

DALLASTOWN AREA SCHOOL DISTRICT

*700 New School Lane
Dallastown, PA 17313-9242*

FINAL GENERAL FUND BUDGET FOR SCHOOL YEAR 2015/16

Approved June 11, 2015

2015/16 FINAL BUDGET

Expenditures	97,795,900
Revenue	95,548,616
Budgeted Fund Balance Utilization	(2,247,284)
Board Goal for Fund Balance Utilization	1,500,000
Anticipated Interest Savings	800,000
Surplus over Board Goal	52,716

Assumptions:

0% tax increase

Salaries: 1.25% increase.

Salaries: 4 Retirements/Resignations; all positions are proposed to be replaced. The proposed replacements save the District approximately \$179k.

Salaries/Benefits: 4 new positions (1 Elem, 1 Remediation, 1 Autistic Support Teacher, 1 Social Worker); which cost an additional \$306k in salaries and benefits.

Benefits: Health insurance is a 8.7% decrease from the 2014/15 anticipated actual or a 4.7% decrease from the 2014/15 budget. This decrease is a result of the District engaging in an ASO agreement for health insurance and savings due to the newly negotiated spousal rule and other concessions.

Benefits: Dental insurance 0% increase (a 5% increase equates to approx \$22k budget to budget).

Benefits: PSERS rate increases to 25.84% (from 21.4%) or \$2.1MM.

Purchased Professional & Technical Services: LIU costs increasing 3% due to increased LIU costs (DASD students attending the LIU).

\$473k of non-recurring savings will occur in 2015/16 only, which is related to an advanced bond refunding opportunity; this amount is reduced from the above expenditure total.

There is a reduction of \$109k resulting from financing the 1:1 Chromebook initiative.

Utility reduction of \$60k due to better electricity rates and less EDUs at DAIS.

Durham contracted increase is 2% for 2015/16, which was waived. Savings is \$50k.

Internet costs increasing \$68k due to reduction of eRate funding.

New IEP software increases the budget \$13k.

\$51k increase to IT budget to implement in-house K-3 cyber program (cyber tuition reduced by the same amount).

\$25k increase to IT budget for required finance software upgrade.

Debt: Budgeted at 3.5%.

Revenue: Real Estate tax collection assumed to be 98%; actual assessment total as of Nov 2014.

Revenue: EIT increase \$280k based on current year collection.

*Revenue/Exp: The Governor's preliminary budget offers approximately \$1.3M in additional revenue/reduced expenses over the 14/15 budget. \$800k is included in the above total.

Revenue: PSERS state Subsidy increases \$911k based on increased PSERS rate.

***3/3/15 GOVERNOR'S BUDGET PROPOSAL:**

Additional funds (over 14/15 budgeted amounts):

Basic Ed (includes ABG, RTL) (Revenue)	419,616
Spec Ed Revenue	328,028
Cyber School Savings Expense	564,566
Total potential add'l revenue/savings	1,312,210

DALLASTOWN AREA SCHOOL DISTRICT

2015/2016 Budget

1100 ACCOUNT - INSTRUCTION - REGULAR INSTRUCTION

Acct Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	\$ Increase\ (Decrease)	% Increase\ (Decrease)
1100-100	Salaries	29,978,134	30,362,225	31,102,100	31,525,050	422,950	1.4%
1100-200	Empl Benefits	11,028,565	12,066,611	13,516,584	14,987,950	1,471,366	10.9%
1100-300	Purch Prof Svcs	30,101	25,525	25,350	30,100	4,750	18.7%
1100-400	Purch Prop Svcs	260,499	165,211	232,665	235,300	2,635	1.1%
1100-500	Other Purch Svcs	1,247,087	1,211,645	1,315,000	987,300	(327,700)	-24.9%
1100-600	Supplies	1,517,427	1,290,993	1,339,625	1,316,150	(23,475)	-1.8%
1100-700	Property	482,767	905,713	410,900	328,550	(82,350)	-20.0%
1100-800	Other Objects	10,487	16,726	11,600	7,950	(3,650)	-31.5%
Total 1100		44,555,067	46,044,649	47,953,824	49,418,350	1,464,526	3.1%

Significant Changes to 15/16 Budget:

1100-100 & 200 Accounts:

- 4 Retirees replaced at lower rate saves \$179k in salary & benefit costs.
- 2 new regular education positions are proposed in the budget (Elementary & Remediation) which increases the budget \$140k in salary and benefit costs.
- All Teacher Salaries (excluding new positions and retirement savings) increased \$822k (or 2.3%). A majority of the teachers are coded to function 1100 & 1200.

1100-500 Account:

- Cyber Charter school tuition decreased \$315k; \$118k of which is due to the Governor's proposal to have a standard tuition rate for cyber charter schools; \$197k due to retaining more regular ed students in Dallastown's in-house program.

1100-600 Account:

- Decrease due to a reduction in school supplies for every building.

1100-700 Account:

- Decrease due to financing of 1:1 Chromebook initiative.

Budget impact of PSERS increase:	\$1,399,712
Net of State Reimbursement:	\$699,856

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>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	29,978,134	30,362,225	31,102,100	31,525,050	1%
Budgeted to this account are the following staff:					
Elementary & Secondary Teachers & Paraprofessionals					
Substitute Teachers					
Subject Area Leaders					
Medical & Dental Waivers					
200 Benefits:	11,028,565	12,066,611	13,516,584	14,987,950	11%
Budgeted to this account are the employer benefit costs related to the above positions.					
300 Purchased Professional Services:	30,101	25,525	25,350	30,100	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:	260,499	165,211	232,665	235,300	1%
Budgeted to this account is an amount for the cost of maintaining and repairing instructional equipment, e.g. microscopes, computers, etc. Also included is the cost to lease copiers.					
500 Other Purchased Services:	1,247,087	1,211,645	1,315,000	987,300	-25%
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	1,517,427	1,290,993	1,339,625	1,316,150	-2%
610 General Supplies-	666,854	679,475	798,550	754,925	-5%
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	40,000				
OV	49,400				
YT	40,100				
DAIS	129,000				
MS	121,900				
HS	245,625				
Curriculum	11,000				
Tech	83,700				
Cyber Academy	6,750				
Total School Supplies:	754,925				

