	(17,500)	-72.9%
1200-800	Other Objects	-	-	500	2,450	1,950	390.0%
Total 1200		10,491,423	10,857,400	11,357,163	12,338,525	981,362	8.6%

Significant Changes to 16/17 Budget:

1200-100 & 200 Accounts:

-2 part-time new special education teacher positions (1.0 FTE) are included in the budget; these positions add \$66k to salaries and benefits.

1200-200 Account:

-An increase in health insurance coverage and claims impacts the budget \$64k.

1200-300 Account:

-For 2016/17, LIU costs are expected to increase \$318k (budget to budget) due to increased student need (the rate of special education students continues to grow over regular ed students, increased mental health service needs and families are moving into the Dallastown Area School District with multiple students with IEPs).

-Autistic support contracted services increase the budget \$30k.

-SRO expenses increase the budget \$18k.

1200-500 Account:

-The following increases/decreases are included in the tuition budget:

\$39k increase for tuition for students attending cyber/charter schools.

\$33k decrease for tuition for students attending private residential rehabilitative institutions & detention centers.

Budget impact of PSERS increase:	\$196,048
Net of State Reimbursement (approx. 48%):	\$101,945

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>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100 Salaries:	4,124,313	4,202,499	4,423,655	4,678,950	6%
Budgeted to this account are the following staff:					
Elementary & Secondary Special Education Teachers & Paraprofessionals					
Substitute Special Education Teachers					
Medical & Dental Waivers					
200 Benefits:	1,698,131	1,907,715	2,132,800	2,441,950	14%
Budgeted to this account are the employer benefit costs related to the above positions.					
300 Purchased Professional Services:	3,408,140	3,501,814	3,612,950	4,039,800	12%
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:	69,159	58,355	76,950	63,450	-18%
Included is the cost to lease copiers and equipment repair.					
500 Other Purchased Services:	1,051,892	1,143,585	1,058,058	1,077,175	2%
Budgeted to this account are costs for tuition to other educational agencies, printing, postage, conferences and travel by the district teaching staff.					
600 General Supplies, Books & Software:	24,798	32,905	28,250	28,250	0%
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:	114,990	10,527	24,000	6,500	-73%
The amount budgeted to this account reflects the cost of equipment needed for special education classrooms.					
800 Other Objects	-	-	500	2,450	390%
TOTAL	10,491,423	10,857,400	11,357,163	12,338,525	9%

DALLASTOWN AREA SCHOOL DISTRICT

2016/2017 Budget

1300 ACCOUNT - INSTRUCTION - VOCATIONAL EDUCATION

Acct Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	\$ Increase\ (Decrease)	% Increase\ (Decrease)
1300-100	Salaries		-			-	
1300-200	Empl Benefits		-			-	
1300-300	Purch Prof Svcs		-			-	
1300-500	Other Purch Svcs	1,374,548	1,459,459	1,516,900	1,662,900	146,000	9.6%
1300-600	Supplies		-			-	
1300-800	Other Objects		-			-	
	Total 1300	1,374,548	1,459,459	1,516,900	1,662,900	146,000	9.6%

Significant Changes to 16/17 Budget:

1300-500 Account:

- \$106k increase for tuition for students attending the York County School of Technology.
- \$40k increase for the High School Diversified Occupations program.

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>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
500	Other Purchased Services:	1,374,548	1,459,459	1,516,900	1,662,900	10%
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.						
TOTAL		1,374,548	1,459,459	1,516,900	1,662,900	10%

DALLASTOWN AREA SCHOOL DISTRICT

2016/2017 Budget

1400 ACCOUNT - INSTRUCTION - OTHER PROGRAMS

Acct Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	\$ Increase\ (Decrease)	% Increase\ (Decrease)
1400-100	Salaries	397,606	392,571	409,300	411,250	1,950	0.5%
1400-200	Empl Benefits	125,788	139,436	162,700	178,350	15,650	9.6%
1400-300	Purch Prof Svcs	118,942	94,376	117,250	81,150	(36,100)	-30.8%
1400-400	Purch Prop Svcs	1,458	619	4,700	2,200	(2,500)	-53.2%
1400-500	Other Purch Svcs	104,203	150,140	111,700	163,100	51,400	46.0%
1400-600	Supplies	24,003	35,233	40,000	25,900	(14,100)	-35.3%
1400-700	Equipment	8,558	-	17,000	-	(17,000)	-100.0%
1400-800	Other Objects	-	-	-	1,600	1,600	100.0%
Total 1400		780,558	812,375	862,650	863,550	900	0.1%

Significant Changes to 16/17 Budget:

1400-300 Account:

- \$45k decrease in alternative education services provided by the LIU.

1400-500 Account:

- \$53k increase in alternative education services provided to students attending private residential rehabilitative institutions & detention centers.

1400-600 Account:

- \$16k decrease in software costs.

1400-700 Account:

- \$17k decrease in technology equipment needed for the District's in-house Alternative Ed program (purchased in 2015/16).

Budget impact of PSERS increase:	\$17,231
Net of State Reimbursement (approx. 48%) :	\$8,960

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>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100 Salaries:	21,156	19,017	20,000	20,000	0%
Budgeted to this account is an amount for the cost of salaries related to the driver's ed program.					
200 Benefits:	9,081	9,923	12,050	7,650	-37%
Budgeted to this account are the employer benefit costs related to the above positions.					
300 Purchased Professional Services:	5,400	7,100	-	-	
Budgeted to this account is the cost of conferences fees and services in support of the driver's ed program.					
400 Purchased Property Services:	1,232	526	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:	1,377	1,804	1,850	2,200	19%
Budgeted to this account is the cost for automobile liability insurance.					
600 General Supplies, Books & Software:	1,740	1,147	1,500	1,550	3%
Budgeted to this account is the cost of gasoline for the driver's ed vehicles.					
TOTAL	39,987	39,517	36,600	32,600	-11%

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>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100 Salaries:	32,996	35,678	29,500	37,600	27%
Budgeted to this account is an amount for the cost of salaries related to the summer school program.					
200 Benefits:	8,280	9,913	9,850	14,200	44%
Budgeted to this account are the employer benefit costs related to the above positions.					
600 General Supplies, Books & Software:	1,366	805	1,500	1,500	0%
Budgeted to this account is an amount for the cost of supplies for the summer school program.					
TOTAL	42,643	46,396	40,850	53,300	30%

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>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100 Salaries:	27,280	10,632	30,000	26,500	-12%
Budgeted to this account is an amount for the cost of salaries related to required homebound instruction.					
200 Benefits:	7,338	3,108	10,050	10,000	0%
Budgeted to this account are the employer benefit costs related to the above positions.					
300 Purchased Professional Services:	28,738	22,435	26,000	25,000	-4%
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:	2,489	606	2,200	850	-61%
The amount in this account reflects the cost of mileage reimbursement for those providing homebound instruction.					
TOTAL	65,845	36,780	68,250	62,350	-9%

1441 ACCOUNT - ADJUDICATED/COURT PLACED PROGRAMS:

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:	19,943	26,120	29,000	47,000	62%
The amount in this account reflects the cost of tuition to other placements.					
TOTAL	19,943	26,120	29,000	47,000	62%

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>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100 Salaries:	316,048	327,244	329,800	327,150	-1%
Budgeted to this account is an amount for the cost of salaries related to the in-house alternative education program.					
200 Benefits:	101,213	116,492	130,750	146,500	12%
Budgeted to this account are the employer benefit costs related to the above positions.					
300 Purchased Professional Services:	84,804	53,711	91,250	56,150	-38%
Budgeted here is the payment for services provided by the LIU.					
400 Purchased Property Services:	226	93	3,500	1,000	-71%
Budgeted to this account is the cost for the copier within the Alternative Ed department.					
500 Other Purchased Services:	80,394	121,610	78,650	113,050	44%
The amount in this account reflects the cost of tuition to alternative schools.					
600 General Supplies, Books & Software:	20,896	22,543	37,000	21,350	-42%
Budgeted to this account is an amount for the cost of supplies for the in-house alternative education program.					
700 Property:	8,559	-	17,000	-	-100%
The amount budgeted to this account reflects the cost of equipment needed for the in-house alternative education program.					
800 Dues & Fees	-	-	-	1,600	
TOTAL	612,140	641,693	687,950	666,800	-3%

1450 ACCOUNT - 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.

<u>Object</u>					
300 Purchased Professional Services:	-	11,130	-	-	0%
The amount budgeted to this account reflects the cost of a previously offered after-school program.					
TOTAL	-	11,130	-	-	0%

1490 ACCOUNT - ADDITIONAL OTHER INSTRUCTIONAL PROGRAMS:

Instructional programs applicable to but not listed elsewhere in the 1400 series.

<u>Object</u>					
600 General Supplies, Books & Software:	-	10,738	-	1,500	0%
Budgeted to this account is an amount for the cost of supplies and books for PSSA testing.					
TOTAL	-	10,738	-	1,500	0%

GRAND TOTAL	780,558	812,375	862,650	863,550	0%
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DALLASTOWN AREA SCHOOL DISTRICT

2016/2017 Budget

1500 ACCOUNT - NON-PUBLIC SCHOOL PROGRAMS

Acct Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	\$ Increase\ (Decrease)	% Increase\ (Decrease)
1500-300	Purch Prof Svcs	9,813	-	-	-	-	0.0%
1500-400	Purch Prop Svcs	-	-	-	-	-	0.0%
	Total 1500	9,813	-	-	-	-	0.0%

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>13/14</u>	<u>14/15</u>	<u>15/16</u>	<u>16/17</u>
300	Purch Prop Services:	9,813	-	-	-
400	Purch Prop Services:	-	-	-	-
TOTAL		9,813	-	-	-

DALLASTOWN AREA SCHOOL DISTRICT

2016/2017 Budget

1600 ACCOUNT - INSTRUCTION - ADULT EDUCATION

Acct Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	\$ Increase\ (Decrease)	% Increase\ (Decrease)
1600-100	Salaries	1,123	-	2,700	-	(2,700)	-100.0%
1600-200	Empl Benefits	131	-	907	-	(907)	-100.0%
1600-300	Purch Prof Svcs	21,947	3,699	5,000	5,000	-	0.0%
1600-500	Other Purch Svcs	7,751	-	-	-	-	0.0%
Total 1600		30,952	3,699	8,607	5,000	(3,607)	-41.9%

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>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100 Salaries:	1,123	-	2,700	-	-100%
Budgeted to this account are the personnel costs for the adult evening school program.					
200 Benefits:	131	-	907	-	-100%
Budgeted to this account are the employer benefit costs related to the above positions.					
300 Purchased Professional Services:	21,947	3,699	5,000	5,000	0%
The amount budgeted to this account represents the contracted costs of the adult evening school instructors.					
500 Other Purchased Services:	7,751	-	-	-	
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	30,952	3,699	8,607	5,000	-42%

DALLASTOWN AREA SCHOOL DISTRICT

2016/2017 Budget

2100 ACCOUNT - SUPPORT SERVICES - PUPIL PERSONNEL

Acct Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2100-100	Salaries	2,025,308	2,166,902	2,279,140	2,317,150	38,010	1.7%
2100-200	Empl Benefits	898,235	1,051,803	1,189,150	1,286,400	97,250	8.2%
2100-300	Purch Prof Svcs	106,090	146,235	11,200	12,200	1,000	8.9%
2100-400	Purch Prop Svcs	-	-	150	100	(50)	-33.3%
2100-500	Other Purch Svcs	7,359	10,891	8,250	12,800	4,550	55.2%
2100-600	Supplies	71,059	152,556	81,600	105,200	23,600	28.9%
2100-700	Property	-	1,879	50	1,850	1,800	3600.0%
2100-800	Other Objects	683	980	1,200	1,300	100	8.3%
Total 2100		3,108,734	3,531,246	3,570,740	3,737,000	166,260	4.7%

Significant Changes to 16/17 Budget:

2100-100 & 200

-1 Retiree replaced at lower rate saves \$24k in salary & benefit costs.

2100-600 Account:

-Trimester scheduling software increases the budget \$23k.

Budget impact of PSERS increase:	\$97,089
Net of State Reimbursement (<i>approx. 48%</i>):	\$50,486

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>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100 Salaries:	1,588,336	1,633,460	1,653,600	1,649,000	0%
Budgeted to this account are the salary costs of the following:					
School Guidance Counselors					
School Guidance Support Staff					
Medical & Dental Waivers					
200 Benefits:	685,119	760,386	857,700	911,600	6%
The amount budgeted to this account reflects benefit costs related to the above salaries.					
300 Purchased Professional Services:	1,076	2,382	5,550	4,300	-23%
Budgeted to this account is the cost of conference fees and school test scoring.					
400 Purchased Property Services:	-	-	150	100	
Budgeted to this account are the costs of equipment repair/maintenance for the guidance office equipment.					
500 Other Purchased Services:	2,438	4,392	7,200	10,500	46%
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:	44,757	50,156	46,400	52,000	12%
This account includes an amount for supplies related to the district's guidance office operation.					
700 Property:	-	1,269	50	1,850	3600%
The amount budgeted to this account reflects the cost of equipment needed for the guidance office.					
800 Other Objects	683	504	1,200	1,300	8%
Budgeted to this account is an amount for dues and fees related to the guidance department.					
TOTAL	2,322,409	2,452,549	2,571,850	2,630,650	2%

2125 ACCOUNT - SUPPORT SERVICES - RECORD MAINTENANCE SVCS

Activities organized for the compilation, maintenance and interpretation of cumulative student records.

<u>Object</u>	<u>Actual</u> <u>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
600 General Supplies, Books & Software:	-	-	-	15,800	
Budgeted to this account are the costs of the HS scheduling software.					
TOTAL	-	-	-	15,800	

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>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100 Salaries:	19,102	23,238	23,750	24,600	4%
Budgeted to this account are the salary costs of the HS building attendance clerk.					
200 Benefits:	19,602	21,456	22,550	26,850	19%
This account includes the benefit costs related to the above salary costs.					
TOTAL	38,703	44,694	46,300	51,450	11%

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.

A Behavioral Specialist was added in 2014/15.

<u>Object</u>	<u>Actual</u> <u>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100 Salaries:	350,626	442,872	452,800	473,250	5%
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					
Behavioral Specialist					
Medical & Dental Waivers					
200 Benefits:	150,505	228,750	237,850	268,150	13%
Budgeted to this account are the benefit costs of the above personnel.					
300 Purchased Professional Services:	100,239	117,271	5,250	6,900	31%
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:	4,643	5,518	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:	1,998	13,469	1,700	400	-76%
Budgeted to this account are the costs of books and supplies related to the positions indicated above.					
800 Other Objects	-	150	-	-	#DIV/0!
Budgeted to this account is an amount for dues and fees related to psychological services.					
TOTAL	608,012	808,029	698,150	749,250	7%

2153 ACCOUNT - AUDIOLOGY SERVICES

Activities organized for the identification of children with hearing loss.

<u>Object</u>	<u>Actual</u> <u>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>
300 Purch Prop Services:	4,774	26,383	-	-
Budgeted to this account are the costs associated with Lincoln Intermediate Unit.				
TOTAL	4,774	26,383	-	-

2160 ACCOUNT - SUPPORT SERVICES - SOCIAL WORK

Activities such as investigating and diagnosing student problems arising out of the home, school or community; casework and group work services for student and/or parent; 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.

This was a new position for 2015/16.

<u>Object</u>	<u>Actual</u> <u>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>
100 Salaries:	-	-	72,900	63,000
Budgeted to this account is the salary cost for one district Social Worker.				
200 Benefits:	-	-	23,300	24,400
Budgeted to this account are the benefit costs of the above personnel.				
300 Purchased Professional Services:	-	-	400	1,000
Budgeted to this account is the cost of conference fees for the social worker.				
500 Other Purchased Services:	-	-	500	1,000
Budgeted to this account is an amount for mileage reimbursement and travel expense for the social worker office.				
600 General Supplies, Books & Software:	-	-	500	1,000
Budgeted to this account are the costs of books and supplies related to the positions indicated above.				
TOTAL	-	-	97,600	90,400

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>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100 Salaries:	67,243	67,331	76,090	107,300	41%
Budgeted to this account includes the salary costs of the following:					
Student Registration Clerk, .5 Child Accounting Secretary and a Student Residency Coordinator (new for 15/16).					
Medical & Dental Waivers					
200 Benefits:	43,009	41,211	47,750	55,400	16%
Budgeted to this account are the benefit costs of the above personnel.					
300 Purchased Professional Services:	-	200	-	-	
Budgeted to this account is the cost of technical services.					
500 Other Purchased Services:	278	982	-	750	0%
600 General Supplies, Books & Software:	24,305	88,931	33,000	36,000	9%
Budgeted to this account is the annual maintenance amount for the Pentamotion student software.					
700 Property:	-	610	-	-	
The amount budgeted to this account reflects the cost of equipment needed for student accounting.					
800 Other Objects	-	326			
Budgeted to this account is an amount for dues and fees related to student accounting.					
TOTAL	134,835	199,591	156,840	199,450	27%
GRAND TOTAL	3,108,734	3,531,246	3,570,740	3,737,000	5%

DALLASTOWN AREA SCHOOL DISTRICT

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2200 ACCOUNT - SUPPORT SERVICES - TECHNOLOGY

Acct Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2200-100	Salaries	1,225,570	1,281,012	1,283,000	1,306,000	23,000	1.8%
2200-200	Empl Benefits	491,193	540,794	597,700	642,300	44,600	6.9%
2200-300	Purch Prof Svcs	51,494	74,768	79,300	74,200	(5,100)	-6.9%
2200-400	Purch Prop Svcs	9,379	13,439	20,450	23,750	3,300	13.9%
2200-500	Other Purch Svcs	22,696	36,699	28,450	28,200	(250)	-0.9%
2200-600	Supplies	169,969	185,120	185,300	175,000	(10,300)	-5.9%
2200-700	Property	37,413	17,090	31,950	54,900	22,950	41.8%
2200-800	Other Objects	4,654	4,973	8,150	7,950	(200)	-2.5%
Total 2200		2,012,368	2,153,895	2,234,300	2,312,300	78,000	3.5%

Significant Changes to 16/17 Budget:

2200-600

- \$23k increase to Middle School library equipment budget; offset by a decrease in supplies (overall Middle School budget did not increase).

Budget impact of PSERS increase:	\$54,721
Net of State Reimbursement (approx. 48%) :	\$28,455

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>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100 Salaries:	6,000	6,000	6,000	6,000	0%
Budgeted to this account are the salary costs of the district's media specialist and Building Technology Coordinators.					
200 Benefits:	5,909	6,177	6,000	7,250	21%
This account includes the benefit costs related to the above position.					
300 Purchased Professional Services:	-	324	4,150	-	-100%
This account includes the cost of contracted technology fees.					
400 Purchased Property Services:	2,009	873	4,050	2,550	-37%
Budgeted to this account is an amount for the cost of maintaining and repairing media equipment.					
600 General Supplies, Books & Software:	8,193	18,915	17,300	13,250	-23%
This account includes supplies needed to run the educational media program.					
700 Property:	30,451	15,680	24,000	24,000	0%
This account includes equipment needed to run the educational media program.					
TOTAL	52,562	47,969	61,500	53,050	-14%

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>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100 Salaries:	613,966	609,942	636,700	645,350	1%
Budgeted to this account are the salary costs of the following:					
Librarians					
Library Instructional Assistants					
200 Benefits:	249,004	257,567	287,500	315,000	10%
This account includes the benefit costs related to the above positions.					
300 Purchased Professional Services:	720	539	1,150	1,550	35%
This account includes the cost of conference fees.					
400 Purchased Property Services:	1,110	93	1,100	1,600	45%
Budgeted to this account are the costs of equipment repair/maintenance for library equipment.					
500 Other Purchased Services:	1,199	1,293	1,600	1,550	-3%
Budgeted to this account is the cost of travel for librarians.					
600 General Supplies, Books & Software:	73,512	73,999	93,450	86,750	-7%
Budgeted to this account are the costs for library books, periodicals and supplies.					
700 Property:	-	-	-	22,950	
Budgeted to this account is an amount for equipment for the libraries.					
800 Other Objects	125	-	400	200	-50%
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	939,635	943,433	1,021,900	1,074,950	5%

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:

<u>Object</u>	<u>Actual</u> <u>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100 Salaries:	255,555	297,723	272,650	291,350	7%
Budgeted to this account are the salary costs of the following:					
Assistant Superintendent					
Secretary to the Assistant Superintendent					
Curriculum Writing					
200 Benefits:	78,371	106,135	112,350	126,150	12%
This account includes the benefit costs related to the above positions.					
400 Purchased Property Services:	4,796	8,868	5,400	9,150	69%
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:	5,939	5,270	7,400	7,400	0%
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:	27,935	13,639	21,800	21,800	0%
This account includes supplies and books for the office of the Assistant Superintendent.					
800 Other Objects	-	-	1,850	1,850	0%
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	372,596	431,636	421,450	457,700	9%

2262 ACCOUNT - DIRECTOR OF SPECIAL EDUCATION SERVICES:

<u>Object</u>	<u>Actual</u> <u>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100 Salaries:	125,587	127,481	140,900	134,200	-5%
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:	68,912	73,712	86,050	76,450	-11%
Budgeted to this account are the benefit costs of the above personnel.					
300 Purchased Professional Services:	577	3,650	900	3,950	339%
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:	1,463	3,605	4,950	5,500	11%
Budgeted to this account is the cost of the copier lease & copier maintenance for use within the Special Education Office.					
500 Other Purchased Services:	2,934	2,979	4,350	3,800	-13%
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:	5,059	33,810	14,900	15,150	2%
This account includes supplies and books for the office of Special Education.					
700 Property:	6,962	800	7,000	7,000	0%
Budgeted to this account is an amount for equipment for the office of Special Education.					
800 Other Objects	185	-	300	300	0%
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	211,679	246,037	259,350	246,350	-5%

2263 ACCOUNT - INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES:

<u>Object</u>	<u>Actual</u> <u>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100 Salaries:	155,050	160,187	161,750	164,100	1%
Budgeted to this account are the salary costs of the following:					
Supervisor of Curriculum and Instruction					
Secretary to the Supervisor of Curriculum and Instruction					
200 Benefits:	72,033	74,000	84,050	93,000	11%
Budgeted to this account are the benefit costs of the above personnel.					
300 Purchased Professional Services:	6	415	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	4,950	0%
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:	4,229	4,639	4,750	5,100	7%
Budgeted to this account are costs for printing, conferences and travel for curriculum development.					
600 General Supplies, Books & Software:	6,963	5,060	5,850	6,050	3%
This account includes supplies and books for the office of the Supervisor of Curriculum and Instruction.					
700 Property:	-	610	950	950	0%
Budgeted to this account is an amount for curriculum equipment.					
800 Other Objects	327	256	600	600	0%
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	238,607	245,168	263,900	275,750	4%

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>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100 Salaries:	69,412	79,679	65,000	65,000	0%
Budgeted to this account are teacher salaries paid for staff development services.					
200 Benefits:	16,964	23,202	21,750	24,450	12%
Budgeted to this account are the benefit costs of the above personnel.					
300 Purchased Professional Services:	50,191	69,839	72,100	67,700	-6%
This account reflects the cost of conference fees and consultants performing staff development services for the district.					
500 Other Purchased Services:	8,396	22,517	10,350	10,350	0%
Budgeted to this account is mileage reimbursement, travel expenses and conferences which support the district's staff development plan.					
600 General Supplies, Books & Software:	48,307	39,697	32,000	32,000	0%
This account includes supplies, books and periodicals to facilitate staff development.					
800 Other Objects	4,018	4,718	5,000	5,000	0%
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	197,288	239,653	206,200	204,500	-1%
GRAND TOTAL	2,012,368	2,153,895	2,234,300	2,312,300	3%

DALLASTOWN AREA SCHOOL DISTRICT

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2300 ACCOUNT - SUPPORT SERVICES - ADMINISTRATION

Acct Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2300-100	Salaries	2,434,037	2,676,062	2,709,450	2,625,100	(84,350)	-3.1%
2300-200	Empl Benefits	1,003,573	1,231,731	1,389,850	1,431,150	41,300	3.0%
2300-300	Purch Prof Svcs	170,363	167,153	159,200	204,800	45,600	28.6%
2300-400	Purch Prop Svcs	6,228	8,432	6,400	9,000	2,600	40.6%
2300-500	Other Purch Svcs	265,671	267,424	255,300	274,900	19,600	7.7%
2300-600	Supplies	28,219	41,250	44,500	35,350	(9,150)	-20.6%
2300-700	Property	-	-	-	9,050	9,050	0.0%
2300-800	Other Objects	92,728	80,132	53,250	168,400	115,150	216.2%
	Total 2300	4,000,819	4,472,184	4,617,950	4,757,750	139,800	3.0%

Significant Changes to 16/17 Budget:

2300-100 & 200 Accounts:

- One position was budgeted to 2300 in 15/16; should have been budgeted to 1100.

2500-300

- Local auditors recoded to 2350 (from 2500) per PDE.

2300-500 Account:

- \$8k Increase due to additional tax collector fees (EIT, transfer and delinquent collections).

2300-800 Account:

- Increase due to pending legal matters.

Budget impact of PSERS increase:	\$109,992
Net of State Reimbursement (approx. 48%):	\$57,196

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>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100 Salaries:	3,272	3,331	4,500	1,000	-77.8%
Budgeted to this account is the salary paid to the School Board Secretary.					
200 Benefits:	1,460	1,489	2,150	450	-79.1%
The amount budgeted to this account reflects benefit costs related to the above salaries.					
300 Purchased Professional Services:	20,978	638	2,250	1,000	-55.6%
Budgeted to this account is the cost of conference fees and consultants commissioned by the board.					
500 Other Purchased Services:	53,893	56,693	57,500	58,600	1.9%
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:	2,111	2,865	2,650	3,050	15.1%
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	16,736	12,350	126,000	920.2%
Budgeted to this account are the costs of professional dues and fees, e.g. PSBA membership. Also budgeted to this account are funds for pending legal matters.					
TOTAL	94,014	81,753	81,400	190,100	133.5%

2330 ACCOUNT - TAX ASSESSMENT AND COLLECTION SERVICES:

Services rendered in connection with tax assessment and collection.

<u>Object</u>	<u>Actual</u> <u>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100 Salaries:	39,268	37,424	40,000	38,000	-5.0%
Budgeted to this account are the salary costs of the district's six tax collectors.					
200 Benefits:	3,004	2,863	3,050	2,900	-4.9%
Budgeted to this account are the social security costs of the district's tax collectors.					
500 Other Purchased Services:	191,973	180,929	172,500	181,000	4.9%
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 & EIT tax collections.					
600 General Supplies, Books & Software:	60	41	-	-	
Budgeted to this account are the supply costs of the tax collection operation.					
TOTAL	234,305	221,257	215,550	221,900	2.9%

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>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
300 Purchased Professional Services:	131,968	147,632	140,000	181,500	29.6%

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

Also budgeted to this account are costs for the district's required annual independent audit (newly coded here for 2016/17 - from function 2500).

TOTAL	131,968	147,632	140,000	181,500	29.6%
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2360 ACCOUNT - OFFICE OF THE SUPERINTENDENT:

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

<u>Object</u>	<u>Actual</u> <u>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100 Salaries:	233,906	238,181	242,800	248,800	2.5%

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

200 Benefits:	84,590	89,976	109,450	114,900	5.0%
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The benefit costs related to the above personnel are budgeted to this account.

300 Purchased Professional Services:	5,685	8,219	5,500	5,900	7.3%
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This account includes the cost of conference fees and contracted service fees in regards to weather advice.

400 Purchased Property Services:	5,471	8,323	6,300	9,000	42.9%
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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:	8,598	8,152	8,350	8,000	-4.2%
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Budgeted to this account are the costs for printing & postage costs related to the Superintendent's office.

600 General Supplies, Books & Software:	6,781	5,204	6,500	5,400	-16.9%
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Budgeted to this account are the costs of supplies and books & periodicals related to the Superintendent's office.

700 Property:	-	-	-	4,400	
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Budgeted to this account is an amount for replacement equipment in the Superintendent's office.

800 Other Objects	8,960	7,891	8,000	3,300	-58.8%
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This account includes the cost of professional dues and fees.

TOTAL	353,990	365,946	386,900	399,700	3.3%
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2370 ACCOUNT - COMMUNITY RELATIONS SERVICES:

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

<u>Object</u>	<u>Actual</u> <u>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
300 Purchased Professional Services:	992	1,825	1,550	1,750	12.9%

TOTAL	992	1,825	1,550	1,750	12.9%
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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>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100 Salaries:	2,157,590	2,397,127	2,422,150	2,337,300	-3.5%
Budgeted to this account are the costs of salaries for the following personnel:					
Principals					
Assistant Principals					
Dean of Students					
Secretaries					
Medical & Dental Waivers					
200 Benefits:	914,520	1,137,403	1,275,200	1,312,900	3.0%
Budgeted to this account is an amount for the costs of benefits related to the above positions.					
300 Purchased Professional Services:	10,739	8,838	9,900	14,650	48.0%
This account includes the cost for conference fees.					
400 Purchased Property Services:	757	109	100	-	-100.0%
Budgeted to this account is an amount for principal's office equipment repair.					
500 Other Purchased Services:	11,207	21,650	16,950	27,300	61.1%
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.					
600 General Supplies, Books & Software:	19,268	33,140	35,350	26,900	-23.9%
Budgeted to this account is an amount for supplies, books & periodicals related to the operation of principal offices throughout the district.					
700 Property:	-	-	-	4,650	100.0%
Budgeted to this account is an amount for replacement equipment in the principals' offices.					
800 Other Objects	8,394	10,088	9,900	12,800	29.3%
Budgeted in this account is an amount for the professional membership dues and fees related to the principals' offices.					
TOTAL	3,122,476	3,608,355	3,769,550	3,736,500	-0.9%

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>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
800 Other Objects	63,074	45,417	23,000	26,300	14.3%
TOTAL	63,074	45,417	23,000	26,300	14.3%
GRAND TOTAL	4,000,819	4,472,184	4,617,950	4,757,750	3.0%

DALLASTOWN AREA SCHOOL DISTRICT

2016/2017 Budget

2400 ACCOUNT - SUPPORT SERVICES - PUPIL HEALTH

Acct Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2400-100	Salaries	569,686	574,857	581,000	629,250	48,250	8.3%
2400-200	Empl Benefits	256,465	292,720	330,050	377,200	47,150	14.3%
2400-300	Purch Prof Svcs	185,245	100,619	131,150	97,250	(33,900)	-25.8%
2400-400	Purch Prop Svcs	325	1,323	1,200	1,900	700	58.3%
2400-500	Other Purch Svcs	5	275	1,400	3,650	2,250	160.7%
2400-600	Supplies	12,080	14,332	21,300	18,450	(2,850)	-13.4%
2400-700	Property	2,875	-			-	0.0%
2400-800	Other Objects				150	150	100.0%
Total 2400		1,026,681	984,126	1,066,100	1,127,850	61,750	5.8%

Significant Changes to 16/17 Budget:

2400-100 & 200

-A part-time (0.5) new nurse position is included to the budget; this position adds \$40k to salaries and benefits.

2400-200 Account:

-An increase in health insurance coverage and claims impacts the budget \$15k.

2400-300 Account:

-Reduction of LIU nursing services.

Budget impact of PSERS increase:	\$26,366
Net of State Reimbursement (approx. 48%) :	\$13,710

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>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100 Salaries:	569,686	574,857	581,000	629,250	8.3%
This account is for the salaries for the following:					
Certified Nurses					
Medical Assistants					
Support Staff					
Medical & Dental Waivers					
200 Benefits:	256,465	292,720	330,050	377,200	14.3%
This account is for the cost of benefits related to the above positions.					
300 Purchased Professional Services:	185,245	100,619	131,150	97,250	-25.8%
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:	325	1,323	1,200	1,900	58.3%
This account is for the cost of equipment repairs/maintenance related to nursing services.					
500 Other Purchased Services:	5	275	1,400	3,650	160.7%
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:	12,080	14,332	21,300	18,450	-13.4%
This account is for the cost of medical supplies for the nurse's offices.					
700 Property:	2,875	-	-		
Budgeted to this account is an amount for replacement equipment in the nurse's office.					
800 Other Objects	-	-	-	150	100.0%
Budgeted in this account is an amount for the professional membership dues and fees related to the principals' offices.					
GRAND TOTAL	1,026,681	984,126	1,066,100	1,127,850	5.8%

DALLASTOWN AREA SCHOOL DISTRICT

2016/2017 Budget

2500 ACCOUNT - SUPPORT SERVICES - BUSINESS

Acct Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2500-100	Salaries	424,146	431,078	459,750	456,700	(3,050)	-0.7%
2500-200	Empl Benefits	202,693	216,851	235,500	247,100	11,600	4.9%
2500-300	Purch Prof Svcs	42,288	53,914	46,600	15,950	(30,650)	-65.8%
2500-400	Purch Prop Svcs	7,910	10,545	9,000	10,900	1,900	21.1%
2500-500	Other Purch Svcs	10,435	9,508	8,860	9,100	240	2.7%
2500-600	Supplies	31,241	57,471	70,600	73,700	3,100	4.4%
2500-700	Property	-	-	2,750	-	(2,750)	-100.0%
2500-800	Other Objects	7,927	6,949	7,500	7,300	(200)	-2.7%
	Total 2500	726,640	786,316	840,560	820,750	(19,810)	-2.4%

Significant Changes to 16/17 Budget:

2500-300

-Local auditors recoded to 2350 (from 2500) per PDE.

Budget impact of PSERS increase:	\$19,136
Net of State Reimbursement (approx. 48%):	\$9,951

2500 ACCOUNT - BUSINESS OFFICE:

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

<u>Object</u>		<u>Actual</u> <u>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100	Salaries:	424,146	431,078	459,750	456,700	-0.7%
	Included in this account are the costs of the following salaries:					
	Business Manager					
	Director of Accounting Services					
	Payroll Supervisor					
	Accounts Payable Bookkeeper					
	Business Office Secretary					
	District Office Receptionist					
	Medical & Dental Waivers					
200	Benefits:	202,693	216,851	235,500	247,100	4.9%
	Included in this account are the costs of benefits related to the above positions.					
300	Purchased Professional Services:	42,288	53,914	46,600	15,950	-65.8%
	Budgeted to this account is the cost of conference fees and consultants utilized by the business office.					
400	Purchased Property Services:	7,910	10,545	9,000	10,900	21.1%
	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:	10,435	9,508	8,860	9,100	2.7%
	Budgeted in this account is an amount for the costs of printing, postage, and travel related to business services.					
600	General Supplies, Books & Software:	31,241	57,471	70,600	73,700	4.4%
	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:	-	-	2,750	-	-100.0%
	Budgeted to this account is an amount for replacement equipment in the business office.					
800	Other Objects	7,927	6,949	7,500	7,300	-2.7%
	Budgeted to this account are the costs of professional dues and fees.					
GRAND TOTAL		726,640	786,316	840,560	820,750	-2.4%

DALLASTOWN AREA SCHOOL DISTRICT

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2600 ACCOUNT - OPERATION AND MAINTENANCE OF PLANT SERVICES

Acct Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2600-100	Salaries	2,272,343	2,241,217	2,346,710	2,279,750	(66,960)	-2.9%
2600-200	Empl Benefits	1,158,253	1,219,618	1,324,650	1,418,800	94,150	7.1%
2600-300	Purch Prof Svcs	124,252	143,247	132,700	143,900	11,200	8.4%
2600-400	Purch Prop Svcs	1,351,119	1,297,643	1,291,325	1,238,400	(52,925)	-4.1%
2600-500	Other Purch Svcs	206,999	316,381	355,700	411,800	56,100	15.8%
2600-600	Supplies	814,419	809,409	779,700	804,900	25,200	3.2%
2600-700	Property	49,175	20,177	-	1,700	1,700	0.0%
2600-800	Other Objects	5,151	4,893	4,950	4,950	-	0.0%
Total 2600		5,981,711	6,052,585	6,235,735	6,304,200	68,465	1.1%

Significant Changes to 16/17 Budget:

2600-100 & 200 Account:

-Decrease is due to staff turnover and less overtime.

2600-400 Account:

-Decrease is due to the lower electricity rate and less usage.

2600-500 Account:

-Increase is due to the reduction of eRate reimbursement on the District's internet costs.

2600-600 Account:

-Increase is due to additional custodial benchmarking/effeciency software & supplies.

Budget impact of PSERS increase:	\$95,522
Net of State Reimbursement (<i>approx. 48%</i>):	\$49,671

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>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100 Salaries:	2,272,343	2,241,217	2,346,710	2,279,750	-2.9%
Budgeted in this account are the following staff:					
Director of Building and Grounds					
Custodial Supervisor					
Secretary					
Maintenance Personnel					
Building Facilities Managers					
Full-Time & Part-Time Custodians					
Medical & Dental Waivers					
200 Benefits:	1,158,253	1,219,618	1,324,650	1,418,800	7.1%
Included in this account are the costs of benefits related to the above positions.					
300 Purchased Professional Services:	124,252	143,247	132,700	143,900	8.4%
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 the District's School Resource Officer, conference fees and contracted security monitoring.					
400 Purchased Property Services:	1,351,119	1,297,643	1,291,325	1,238,400	-4.1%
<i>Included in this account are the following:</i>					
<i>Trash Disposal</i>	42,300				
<i>Utilities</i>	844,000				
<i>Repairs & Maintenance</i>	340,050				
<i>Equipment & Modular Rental</i>	2,350				
<i>Extermination Services</i>	9,700				
<i>Total Purchased Property Services:</i>	1,238,400				
500 Other Purchased Services:	206,999	316,381	355,700	411,800	15.8%
<i>Included in this account are the following:</i>					
<i>Insurance (fire, property, auto)</i>	161,400				
<i>Postage</i>	3,200				
<i>Telecommunication Svcs</i>	240,100				
<i>Travel</i>	5,900				
<i>Other Purchased Services</i>	1,200				
<i>Total Other Purchased Services:</i>	411,800				
600 General Supplies, Books & Software:	814,419	809,409	779,700	804,900	3.2%
<i>Included in this account are the following:</i>					
<i>Supplies</i>	499,800				
<i>Energy</i>	252,400				
<i>Gasoline</i>	39,500				
<i>Food Costs</i>	1,500				
<i>Safety Committee</i>	11,700				
<i>Total Supplies & Books:</i>	804,900				
700 Property:	49,175	20,177	-	1,700	100.0%
This account is for the purchase of equipment for the building and grounds department.					
800 Other Objects	5,151	4,893	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	5,981,711	6,052,585	6,235,735	6,304,200	1.1%

DALLASTOWN AREA SCHOOL DISTRICT

2016/2017 Budget

2700 ACCOUNT - SERVICES - STUDENT TRANSPORTATION

Acct Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2700-100	Salaries	42,738	74,182	54,000	146,850	92,850	171.9%
2700-200	Empl Benefits	46,075	41,744	40,200	71,550	31,350	78.0%
2700-300	Purch Prop Svcs	1,289	539	400	400	-	0.0%
2700-400	Purch Prof Svcs	-	-			-	0.0%
2700-500	Other Purch Svcs	3,976,347	3,862,945	3,792,300	3,863,620	71,320	1.9%
2700-600	Supplies	1,320	695	5,250	5,150	(100)	-1.9%
2700-700	Property		-			-	0.0%
2700-800	Other Objects		46		50	50	0.0%
Total 2700		4,067,769	3,980,151	3,892,150	4,087,620	195,470	5.0%

Significant Changes to 16/17 Budget:

2700-100, 200, 500

- Increase is due to a new transportation provider.
- \$27k was recoded from function 2830 due to a re-classification of a portion of the Director of Human Resources & Administrative Services' salary and benefits.

Budget impact of PSERS increase:	\$6,153
Net of State Reimbursement (approx. 48%) :	\$3,200

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>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100 Salaries:	42,738	74,182	54,000	146,850	171.9%
Included in this account are the costs of the following					
.5 Transportation Secretary					
Transportation Coordinator					
200 Benefits:	46,075	41,744	40,200	71,550	78.0%
Included in this account are the costs of benefits related to the above positions.					
300 Purchased Professional Services:	1,289	604	400	400	0.0%
500 Other Purchased Services:	3,976,347	3,862,880	3,792,300	3,863,620	1.9%
Included in this account are the costs of providing transportation through contracted carriers to district resident students.					
600 General Supplies, Books & Software:	1,320	695	5,250	5,150	-1.9%
This account is for the cost of supplies and Edulog software needed for the transportation program.					
700 Property:					
800 Other Objects	-	46		50	
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	4,067,769	3,980,151	3,892,150	4,087,620	5.0%

DALLASTOWN AREA SCHOOL DISTRICT

2016/2017 Budget

2800 ACCOUNT - SUPPORT SERVICES - CENTRAL

Acct Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2800-100	Salaries	859,384	862,150	921,690	902,950	(18,740)	-2.0%
2800-200	Empl Benefits	365,502	402,671	477,750	501,050	23,300	4.9%
2800-300	Purch Prof Svcs	139,362	168,869	143,530	134,800	(8,730)	-6.1%
2800-400	Purch Prop Svcs	74,893	49,608	63,900	64,700	800	1.3%
2800-500	Other Purch Svcs	61,907	40,979	60,500	66,700	6,200	10.2%
2800-600	Supplies	135,554	177,749	213,075	187,900	(25,175)	-11.8%
2800-700	Property	127,005	56,822	100,150	105,000	4,850	4.8%
2800-800	Other Objects	1,515	5,121	2,550	2,550	-	0.0%
Total 2800		1,765,122	1,763,969	1,983,145	1,965,650	(17,495)	-0.9%

Significant Changes to 16/17 Budget:

2800-100 Account:

- Decrease is due to staff turnover.
- \$27k was recoded to function 2700 due to a re-classification of a portion of the Director of Human Resources & Administrative Services' salary and benefits.

2800-600 Account:

- Decrease is due to reduced software costs.

Budget impact of PSERS increase:	\$37,834
Net of State Reimbursement (approx. 48%):	\$19,673

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. Included in 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>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100 Salaries:	601,901	614,092	662,050	670,100	1.2%
Budgeted in this account are the following staff:					
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:	246,415	267,902	340,650	376,950	10.7%
Included in this account are the costs of benefits related to the above positions.					
300 Purchased Professional Services:	26,888	48,374	34,500	41,350	19.9%
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:	74,893	45,784	59,300	59,300	0.0%
Included in this account is an amount for the lease and annual maintenance contracts for the district's copiers.					
500 Other Purchased Services:	8,025	16,924	13,700	18,800	37.2%
Budgeted in this account is an amount for the costs of postage and travel related to technology services.					
600 General Supplies, Books, Periodicals & Software:	101,186	129,210	149,100	118,450	-20.6%
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:	123,434	51,827	98,150	103,000	4.9%
The amount budgeted to this account reflects the cost of anticipated upgrades, improvements and maintenance to the district's technology operations.					
800 Other Objects	840	641	1,050	1,050	0.0%
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	1,183,581	1,174,754	1,358,500	1,389,000	2.2%

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>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
300 Purchased Professional Services:	44,384	41,472	45,000	45,000	0.0%
Budgeted to this account is the cost for the district's web service provider (School Wires) and School Messenger service (formerly charged to function 2818).					
TOTAL	44,384	41,472	45,000	45,000	0.0%

2830 - STAFF SERVICES

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

<u>Object</u>	<u>Actual</u> <u>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100 Salaries:	257,484	248,058	259,640	232,850	-10.3%
Budgeted in this account are the following staff: Director of Employee Relations and Administrative Services Human Resources Coordinator Benefits Coordinator Medical & Dental Waivers					
200 Benefits:	119,088	134,769	137,100	124,100	-9.5%
Included in this account are the costs of benefits related to the above positions.					
300 Purchased Professional Services:	62,370	31,809	54,750	38,750	-29.2%
Budgeted to this account is the cost for conference fees, the Employee Assistance Program and other contracted professional services.					
400 Purchased Property Services:	-	3,824	4,600	5,400	17.4%
Included in this account is an amount for the lease and annual maintenance contracts for the district's copiers.					
500 Other Purchased Services:	53,882	23,716	45,450	46,500	2.3%
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:	34,367	47,452	63,325	68,800	8.6%
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:	3,571	4,995	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	675	4,480	1,500	1,500	0.0%
Budgeted to this account are the costs of professional dues and fees, as well as, recruitment service fees.					
TOTAL	531,437	499,103	568,365	519,900	-8.5%

2834/2836 - STAFF DEVELOPMENT SERVICES - NON-INSTRUCTIONAL, NON-CERTIFIED & CERTIFICATED 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>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
300 Purchased Professional Services:	125	880	3,700	3,700	0.0%
Budgeted to this account is the cost for staff development for the district's non-instructional, non-certified staff.					
500 Other Purchased Services:	-	339	1,350	1,400	
Budgeted in this account is an amount for the costs of travel related to staff development services.					
600 General Supplies, Books, Periodicals & Software:	-	1,088	650	650	0.0%
Budgeted to this account is an amount for supplies, books & periodicals related to staff development services.					
TOTAL	125	2,307	5,700	5,750	0.9%

2835 - HEALTH SERVICES

Activities concerned with medical, dental and nurse services provided for school district employees.