1100 ACCOUNT - INSTRUCTION - REGULAR PROGRAMS:

635	Food Costs-	3,410	4,079	5,500	7,100	29%
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Budgeted to this account is instructional food and refreshments purchased for in-service, meetings or snacks during PSSA's. Amounts for food costs are budgeted as follows:

<u>Bldg.</u>	
YT	100
DAIS	1,000
MS	5,000
HS	1,000
Total Food Costs:	7,100

<u>Object</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
	<u>12/13</u>	<u>13/14</u>	<u>14/15</u>	<u>15/16</u>
640 Books & Periodicals-	663,581	346,218	294,350	263,625 -10%

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

<u>Bldg.</u>	
DE	10,400
LH	9,900
LG	30,000
OV	25,350
YT	23,275
DAIS	22,000
MS	11,300
HS	24,000
Curriculum	107,400
Total Books & Periodicals:	263,625

618/ Educational Software & Related

648	Licensing Fees	177,858	261,221	241,225	290,500	20%
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Budgeted to this account are expenditures associated with educational software, books on tape and audio CDs. The amount is budgeted as follows:

<u>Bldg.</u>	
DE	7,450
LH	6,550
LG	12,050
OV	13,550
YT	12,950
DAIS	40,450
MS	47,550
HS	103,000
Assessment	7,750
Cyber Academy	39,200
Total Software:	290,500

700	Property:	482,767	905,713	410,900	328,550	-20%
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Budgeted to this account are amounts for requested instructional equipment as follows:

<u>Bldg.</u>	
DE	4,250
LH	4,250
LG	3,750
OV	4,000
YT	5,750
DAIS	16,000
MS	64,150
HS	201,400

1100 ACCOUNT - INSTRUCTION - REGULAR PROGRAMS:

Cyber Academy 25,000
Total Property: 328,550

800 Other Objects 10,487 16,726 11,600 7,950 -31%
Budgeted to this account are expenditures for membership in professional or other organizations or associations.

TOTAL	44,555,067	46,044,649	47,953,824	49,418,350	3%
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DALLASTOWN AREA SCHOOL DISTRICT

2015/2016 Budget

1200 ACCOUNT - INSTRUCTION - SPECIAL PROGRAMS

Acct Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	\$ Increase\ (Decrease)	% Increase\ (Decrease)
1200-100	Salaries	3,928,244	4,124,313	4,345,250	4,423,655	78,405	1.8%
1200-200	Empl Benefits	1,495,448	1,698,131	1,917,440	2,132,800	215,360	11.2%
1200-300	Purch Prof Svcs	3,034,093	3,408,140	3,493,450	3,612,950	119,500	3.4%
1200-400	Purch Prop Svcs	-	69,159	74,865	76,950	2,085	2.8%
1200-500	Other Purch Svcs	1,111,092	1,051,892	965,700	1,058,058	92,358	9.6%
1200-600	Supplies	19,932	24,798	25,850	28,250	2,400	9.3%
1200-700	Property	-	114,990	24,000	24,000	-	0.0%
1200-800	Other Objects	-	-	1,000	500	(500)	-50.0%
Total 1200		9,588,809	10,491,423	10,847,555	11,357,163	509,608	4.7%

Significant Changes to 15/16 Budget:

1200-100 & 200 Accounts:

-1 new special education position is proposed in the budget (Autistic Support) which increases the budget \$70k in salary and benefit costs.

-All Teacher Salaries (excluding new positions and retirement savings) increased \$822k (or 2.3%). A majority of the teachers are coded to function 1100 & 1200.

1200-300 Account:

-For 2015/16, LIU costs are expected to increase \$118k (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).

1200-500 Account:

-Cyber Charter school tuition increased \$200k due to more special education students attending outside cyber charter schools; The net increase is \$133k due to \$67k of assumed savings due to the Governor's proposal to have a standard tuition rate for cyber charter schools.

Budget impact of PSERS increase:	\$196,410
Net of State Reimbursement:	\$98,205

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>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	3,928,244	4,124,313	4,345,250	4,423,655	2%
Budgeted to this account are the following staff:					
Elementary & Secondary Special Education Teachers & Paraprofessionals					
Substitute Special Education Teachers					
Medical & Dental Waivers					
200 Benefits:	1,495,448	1,698,131	1,876,340	2,132,800	14%
Budgeted to this account are the employer benefit costs related to the above positions.					
300 Purchased Professional Services:	3,034,093	3,408,140	3,493,450	3,612,950	3%
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	74,865	76,950	3%
Included is the cost to lease copiers. Beginning in 2014/15, this cost is prorated to other offices (Curriculum office, Superintendent's office, Assistant Superintendent's office, Human Resources office, Special Education office)					
500 Other Purchased Services:	1,111,092	1,051,892	965,700	1,058,058	10%
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:	19,932	24,798	25,850	28,250	9%
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	24,000	24,000	0%
The amount budgeted to this account reflects the cost of equipment needed for special education classrooms.					
800 Other Objects	-	-	1,000	500	-50%
TOTAL	9,588,809	10,491,423	10,806,455	11,357,163	5%

DALLASTOWN AREA SCHOOL DISTRICT

2015/2016 Budget

1300 ACCOUNT - INSTRUCTION - VOCATIONAL EDUCATION

Acct Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	\$ Increase\ (Decrease)	% Increase\ (Decrease)
1300-100	Salaries	-		-		-	
1300-200	Empl Benefits	-		-		-	
1300-300	Purch Prof Svcs	-		-		-	
1300-500	Other Purch Svcs	1,405,620	1,374,548	1,531,300	1,516,900	(14,400)	-0.9%
1300-600	Supplies	-		-		-	
1300-800	Other Objects	-		-		-	
	Total 1300	1,405,620	1,374,548	1,531,300	1,516,900	(14,400)	-0.9%

Significant Changes to 15/16 Budget:

1300-500 Account:

-Decrease is due to a reduction to the Diversified Occupations tuition budget.