<u>Object</u>	<u>Actual</u> <u>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
300 Purchased Professional Services:	-	29,998	-	-	0.0%
Budgeted to this account is the cost for the District's benefit consultants.					
TOTAL	-	29,998	-	-	0.0%

2839 - OTHER STAFF SERVICES

<u>Object</u>	<u>Actual</u> <u>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
300 Purchased Professional Services:	5,595	5,595	5,580	6,000	7.5%
Budgeted to this account is the cost for the District's substitute scheduling software.					
TOTAL	5,595	5,595	5,580	6,000	7.5%

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>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
300 Purchased Professional Services:	-	10,740	-	-	0.0%
TOTAL	-	10,740	-	-	
GRAND TOTAL	1,765,122	1,763,969	1,983,145	1,965,650	-0.9%

DALLASTOWN AREA SCHOOL DISTRICT

2016/2017 Budget

2900 ACCOUNT - SUPPORT SERVICES - OTHER

Acct Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2900-500	Other Purch Svcs	123,122	125,026	125,500	126,450	950	0.8%
	Total 2900	123,122	125,026	125,500	126,450	950	0.8%

2900 ACCOUNT - SUPPORT SERVICES - OTHER SERVICES:

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

<u>Object</u>		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	
		<u>13/14</u>	<u>14/15</u>	<u>15/16</u>	<u>16/17</u>	
500	Other Purchased Services:	123,122	125,026	125,500	126,450	0.8%
Budgeted to this account is an amount for LIU indirect services and the York Learning Center.						
GRAND TOTAL		123,122	125,026	125,500	126,450	0.8%

DALLASTOWN AREA SCHOOL DISTRICT

2016/2017 Budget

3200 ACCOUNT - STUDENT ACTIVITIES

Acct Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	\$ Increase\ (Decrease)	% Increase\ (Decrease)
3200-100	Salaries	836,526	865,673	877,550	868,050	(9,500)	-1.1%
3200-200	Empl Benefits	229,498	264,905	324,200	367,500	43,300	13.4%
3200-300	Purch Prof Svcs	115,349	101,915	113,500	108,000	(5,500)	-4.8%
3200-400	Purch Prop Svcs	20,798	26,713	47,100	40,800	(6,300)	-13.4%
3200-500	Other Purch Svcs	137,946	139,613	136,300	134,700	(1,600)	-1.2%
3200-600	Supplies	178,949	157,707	126,400	130,650	4,250	3.4%
3200-700	Property	26,894	-	26,200	19,200	(7,000)	-26.7%
3200-800	Other Objects	15,573	23,045	11,900	12,800	900	7.6%
Total 3200		1,561,533	1,579,571	1,663,150	1,681,700	18,550	1.1%

Significant Changes to 16/17 Budget:

3200-200 Account:

-An increase in health insurance coverage and claims impacts the budget \$9k.

3200-100 & 700 Accounts:

-Decreases are due to budget reductions.

Budget impact of PSERS increase:	\$36,371
Net of State Reimbursement (approx. 48%) :	\$18,913

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>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100 Salaries:	836,526	865,673	877,550	868,050	-1.1%
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:	229,498	264,905	324,200	367,500	13.4%
Included in this account are the costs of benefits related to the above positions.					
300 Purchased Professional Services:	115,349	101,915	113,500	108,000	-4.8%
Budgeted to this account is the cost of conference fees and an amount for police protection at athletic events.					
400 Purchased Property Services:	20,798	26,713	47,100	40,800	-13.4%
Budgeted to this account is an amount for the repair, maintenance, and laundry service of athletic equipment and uniforms.					
500 Other Purchased Services:	137,946	139,613	136,300	134,700	-1.2%
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:	178,949	157,707	126,400	130,650	3.4%
This account includes the cost of supplies related to the athletic/activities program.					
700 Property:	26,894	-	26,200	19,200	-26.7%
Budgeted to this account is an amount for athletic equipment and uniform replacement.					
800 Other Objects	15,573	23,045	11,900	12,800	7.6%
Budgeted to this account is an amount for the cost of dues and fees related to the student activities and athletics function.					
GRAND TOTAL	1,561,533	1,579,571	1,663,150	1,681,700	1.1%

DALLASTOWN AREA SCHOOL DISTRICT

2016/2017 Budget

3300 ACCOUNT - COMMUNITY SERVICES

Acct Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	\$ Increase\ (Decrease)	% Increase\ (Decrease)
3300-100	Salaries	62,253	64,026	64,500	55,000	(9,500)	-14.7%
3300-200	Empl Benefits	11,752	13,567	21,350	20,700	(650)	-3.0%
3000-300	Purch Prof Svcs	-	-			-	0.0%
3300-500	Other Purch Svcs	-	-			-	0.0%
3300-600	Supplies	2,073	4,101	1,000	5,000	4,000	400.0%
3300-800	Other Objects	2,100	2,100	5,000	-	(5,000)	-100.0%
	Total 3300	78,178	83,794	91,850	80,700	(11,150)	-12.1%

Significant Changes to 16/17 Budget:

3300-100 Account:

-Decrease is due to the elimination of the 3rd grade swim program.

Budget impact of PSERS increase:	\$2,305
Net of State Reimbursement:	\$1,106

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>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
100 Salaries:	62,253	64,026	64,500	55,000	-14.7%
Budgeted in this account is an amount for the cost of salaries for the personnel involved in the following Community programs:					
Learn to Swim Program					
200 Benefits:	11,752	13,567	21,350	20,700	-3.0%
Budgeted in this account is an amount for the cost of benefits related to the above salary costs.					
600 General Supplies, Books & Software:	2,073	4,101	1,000	5,000	400.0%
This account includes an amount for the cost of supplies for Title I community service meetings.					
800 Other Objects	2,100	2,100	5,000	-	-100.0%
The amount budgeted to this account reflects dues & fees paid to community service organizations.					
GRAND TOTAL	78,178	83,794	91,850	80,700	-12.1%

DALLASTOWN AREA SCHOOL DISTRICT

2016/2017 Budget

4000 ACCOUNT - FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SVCS

Acct Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	\$ Increase\ (Decrease)	% Increase\ (Decrease)
4000-300	Purch Prof Svcs	-	-			-	
4000-400	Purch Prop Svcs	-	-			-	
4000-500	Other Purch Svcs	-	-			-	
4000-600	Supplies	-	-			-	
4000-700	Property	-	125,000			-	
	Total 4000	-	125,000	-	-	-	

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.

<u>Object</u>		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
		<u>13/14</u>	<u>14/15</u>	<u>15/16</u>	<u>16/17</u>
700	Property:	-	125,000	-	-
GRAND TOTAL		-	125,000	-	-

DALLASTOWN AREA SCHOOL DISTRICT

2016/2017 Budget

5000 ACCOUNT - OTHER EXPENDITURES AND FINANCING USES

Acct Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	\$ Increase\ (Decrease)	% Increase\ (Decrease)
5000-800	Other Objects	1,993,405	1,935,655	2,442,750	2,460,400	17,650	0.7%
5000-900	Other Use of Funds	5,678,861	5,520,291	5,868,300	6,417,850	549,550	9.4%
	Total 5000	7,672,266	7,455,946	8,311,050	8,878,250	567,200	6.8%

Significant Changes to 16/17 Budget:

5000-900 Account:

- One-time interest savings of \$473k was taken in 2015/16 due to a debt refunding; debt obligations resume for 2016/17.
- Reduction of \$175k in tax rebates.
- Increase of \$330k due to 1:world device financing (budgeted to function 1100 in 15/16).

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>13/14</u>	<u>Actual</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	<u>Budget</u> <u>16/17</u>	
800 Other Objects	1,993,405	1,935,655	2,442,750	2,460,400	0.7%

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 coded to 1390-500. \$473k of non-recurring interest savings will occur in 2015/16 only, which is related to an advanced bond refinancing opportunity.

900 Other Uses of Funds	5,678,861	5,520,291	5,868,300	6,417,850	9.4%
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Budgeted to this account are expenditures for principal payments on notes, bonds and lease-purchase

GRAND TOTAL	7,672,266	7,455,946	8,311,050	8,878,250	6.8%
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DALLASTOWN AREA SCHOOL DISTRICT

2016/2017 Budget

TOTALS BY OBJECT

Acct Code	Description	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	B to B Change	A to B Change
100	Salaries	45,637,254	46,645,659	47,937,495	48,779,375	1.8%	6.9%
200	Empl Benefits	18,553,903	20,931,119	23,214,757	25,759,575	11.0%	38.8%
300	Purch Prof Svcs	4,520,098	4,583,814	4,582,880	4,941,700	7.8%	9.3%
400	Purch Prop Svcs	1,706,481	1,651,456	1,756,475	1,686,000	-4.0%	-1.2%
500	Other Purch Svcs	8,562,527	8,607,534	8,446,518	8,818,145	4.4%	3.0%
600	Supplies	2,784,678	3,009,106	2,913,125	2,882,600	-1.0%	3.5%
700	Property	1,272,623	694,367	530,650	277,350	-47.7%	-78.2%
800	Other Objects	2,140,462	2,072,019	2,545,700	2,684,600	5.5%	25.4%
900	Other Use of Funds	5,678,860	5,520,291	5,868,300	6,417,850	9.4%	13.0%
	Total	90,856,886	93,715,365	97,795,900	102,247,195	4.6%	12.5%

Significant Changes to 16/17 Budget:

The mandatory increase in the employer's PSERS rate impacts the expenditure budget \$2,043,856; The net impact (less state reimbursement of approximately 48%) is \$1,062,805.

Budget impact of PSERS increase:	\$2,043,856
Net of State Reimbursement (approx. 48%):	\$1,062,805

Dallastown Area School District
5 Year History - General Fund Expenditures

	<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>Actual</u>	<u>14/15</u> <u>Actual</u>	<u>15/16</u> <u>Budget</u>	<u>16/17</u> <u>Budget</u>
1000 - Instruction							
1100 Regular Instruction	43,835,112	43,275,215	44,555,067	46,044,649	47,488,623	49,418,350	51,497,000
1200 Special Education	9,633,663	9,271,600	9,588,809	10,491,423	10,857,400	11,357,163	12,338,525
1300 Vocational Education	1,060,213	1,064,365	1,405,620	1,374,548	1,459,459	1,516,900	1,662,900
Other Instructional							
1400 Programs	1,026,839	888,465	883,328	780,558	812,375	862,650	863,550
Non-Public School							
1500 Programs	7,430	5,002	4,394	9,813	0	0	0
1600 Community Education	33,761	33,747	38,096	30,952	3,699	8,607	5,000
<i>Total Instruction</i>	<i>55,597,018</i>	<i>54,538,394</i>	<i>56,475,314</i>	<i>58,731,943</i>	<i>60,621,556</i>	<i>63,163,670</i>	<i>66,366,975</i>
2000 - Support Services							
2100 Pupil Personnel	2,609,146	2,825,580	2,944,790	3,108,734	3,531,246	3,570,740	3,737,000
Instructional Staff							
2200 Support	2,548,092	1,955,165	1,932,097	2,012,368	2,153,895	2,234,300	2,312,300
2300 Administration	4,223,108	3,668,887	3,892,434	4,000,819	4,472,184	4,617,950	4,757,750
2400 Pupil Health Services	936,760	935,048	983,785	1,026,681	984,126	1,066,100	1,127,850
2500 Business Services	689,096	665,169	718,807	726,640	786,316	840,560	820,750
2600 Plant Services	6,398,483	6,205,805	6,059,607	5,981,711	6,052,585	6,235,735	6,304,200
Student Transportation							
2700	3,683,022	3,776,978	3,952,879	4,067,769	3,980,151	3,892,150	4,087,620
Central Support							
2800 Services	1,632,573	1,593,839	1,872,915	1,765,122	1,763,969	1,983,145	1,965,650
Other Support Services							
2900	123,126	123,429	125,821	123,122	125,026	125,500	126,450
<i>Total Support Services</i>	<i>22,843,406</i>	<i>21,749,902</i>	<i>22,483,135</i>	<i>22,812,966</i>	<i>23,849,498</i>	<i>24,566,180</i>	<i>25,239,570</i>
3000 - Non-Instructional Services							
3200 Student Activities	1,511,748	1,403,880	1,425,607	1,561,533	1,579,571	1,663,150	1,681,700
3300 Community Services	83,567	81,682	85,080	78,178	83,794	91,850	80,700
<i>Total Non-Instructional Svcs</i>	<i>1,595,316</i>	<i>1,485,562</i>	<i>1,510,687</i>	<i>1,639,711</i>	<i>1,663,365</i>	<i>1,755,000</i>	<i>1,762,400</i>
4000 - Facilities Acquisition, Construction and Improvement							
Facilities Acquisition, Construction and							
4600 Improvement	15,900	0	0	0	125,000	0	0
<i>Total Facilities Acquisition</i>	<i>15,900</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>125,000</i>	<i>0</i>	<i>0</i>
5000 - Other Financing Uses, Net							
5100 Debt Service	7,833,552	7,923,622	7,529,853	7,547,266	7,435,946	8,211,050	8,778,250
5200 Fund Transfers	1,400,100	839,825	479,773	125,000	20,000	0	0
5800 Suspense Account	0	0	0	0	0	0	0
5900 Budgetary Reserve	0	0	0	0	0	100,000	100,000
<i>Total Other Financing</i>	<i>9,233,652</i>	<i>8,763,446</i>	<i>8,009,626</i>	<i>7,672,266</i>	<i>7,455,946</i>	<i>8,311,050</i>	<i>8,878,250</i>
BY FUNCTION	89,285,292	86,537,305	88,478,762	90,856,886	93,715,365	97,795,900	102,247,195

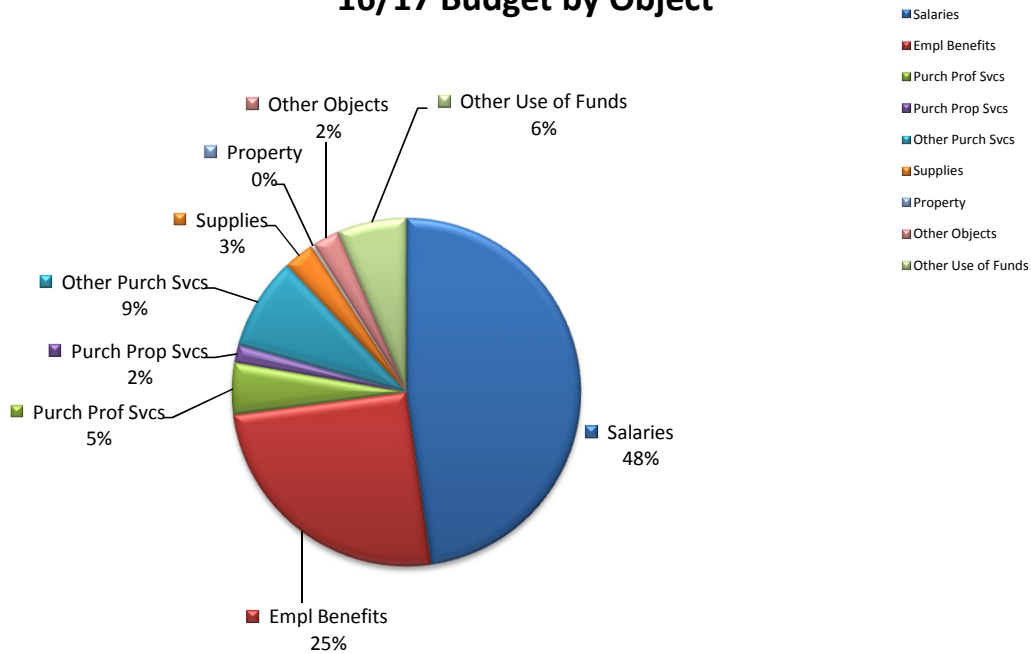
DALLASTOWN AREA SCHOOL DISTRICT

2016/2017 Budget

TOTALS BY OBJECT

Acct	Description	Actual 10/11	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Budget 15/16	Budget 16/17	\$ Increase\ (Decrease)	% Increase\ (Decrease)
100	Salaries	47,047,042	45,480,562	45,075,802	45,637,254	46,645,659	47,937,495	48,779,375	841,880	1.8%
200	Empl Benefits	13,914,005	14,966,404	17,053,982	18,553,903	20,931,119	23,214,757	25,759,575	2,544,818	11.0%
300	Purch Prof Svcs	4,019,493	3,779,142	4,026,311	4,520,097	4,583,814	4,582,880	4,941,700	358,820	7.8%
400	Purch Prop Svcs	2,339,781	1,892,056	1,670,022	1,706,481	1,651,456	1,756,475	1,686,000	(70,475)	-4.0%
500	Other Purch Svcs	7,623,368	8,174,556	8,656,848	8,562,527	8,607,534	8,446,518	8,818,145	371,627	4.4%
600	Supplies	3,278,466	2,681,792	2,988,046	2,784,678	3,009,106	2,913,125	2,882,600	(30,525)	-1.0%
700	Property	1,689,452	704,073	904,736	1,272,624	694,367	530,650	277,350	(253,300)	-47.7%
800	Other Objects	2,759,260	2,751,062	2,164,660	2,140,462	2,072,019	2,545,700	2,584,600	38,900	1.5%
900	Other Use of Funds	6,614,426	6,107,658	5,938,354	5,678,860	5,520,291	5,868,300	6,517,850	649,550	11.1%
	Total	89,285,292	86,537,305	88,478,762	90,856,886	93,715,365	97,795,900	102,247,195	4,451,295	4.6%

16/17 Budget by Object

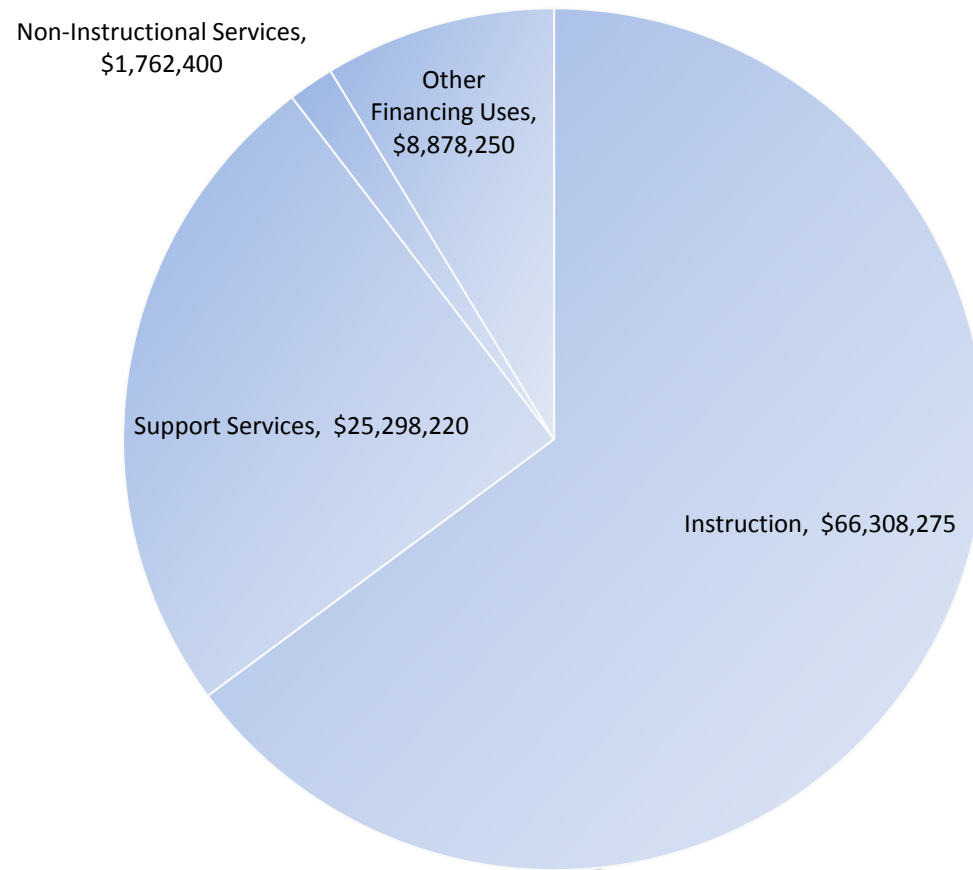


DALLASTOWN AREA SCHOOL DISTRICT
10-YEAR HISTORY OF ACTUAL GENERAL FUND EXPENDITURES BY SOURCE

	2016/2017 Budget	2015/2016 Budget	2014/2015	2013/2014	2012/2013	2011/2012	2010/2011	2009/2010	2008/2009	2007/2008
Instruction:										
Regular Education Programs	51,485,100	49,442,350	47,488,623	46,044,649	44,555,067	43,275,215	43,835,112	41,827,957	39,095,912	37,005,170
Special Education Programs	12,291,725	11,333,163	10,857,400	10,491,423	9,588,809	9,271,600	9,633,663	8,938,130	8,027,122	7,911,130
Vocational Education	1,662,900	1,516,900	1,459,459	1,374,548	1,405,620	1,064,365	1,060,213	1,213,956	1,181,525	1,078,980
Other Instructional Programs	863,550	862,650	812,375	780,558	883,328	888,465	1,026,839	1,102,314	974,626	984,319
Nonpublic School Programs	-	-	-	9,813	4,394	5,002	7,430	14,098	-	-
Adult Education Programs	5,000	8,607	3,699	30,952	38,096	33,747	33,761	36,948	35,960	36,345
Total Instruction	66,308,275	63,163,670	60,621,556	58,731,943	56,475,314	54,538,394	55,597,018	53,133,403	49,315,145	47,015,944
% Inc/(Dec)	5.0%	4.2%	3.2%	4.0%	3.6%	-1.9%	4.6%	7.7%	4.9%	
Support Services:										
Pupil Personnel	3,737,000	3,570,740	3,531,246	3,108,734	2,944,790	2,825,580	2,609,146	2,402,279	2,298,239	2,165,411
Instructional Staff	2,312,300	2,234,300	2,153,895	2,012,368	1,932,097	1,955,165	2,548,092	2,197,526	2,078,347	2,016,215
Administration	4,757,750	4,617,950	4,472,184	4,000,819	3,892,434	3,668,887	4,223,108	3,843,642	3,743,253	3,545,268
Pupil Health	1,186,550	1,066,100	984,126	1,026,681	983,785	935,048	936,760	858,512	844,711	800,353
Business	820,750	840,560	786,316	726,640	718,807	665,169	689,096	671,577	660,470	664,568
Operation and Maintenance of Plant Services	6,304,200	6,235,735	6,052,585	5,981,711	6,059,608	6,205,805	6,398,483	6,004,495	5,497,721	5,351,182
Student Transportation Services	4,087,620	3,892,150	3,980,151	4,067,769	3,952,879	3,776,978	3,683,022	3,019,899	3,128,717	3,072,000
Central	1,965,650	1,983,145	1,763,969	1,765,122	1,872,915	1,593,839	1,632,573	1,772,082	1,757,538	1,614,414
Other Support Services	126,450	125,500	125,026	123,122	125,821	123,429	123,126	124,205	104,438	49,083
Total Support Services	25,298,270	24,566,180	23,849,498	22,812,966	22,483,136	21,749,902	22,843,406	20,894,217	20,113,434	19,278,494
% Inc/(Dec)	3.0%	3.0%	4.5%	1.5%	3.4%	-4.8%	9.3%	3.9%	4.3%	
Non-Instructional Services:										
Student Activities	1,681,700	1,663,150	1,579,571	1,561,533	1,425,607	1,403,880	1,511,748	1,504,590	1,364,300	1,171,844
Community Services	80,700	91,850	83,794	78,178	85,080	81,682	83,567	79,604	92,558	82,063
Total Non-Instructional Services	1,762,400	1,755,000	1,663,365	1,639,711	1,510,687	1,485,562	1,595,316	1,584,194	1,456,858	1,253,907
% Inc/(Dec)	0.4%	5.5%	1.4%	8.5%	1.7%	-6.9%	0.7%	8.7%	16.2%	
Facilities Acquisition, Construction & Improvements:										
Facilities Improvements	-	-	125,000	-	-	-	15,900	497,292	17,010	596,411
Total Facilities Improvements	-	-	125,000	-	-	-	15,900	497,292	17,010	596,411
% Inc/(Dec)	0.0%	0.0%	0.0%	0.0%	0.0%	-100.0%	-96.8%	2823.5%	-97.1%	
Other Financing Uses										
Debt Services	8,603,250	7,836,050	7,435,946	7,525,386	7,520,007	7,845,603	7,754,291	7,969,618	6,646,696	7,508,017
Fund Transfers & Budgetary Reserve	100,000	100,000	20,000	125,000	479,773	839,825	1,400,100	708,000	1,488,147	2,642,422
Refund of Prior Years Receipts	175,000	375,000	-	21,880	9,845	78,019	79,261	101,713	61,553	1,412
Total Other Financing Uses	8,878,250	8,311,050	7,455,946	7,672,266	8,009,625	8,763,446	9,233,652	8,779,331	8,196,396	10,151,851
% Inc/(Dec)	6.8%	11.5%	-2.8%	-4.2%	-8.6%	-5.1%	5.2%	7.1%	-19.3%	
TOTAL EXPENDITURES	102,247,195	97,795,900	93,715,365	90,856,886	88,478,762	86,537,305	89,285,292	84,888,437	79,098,843	78,296,607
% Inc/(Dec)	4.6%	4.4%	3.1%	2.7%	2.2%	-3.1%	5.2%	7.3%	1.0%	

Source: Annual Financial Reports of the Dallastown Area School District

16/17 Budget by Major Function



Dallastown Area School District
2016/2017 Budget
Salary Summary

Object Code 100

	09/10	% of	10/11	% of	11/12	% of	12/13	% of	13/14	% of	14/15	% of	15/16	% of	16/17	% of	% Increase
Category	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Actual	Total	Budget	Total	Budget	Total	(B to B)
1100 Regular Programs	30,505,786	67.35%	30,884,283	65.65%	30,356,879	66.75%	29,978,135	66.51%	30,362,225	66.53%	30,813,430	66.06%	31,525,050	65.76%	32,102,375	65.81%	1.83%
1200 Special Programs	3,932,253	8.68%	4,251,365	9.04%	3,988,524	8.77%	3,928,244	8.71%	4,124,313	9.04%	4,202,499	9.01%	4,423,655	9.23%	4,678,950	9.59%	5.77%
Vocational																	
1300 Programs	36,233	0.08%	37,043	0.08%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0.00%
Other Instruction																	
1400 Programs	434,755	0.96%	369,095	0.78%	506,208	1.11%	474,617	1.05%	397,606	0.87%	392,571	0.84%	409,300	0.85%	411,250	0.84%	0.48%
Adult Education																	
1600 Programs	2,112	0.00%	2,865	0.01%	3,131	0.01%	2,702	0.01%	1,123	0.00%	0	0.00%	2,700	0.01%	0	0.00%	-100.00%
2100 Pupil Services	1,586,854	3.50%	1,849,980	3.93%	1,995,473	4.39%	1,946,192	4.32%	2,025,308	4.44%	2,166,902	4.65%	2,279,140	4.75%	2,317,150	4.75%	1.67%
Instructional																	
2200 Services	1,374,973	3.04%	1,538,270	3.27%	1,238,339	2.72%	1,236,873	2.74%	1,225,570	2.69%	1,281,012	2.75%	1,283,000	2.68%	1,306,000	2.68%	1.79%
2300 Administration	2,488,455	5.49%	2,714,716	5.77%	2,367,882	5.21%	2,459,949	5.46%	2,434,037	5.33%	2,676,062	5.74%	2,709,450	5.65%	2,591,100	5.31%	-4.37%
2400 Pupil Health	585,540	1.29%	618,741	1.32%	533,650	1.17%	540,672	1.20%	569,686	1.25%	574,857	1.23%	581,000	1.21%	663,250	1.36%	14.16%
2500 Business Services	436,987	0.96%	443,254	0.94%	399,879	0.88%	416,933	0.92%	424,146	0.93%	431,078	0.92%	459,750	0.96%	456,700	0.94%	-0.66%
Operations &																	
2600 Maintenance	2,092,330	4.62%	2,359,167	5.01%	2,308,341	5.08%	2,300,440	5.10%	2,272,343	4.98%	2,241,217	4.80%	2,346,710	4.90%	2,279,750	4.67%	-2.85%
Student																	
2700 Transportation	132,900	0.29%	127,005	0.27%	26,491	0.06%	35,534	0.08%	42,738	0.09%	74,182	0.16%	54,000	0.11%	146,850	0.30%	171.94%
2800 Central Services	780,228	1.72%	860,994	1.83%	833,849	1.83%	829,249	1.84%	859,384	1.88%	862,150	1.85%	921,690	1.92%	902,950	1.85%	-2.03%
Student																	
3200 Activities/Athletics	841,927	1.86%	924,155	1.96%	857,988	1.89%	861,084	1.91%	836,526	1.83%	865,673	1.86%	877,550	1.83%	868,050	1.78%	-1.08%
3300 Community Services	62,400	0.14%	66,109	0.14%	63,927	0.14%	65,178	0.14%	62,253	0.14%	64,026	0.14%	64,500	0.13%	55,000	0.11%	-14.73%
Total Salaries	45,293,733	100.00%	47,047,042	100.00%	45,480,562	100.00%	45,075,802	100.00%	45,637,254	100.00%	46,645,659	100.00%	47,937,495	100.00%	48,779,375	100.00%	2.77%

NOTE: Salary costs represent 47.7% of the total 16/17 budget.

Salary costs represent 49.0% of the total 15/16 budget.

Salary costs represent 49.8% of the total 14/15 expenditures.

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

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

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

SALARY HISTORY		09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Actual	15/16 Budget	YTD	Remaining	15/16 Antic Actual	16/17 Budget
111	ADMIN	3,016,124	3,248,502	2,913,097	2,945,206	3,014,003	3,279,431	3,163,100	2,613,217	584,917	3,198,134	3,288,150
115	LEAVE PAYOUT	313,570	460,137	286,448	350,499	277,743	246,391	275,000	49,011	125,000	250,000	224,300
121	TEACHER	34,158,275	34,914,485	35,227,985	34,404,347	35,053,917	35,839,080	36,945,700	25,637,873	11,206,112	36,843,985	37,555,325
122	TEACHER SUB	1,078,109	998,897	732,277	779,074	809,866	680,994	750,000	588,934	195,328	784,262	750,000
126	OPT OUTS	88,803	143,990	116,875	118,309	109,090	70,527	80,200	65,100	20,191	85,291	82,150
131	OTH PROF	889,552	972,619	958,773	954,735	888,225	936,605	973,690	542,964	542,964	955,000	955,500
132	OTH PROF SUB	13,828	8,811	5,373	10,493	15,572	12,468	5,550	12,635	3,600	16,235	13,000
141	TECH	364,549	433,278	339,035	285,939	270,768	286,900	320,750	234,834	64,108	298,943	323,900
143	TECH OT	-	-	-	-	-	-	-	-	-	-	-
151	CLERICAL	1,366,355	1,444,417	1,348,804	1,413,788	1,398,676	1,461,257	1,503,700	1,193,301	325,047	1,518,349	1,588,950
152	CLERICAL SUB	37,416	55,251	31,402	40,342	52,650	38,841	33,500	31,038	31,038	62,076	40,000
153	CLERICAL OT	13,115	13,668	7,787	3,826	5,244	4,828	5,300	8,225	8,225	10,000	7,050
161	MAINT	416,865	478,610	475,599	395,481	441,017	444,364	483,100	356,461	101,859	458,320	490,800
162	MAINT SUB	24,331	8,675	6,097	18,844	26,149	20,900	6,400	13,394	13,394	26,787	15,000
163	MAINT OT		169	-	-		-	-	9,311	9,311	18,623	
171	CUST	1,137,454	1,363,615	1,358,391	1,437,839	1,379,587	1,319,499	1,405,100	1,038,293	302,875	1,341,168	1,377,750
172	CUST SUB	172,070	172,332	147,436	144,131	132,155	157,666	150,000	106,397	22,853	129,250	150,000
173	CUST OT	34,702	27,759	26,117	16,755	10,610	32,131	12,000	12,195	7,181	19,376	23,000
181	SECURITY	-	49,339	43,237	58,257	58,891	41,872	41,750	64,347	20,249	84,596	84,350
191	PARA	2,098,953	2,140,078	1,406,657	1,605,401	1,593,253	1,688,962	1,707,655	1,305,822	392,178	1,698,000	1,725,050
192	PARA SUB	69,660	112,410	49,173	92,535	99,838	82,943	75,000	85,317	36,538	121,855	85,000
		45,293,732	47,047,042	45,480,562	45,075,802	45,637,254	46,645,659	47,937,495	33,968,667	14,012,968	47,920,247	48,779,275

DALLASTOWN AREA SCHOOL DISTRICT
SUMMARY OF ACTIVE EMPLOYEES BY JOB CLASS
FIVE YEAR HISTORY OF DISTRICT STAFF
Unaudited

Job Class	2016	2015	2014	2013	2012
<i>Custodians and Maintenance - 10 months</i>	7	7	7	2	4
<i>Custodians and Maintenance - 12 months</i>	53	53	56	58	61
<i>Administrators</i>	27	27	27	27	25
<i>Aides</i>	141	135	125	120	120
<i>Athletics, Coaching, Pool & Intramurals</i>	107	107	109	110	116
<i>Support staff-administration 10 months</i>	7	7	6	6	6
<i>Support staff-administration 12 months</i>	43	41	43	38	46
<i>Crossing Guards</i>	1	1	1	1	1
<i>Classroom Teachers</i>	403	401	401	401	401
<i>Librarians</i>	6	6	6	6	6
<i>Guidance Counselors</i>	16	16	16	16	16
<i>Social Worker</i>	1	-	-	-	-
<i>Nurses</i>	4	4	4	4	4
	816	805	801	789	806

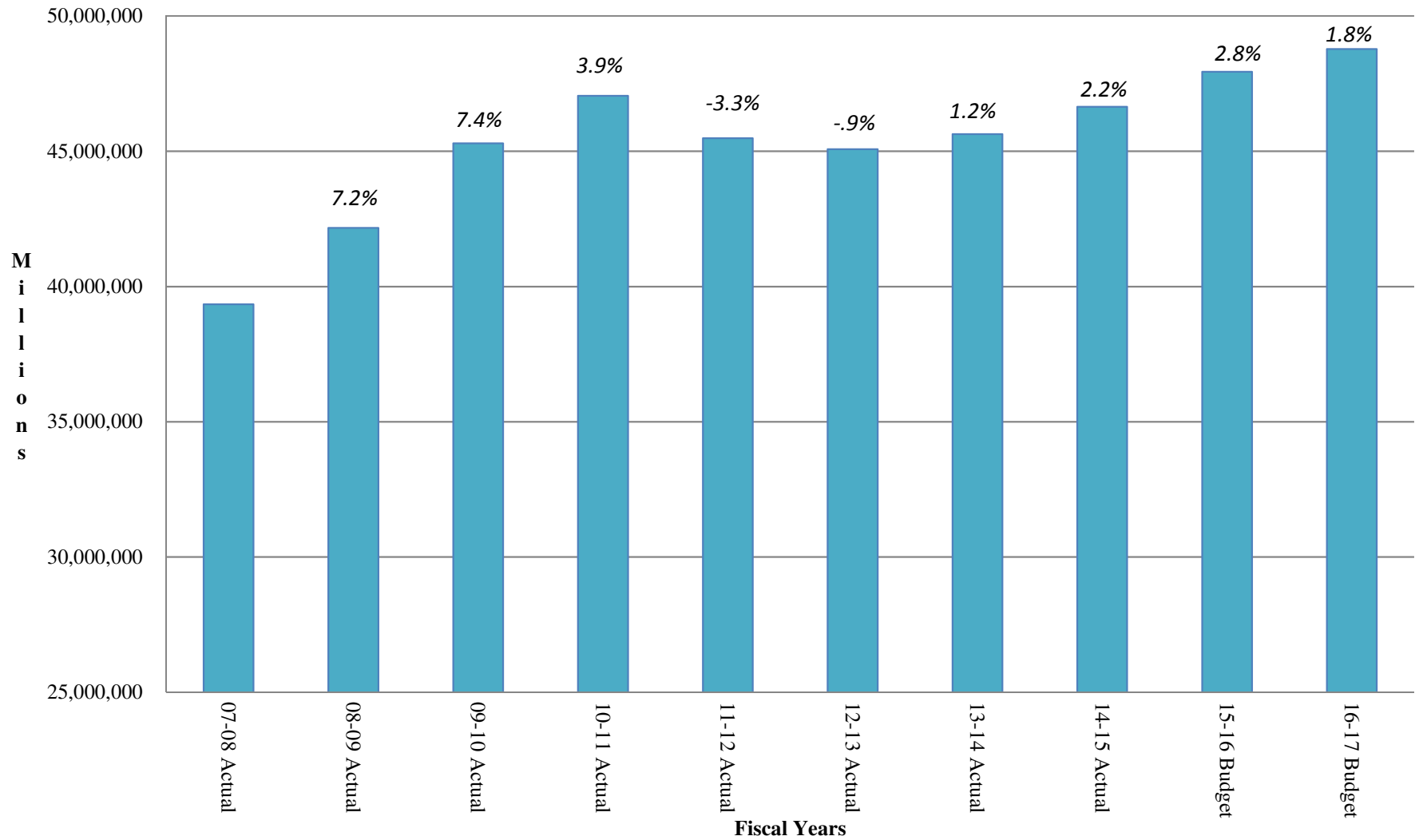
Source: Human Resources Records



10 Year History of Salary Expense



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



Dallastown Area School District
2016/2017 Budget
Benefits Summary

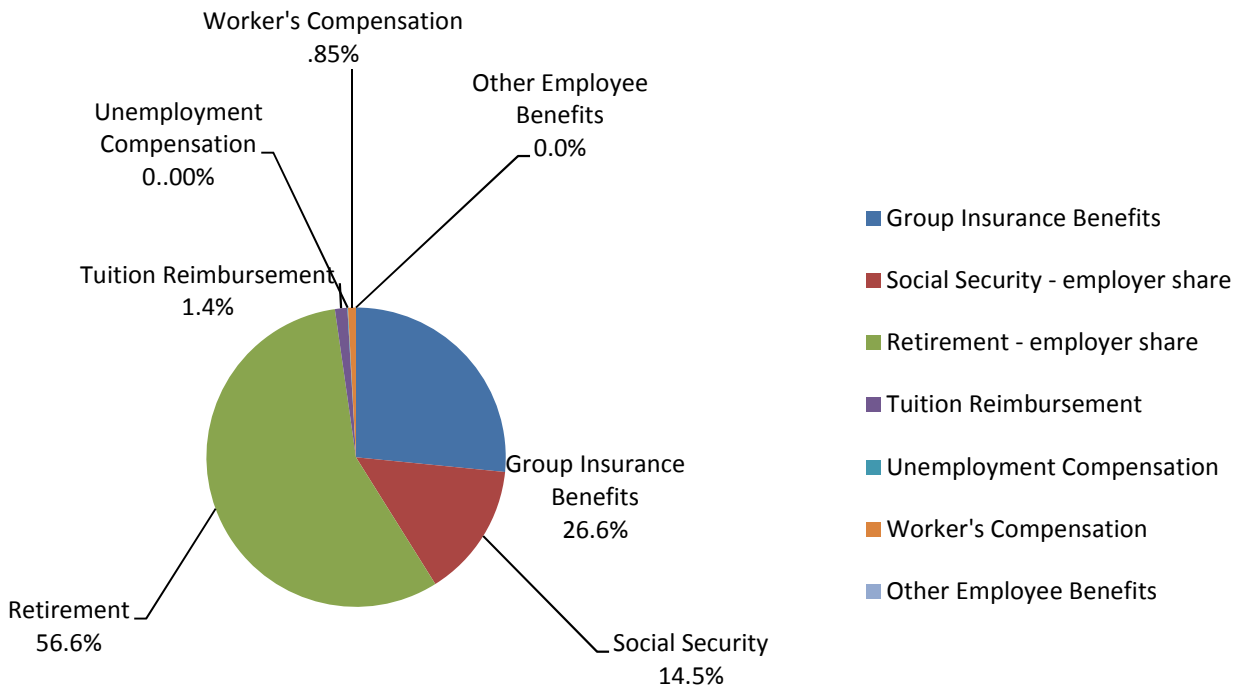
Object Code 200

Object	Category	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Actual	15/16 Budget	16/17 Budget	% Increase (B to B)
	Group Insurance Benefits									
271/281	Medical Insurance	5,476,245	6,632,852	6,357,335	6,972,194	6,419,113	6,375,900	6,000,000	6,362,950	6.05%
272	Dental Insurance	385,867	417,504	378,593	421,098	427,971	429,473	463,250	413,900	-10.65%
213	Life Insurance	38,810	40,851	40,139	23,177	41,026	41,223	41,000	42,850	4.51%
214	Long Term Disability	8,164	8,404	5,388	4,474	4,681	4,773	9,950	9,950	0.00%
215	Vision Insurance	19,494	18,745	14,698	17,740	14,246	14,281	18,000	18,000	0.00%
220	Social Security - <i>employer share</i>	3,392,579	3,521,205	3,423,996	3,388,254	3,438,335	3,560,834	3,664,407	3,737,750	2.00%
	<i>(7.65% of salaries/wages for 16/17)</i>			-						
230	Retirement - <i>employer share</i>	2,118,732	2,632,716	3,874,798	5,480,270	7,591,030	9,811,701	12,378,650	14,588,175	17.85%
	<i>(30.03% of salaries/wages for 16/17)</i>									
240	Tuition Reimbursement	485,723	381,746	372,582	415,766	399,382	486,203	350,000	350,000	0.00%
250	Unemployment Compensation	1,318	1,801	277,505	108,673	33,987	6,940	16,000	16,000	0.00%
260	Worker's Compensation	244,716	258,182	196,370	219,211	181,007	199,791	197,000	220,000	11.68%
290	Other Employee Benefits	0	0	25,000	3,125	3,125	0	76,500	0	-100.00%
Total 200 Object Accounts		12,171,648	13,914,005	14,966,404	17,053,982	18,553,903	20,931,119	23,214,757	25,759,575	10.91%

* 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, 21.40% for 14/15, 25.84% for 15/16 and 30.03% for 16/17.

Note: Benefit costs represent 25.1% of the total 16/17 budget.
 Benefit costs represent 23.7% of the total 15/16 budget.
 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.