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>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>
100 Salaries:	-	-	-	-
Budgeted to this account is the cost for salaries related to the school to work and diversified occupations programs.				
200 Benefits:	-	-	-	-
Budgeted to this account are the employer benefit costs related to the above position.				
300 Purchased Professional Services:	-	-	-	-
Expenditures for the cost of conference fees and services in support of the school to work program.				
400 Purchased Property Services:				
500 Other Purchased Services:	1,405,620	1,374,548	1,531,300	1,516,900 -1%
Budgeted to this account is an amount for the cost of printing, postage, travel, and tuition to the Advanced Skills Center for the school to work program. Also budgeted in this account is an amount for the cost of debt service & tuition for those students attending the York Vocational School of Technology.				
600 General Supplies, Books & Software:	-	-	-	
Budgeted to this account is an amount for the cost of supplies, books, and periodicals used in the school to work and diversified occupations programs.				
800 Other Objects	-	-	-	
TOTAL	1,405,620	1,374,548	1,531,300	1,516,900 -1%

DALLASTOWN AREA SCHOOL DISTRICT

2015/2016 Budget

1400 ACCOUNT - INSTRUCTION - OTHER PROGRAMS

Acct Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	\$ Increase\ (Decrease)	% Increase\ (Decrease)
1400-100	Salaries	474,617	397,606	394,300	409,300	15,000	3.8%
1400-200	Empl Benefits	129,667	125,788	142,646	162,700	20,054	14.1%
1400-300	Purch Prof Svcs	166,014	118,942	69,900	117,250	47,350	67.7%
1400-400	Purch Prop Svcs	1,074	1,458	4,700	4,700	-	0.0%
1400-500	Other Purch Svcs	85,144	104,203	114,500	111,700	(2,800)	-2.4%
1400-600	Supplies	26,022	24,003	41,450	40,000	(1,450)	-3.5%
1400-700	Equipment	265	8,558	9,000	17,000	8,000	88.9%
1400-800	Other Objects	525	-	-	-	-	-
Total 1400		883,328	780,558	776,496	862,650	86,154	11.1%

Significant Changes to 15/16 Budget:

1400-300 Account:

-\$47,350 increase due to additional Alternative Ed services provided by the LIU.

1400-700 Account:

-\$8k increase due to additional technology equipment needed for the District's in-house Alternative Ed program.

Budget impact of PSERS increase:	\$18,173
Net of State Reimbursement:	\$9,086

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>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	19,770	21,156	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:	10,303	9,081	11,160	12,050	8%
Budgeted to this account are the employer benefit costs related to the above positions.					
300 Purchased Professional Services:	4,950	5,400	-	-	
Budgeted to this account is the cost of conferences fees and services in support of the driver's ed program.					
400 Purchased Property Services:	887	1,232	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:	1,647	1,377	1,450	1,850	28%
Budgeted to this account is the cost for automobile liability insurance.					
600 General Supplies, Books & Software:	1,700	1,740	2,000	1,500	-25%
Budgeted to this account is the cost of gasoline for the driver's ed vehicles.					
700 Property					-
800 Dues & Fees	-	-	-	-	
TOTAL	39,258	39,987	35,810	36,600	2%

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>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	34,355	32,996	28,000	29,500	5%
Budgeted to this account is an amount for the cost of salaries related to the summer school program.					
200 Benefits:	7,019	8,280	8,134	9,850	21%
Budgeted to this account are the employer benefit costs related to the above positions.					
600 General Supplies, Books & Software:	233	1,366	3,000	1,500	-50%
Budgeted to this account is an amount for the cost of supplies for the summer school program.					
TOTAL	41,606	42,643	39,134	40,850	4%

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>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	29,629	27,280	30,000	30,000	0%
200 Benefits:	5,461	7,338	8,716	10,050	15%
300 Purchased Professional Services:	20,902	28,738	26,000	26,000	0%
Budgeted to this account is the cost of conference fees and non-district employees or a contracted service providing home-bound instruction to DASD students.					
500 Other Purchased Services:	2,797	2,489	2,200	2,200	0%
The amount in this account reflects the cost of mileage reimbursement for those providing homebound instruction.					
TOTAL	58,789	65,845	66,916	68,250	2%

1441 ACCOUNT - ADJUDICATED/COURT PLACED PROGRAMS:

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

500 Other Purchased Services:	20,871	19,943	16,500	29,000	76%
The amount in this account reflects the cost of tuition to other school districts.					
TOTAL	20,871	19,943	16,500	29,000	76%

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>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	390,863	316,048	316,300	329,800	4%
Budgeted to this account is an amount for the cost of salaries related to the in-house alternative education program.					
200 Benefits:	106,884	101,213	114,636	130,750	14%
Budgeted to this account are the employer benefit costs related to the above positions.					
300 Purchased Professional Services:	140,162	84,804	43,900	91,250	108%
Budgeted here is the payment for services provided by the LIU.					
400 Purchased Property Services:	187	226	3,500	3,500	0%
Budgeted to this account is the cost for the copier within the Alternative Ed department.					
500 Other Purchased Services:	59,829	80,394	94,350	78,650	-17%
The amount in this account reflects the cost of tuition to alternative schools.					
600 General Supplies, Books & Software:	24,089	20,896	36,450	37,000	2%
Budgeted to this account is an amount for the cost of supplies for the in-house alternative education program.					
700 Property:	265	8,559	9,000	17,000	89%
The amount budgeted to this account reflects the cost of equipment needed for the in-house alternative education program.					
800 Dues & Fees	525	-	-	-	
TOTAL	722,803	612,140	618,136	687,950	11%
GRAND TOTAL	883,328	780,558	776,496	862,650	11%

DALLASTOWN AREA SCHOOL DISTRICT

2015/2016 Budget

1500 ACCOUNT - NON-PUBLIC SCHOOL PROGRAMS

Acct Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	\$ Increase\ (Decrease)	% Increase\ (Decrease)
1500-300	Purch Prof Svcs	4,394	9,813	-	-	-	0.0%
1500-400	Purch Prop Svcs	-	-	-	-	-	0.0%
	Total 1500	4,394	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>12/13</u>	<u>13/14</u>	<u>14/15</u>	<u>15/16</u>
300	Purch Prop Services:	4,394	9,813	-	-
400	Purch Prop Services:	-	-	-	-
TOTAL		4,394	9,813	-	-