2016/17 Budgeted Employee Benefit Costs



Category	15/16 Budget	16/17 Budget
Group Insurance Benefits	6,532,200	6,847,650
Medical Insurance		
Dental Insurance		
Life Insurance		
Long Term Disability		
Vision Insurance		
OPEB (Other Post-Employment Benefits)		
Social Security - <i>employer share</i>	3,664,407	3,737,750
<i>(7.65% of salaries/wages for 16/17)</i>		
Retirement - <i>employer share</i>	12,378,650	14,588,175
<i>(30.03% of salaries/wages for 16/17)</i>		
Tuition Reimbursement	350,000	350,000
Unemployment Compensation	16,000	16,000
Worker's Compensation	197,000	220,000
Other Employee Benefits	76,500	0
Total 200 Object - Benefits	23,214,757	25,759,575

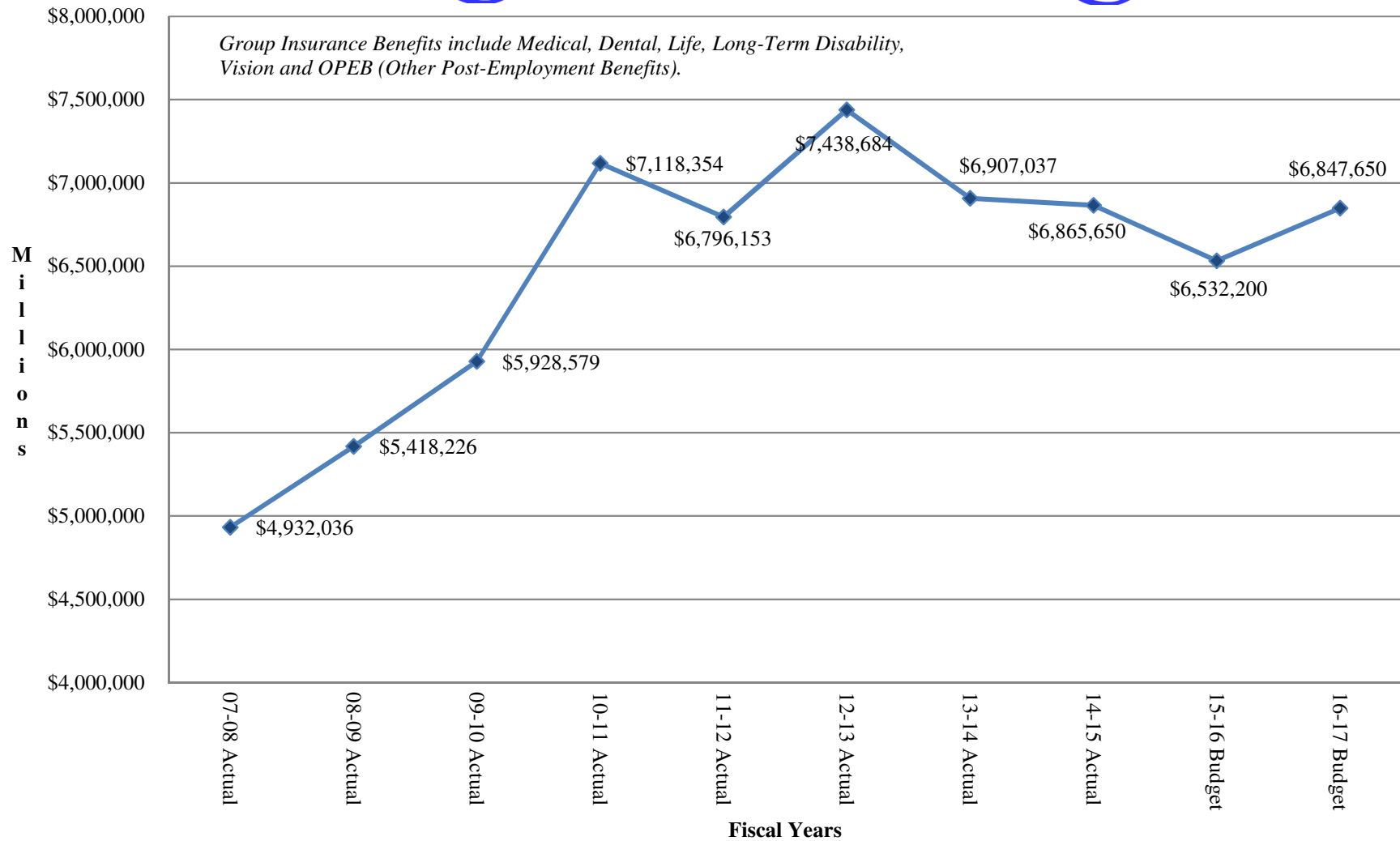
BENEFITS HISTORY		06/07 % of Actual Salary		07/08 % of Actual Salary		08/09 % of Actual Salary		09/10 % of Actual Salary		10/11 % of Actual Salary		11/12 % of Actual Salary	
211	Medical	4,293,946	11.65%	4,459,800	11.34%	4,946,969	11.73%	5,139,639	11.35%	6,112,262	12.99%	5,762,256	12.67%
212	Dental	376,934	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	PSERS	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%
TOTAL		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%

		12/13 % of Actual Salary		13/14 % of Actual Salary		14/15 % of Budget Salary		14/15 % of Actual Salary		15/16 % of Budget Salary		15/16 % of Antic Salary	
211	Medical	6,434,749	14.28%	5,999,023	13.15%	5,842,200	12.52%	6,001,120	12.87%	5,605,000	11.69%	5,654,125	11.80%
212	Dental	421,098	0.93%	427,971	0.94%	430,350	0.92%	429,474	0.92%	463,250	0.97%	425,000	0.89%
213	Life	23,177	0.05%	41,026	0.09%	41,000	0.09%	41,223	0.09%	41,000	0.09%	43,128	0.09%
214	LTD	4,474	0.01%	4,681	0.01%	5,000	0.01%	4,773	0.01%	9,950	0.02%	9,950	0.02%
215	Vision	17,740	0.04%	14,246	0.03%	18,000	0.04%	14,281	0.03%	18,000	0.04%	18,000	0.04%
220	FICA	3,388,254	7.52%	3,438,335	7.53%	3,596,724	7.71%	3,560,835	7.63%	3,664,407	7.64%	3,665,899	7.65%
230	PSERS	5,480,270	12.16%	7,591,030	16.63%	10,061,418	21.57%	9,811,702	21.03%	12,378,650	25.82%	12,373,008	25.82%
240	Tuition Reimb	415,766	0.92%	399,382	0.88%	350,000	0.75%	486,204	1.04%	350,000	0.73%	400,000	0.83%
250	U/C	108,673	0.24%	33,987	0.07%	2,500	0.01%	6,938	0.01%	16,000	0.03%	16,000	0.03%
260	W/C	219,211	0.49%	181,007	0.40%	197,000	0.42%	199,791	0.43%	197,000	0.41%	216,542	0.45%
281	OPEB	537,446	1.19%	420,090	0.92%	450,450	0.97%	374,781	0.80%	395,000	0.82%	371,875	0.78%
290	Leave Payout	3,125	0.01%	3,125	0.01%		0.00%	-	0.00%	76,500	0.16%	-	0.00%
TOTAL		17,053,982	37.83%	18,553,903	40.66%	20,994,642	45.01%	20,931,119	44.87%	23,214,757	48.43%	23,193,527	48.40%

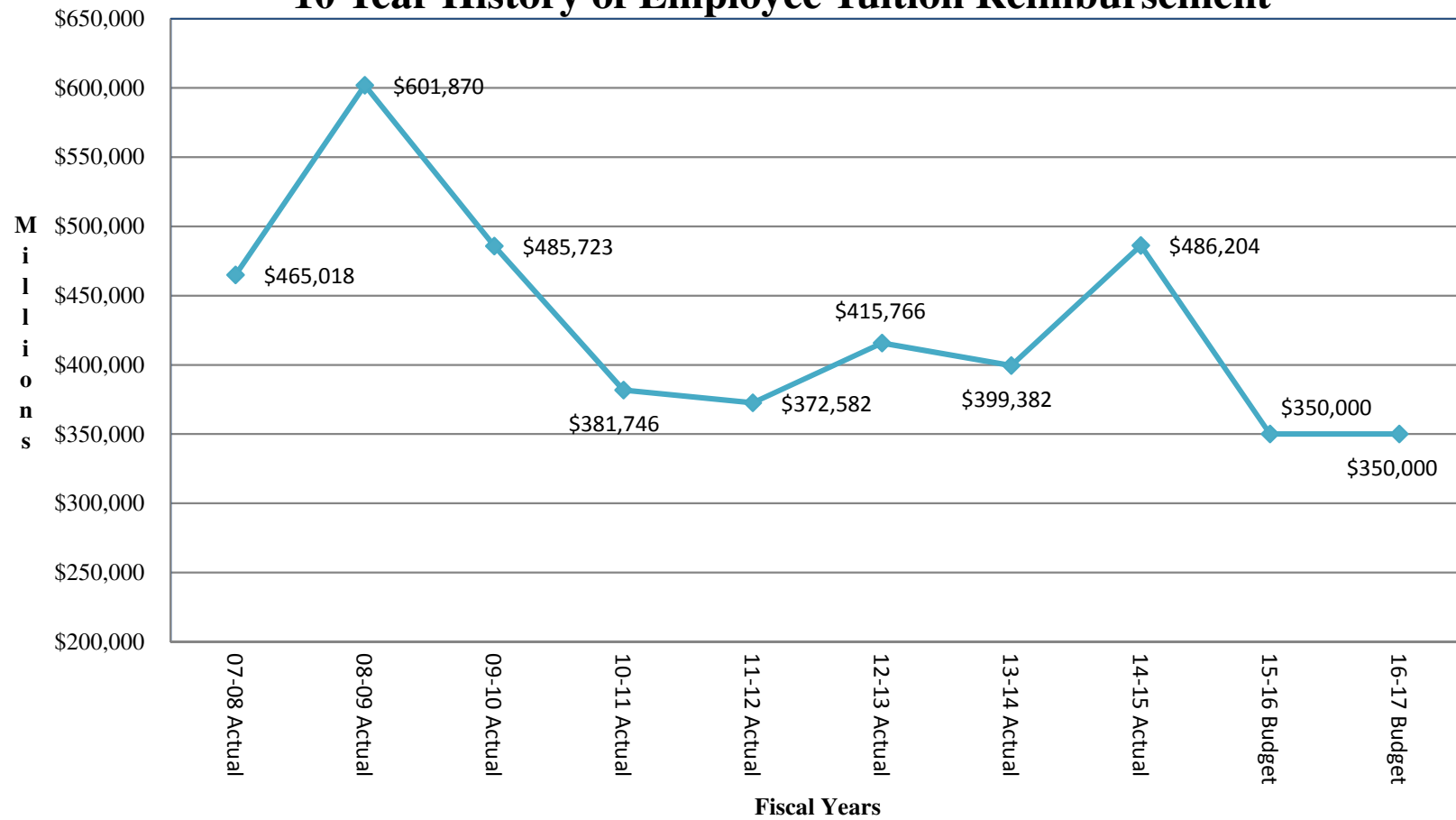
		16/17 % of Budget Salary	
271	Medical	6,040,350	12.38%
272	Dental	413,900	0.85%
213	Life	42,850	0.09%
214	LTD	9,950	0.02%
215	Vision	18,000	0.04%
220	FICA	3,737,750	7.66%
230	PSERS	14,588,175	29.91%
240	Tuition Reimb	350,000	0.72%
250	U/C	16,000	0.03%
260	W/C	220,000	0.45%
281	OPEB	322,600	0.66%
290	Leave Payout	-	0.00%
TOTAL		25,759,575	52.81%



10 Year History of Group Insurance Benefits

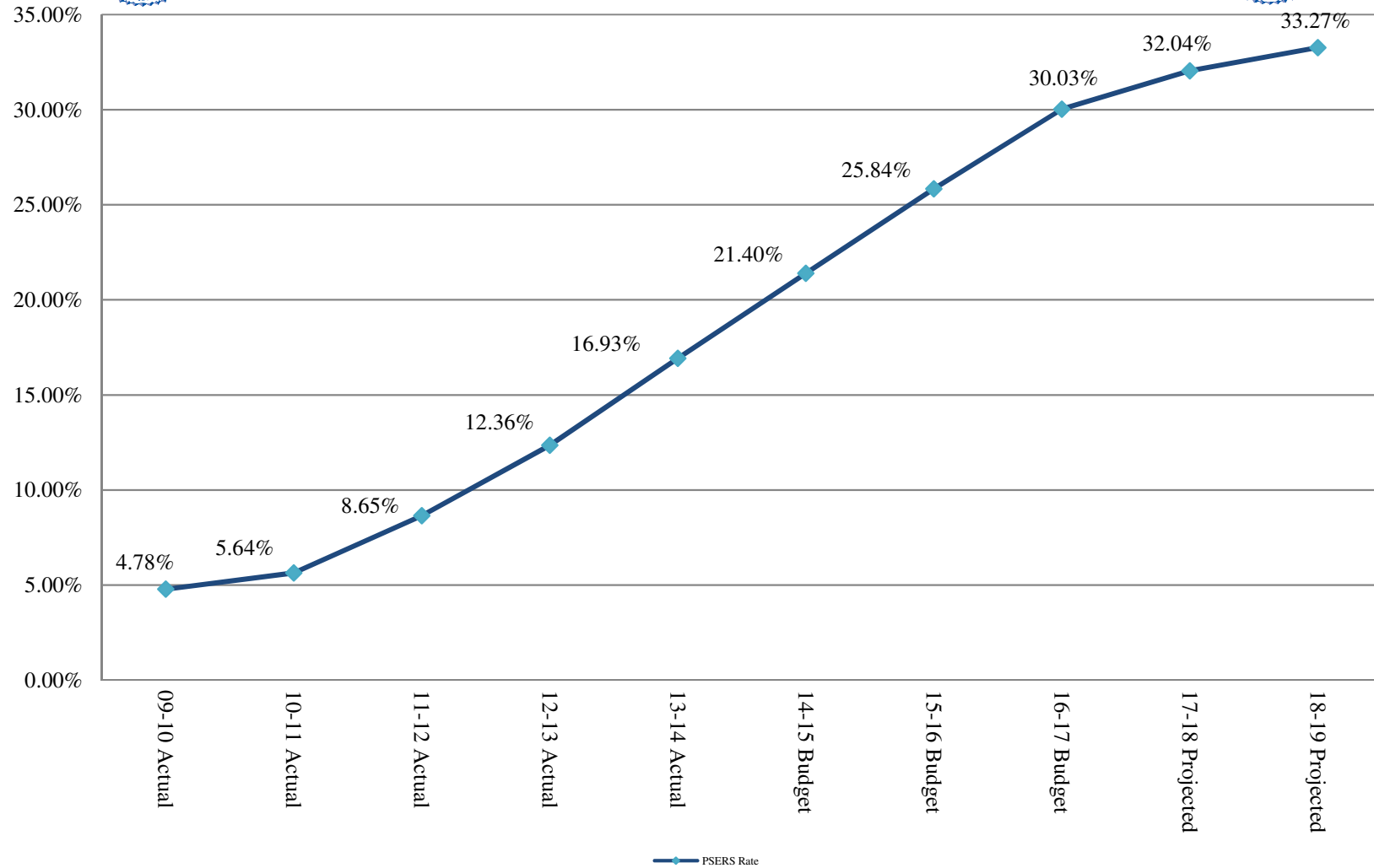


10 Year History of Employee Tuition Reimbursement

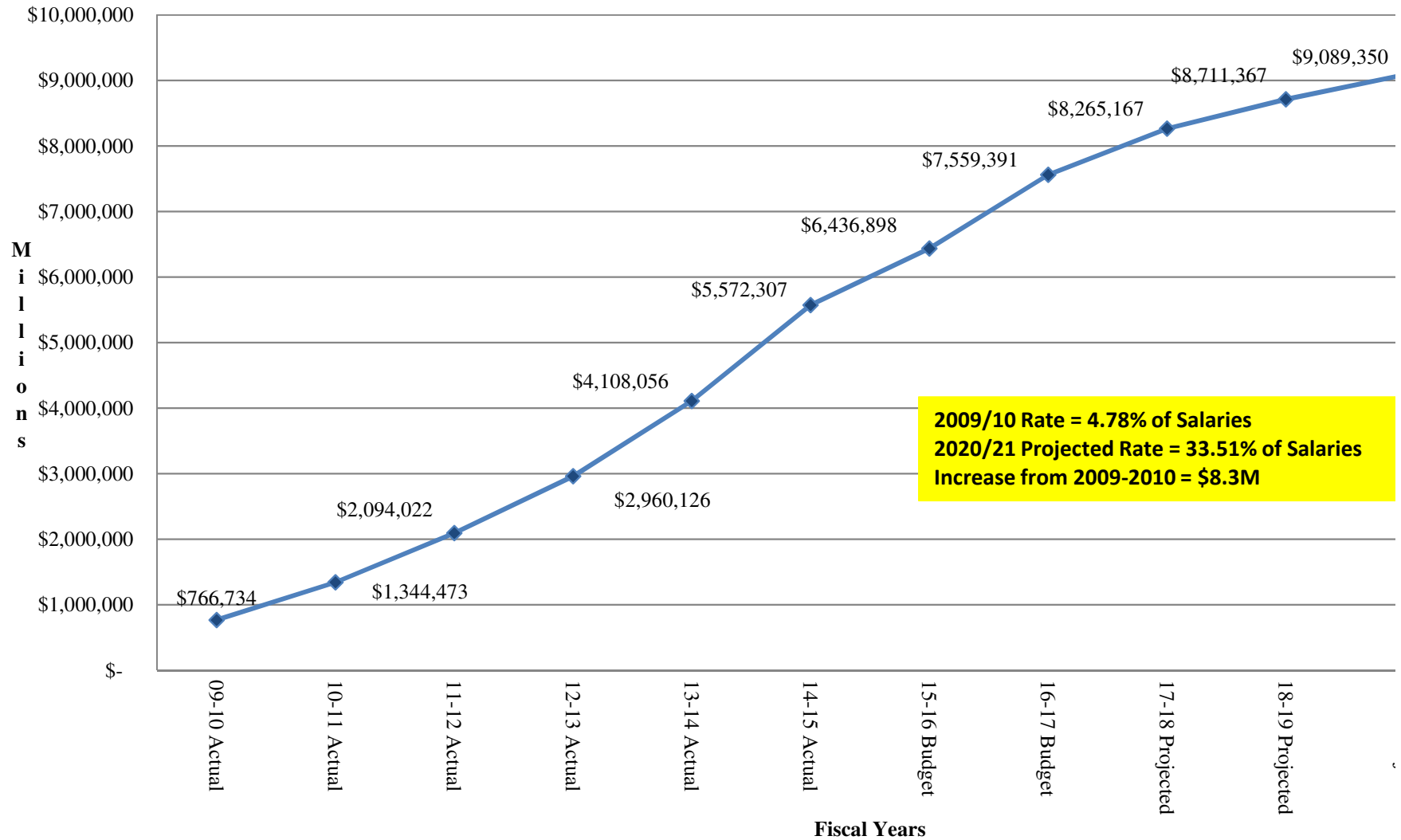




10 Year History & Projected Retirement (PSERS) Expense Rates



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



MAJOR EXPENDITURE COMPONENTS WITHIN THE FACILITIES BUDGET

16/17 Disposal Services - Object 411

	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Actual	15/16 Budget	16/17 Budget
High School	21,420	14,079	14,165	9,346	9,179	12,200	9,750
Middle School	18,015	15,288	12,927	8,569	8,448	12,600	10,450
Intermediate School	-	15,372	15,458	11,429	11,408	12,800	10,200
Dallastown Elementary	3,236	2,364	2,217	1,437	1,444	1,800	1,450
Leaders Heights	2,591	1,777	1,672	1,086	1,088	1,800	1,500
Loganville Elementary	4,524	3,330	2,839	1,867	1,853	2,800	2,250
Ore Valley Elementary	6,466	4,403	4,063	2,676	2,635	3,700	2,950
York Township Elementary	7,774	5,646	5,243	3,466	3,405	4,600	3,750
TOTAL	64,026	62,258	58,585	39,877	39,460	52,300	42,300

16/17 Utilities (Electric, Water, Sewer) - Object 420

	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Actual	15/16 Budget	16/17 Budget
Admin				4,432	1,849		
High School	338,089	331,989	244,410	214,768	213,941	218,850	209,100
Middle School	245,073	260,406	200,243	185,755	185,175	192,800	184,200
Intermediate School	476,609	315,318	266,879	247,906	247,166	233,650	208,250
Dallastown Elementary	47,464	36,696	34,263	31,802	28,030	32,000	30,600
Leaders Heights Elem	37,217	33,138	30,803	34,317	24,582	24,300	23,200
Loganville Elementary	60,493	63,041	51,551	47,337	50,762	47,700	45,600
Ore Valley	113,478	94,068	85,771	77,127	66,382	67,900	64,900
York Township Elementary	93,381	91,787	82,356	81,009	66,694	81,800	78,150
TOTAL	1,411,802	1,226,444	996,276	924,453	884,581	899,000	844,000

Budgeted amount includes a reduction for cost sharing from the Food Service Dept.