DALLASTOWN AREA SCHOOL DISTRICT

2015/2016 Budget

1600 ACCOUNT - INSTRUCTION - ADULT EDUCATION

Acct Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	\$ Increase\ (Decrease)	% Increase\ (Decrease)
1600-100	Salaries	2,702	1,123	2,700	2,700	-	0.0%
1600-200	Empl Benefits	370	131	785	907	122	15.5%
1600-300	Purch Prof Svcs	26,988	21,947	25,000	5,000	(20,000)	-80.0%
1600-500	Other Purch Svcs	8,036	7,751	8,000	-	(8,000)	-100.0%
Total 1600		38,096	30,952	36,485	8,607	(27,878)	-76.4%

Significant Changes to 15/16 Budget:

The Adult Education program is being run by York Township beginning in 2015/16. A few swimming classes will still be offered by the District.

Budget impact of PSERS increase: \$ 121

1600 ACCOUNT - INSTRUCTION - ADULT EDUCATION:

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

<u>Object</u>	<u>Actual</u> <u>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	2,702	1,123	2,700	2,700	0%
Budgeted to this account are the personnel costs for the adult evening school program.					
200 Benefits:	370	131	785	907	16%
Budgeted to this account are the employer benefit costs related to the above positions.					
300 Purchased Professional Services:	26,988	21,947	25,000	5,000	-80%
The amount budgeted to this account represents the contracted costs of the adult evening school instructors.					
500 Other Purchased Services:	8,036	7,751	8,000	-	-100%
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	38,096	30,952	36,485	8,607	-76%

DALLASTOWN AREA SCHOOL DISTRICT

2015/2016 Budget

2100 ACCOUNT - SUPPORT SERVICES - PUPIL PERSONNEL

Acct Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2100-100	Salaries	1,946,192	2,025,308	2,122,590	2,279,140	156,550	7.4%
2100-200	Empl Benefits	836,706	898,235	1,066,111	1,189,150	123,039	11.5%
2100-300	Purch Prof Svcs	97,629	106,090	15,700	11,200	(4,500)	-28.7%
2100-400	Purch Prop Svcs	-	-	-	150	150	
2100-500	Other Purch Svcs	6,841	7,359	9,050	8,250	(800)	-8.8%
2100-600	Supplies	57,027	71,059	74,450	81,600	7,150	9.6%
2100-700	Property	-	-	100	50	(50)	-50.0%
2100-800	Other Objects	395	683	1,450	1,200	(250)	-17.2%
Total 2100		2,944,790	3,108,734	3,289,451	3,570,740	281,289	8.6%

Significant Changes to 15/16 Budget:

2100-100 & 200 Accounts:

- 1 new Behavioral Specialist position was added due to increased student need during 2014/15.
- 1 new Social Worker position is added due to increased student needs for 2015/16.

Budget impact of PSERS increase:	\$101,194
Net of State Reimbursement:	\$50,597

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>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	1,522,942	1,588,336	1,659,200	1,653,600	0%
Budgeted to this account are the salary costs of the following:					
School Guidance Counselors					
School Guidance Support Staff					
Medical & Dental Waivers					
200 Benefits:	632,997	685,119	784,497	857,700	9%
The amount budgeted to this account reflects benefit costs related to the above salaries.					
300 Purchased Professional Services:	1,791	1,076	5,400	5,550	3%
Budgeted to this account is the cost of conference fees and school test scoring.					
400 Purchased Property Services:	-	-	-	150	
Budgeted to this account are the costs of equipment repair/maintenance for the guidance office equipment.					
500 Other Purchased Services:	2,860	2,438	8,000	7,200	-10%
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:	23,201	44,757	46,450	46,400	0%
This account includes an amount for supplies related to the district's guidance office operation.					
700 Property:	-	-	100	50	-50%
The amount budgeted to this account reflects the cost of equipment needed for the guidance office.					
800 Other Objects	395	683	1,200	1,200	0%
Budgeted to this account is an amount for dues and fees related to the guidance department.					
TOTAL	2,184,187	2,322,409	2,504,847	2,571,850	3%

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>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	26,338	19,102	19,600	23,750	21%
Budgeted to this account are the salary costs of the HS building attendance clerk.					
200 Benefits:	16,180	19,602	20,143	22,550	12%
This account includes the benefit costs related to the above salary costs.					
TOTAL	42,518	38,703	39,743	46,300	16%

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>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	331,834	350,626	359,550	452,800	26%
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:	148,297	150,505	213,550	237,850	11%
Budgeted to this account are the benefit costs of the above personnel.					
300 Purchased Professional Services:	90,957	100,239	10,300	5,250	-49%
Budgeted to this account is the cost of conference fees and providing psychological services for Dallastown Area School District students through the Lincoln Intermediate Unit.					
500 Other Purchased Services:	3,480	4,643	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:	2,898	1,998	1,700	1,700	0%
Budgeted to this account are the costs of books and supplies related to the positions indicated above.					
TOTAL	577,467	608,012	585,650	698,150	19%

2153 ACCOUNT - AUDIOLOGY SERVICES

Activities organized for the identification of children with hearing loss.

<u>Object</u>	<u>Actual</u> <u>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>
300 Purch Prop Services:	4,131	4,774	-	-
Budgeted to this account are the costs associated with Lincoln Intermediate Unit.				
TOTAL	4,131	4,774	-	-

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 is a new position for 2015/16.