16/17 Repairs & Maintenance - Object 430

	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Actual	15/16 Budget	16/17 Budget
High School	76,590	50,379	64,644	89,219	60,372	103,750	93,600
Middle School	60,743	57,581	58,714	73,629	48,884	76,050	74,000
Intermediate School	34,251	35,321	50,473	17,720	34,471	35,900	67,600
Dallastown Elementary	9,830	5,326	28,328	17,720	10,836	17,125	16,950
Leaders Heights	19,405	4,438	16,269	11,165	5,164	14,700	15,100
Loganville Elementary	38,643	21,479	8,955	27,174	8,611	21,250	20,000
Ore Valley Elementary	41,048	39,803	26,157	30,651	19,830	27,700	24,900
York Township Elementary	21,810	56,891	34,613	26,235	34,774	31,500	27,900
TOTAL	302,320	271,218	288,153	293,513	222,942	327,975	340,050

16/17 Extermination Services - Object 460

	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Actual	15/16 Budget	16/17 Budget
Maint/Admin	-	-			4,775	3,700	3,700
High School	2,449	4,779	1,796	1,825	763	1,200	1,200
Middle School	2,300	1,824	1,725	1,754	706	1,000	1,000
Intermediate School	-	2,157	2,033	2,066	3,214	1,000	1,000
Dallastown Elementary	398	331	292	300	222	300	300
Leaders Heights Elem	320	249	221	226	192	350	350
Loganville Elementary	556	422	372	387	257	550	550
Ore Valley Elementary	798	584	538	550	316	800	800
York Township Elementary	953	738	701	707	357	800	800
TOTAL	7,775	11,084	7,678	7,815	10,802	9,700	9,700

16/17 Supplies - Object 610

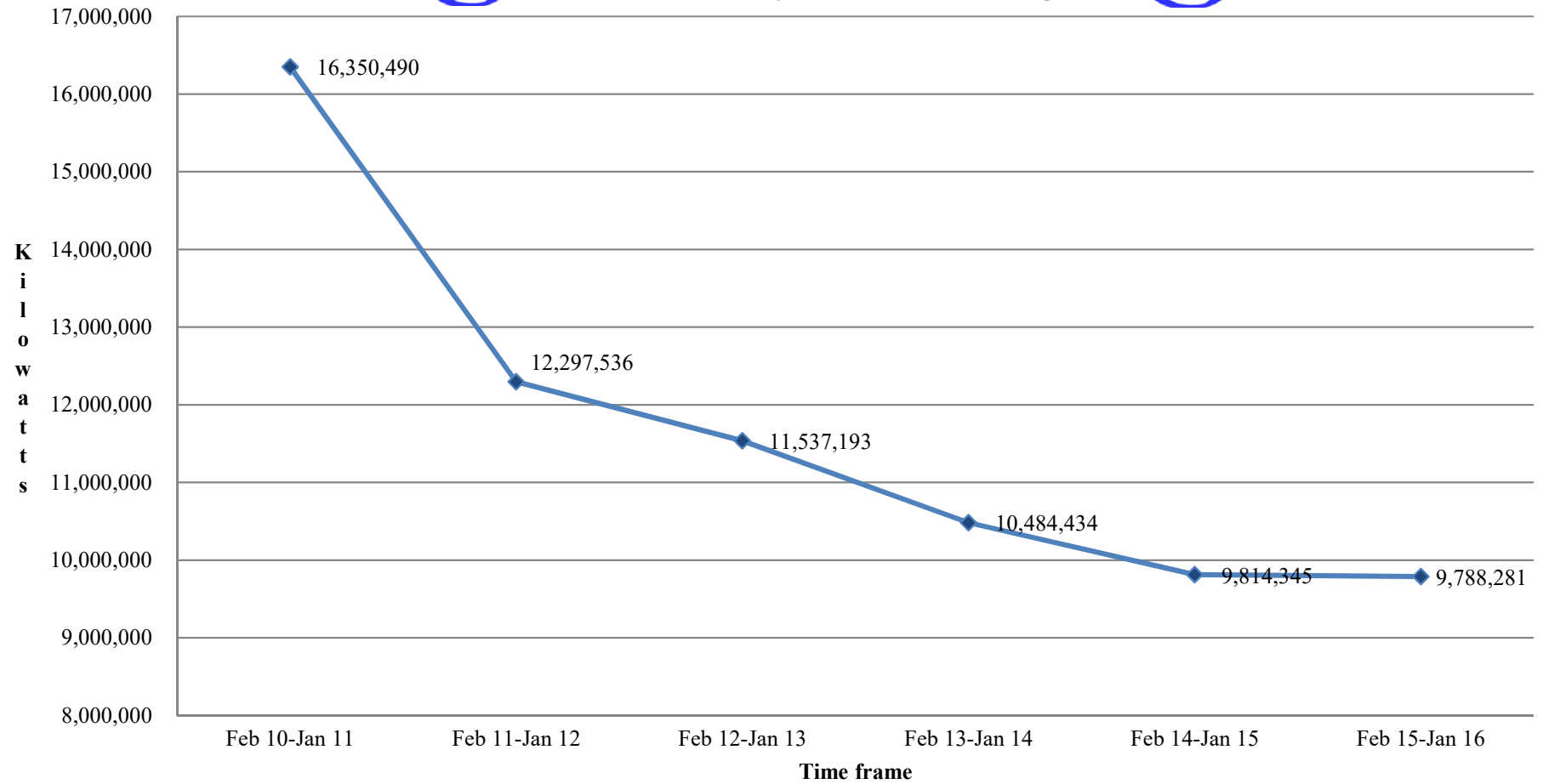
	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Actual	15/16 Budget	16/17 Budget
High School	85,622	105,112	103,248	101,649	114,738	110,300	116,300
Middle School	70,941	89,200	87,835	80,459	92,865	98,000	105,800
Intermediate School	88,748	117,817	87,225	91,383	109,257	126,000	124,050
Dallastown Elementary	12,285	19,045	16,071	17,062	15,202	20,500	19,400
Leaders Heights	11,038	15,845	10,440	12,983	11,540	16,000	14,550
Loganville Elementary	20,401	25,958	18,245	25,341	21,312	26,000	24,100
Ore Valley Elementary	32,960	38,003	29,037	31,375	44,141	36,500	33,650
York Township Elementary	40,461	41,805	34,752	39,094	51,755	41,500	43,550
TOTAL	362,455	452,785	386,853	399,346	460,810	474,800	481,400

16/17 Natural Gas - Object 620

	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Actual	15/16 Budget	16/17 Budget
High School	132,481	81,185	97,375	97,068	79,453	61,000	61,000
Middle School	110,510	60,468	86,927	86,398	68,927	55,000	55,000
Intermediate School	33,910	12,248	37,305	51,255	44,476	65,000	65,000
Dallastown Elementary	40,852	26,291	20,543	18,051	18,639	9,200	9,200
Leaders Heights	6,925	4,268	13,606	11,854	11,839	7,200	7,200
Loganville Elementary	43,231	29,090	28,077	28,171	30,463	14,000	14,000
Ore Valley Elementary	26,691	16,746	17,904	21,428	21,001	19,000	19,000
York Township Elementary	42,321	29,442	27,871	27,280	30,536	22,000	22,000
TOTAL	436,921	259,737	329,609	341,505	305,334	252,400	252,400



6 Year History of Kilowatt usage



REVENUES

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

	2016/2017 Budget	2015/2016 Budget	2014/2015	2013/2014	2012/2013	2011/2012	2010/2011	2009/2010	2008/2009	2007/2008
LOCAL SOURCES:										
Current Real Estate Taxes	63,248,333	61,015,114	60,118,900	59,891,613	59,278,793	58,998,664	58,428,982	56,142,037	53,908,037	51,254,041
Interim Real Estate Taxes	350,000	300,000	356,741	279,750	759,385	267,778	563,215	316,503	549,688	954,949
Public Utility Realty Tax	80,000	85,000	84,882	85,990	91,549	89,568	88,797	85,102	75,024	75,855
Payments in Lieu of Current Taxes	1,000	-	1,133	-	1,050	753	856	457	-	288
Earned Income Taxes	5,770,000	5,530,000	5,425,815	5,493,687	5,126,189	5,071,438	5,354,951	4,512,224	4,722,864	4,542,479
Realty Transfer Tax	965,000	816,000	1,132,317	668,906	645,894	585,655	552,811	621,940	722,831	1,139,764
Delinquent Taxes	1,698,000	1,550,000	1,688,927	1,536,094	1,341,629	1,531,080	1,733,900	2,118,308	2,068,528	2,489,105
Earnings from Investments	97,000	90,000	144,062	49,011	90,576	198,794	203,638	281,021	730,651	1,330,488
Other Local Sources	1,844,025	1,724,779	1,756,767	1,617,266	1,723,237	1,746,181	1,755,355	1,865,306	1,156,269	1,116,428
Total Local Sources	74,053,358	71,110,893	70,709,544	69,622,317	69,058,302	68,489,910	68,682,505	65,942,898	63,933,892	62,903,397
% Inc/(Dec)	4.1%	0.6%	1.6%	0.8%	0.8%	-0.3%	4.2%	3.1%	1.6%	
STATE SOURCES:										
Basic Instructional Subsidy	8,713,239	9,115,200	8,209,893	8,209,884	7,885,824	7,886,773	8,206,455	7,110,629	7,881,946	7,654,609
Rental and Sinking Fund Payments	999,174	995,200	906,990	825,991	858,078	651,283	1,524,454	217,964	304,611	751,998
Special Education Subsidy	2,760,041	2,819,300	2,497,688	2,431,071	2,431,071	2,431,071	2,431,137	2,498,619	2,415,539	2,396,569
Transportation Subsidy	1,663,000	1,425,240	1,514,818	1,392,782	1,210,423	1,185,940	1,111,773	1,012,524	1,147,862	993,002
Retirement Reimbursement	7,028,784	5,941,752	4,491,411	3,482,973	2,520,144	1,780,776	1,288,243	1,351,997	770,313	1,712,782
Social Security Reimbursement	1,866,650	1,832,204	1,728,918	1,701,869	1,677,781	1,694,390	1,743,237	1,670,686	1,567,660	1,464,695
Property Tax Relief Subsidy	1,381,902	1,384,927	1,381,695	1,381,418	1,382,443	1,377,319	1,376,835	1,375,040	1,373,172	-
Other State Revenue	835,027	309,500	773,696	504,268	493,658	507,761	917,338	1,042,336	985,282	1,162,096
Total State Sources	25,247,817	23,823,323	21,505,109	19,930,256	18,459,422	17,515,313	18,599,472	16,279,795	16,446,385	16,135,751
% Inc/(Dec)	6.0%	10.8%	7.9%	8.0%	5.4%	-5.8%	14.2%	-1.0%	1.9%	
FEDERAL SOURCES:										
Title I - Reading First	653,559	480,000	561,422	436,892	479,373	388,653	403,115	448,208	411,981	430,749
Title IIA - Improving Teacher Quality	85,000	104,900	104,814	104,092	111,330	110,467	131,494	144,171	130,906	124,627
Title IID - Enhancing Education	-	-	-	-	-	-	-	-	-	-
Title II - Other Grants for ESEH	-	-	-	-	-	-	-	-	-	6,228
Title III - ESL	30,000	28,500	29,993	25,007	27,413	41,537	31,739	15,537	20,614	5,600
Title V - Innovative Programs	-	-	-	-	-	-	-	-	-	5,359
Safe and Drug Free Schools	-	-	-	-	-	-	9,139	-	-	9,560
ARRA- Title I, Part A	-	-	-	-	-	-	-	176,320	-	-
ARRA - State Fiscal Stabilization Fund	-	-	-	-	-	8,546	72,089	952,953	-	-
Other Federal Funds	-	-	450	5,270	2,215	-	5,000	23,270	-	-
Total Federal Sources	768,559	613,400	696,678	571,261	620,331	549,203	652,576	1,760,459	563,501	582,123
% Inc/(Dec)	25.3%	-12.0%	22.0%	-7.9%	13.0%	-15.8%	-62.9%	212.4%	-3.2%	
OTHER FINANCING SOURCES, NET										
	37,500	1,000	49,211	3,810	7,537	10,968	376,542	570,601	567,596	27,933
% Inc/(Dec)	3650.0%	-98.0%	1191.6%	-49.4%	-31.3%	-97.1%	-34.0%	0.5%	1932.0%	
TOTAL REVENUES										
	100,107,234	95,548,616	92,960,542	90,127,644	88,145,592	86,565,395	88,311,095	84,553,753	81,511,374	79,649,204
% Inc/(Dec)	4.8%	2.8%	3.1%	2.2%	1.8%	-2.0%	4.4%	3.7%	2.3%	

DALLASTOWN AREA SCHOOL DISTRICT REVENUE HISTORY

5/19/2016

	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Budget	14/15 Actual	15/16 Budget	15/16 Antic	16/17 Budget
LOCAL REVENUE:									
6111 Current Real Estate Taxes*	59,045,378	59,482,899	59,780,110	60,314,963	61,032,446	60,578,644	61,115,114	60,960,048	63,248,333
6111 Real Estate Tax Refunds	(205,263)	(115,811)	(158,855)	(104,403)	-	(92,074)	(100,000)	(60,000)	-
6111 Tax Rebate Program	(411,133)	(368,424)	(342,462)	(318,947)	-	(367,670)	-	(350,000)	
6112 Interim Real Estate Taxes	563,215	267,778	759,385	279,750	500,000	356,741	300,000	350,000	350,000
6113 Public Utility Real Estate Taxes	88,797	89,568	91,549	85,990	91,500	84,882	85,000	78,841	80,000
6114 Payment in Lieu of Tax	856	753	1,050	-	-	1,133	-	1,000	1,000
6151 Earned Income Taxes	5,004,495	5,071,438	5,126,189	5,285,557	5,250,000	5,405,007	5,530,000	5,600,000	5,750,000
6159 Unallocated, Undistributed EIT	350,456	-	-	208,130	-	20,808	-	23,226	20,000
6153 Real Estate Transfer Taxes	552,811	585,655	645,894	668,906	750,000	1,132,317	816,000	950,000	965,000
6411 Delinquent Real Estate Taxes	1,524,649	1,445,740	1,323,552	1,372,092	1,450,000	1,610,675	1,400,000	1,580,000	1,548,000
6451 Delinquent Earned Income Taxes	209,251	85,340	18,077	164,004	50,000	78,252	150,000	150,000	150,000
6510 Interest On Investments	203,638	198,794	90,576	49,011	150,000	144,062	90,000	73,000	97,000
6710 Athletic Gate Receipts				68,320	69,200	79,233	69,200	83,000	80,000
6740 Student Fees				740		1,620	1,000	50	-
6741 Student Pay to Park									12,000
6790 Athletic Commission Checks				8,831	7,500	8,978	9,000	9,200	9,000
6793 Daycare Transportation									50,000
6821 State Grant	-	-	-	-	-	-	-	-	-
6830 Revenue from Intermediate Srcs	1,402,437	1,217,439	1,165,304	1,086,367	1,020,000	1,198,677	1,225,104	1,243,321	1,276,500
6839 JROTC	55,337	55,747	58,020	60,718	59,500	62,380	65,500	63,000	63,500
6839 Reading Recovery Grant			5,790	15,210	-	-	-		
6910 Rentals	53,574	42,295	40,107	34,721	45,000	31,623	30,000	32,000	32,000
6920 Contribution from Private Srcs	-	713	287	-	-	36,000	-	48,400	-
6941 Regular Day Tuition	14,502	14,477	-	15,637	13,000	6,648	-		
6942 Regular Summer School Tuition	930	1,800	15,792	-	16,000	-	-		
6942 Driver's Ed Tuition		44,260	38,051	38,577	40,000	44,190	33,000	38,450	41,150
6942 Cyber Summer School Tuition		6,032	508	26,868	500	20,550	18,500	20,000	20,000
6943 Adult Ed Tuition	25,157	30,591	37,461	30,850	40,000	4,686	8,607	-	5,000
6944 Revenue from other LEA	118,649	158,147	178,803	136,189	180,000	141,986	145,000	145,000	145,000
6981 Revenue from Swim Program	42,577	44,687	43,075	36,719	45,000	44,989	39,500	44,000	44,000
6992 Energy Incentives	-	45,416	67,447	6,500	70,000	51,097	35,000	15,800	18,000
6990 Misc	42,192	84,578	72,594	51,018	53,521	24,108	45,368	34,000	47,875
<i>Total Local Revenue</i>	<i>68,682,505</i>	<i>68,489,911</i>	<i>69,058,302</i>	<i>69,622,317</i>	<i>70,933,167</i>	<i>70,709,544</i>	<i>71,110,893</i>	<i>71,132,336</i>	<i>74,053,358</i>
STATE REVENUE									
7110 Basic Ed Subsidy	8,206,455	7,886,773	7,885,824	8,209,884	8,209,850	8,209,893	9,115,200	8,587,413	8,713,239
7140 Charter School Funding	191,343	-	-	-	-	-	-	-	
7160 Tuition From the State	128,124	212,535	200,795	211,447	200,000	118,264	200,000	104,070	75,000
7210 Homebound Subsidy									
7220 Vocation Subsidy						12			
7230 Alternative Education Subsidy									
7240 Drivers Education Subsidy	5,705	-	-		-	-	-		
7270 Special Ed Subsidy	2,431,137	2,431,071	2,431,071	2,431,071	2,431,071	2,497,688	2,819,300	2,595,556	2,760,041

	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Budget	14/15 Actual	15/16 Budget	15/16 Antic	16/17 Budget
7310 Pupil Transportation	1,111,773	1,185,940	1,210,423	1,392,782	1,275,000	1,514,818	1,425,240	1,618,000	1,663,000
7320 PLANCON	1,524,454	651,283	858,078	825,991	989,900	906,990	995,200	850,000	999,174
7330 Health Services	107,812	111,884	109,521	109,479	112,250	109,220	109,500	110,818	110,000
7340 Property Tax Relief	1,376,835	1,377,319	1,382,443	1,381,418	1,381,695	1,381,695	1,384,927	1,384,927	1,381,902
7501 PA Block Grant	466,654	183,342	183,342	183,342	183,342	-	-		
Ready to Learn				-	726,075	485,700	-	650,027	650,027
7502 Dual Enrollments	17,700	-	-		-	-	-		
7810 FICA Reimbursement	1,743,237	1,694,390	1,677,781	1,701,869	1,798,362	1,728,918	1,832,204	1,833,600	1,866,650
7820 Retirement Reimbursement	1,288,243	1,780,776	2,520,144	3,482,973	5,030,709	4,491,411	5,941,752	5,945,800	7,028,784
7920 Classrooms for the Future Grant	-		-						
7599 Other State Revenue	-	-	-	-	-	60,500	-	-	-
<i>Total State Revenue</i>	<i>18,599,472</i>	<i>17,515,313</i>	<i>18,459,422</i>	<i>19,930,256</i>	<i>22,338,254</i>	<i>21,505,109</i>	<i>23,823,323</i>	<i>23,680,211</i>	<i>25,247,817</i>

FEDERAL REVENUE

8511 Other Federal Revenue	5,000	-	-		-	-	-		
8514 Title I Reading First	403,115	388,653	479,373	436,892	450,000	561,422	480,000	610,212	653,559
8515 Title II A	131,494	110,467	111,330	104,092	110,200	104,814	104,900	105,082	85,000
8515 Other Grants for ESEH				-			-		
8516 Title III	31,739	41,537	27,413	25,007	27,000	29,993	28,500	31,000	30,000
8517 Safe & Drug Free	9,139	8,546	-	-	-	-	-		
8518 Title V				-					
8703 Stimulus Funds	72,089	-			-	-	-		
8800 ACCESS	-	-	2,215	5,270	50,000	450	-	1,038	-
<i>Total Federal Revenue</i>	<i>652,576</i>	<i>549,203</i>	<i>620,331</i>	<i>571,261</i>	<i>637,200</i>	<i>696,678</i>	<i>613,400</i>	<i>747,332</i>	<i>768,559</i>

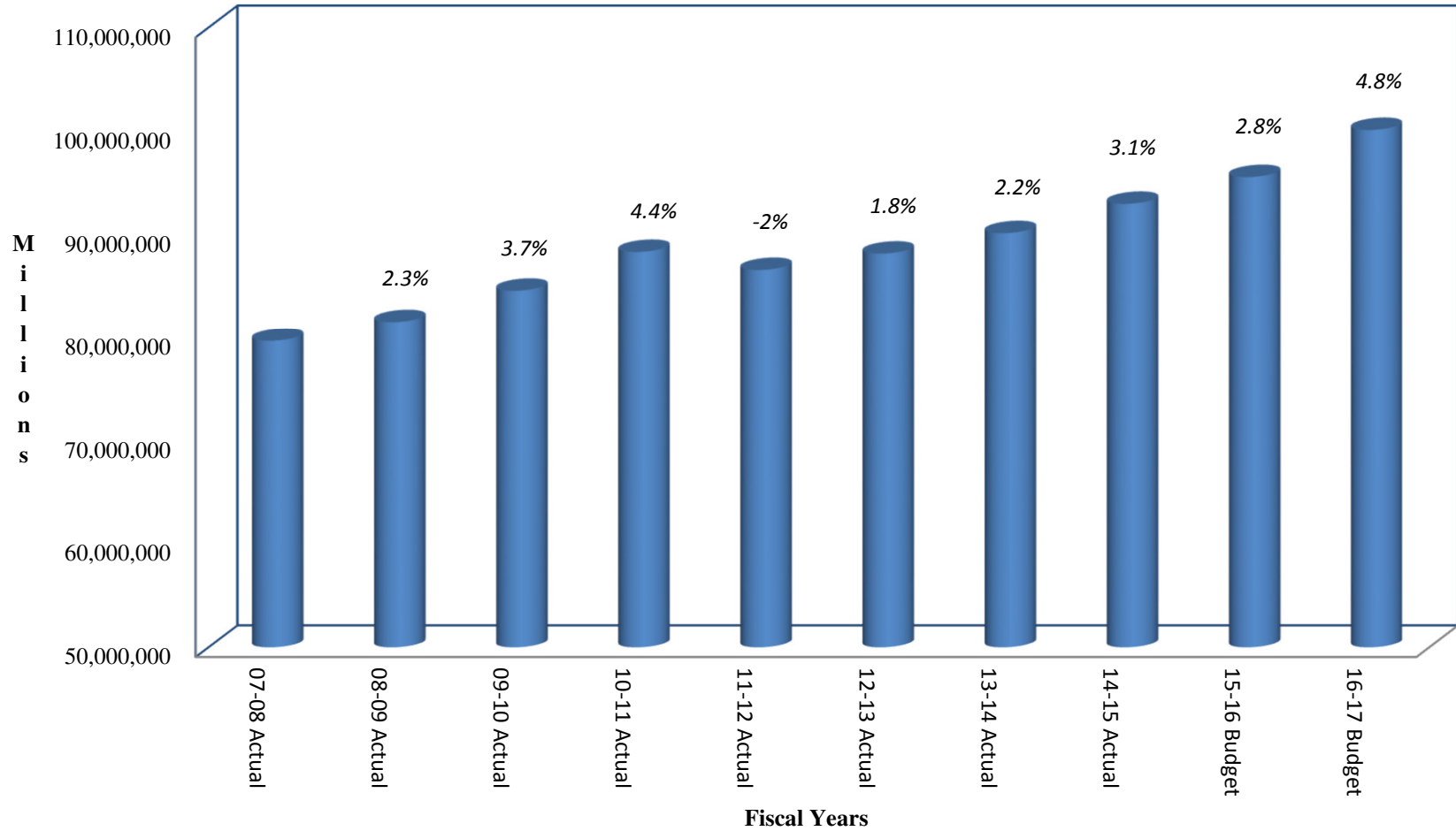
OTHER REVENUE

9200 Extended Financing	352,024	-	-		-	-	-	429,353	-
9320 Fund Transfers	-	-	-		-	-	-	-	-
9340 Debt Svc Trans to GF	-	-	-		-	-	-	-	-
9400 Sale of Fixed Assets	24,518	10,968	7,536	3,810	11,000	49,211	1,000	5,000	37,500
<i>Total Other Revenue</i>	<i>376,542</i>	<i>10,968</i>	<i>7,536</i>	<i>3,810</i>	<i>11,000</i>	<i>49,211</i>	<i>1,000</i>	<i>434,353</i>	<i>37,500</i>