<u>Object</u>	<u>Actual</u> <u>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>
100 Salaries:	-	-	-	72,900
Budgeted to this account includes the salary costs for one district Social Worker				
200 Benefits:	-	-	-	23,300
Budgeted to this account are the benefit costs of the above personnel.				
300 Purchased Professional Services:	-	-	-	400
Budgeted to this account is the cost of conference fees for the social worker.				
500 Other Purchased Services:	-	-	-	500
Budgeted to this account is an amount for mileage reimbursement and travel expense for the social worker office.				
600 General Supplies, Books & Software:	-	-	-	500
Budgeted to this account are the costs of books and supplies related to the positions indicated above.				
TOTAL	-	-	-	97,600

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>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	65,078	67,243	84,240	76,090	-10%
Budgeted to this account includes the salary costs of the following: Student Registration Clerk & .5 Child Accounting Secretary Medical & Dental Waivers					
200 Benefits:	39,232	43,009	47,921	47,750	0%
Budgeted to this account are the benefit costs of the above personnel.					
300 Purchased Professional Services:	750	-	-	-	
Budgeted to this account is the cost of technical services.					
500 Other Purchased Services:	501	278	500	-	-100%
600 General Supplies, Books & Software:	30,927	24,305	26,300	33,000	25%
Budgeted to this account is the annual maintenance amount for the Pentamotion student software.					
800 Other Objects	-	-	-	-	
Budgeted to this account is an amount for dues and fees related to student accounting.					
	-	-	250	-	-100%
TOTAL	136,488	134,835	159,211	156,840	-1%
GRAND TOTAL	2,944,790	3,108,734	3,289,451	3,570,740	9%

DALLASTOWN AREA SCHOOL DISTRICT

2015/2016 Budget

2200 ACCOUNT - SUPPORT SERVICES - TECHNOLOGY

Acct Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2200-100	Salaries	1,236,873	1,225,570	1,254,600	1,283,000	28,400	2.2%
2200-200	Empl Benefits	471,642	491,193	592,432	597,700	5,268	0.9%
2200-300	Purch Prof Svcs	24,466	51,494	84,550	79,300	(5,250)	-6.6%
2200-400	Purch Prop Svcs	3,594	9,379	15,450	20,450	5,000	24.4%
2200-500	Other Purch Svcs	17,507	22,696	25,950	28,450	2,500	8.8%
2200-600	Supplies	151,654	169,969	163,950	185,300	21,350	11.5%
2200-700	Property	21,922	37,413	25,950	31,950	6,000	18.8%
2200-800	Other Objects	4,439	4,654	7,550	8,150	600	7.4%
Total 2200		1,932,097	2,012,368	2,170,432	2,234,300	63,868	2.9%

Significant Changes to 15/16 Budget:

2200-600:

- \$13k increase is due to new Special Education IEP software.

Budget impact of PSERS increase:	\$56,965
Net of State Reimbursement:	\$28,483

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>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	9,472	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:	6,152	5,909	5,311	6,000	13%
This account includes the benefit costs related to the above position.					
300 Purchased Professional Services:	-	-	4,000	4,150	4%
This account includes the cost of contracted technology fees.					
400 Purchased Property Services:	2,684	2,009	1,000	4,050	305%
Budgeted to this account is an amount for the cost of maintaining and repairing media equipment.					
500 Other Purchased Services:	-	-	-	-	
Budgeted to this account are travel costs related to educational media.					
600 General Supplies, Books & Software:	13,249	8,193	14,000	17,300	24%
This account includes supplies needed to run the educational media program.					
700 Property:	18,000	30,451	18,000	24,000	33%
This account includes equipment needed to run the educational media program.					
TOTAL	49,557	52,562	48,311	61,500	27%

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>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	629,372	613,966	621,950	636,700	2%
Budgeted to this account are the salary costs of the following:					
Librarians					
Library Instructional Assistants					
200 Benefits:	241,563	249,004	257,225	287,500	12%
This account includes the benefit costs related to the above positions.					
300 Purchased Professional Services:	(1,263)	720	1,050	1,150	10%
This account includes the cost of conference fees.					
400 Purchased Property Services:	910	1,110	1,100	1,100	0%
Budgeted to this account are the costs of equipment repair/maintenance for library equipment.					
500 Other Purchased Services:	1,339	1,199	1,500	1,600	7%
Budgeted to this account is the cost of travel for librarians.					
600 General Supplies, Books & Software:	78,609	73,512	93,500	93,450	0%
Budgeted to this account are the costs for library books, periodicals and supplies.					
700 Property:	-	-	-	-	
Budgeted to this account is an amount for equipment for the libraries.					
800 Other Objects	355	125	800	400	-50%
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	950,886	939,635	977,125	1,021,900	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>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	308,753	255,555	277,550	272,650	-2%
Budgeted to this account are the salary costs of the following:					
Assistant Superintendent					
Secretary to the Assistant Superintendent					
Curriculum Writing					
200 Benefits:	104,205	78,371	112,030	112,350	0%
This account includes the benefit costs related to the above positions.					
300 Purchased Professional Services:	-	-	-	-	
Budgeted to this account is the cost of conference fees and expenditures for contracted services in support.					
400 Purchased Property Services:	-	4,796	3,600	5,400	50%
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:	5,711	5,939	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:	12,645	27,935	17,950	21,800	21%
This account includes supplies and books for the office of the Assistant Superintendent.					
700 Property:	530	-	-	-	
Budgeted to this account is an amount for equipment for the office of the Assistant Superintendent.					
800 Other Objects	-	-	1,850	1,850	0%
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	431,844	372,596	420,380	421,450	0%

2262 ACCOUNT - DIRECTOR OF SPECIAL EDUCATION SERVICES:

<u>Object</u>	<u>Actual</u> <u>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	121,297	125,587	127,650	140,900	10%
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:	67,242	68,912	108,334	86,050	-21%
Budgeted to this account are the benefit costs of the above personnel.					
300 Purchased Professional Services:	371	577	1,000	900	-10%
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	4,800	4,950	3%
Budgeted to this account is the cost of the copier lease & copier maintenance for use within the Special Education Office.					
500 Other Purchased Services:	3,955	2,934	4,200	4,350	4%
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:	3,897	5,059	1,900	14,900	684%
This account includes supplies and books for the office of Special Education.					
700 Property:	890	6,962	7,000	7,000	0%
Budgeted to this account is an amount for equipment for the office of Special Education.					
800 Other Objects	250	185	300	300	0%
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	197,902	211,679	255,184	259,350	2%

2263 ACCOUNT - INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES:

Previously, the Supervisor of Curriculum & Instruction was coded to function 2263. For the 11/12 budget year, this position was combined with the Math Supervisor position to create a Federal Programs & Curriculum Coordinator position. This position and a secretary was coded to function 2261 for 11/12. As of 13/14, it was moved back to 2263.

<u>Object</u>	<u>Actual</u> <u>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	84,693	155,050	156,450	161,750	3%
Budgeted to this account are the salary costs of the following:					
Federal Programs & Curriculum Coordinator					
Secretary to the Federal Programs & Curriculum Coordinator					
200 Benefits:	36,102	72,033	90,649	84,050	-7%
Budgeted to this account are the benefit costs of the above personnel.					
300 Purchased Professional Services:	153	6	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:	4,185	4,229	5,350	4,750	-11%
Budgeted to this account are costs for printing, conferences and travel for curriculum development.					
600 General Supplies, Books & Software:	6,215	6,963	6,100	5,850	-4%
This account includes supplies and books for the office of the Instructional Program Specialist.					
700 Property:	2,503	-	950	950	0%
Budgeted to this account is an amount for curriculum equipment.					
800 Other Objects	164	327	600	600	0%
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	134,014	238,607	266,049	263,900	-1%

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>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	83,285	69,412	65,000	65,000	0%
Budgeted to this account are teacher salaries paid for staff development services.					
200 Benefits:	16,380	16,964	18,883	21,750	15%
Budgeted to this account are the benefit costs of the above personnel.					
300 Purchased Professional Services:	25,205	50,191	77,500	72,100	-7%
This account reflects the cost of conference fees and consultants performing staff development services for the district.					
500 Other Purchased Services:	2,316	8,396	7,500	10,350	38%
Budgeted to this account is mileage reimbursement, travel expenses and conferences which support the district's staff development plan.					
600 General Supplies, Books & Software:	37,039	48,307	30,500	32,000	5%
This account includes supplies, books and periodicals to facilitate staff development.					
800 Other Objects	3,670	4,018	4,000	5,000	25%
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	167,895	197,288	203,383	206,200	1%
GRAND TOTAL	1,932,097	2,012,368	2,170,432	2,234,300	3%

DALLASTOWN AREA SCHOOL DISTRICT

2015/2016 Budget

2300 ACCOUNT - SUPPORT SERVICES - ADMINISTRATION

Acct Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2300-100	Salaries	2,459,949	2,434,037	2,475,500	2,709,450	233,950	9.5%
2300-200	Empl Benefits	947,050	1,003,573	1,167,665	1,389,850	222,185	19.0%
2300-300	Purch Prof Svcs	158,387	170,363	169,000	159,200	(9,800)	-5.8%
2300-400	Purch Prop Svcs	1,052	6,228	3,700	6,400	2,700	73.0%
2300-500	Other Purch Svcs	231,820	265,671	235,350	255,300	19,950	8.5%
2300-600	Supplies	37,107	28,219	40,200	44,500	4,300	10.7%
2300-700	Property	8,077	-	3,400	-	(3,400)	-100.0%
2300-800	Other Objects	48,992	92,728	66,950	53,250	(13,700)	-20.5%
	Total 2300	3,892,434	4,000,819	4,161,765	4,617,950	456,185	11.0%

Significant Changes to 15/16 Budget:

2300-100 & 200 Accounts:

-Recoded 2 Dean of Students to 2380 (Principal Services) from 1100 (Regular Instruction).

2300-500 Account:

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

Budget impact of PSERS increase:	\$120,300
Net of State Reimbursement:	\$60,150

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>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	3,224	3,272	4,400	4,500	2.3%
Budgeted to this account is the salary paid to the School Board Secretary.					
200 Benefits:	1,429	1,460	3,029	2,150	-29.0%
The amount budgeted to this account reflects benefit costs related to the above salaries.					
300 Purchased Professional Services:	2,271	20,978	3,000	2,250	-25.0%
Budgeted to this account is the cost of conference fees and consultants commissioned by the board.					
500 Other Purchased Services:	48,993	53,893	54,100	57,500	6.3%
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:	707	2,111	1,750	2,650	51.4%
An amount is budgeted to this account to reflect the costs of supplies and books/periodicals related to board services.					
800 Other Objects	-	12,300	12,300	12,350	0.4%
Budgeted to this account are the costs of professional dues and fees, e.g. PSBA membership.					
TOTAL	56,625	94,014	78,579	81,400	3.6%

2330 ACCOUNT - TAX ASSESSMENT AND COLLECTION SERVICES:

Services rendered in connection with tax assessment and collection.

<u>Object</u>	<u>Actual</u> <u>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	39,199	39,268	40,000	40,000	0.0%
Budgeted to this account are the salary costs of the district's six tax collectors.					
200 Benefits:	2,999	3,004	3,050	3,050	0.0%
Budgeted to this account are the social security costs of the district's tax collectors.					
300 Purchased Professional Services:	-	-	-	-	
500 Other Purchased Services:	157,808	191,973	156,000	172,500	10.6%
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:	40	60	-	-	
Budgeted to this account are the supply costs of the tax collection operation.					
TOTAL	200,045	234,305	199,050	215,550	8.3%

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>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
300 Purchased Professional Services:	147,476	131,968	150,000	140,000	-6.7%
Budgeted to this account is the cost of the district solicitor's retainer as well as any legal costs for litigation.					
TOTAL	147,476	131,968	150,000	140,000	-6.7%

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>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	289,930	233,906	234,650	242,800	3.5%
Budgeted to this account are the salary costs of the Superintendent and one secretary.					
200 Benefits:	92,067	84,590	98,616	109,450	11.0%
The benefit costs related to the above personnel are budgeted to this account.					
300 Purchased Professional Services:	3,593	5,685	4,500	5,500	22.2%
This account includes the cost of conference fees and contracted service fees in regards to weather advice.					
400 Purchased Property Services:	1,052	5,471	3,600	6,300	75.0%
Budgeted to this account is the cost of the copier lease & copier maintenance for use within the office of the Superintendent.					
500 Other Purchased Services:	8,578	8,598	8,350	8,350	0.0%
Budgeted to this account are the costs for printing & postage costs related to the Superintendent's office.					
600 General Supplies, Books & Software:	9,753	6,781	7,000	6,500	-7.1%
Budgeted to this account are the costs of supplies and books & periodicals related to the Superintendent's office.					
700 Property:	530	-	-	-	
Budgeted to this account is an amount for replacement equipment in the Superintendent's office.					
800 Other Objects	7,584	8,960	9,000	8,000	-11.1%
This account includes the cost of professional dues and fees.					
TOTAL	413,087	353,990	365,716	386,900	5.8%