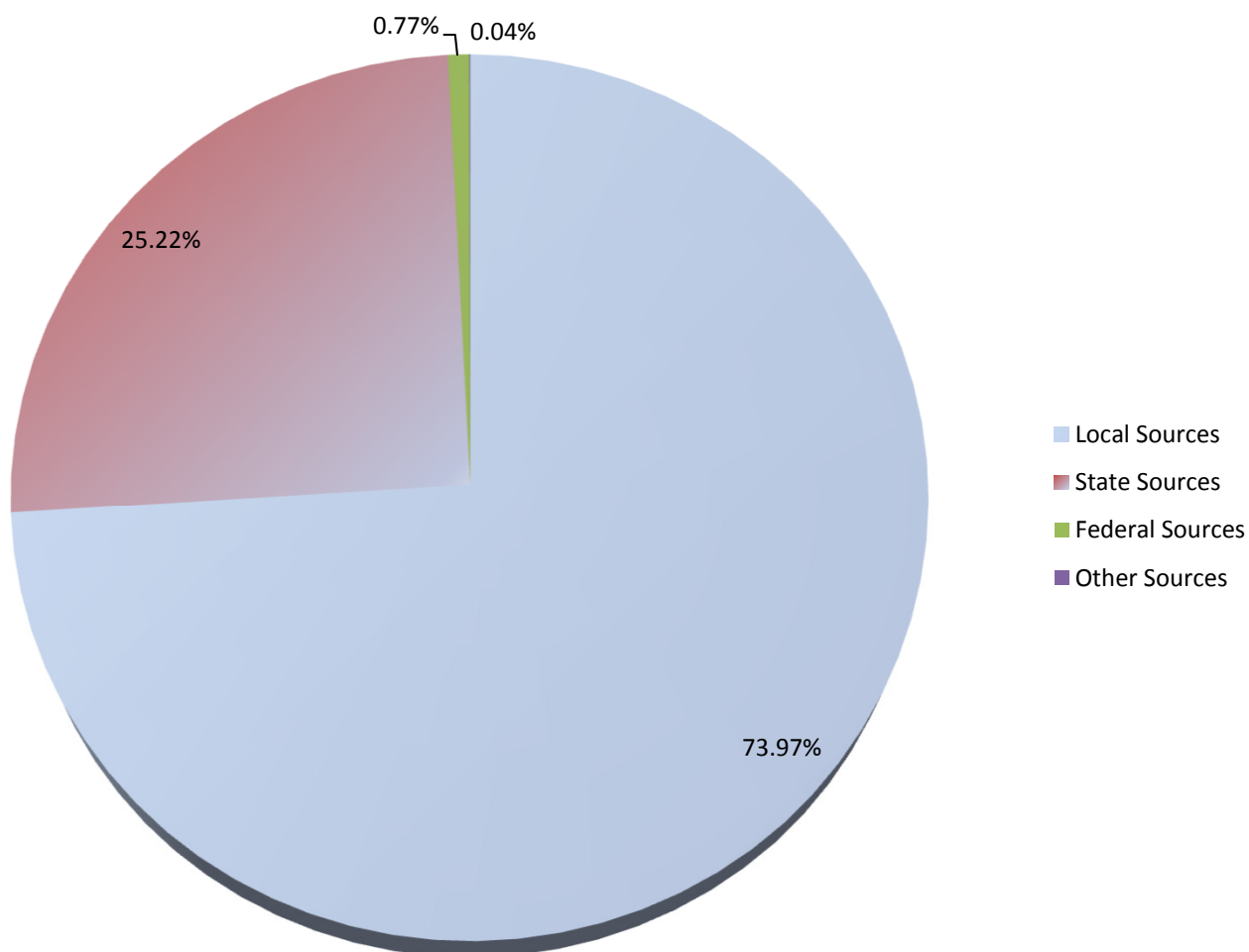
TOTAL REVENUE	88,311,095	86,565,395	88,145,592	90,127,644	93,919,621	92,960,542	95,548,616	95,994,232	100,107,234
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10 Year History of General Fund Revenue

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



16/17 Revenue Sources



Acct Code	Description	Budget 16/17 % of Total	
6000	Local Sources	\$ 74,053,358	73.974%
7000	State Sources	\$ 25,247,817	25.221%
8000	Federal Sources	\$ 768,559	0.768%
9000	Other Sources	\$ 37,500	0.037%
Total		\$ 100,107,234	100.00%

**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 Earned Income Tax	Total
2017 (budget)	63,598,333	80,000	1,000	5,750,000	965,000	20,000	1,548,000	150,000	72,112,333
2016 (budget)	61,315,114	85,000		5,530,000	816,000		1,400,000	150,000	69,296,114
2015	60,475,640	84,882	1,133	5,405,007	1,132,317	20,808	1,610,675	78,252	68,808,714
2014	60,171,363	85,990	-	5,285,557	668,906	208,130	1,372,092	164,002	67,956,040
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

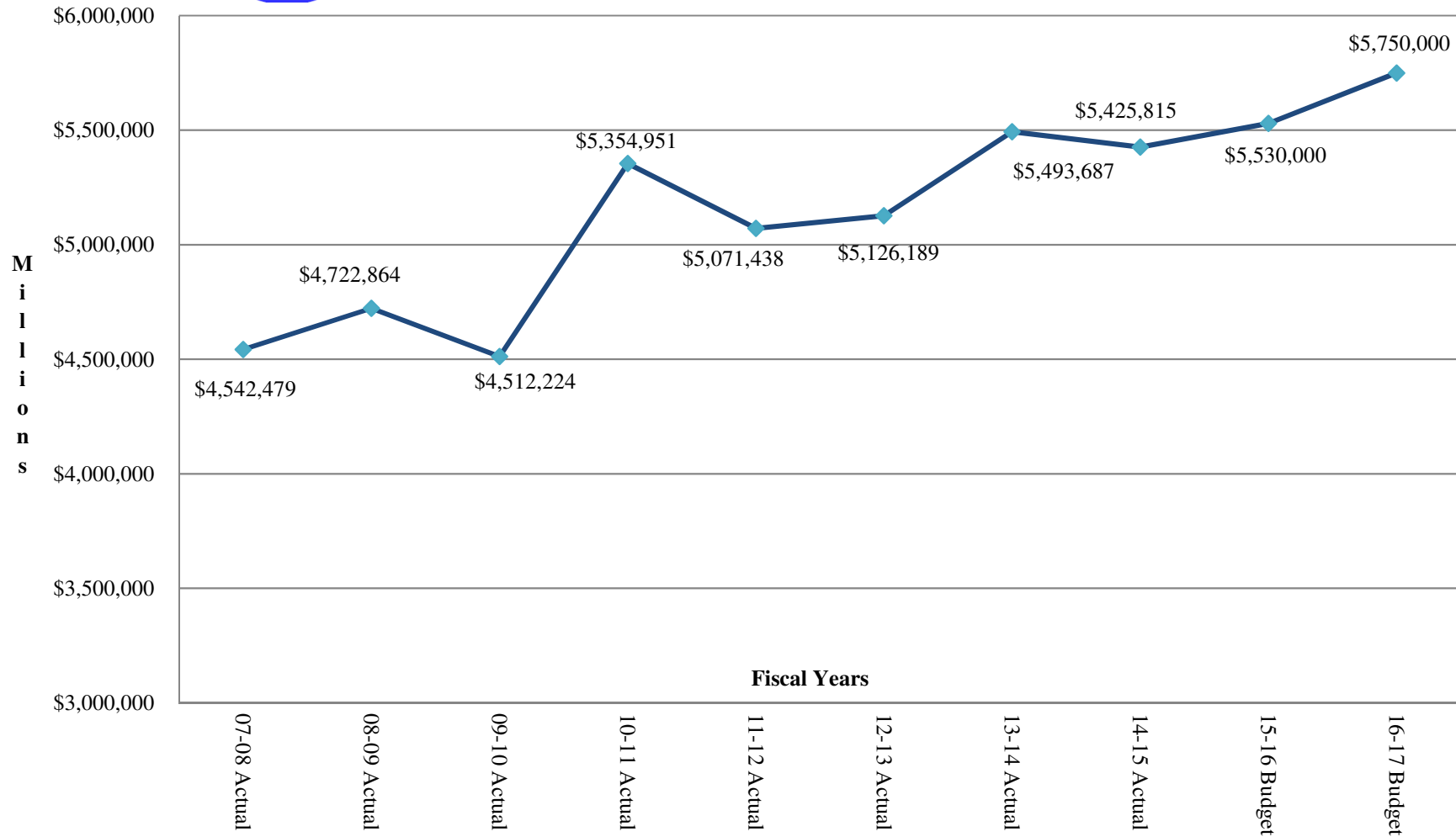
Source: District Financial Reports

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

All amounts listed above include any applicable discounts and penalties.



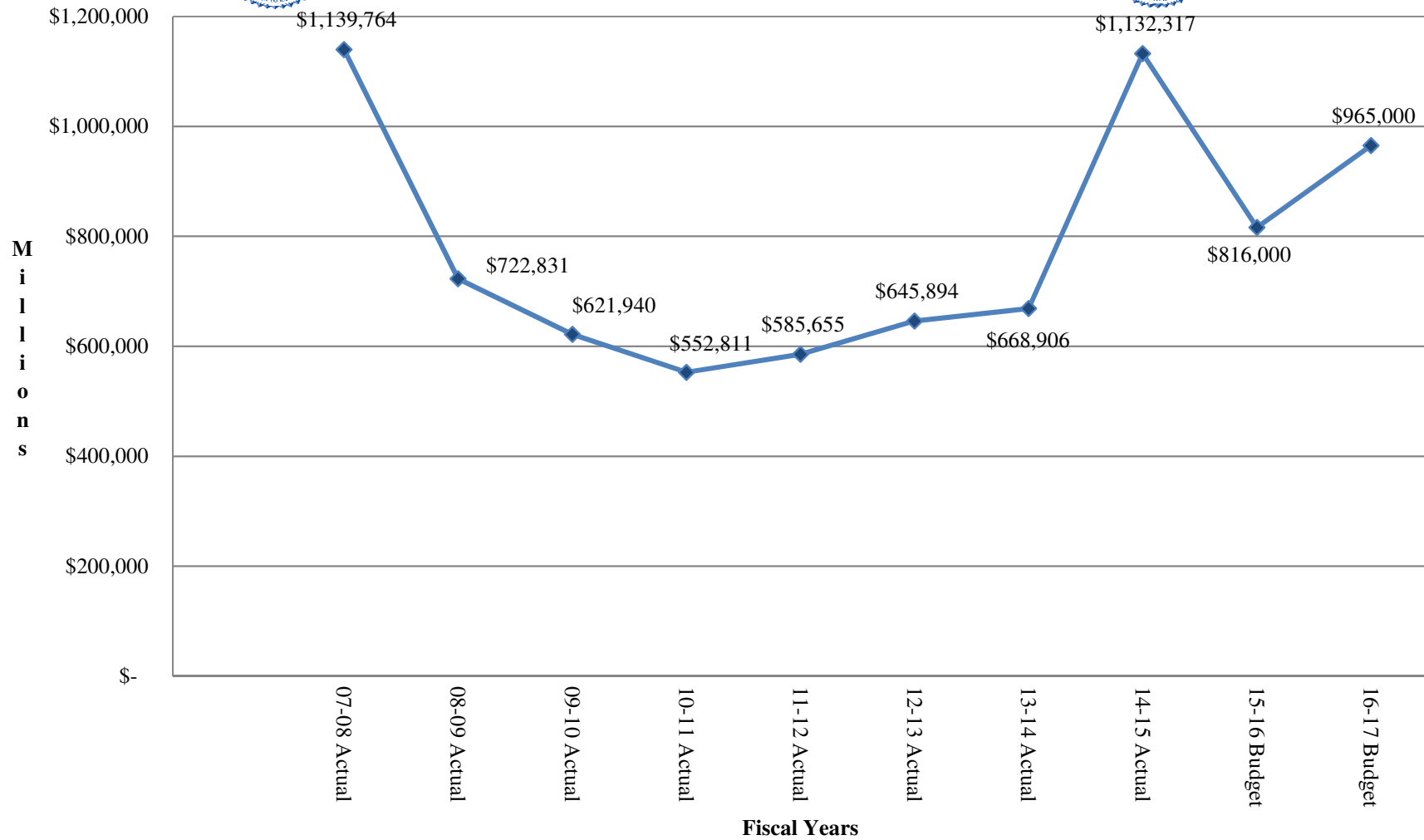
10 Year History of Earned Income Taxes (EIT)



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.

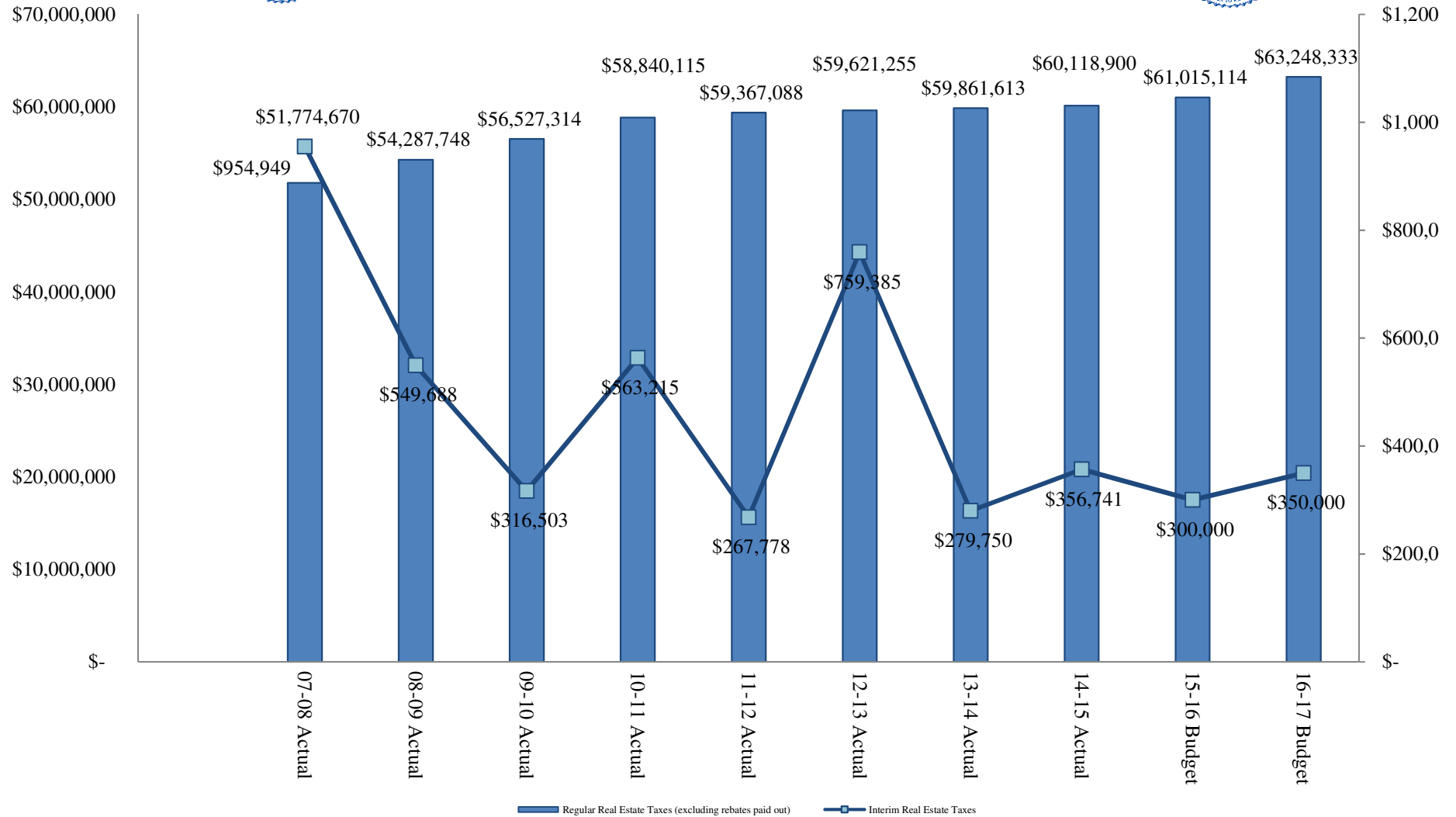


10 Year History of Realty Transfer Taxes





10 Year History of Regular & Interim Real Estate Taxes



**DALLASTOWN AREA SCHOOL DISTRICT
PRINCIPAL PROPERTY TAXPAYERS**

2015-2016			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Wellspan Properties	44,958,300	1	1.55%
Waterford Associates	35,389,100	2	1.22%
OSS Realty Company	26,174,340	3	0.90%
Kinsley Graham LP	17,677,600	4	0.61%
Dealbrook LLC	14,471,950	5	0.50%
HP Altman York LP	12,409,780	6	0.43%
Powder Mill Associates	11,714,740	7	0.40%
Country Meadows Associates	10,917,150	8	0.38%
HCR Manorcare Properties LLC	10,437,130	9	0.36%
York Plaza LP	8,377,740	10	0.29%
Total	192,527,830		6.65%
Total taxable assessed values	2,896,277,478		

Source: District Real Estate Tax Records

**DALLASTOWN AREA SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS¹
FOR THE LAST TEN FISCAL YEARS**

Fiscal Year Ended	Millage Rate ²	Assessment	Total Tax Levy for Fiscal Year (at face)	Face amount	Exonerations	Discounts	Penalties	Total amount	Percentage of Levy (Face to Face)	Regular Real Estate Taxes Liened (at face)	Total Tax Collections	Percentage of Levy
2017 (budget)	22.59	2,902,822,028	63,618,488	61,709,933	(120,000)	(1,040,000)	120,000	60,669,933	97.0%			
2016 (anticipated)	22.26	2,834,065,936	63,086,301	61,932,744	(44,597)	(1,089,402)	92,243	60,890,989	98.2%	1,127,534	63,060,278	100.0%
2015	22.26	2,816,386,475	62,692,745	61,520,971	(92,074)	(1,065,068)	122,740	60,486,569	98.1%	1,127,591	62,648,562	99.9%
2014	22.26	2,800,388,080	62,336,646	61,247,164	(104,403)	(1,042,374)	110,173	60,210,560	98.3%	1,007,168	62,254,332	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%

Source: District Financial Reports unless otherwise noted

¹Source is Dallastown Area School District Tax Collectors and York County Department of Assessment and Tax Claim.

²One mill of tax is equal to \$1.00 for every \$1,000.00 of assessed valuation of real estate property.

DEBT

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

General Notes Bonds - Series A of 2013 - On March 30, 2013, the District issued General Obligation Notes - Series A of 2013 in the principal amount of \$10,885,000.

The proceeds of the bonds are being used to refinance the General Obligation Bonds - Series of 2012, which was due to be paid in full on April 15, 2013. The notes bear interest at annual rates that shall not exceed 4%; the initial rate is .45%. Interest is payable semi-annually and on the date of maturity. The notes mature serially through 2012.

General Obligation Bonds - Series A of 2015 - On May 12, 2015, The District issued General Obligation Bonds - Series A of 2015 in the principal amount of \$9,435,000 with annual interest rates ranging from .77% to 4.00% to advance refund \$9,430,000 of outstanding General Obligation Notes - Series AA of 2011 with annual interest rates ranging from .70% to 5.00%. The net proceeds were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments and the General Obligation Notes - Series AA of 2011, which were paid in full on April 1, 2016. As a result, the General Obligation Notes - Series AA of 2011 are considered defeased and the liability for those notes has been removed. The bonds mature serially through 2019.

General Obligation Bonds - Series of 2016 - On March 30, 2016, The District issued General Obligation Bonds - Series of 2016 in the principal amount of \$45,360,000. The proceeds of the bonds are being used to refinance the General Obligation Notes - Series of 2015, which was due to be paid in full on April 15, 2016 and to finance various capital projects on the School District. The notes bear interest at annual rates that shall not exceed 6%; the initial rate is 1.5%. Interest is payable quarterly and on the date of maturity. The notes mature serially through 2017.

**DALLASTOWN AREA SCHOOL DISTRICT
GROSS PRINCIPAL DEBT OUTSTANDING
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Fiscal Year Ended	G.O. Bond Series A of 2013	G.O. Bond Series A of 2015	G.O. Bond Series of 2016 ¹	Total
2017	5,000	1,665,000	45,360,000	47,030,000
2018	5,000	1,650,000	-	1,655,000
2019	845,000	4,915,000	-	5,760,000
2020	6,555,000			6,555,000
2021	3,460,000			3,460,000
		-	-	
Total	10,870,000	\$ 8,230,000	\$ 45,360,000	\$ 64,460,000

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

¹The General Obligation Bond, Series of 2016, is a one year bond that matures on April 15, 2017. The District intends to refinance this note prior to the scheduled maturity date.

**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	
2016	22.93	5.16	1.65	2.00	2.00	3.46	0.50	0.90	38.595
2015	22.26	4.52	1.65	2.00	2.00	3.46	0.50	0.90	37.285
2014	22.26	4.52	1.65	1.70	2.00	3.46	0.50	0.70	36.785
2013	22.26	4.52	1.65	1.70	2.00	3.46	0.50	0.70	36.785
2012	22.26	4.15	1.65	1.70	2.00	3.46	0.50	0.70	36.415
2011	22.26	4.15	1.65	1.70	2.00	3.46	0.30	0.70	36.215
2010	21.53	4.15	1.65	1.50	2.00	2.96	0.30	0.70	34.785
2009	20.84	4.15	1.65	1.30	2.00	2.96	0.30	0.70	33.895
2008	19.81	4.00	1.65	1.30	2.00	2.96	0.26	0.60	32.575
2007 ²	18.81	3.91	1.65	1.30	1.50	1.91	0.26	0.60	29.944

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
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

	2017 (budget)	2016 (budget)	2015	2014	2013	2012	2011	2010	2009	2008
Total borrowing base revenues¹	285,591,317	275,818,600	268,546,162	262,571,965	259,945,245	256,531,870	\$261,436,278	\$243,567,232	\$233,037,069	\$ 219,633,222
Average borrowing base (total revenues divided by 3)	95,197,106	91,939,533	89,515,387	87,523,988	86,648,415	85,510,623	87,145,426	81,475,676	77,679,023	73,211,074
Debt limit percentage ²	225%	225%	225%	225%	225%	225%	225%	225%	225%	225%
Debt Limit	214,193,488	206,863,950	201,409,622	196,928,974	194,958,934	192,398,903	196,077,209	183,320,271	174,777,802	164,724,917
Total debt applicable to limit ³	101,345,000	107,460,000	112,355,000	118,340,000	124,225,000	\$ 130,890,000	\$136,010,000	\$139,835,000	\$144,170,000	145,465,000
Legal Debt Margin	\$ 112,848,488	\$ 99,403,950	\$ 89,054,622	\$ 78,588,974	\$ 70,733,934	\$ 61,508,903	\$ 60,067,209	\$ 43,485,271	\$ 30,607,802	\$ 19,259,917
Total net debt applicable to the limit as a percentage of the debt total	47.31%	51.95%	55.78%	60.09%	63.72%	68.03%	69.37%	76.28%	82.49%	88.31%

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.

OTHER

Per ADM Cost Comparison

Expenditures per ADM

Year	ADM	% inc.	Per ADM Cost -		% inc.	Expenditures		% inc.
			All	All		less	less	
			Expenditures	Expenditures		Exclusions	Exclusions	
2007/08 (actual)	6,194	1%	78,296,607	12,641	11%	67,036,707	10,823	10%
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%	72,415,364	11,713	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)	6,307	1%	88,478,762	14,029	1%	76,431,177	12,119	2%
2013/14 (Actual)	6,278	0%	90,856,886	14,472	3%	79,038,673	12,589	4%
2014-15 (Actual)	6,341	1%	93,715,365	14,779	2%	82,070,474	12,943	3%
2015-16 (Budget)	6,404	1%	97,795,900	15,270	3%	85,600,850	13,366	3%
2016-17 (Budget)	6,468	2%	102,247,195	15,807	7%	89,300,625	13,806	7%

Revenue per ADM

State	Revenue to	Federal	% of Total Fed	Per ADM	% inc.	Per ADM	% inc.
Revenue	Expenses	Revenue	Total Expenses	Revenue	Revenue	Revenue	Revenue
16,135,751	21%	582,123	0.74%	2,605	5%	94	11%
16,466,385	21%	563,501	0.71%	2,681	3%	92	-2%
16,279,795 *	19%	631,186 ^	0.74%	2,633	-2%	102	11%
18,599,472	21%	580,487 ^	0.65%	2,979	13%	93	-9%
17,515,313	20%	540,657 ^	0.62%	2,804	-6%	87	-7%
18,459,422	21%	620,331	0.70%	2,927	4%	98	14%
19,930,256	22%	571,261	0.63%	3,175	8%	91	-7%
21,505,109	23%	696,678	0.74%	3,391	7%	110	21%
23,823,323	24%	613,400	0.63%	3,720	10%	96	-13%
25,247,817	25%	768,559	0.75%	3,903	15%	119	8%

2006/07 (Actual)

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

2010/11 (Actual)

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

2014/15 (Actual)

1690-Adult Ed	3,699
2700-Transp.	3,980,151
3300-Comm Svc	83,794
4000-Capital/	
5200 Cap Fnd Tr	145,000
5100-Debt Svc	7,435,946
	11,644,891

2007/08 (Actual)

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

2011/12 (Actual)

1690-Adult Ed	33,747
2700-Transp.	3,776,978
3300-Comm Svc	81,682
4000-	
Capital/	839,825
5100-Debt Svc	7,923,622
	12,622,107

2015/16 (Budget)

1690-Adult Ed	8,607
2700-Transp.	3,892,150
3300-Comm Svc	91,850
4000-Capital/	-
5100-Debt Svc	8,211,050
	12,195,050

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
	11,434,681

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
	12,047,585

2016/17 (Budget)

1690-Adult Ed	5,000
2700-Transp.	4,074,320
3300-Comm Svc	94,000
4000-Capital/	-
5100-Debt Svc	8,778,250
	12,946,570

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
	12,473,073

2013/14 (Actual)

1690-Adult Ed	30,952
2700-Transp.	4,067,769
3300-Comm Svc	78,178
4000-Capital/	
5200 Cap Fnd Tr	125,000
5100-Debt Svc	7,547,266
	11,818,213

*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
2016/17 TAX IMPACT
SAMPLES OF ASSESSED VALUES OF INDIVIDUAL HOMES

Assessed Value	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	Annual Increase	Monthly Increase	% Increase
\$75,000	\$1,518	\$1,631	\$1,411	\$1,486	\$1,563	\$1,615	\$1,670	\$1,670	\$1,670	\$1,670	\$1,670	\$1,670	\$1,720	\$50	\$4	3.0%
\$95,000	\$1,923	\$2,065	\$1,787	\$1,882	\$1,980	\$2,045	\$2,115	\$2,115	\$2,115	\$2,115	\$2,115	\$2,115	\$2,178	\$63	\$5	3.0%
\$115,000	\$2,328	\$2,500	\$2,163	\$2,278	\$2,397	\$2,476	\$2,560	\$2,560	\$2,560	\$2,560	\$2,560	\$2,560	\$2,637	\$77	\$6	3.0%
\$135,000	\$2,732	\$2,935	\$2,539	\$2,674	\$2,813	\$2,907	\$3,005	\$3,005	\$3,005	\$3,005	\$3,005	\$3,005	\$3,096	\$91	\$8	3.0%
MEDIAN FOR DASD*	\$149,920	\$3,034	\$3,259	\$2,820	\$2,970	\$3,124	\$3,228	\$3,337	\$3,337	\$3,337	\$3,337	\$3,337	\$3,438	\$101	\$8	3.0%
\$170,000	\$3,441	\$3,696	\$3,198	\$3,368	\$3,543	\$3,660	\$3,784	\$3,784	\$3,784	\$3,784	\$3,784	\$3,784	\$3,898	\$114	\$10	3.0%
\$190,000	\$3,846	\$4,131	\$3,574	\$3,764	\$3,960	\$4,091	\$4,229	\$4,229	\$4,229	\$4,229	\$4,229	\$4,229	\$4,357	\$128	\$11	3.0%
\$210,000	\$4,250	\$4,565	\$3,950	\$4,160	\$4,376	\$4,521	\$4,675	\$4,675	\$4,675	\$4,675	\$4,675	\$4,675	\$4,815	\$140	\$12	3.0%
\$230,000	\$4,655	\$5,000	\$4,326	\$4,556	\$4,793	\$4,952	\$5,120	\$5,120	\$5,120	\$5,120	\$5,120	\$5,120	\$5,274	\$154	\$13	3.0%

*Median residential assessment as of May 2016.

The millage rate for 16/17 is 22.93 mils.

To calculate your school real estate taxes, multiply the assessed value of your home by .02293(22.93 mils).

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%
2015/16	22.26	-	0.0%
2016/17	22.93	0.67	3.0%

*County wide reassessment.

DALLASTOWN AREA SCHOOL DISTRICT
MILLAGE RATES OF YORK COUNTY SCHOOL DISTRICTS
LAST TEN FISCAL YEARS
Unaudited

	Fiscal Years Ending June 30,									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Central York SD	18.57	18.22	17.76	17.76	17.76	17.76	17.26	16.81	16.31	15.32
Dallastown Area SD	22.26	22.26	22.26	22.26	22.26	22.26	21.53	20.84	19.81	18.81
Dover Area SD	21.93	21.93	21.48	21.00	20.53	20.33	19.57	18.87	17.82	16.80
Eastern York SD	21.02	20.28	19.77	19.35	19.05	18.85	18.34	18.34	17.38	16.10
Hanover Public SD	20.78	20.32	19.83	19.45	19.07	19.07	18.69	18.49	17.72	16.92
Northeastern York SD	26.09	25.61	24.92	24.26	23.72	23.28	22.39	21.74	21.74	20.79
Northern York County SD	16.00	15.63	15.23	14.92	14.61	14.37	13.87	13.87	13.87	13.30
Red Lion Area SD	22.39	22.39	22.39	22.39	22.06	22.06	21.23	20.44	18.69	16.84
South Eastern SD	22.25	21.79	21.47	21.21	20.85	20.48	19.73	18.83	17.83	16.91
South Western SD	18.32	17.67	17.24	16.89	16.55	16.28	15.62	15.02	14.24	13.66
Southern York County SD	17.94	17.94	17.51	17.17	16.84	16.62	16.22	15.75	15.08	14.39
Spring Grove Area SD	21.54	21.04	20.50	20.08	19.67	19.13	18.45	18.34	17.20	15.89
West Shore SD	13.25	12.59	12.52	12.32	11.78	11.10	10.30	10.50	10.20	10.10
West York Area SD	22.30	21.77	20.67	20.23	19.81	19.81	19.12	18.27	17.33	16.65
York City SD	33.74	33.74	33.74	33.74	31.08	29.54	29.54	29.54	29.54	27.19
York Suburban SD	21.89	21.48	21.04	20.71	20.45	20.17	19.51	18.74	17.69	16.83

Source: Pennsylvania Department of Education

5-year plan Assumptions:

Fund Balance Assumption: approx. \$2.3 MM budgeted use for 2015/16; \$1.3 anticipated use. \$1.5M budgeted use for 2016/17; \$0 every year thereafter.

3% Tax increase reflected in 2016/17; none thereafter.

PSERS rate based on rate projected by the PSERS board.

Salaries = 2.0% inc.

6 Retirees each year; all replaced. No new staff.

State PSERS & FICA revenue increase is based on 48%-50% reimbursement of anticipated expenses.

Basic Ed/Ready to Learn & Special Ed Subsidies projected in increase 2% per year.

EIT revenue increase = 2.2% (based on actual trends).

Real estate assessments increased for 16/17 based on actual assessments as of April 2016; 1% increase for 17/18 and beyond (based on actual trends)

Other local, state, federal revenue level funding for 2017/18 & beyond.

Health Insurance increase = 5%

5 YEAR BUDGET ILLUSTRATIONS

	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Actual	15/16 Anticipated	16/17 Budget	17/18 Illustration	18/19 Illustration	19/20 Illustration	2020/21 Illustration
Real Estate Revenue*	60,216,950	60,744,407	61,003,698	61,591,978	61,868,266	61,934,975	64,630,235	64,707,157	65,340,410	65,979,995	66,625,976
Other Local	9,842,390	9,122,822	9,437,047	9,411,757	10,222,973	10,582,288	10,805,025	10,931,525	11,060,808	11,192,935	11,327,969
State*	17,222,637	16,137,994	17,076,979	18,548,838	20,123,414	22,295,284	23,865,915	24,073,507	24,747,785	25,364,220	25,624,809
Federal	652,576	549,203	620,331	571,261	696,678	747,332	768,559	768,559	768,559	768,559	768,559
Other	376,542	10,968	7,536	3,810	49,211	5,000	37,500	2,500	2,500	2,500	2,500
Anticipated Interest Savings							640,000				
Total Revenue	88,311,095	86,565,395	88,145,592	90,127,644	92,960,542	95,564,879	100,747,233	100,483,248	101,920,062	103,308,209	104,349,813
Rev % Increase/(Decrease)	4.4%	-2.0%	1.8%	2.2%	3.1%	2.8%	4.8%	0.4%	1.4%	1.4%	1.0%
Total Expense	89,285,292	86,537,305	88,478,762	90,856,886	93,715,365	96,302,199	102,247,195	104,678,071	106,614,739	108,448,020	109,713,025
Exp % Increase/(Decrease)	5.2%	-3.1%	2.2%	2.7%	3.1%	6.0%	9.1%	8.7%	4.3%	3.6%	2.9%
Use of /(Addition to) FB	974,197	(28,090)	333,170	729,242	754,823	737,320	1,499,962	-	-	-	-
Funds needed to balance the budget	-	-	-	-	0	-	-	4,194,823	4,694,677	5,139,811	5,363,212

General Fund balance (assuming no additions/usage other than budget balance usage) :

FUND BALANCE:

6/30/15 Fund Balance (GF)	11,533,265
15/16 Anticipated Usage	(737,320)
16/17 Budgeted Usage	(1,499,962)
Estimated 06/30/17 FB	9,295,983

(assuming no other increases or decreases to fund balance)

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

Dallastown Area School District
Fund Balance Analysis
General Fund

	Actual 08/09	Actual 09/10	Actual 10/11	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Anticipated 15/16	Budget 16/17
5 YEAR HISTORY FUND BALANCE ACTIVITY									
Beginning Fund Balance 7/1	12,169,310	14,581,841	14,247,157	13,272,961	13,301,051	12,967,881	12,288,088	11,533,265	10,795,945
Excess of Revenue Over Expenditures	2,412,531	(334,684)	(974,196)	28,090	(333,170)	(729,242)	(754,823)	(737,320)	(1,499,961)
Absorption of Athletic Fund						49,449			
Total Fund Balance 6/30	14,581,841	14,247,157	13,272,961	13,301,051	12,967,881	12,288,088	11,533,265	10,795,945	9,295,984
HISTORY									
Unassigned Fund Balance 6/30	6,885,876	7,271,560	7,201,136	7,201,135	7,328,576	7,621,028	7,823,672	8,179,776	
Assigned Fund Balance Utilization	2,379,770	4,469,970	2,543,608	1,045,472	893,419	1,343,226	2,247,284	2,139,961	
Committed Fund Balance 6/30	5,316,195	2,505,627	3,042,434	4,380,684	3,805,075	2,784,145	1,452,661	476,208	
Nonspendable Fund Balance	-	-	622,442	673,760	40,811	539,689	9,648		
Unassigned Fund Balance as a % of Next Year's Budgeted Expenditures	8.0%	8.0%	7.9%	8.0%	8.0%	8.1%	8.1%	8.0%	
Committed Fund Balance as a % of Next Year's Budgeted Expenditures	2.8%	4.9%	2.8%	1.2%	1.0%	1.4%	2.3%	2.1%	
BUDGET- EXPENDITURE & REVENUE									
Revenue	81,303,966	85,029,452	88,124,530	90,713,786	88,968,727	90,713,786	92,960,542	95,564,879	100,107,234
Utilization of Fund Balance	1,197,369	1,044,000	2,769,970	893,419	1,045,472	893,419	754,823	737,320	2,139,961
TOTAL	82,501,335	86,073,452	90,894,500	91,607,205	90,014,199	91,607,205	93,715,365	96,302,199	102,247,195
Expenditures	82,501,335	86,073,452	90,894,500	91,607,205	90,014,199	91,607,205	93,715,365	96,302,199	102,247,195
ACTUAL- EXPENDITURE & REVENUE									
Revenue	81,511,374	84,553,752	88,311,095	86,565,395	88,145,592	90,127,644	92,960,542	95,564,879	100,107,234
Expenditures	79,098,843	84,888,436	89,285,292	86,537,305	88,478,762	90,856,886	93,715,365	96,302,199	102,247,195
Anticipated Debt Interest Savings									640,000
Excess of Revenue over Expenditures	2,412,531	(334,684)	(974,196)	28,090	(333,170)	(729,242)	(754,823)	(737,320)	(1,499,961)

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 07/08	Actual 08/09	Actual 09/10	Actual 10/11	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Budget 15/16
Beginning Fund Balance 7/1	294,995	2,472,618	2,579,902	1,861,696	789,184	1,104,467	1,217,782	1,022,702	16,726
Expenditures	451,480 <i>A</i>	1,407,000 <i>C</i>	1,437,025 <i>E</i>	3,415,567 <i>G</i>	304,453 <i>I</i>	311,001 <i>K</i>	758,862 <i>M</i>	1,039,782 <i>O</i>	34,021 <i>Q</i>
Revenue	2,629,103 <i>B</i>	1,514,284 <i>D</i>	718,819 <i>F</i>	2,343,054 <i>H</i>	619,736 <i>J</i>	424,316 <i>L</i>	563,782 <i>N</i>	33,807 <i>P</i>	75,050 <i>R</i>
Total Fund Balance 6/30	2,472,618	2,579,902	1,861,696	789,184	1,104,467	1,217,782	1,022,702	16,726	57,755
<i>A</i>	14,088	Support Services Building & Athletic Storage		<i>G</i>	530,494	HS/HS/MS Corridor Renovations		<i>M</i>	80,722 Auditorium Seating
	71,463	LH Paving			56,733	Track resurfacing			469,961 Turf Project
	107,120	TAB project			15,420	Air unit for server room			10,726 Carpet replacement at various Elementary schools
	9,133	Boiler Improvements at MS & HS			11,063	Support Services Building & Athletic Storage			1,745 Ore Valley sidewalk repair
	249,676	Athletic Fields			298,757	York Township roof replacement			22,823 Loganville-Springfield parking lot
	451,480				34,810	Light bulb replacement at York Township			10,648 Locker room painting
					468	Bank fees			2,322 Fire suppression system
<i>B</i>	2,332,122	Transfer from Fund Balance due to Property Assessment increases			2,467,821	Solar Panels			10,146 Door replacement at various schools
	11,000	Track transfer			3,415,567				19,776 IT Data Air Unit
	89,000	Transfer from GF							9,193 High School Cyber Café
	148,300	Interest Savings Transfer		<i>H</i>	1,000,000	Grant for Solar Panels			64,000 York Township iHot/Chill Water Valve replacement
	48,681	Interest			1,339,900	Transfer from Fund Balance			8,385 Replace speed :Generator
	2,629,103				3,154	Interest			35,530 Replace dip in 1Server room A/C
<i>C</i>	978,171	Support Services Building & Athletic Storage			2,343,054				12,845 Upgrade Door Security
	17,403	Resod the Stadium Field							39 Bank fees
	14,438	Athletic Fields		<i>I</i>	14,606	Renovations to Support Services Blding			758,862
	105,849	Boiler Improvements at MS & HS			123,277	York Township roof replacement			
	74,875	Card Access on Secondary Campus			3,323	Solar Panels	<i>N</i>		35,944 Market Street
	183,740	Roof replacement			6,121	Light bulb replacement			1,248 Interest
	325	HS/MS Corridor Renovations			134,460	Ore Valley Energy Management upgrade			85,000 General Fund reimbursements
	32,160	Replace energy system			8,590	Sprinkler System for Server Room			441,590 Bond Fund tran:Foundation transfer
	39	Bank fees			4,030	Ore Valley Paving			563,782
	1,407,000				1,998	Copier			
					7,610	Ore Valley Doors	<i>O</i>		76,651 High School Cyber Café
<i>D</i>	927,147	1/3 Mil Contribution from General Fund			439	Bank fees			192,000 Hot/Chill Water Valve replacement
	550,000	Transfer from Fund Balance			304,453				251,032 Turf Project
	26,137	Interest							31,598 Athletic Paging System
	11,000	Track transfer		<i>J</i>	617,177	Budget difference for PSERS rate change			22,117 Generator
	1,514,284				2,559	Interest			175,043 Upgrade Door Security
					619,736				5,580 Flashers
<i>E</i>	28,257	Support Services Building & Athletic Storage							232,675 York Township Chiller
	6,052	Repoint Field Brick House		<i>K</i>	45,059	Ore Valley Paving			39,290 Cafeteria Tables
	5,390	Walkway to HS Door #2			11,660	Dallastown EL sidewalk repair			13,796 Lighting
	5,979	Replace Main Water Line at DT EL			1,710	Administration speed bumps			1,039,782
	309,847	Loganville Springfield roof replacement			7,745	Flashers at York Township			
	265,687	Ore Valley Elementary roof replacement			1,509	Switch Mount			
	647,553	HS/MS Corridor Renovations			26,822	Carpet replacement at various Elementary schools			
	5,000	Athletic Fields			970	Clean Agent install	<i>P</i>		33,160 Market Street
	143,858	Solar Panels			130,881	Ore Valley chiller replacement			647 Interest
	19,180	Replace energy system			23,755	Turf Project			33,807
	222	Bank fees			5,967	Replacement of Middle e School & High School auditorium seating	<i>Q</i>		479 Upgrade Door Security
	1,437,025				54,460	Hardware for doors at various schools			23,980 Small Repairs
<i>F</i>	500,000	Transfer from Fund Balance			463	Bank fees			9,562 Transfer to Bond Fund
	197,000	General Fund capital projects transfer			311,001				34,021
	11,000	Track transfer		<i>L</i>	23,459	Market Street	<i>R</i>		50 Interest
	10,819	Interest			2,491	Interest			75,000 Transfer from General Fund
	718,819				18,366	Foundation transfers for Turf Expense			75,050
					380,000	Board approved General Fund Transfer			
					424,316				