2370 ACCOUNT - COMMUNITY RELATIONS SERVICES:

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

<u>Object</u>	<u>Actual</u> <u>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	-	-	-	-	
200 Benefits:	11	-	-	-	
300 Purchased Professional Services:	1,585	992	1,550	1,550	0.0%
400 Purchased Property Services:	-	-	-		
500 Other Purchased Services:	-	-	-		
Budgeted to this account are costs for printing, postage and travel.					
600 General Supplies, Books & Software:	-	-	-		
Budgeted to this account are the costs of supplies related to the community relations programs.					
700 Property:	-	-	-		
Budgeted to this account is an amount for new equipment for the Director of Community & Public Relations.					
800 Other Objects	-	-	-		
Professional dues and fees are budgeted in this account.					
TOTAL	1,596	992	1,550	1,550	0.0%

2380 ACCOUNT - OFFICE OF THE PRINCIPAL:

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

<u>Object</u>	<u>Actual</u> <u>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	2,127,597	2,157,590	2,196,450	2,422,150	10.3%
Budgeted to this account are the costs of salaries for the following personnel:					
Principals					
Assistant Principals					
Dean of Students					
Secretaries					
200 Benefits:	850,544	914,520	1,062,970	1,275,200	20.0%
Budgeted to this account is an amount for the costs of benefits related to the above positions.					
300 Purchased Professional Services:	3,462	10,739	9,950	9,900	-0.5%
This account includes the cost for conference fees.					
400 Purchased Property Services:	-	757	100	100	0.0%
Budgeted to this account is an amount for principal's office equipment repair.					
500 Other Purchased Services:	16,440	11,207	16,900	16,950	0.3%
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:	26,607	19,268	31,450	35,350	12.4%
Budgeted to this account is an amount for supplies, books & periodicals related to the operation of principal offices throughout the district.					
700 Property:	7,547	-	3,400	-	-100.0%
Budgeted to this account is an amount for replacement equipment in the principals' offices.					
800 Other Objects	10,519	8,394	10,650	9,900	-7.0%
Budgeted in this account is an amount for the professional membership dues and fees related to the principals' offices.					
TOTAL	3,042,716	3,122,476	3,331,870	3,769,550	13.1%

2390 ACCOUNT - OTHER ADMINISTRATION SERVICES:

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

<u>Object</u>	<u>Actual</u> <u>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
800 Other Objects	30,889	63,074	35,000	23,000	-34.3%
TOTAL	30,889	63,074	35,000	23,000	-34.3%
GRAND TOTAL	3,892,434	4,000,819	4,161,765	4,617,950	4.0%

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2400 ACCOUNT - SUPPORT SERVICES - PUPIL HEALTH

Acct Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2400-100	Salaries	540,672	569,686	571,400	581,000	9,600	1.7%
2400-200	Empl Benefits	236,686	256,465	294,943	330,050	35,107	11.9%
2400-300	Purch Prof Svcs	190,005	185,245	178,000	131,150	(46,850)	-26.3%
2400-400	Purch Prop Svcs	737	325	2,250	1,200	(1,050)	-46.7%
2400-500	Other Purch Svcs	20	5	1,400	1,400	-	0.0%
2400-600	Supplies	13,412	12,080	17,650	21,300	3,650	20.7%
2400-700	Property	2,253	2,875	-	-	-	-
Total 2400		983,785	1,026,681	1,065,643	1,066,100	457	0.0%

Significant Changes to 15/16 Budget:

2400-300 Account:

-Reduction of LIU nursing services.

Budget impact of PSERS increase:	\$25,796
Net of State Reimbursement:	\$12,898

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>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	540,672	569,686	571,400	581,000	1.7%
This account is for the salaries for the following:					
Certified Nurses					
Medical Assistants					
Support Staff					
Medical & Dental Waivers					
200 Benefits:	236,686	256,465	294,943	330,050	11.9%
This account is for the cost of benefits related to the above positions.					
300 Purchased Professional Services:	190,005	185,245	178,000	131,150	-26.3%
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:	737	325	2,250	1,200	-46.7%
This account is for the cost of equipment repairs/maintenance related to nursing services.					
500 Other Purchased Services:	21	5	1,400	1,400	0.0%
This account is for the expenses of travel incurred by the district's nurses, the majority of which is within the district. Also included is the cost of printing materials required for record-keeping purposes, and costs of training/workshops.					
600 General Supplies, Books & Software:	13,413	12,080	17,650	21,300	20.7%
This account is for the cost of medical supplies for the nurse's offices.					
700 Property:	2,253	2,875	-	-	
Budgeted to this account is an amount for replacement equipment in the nurse's office.					
GRAND TOTAL	983,785	1,026,681	1,065,643	1,066,100	0.0%

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2500 ACCOUNT - SUPPORT SERVICES - BUSINESS

Acct Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2500-100	Salaries	416,933	424,146	449,950	459,750	9,800	2.2%
2500-200	Empl Benefits	181,454	202,693	214,610	235,500	20,890	9.7%
2500-300	Purch Prof Svcs	52,823	42,288	53,000	46,600	(6,400)	-12.1%
2500-400	Purch Prop Svcs	2,547	7,910	8,700	9,000	300	3.4%
2500-500	Other Purch Svcs	6,302	10,435	6,360	8,860	2,500	39.3%
2500-600	Supplies	47,536	31,241	48,950	70,600	21,650	44.2%
2500-700	Property	2,650	-	2,750	2,750	-	0.0%
2500-800	Other Objects	8,562	7,927	8,550	7,500	(1,050)	-12.3%
Total 2500		718,807	726,640	792,870	840,560	47,690	6.0%

Significant Changes to 15/16 Budget:

2500-600

-Required finance software upgrade impacts the budget \$25k.

Budget impact of PSERS increase:	\$20,413
Net of State Reimbursement:	\$10,206

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>Actual</u>	<u>Budget</u>	<u>Budget</u>	
		<u>12/13</u>	<u>13/14</u>	<u>14/15</u>	<u>15/16</u>	
100	Salaries:	416,933	424,146	449,950	459,750	2.2%
	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:	181,454	202,693	214,610	235,500	9.7%
	Included in this account are the costs of benefits related to the above positions.					
300	Purchased Professional Services:	52,823	42,288	53,000	46,600	-12.1%
	Budgeted to this account is the cost of conference fees and consultants utilized by the business office.					
400	Purchased Property Services:	2,547	7,910	8,700	9,000	3.4%
	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:	6,302	10,435	6,360	8,860	39.3%
	Budgeted in this account is an amount for the costs of printing, postage, and travel related to business services.					
600	General Supplies, Books & Software:	47,536	31,241	48,950	70,600	44.2%
	Included in this account is an amount for district office supplies and the cost of the annual maintenance for the Pentamotion Finance software package.					
700	Property:	2,650	-	2,750	2,750	0.0%
	Budgeted to this account is an amount for replacement equipment in the business office.					
800	Other Objects	8,562	7,927	8,550	7,500	-12.3%
	Budgeted to this account are the costs of professional dues and fees.					
GRAND TOTAL		718,807	726,640	792,870	840,560	6.0%

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2600 ACCOUNT - OPERATION AND MAINTENANCE OF PLANT SERVICES

Acct Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2600-100	Salaries	2,300,440	2,272,343	2,432,910	2,346,710	(86,200)	-3.5%
2600-200	Empl Benefits	1,152,213	1,158,253	1,338,110	1,324,650	(13,460)	-1.0%
2600-300	Purch Prof Svcs	120,138	124,252	122,700	132,700	10,000	8.1%
2600-400	Purch Prop Svcs	1,359,911	1,351,119	1,359,700	1,291,325	(68,375)	-5.0%
2600-500	Other Purch Svcs	322,049	206,999	304,750	355,700	50,950	16.7%
2600-600	Supplies	774,423	814,419	770,900	779,700	8,800	1.1%
2600-700	Property	21,007	49,175	22,700	-	(22,700)	-100.0%
2600-800	Other Objects	9,426	5,151	4,950	4,950	-	0.0%
Total 2600		6,059,607	5,981,711	6,356,720	6,235,735	(120,985)	-1.9%

Significant Changes to 15/16 Budget:

2600-100 & 200 Account:

-Decrease is due to less custodial staff and the fact that 2014/15 is anticipated to be slightly under budget.

2600-400 Account:

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

2600-500 Account:

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

2600-700 Account:

-Decrease is due to the reduction of all replacment equipment purchases.

Budget impact of PSERS increase:	\$104,194
Net of State Reimbursement:	\$52,097

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>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	2,300,440	2,272,343	2,432,910	2,346,710	-3.5%
Budgeted in this account are the following staff:					
Director of Building and Grounds					
Assistant Director of Building and Grounds					
Secretary					
Maintenance Personnel					
Building Facilities Managers					
Full-Time & Part-Time Custodians					
Medical & Dental Waivers					
200 Benefits:	1,152,213	1,158,253	1,338,110	1,324,650	-1.0%
Included in this account are the costs of benefits related to the above positions.					
300 Purchased Professional Services:	120,138	124,252	122,700	132,700	8.1%
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:	1,359,911	1,351,119	1,359,700	1,291,325	-5.0%
<i>Included in this account are the following:</i>					
Trash Disposal	52,300				
Utilities	899,000				
Repairs & Maintenance	327,975				
Equipment & Modular Rental	2,350				
Extermination Services	9,700				
Total Purchased Property Services:	1,291,325				
500 Other Purchased Services:	322,049	206,999	304,750	355,700	16.7%
<i>Included in this account are the following:</i>					
Insurance (fire, property, auto)	146,500				
Postage	4,000				
Telecommunication Svcs	201,000				
Travel	3,000				
Other Purchased Services	1,200				
Total Other Purchased Services:	355,700				
600 General Supplies, Books & Software:	774,423	814,419	770,900	779,700	1.1%
<i>Included in this account are the following:</i>					
Supplies	474,800				
Energy	252,400				
Gasoline	39,500				
Food Costs	1,500				
Safety Committee	11,500				
Total Supplies & Books:	779,700				
700 Property:	21,007	49,175	22,700	-	-100.0%
This account is for the purchase of equipment for the building and grounds department.					
800 Other Objects	9,427	5,151	4,950	4,950	0.0%
Budgeted in this account is an amount for dues and fees related to the plant and maintenance operations.					
GRAND TOTAL	6,059,607	5,981,711	6,356,720	6,235,735	-1.9%

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2700 ACCOUNT - SERVICES - STUDENT TRANSPORTATION

Acct Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2700-100	Salaries	35,534	42,738	48,850	54,000	5,150	10.5%
2700-200	Empl Benefits	26,523	46,075	26,963	40,200	13,237	49.1%
2700-300	Purch Prop Svcs	-	1,289	500	400	(100)	-20.0%
2700-400	Purch Prof Svcs	-	-	-	-	-	-
2700-500	Other Purch Svcs	3,890,763	3,976,347	3,802,000	3,792,300	(9,700)	-0.3%
2700-600	Supplies	34	1,320	5,100	5,250	150	2.9%
2700-700	Property	25	-	-	-	-	-
2700-800	Other Objects	-	-	-	-	-	-
Total 2700		3,952,879	4,067,769	3,883,413	3,892,150	8,737	0.2%

Budget impact of PSERS increase:	\$2,398
Net of State Reimbursement:	\$1,199

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>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	35,534	42,738	48,850	54,000	10.5%
Included in this account are the costs of the following salaries:					
.5 Transportation Secretary					
Transportation Coordinator (80% paid by bus contractor)					
200 Benefits:	26,523	46,075	26,963	40,200	49.1%
Included in this account are the costs of benefits related to the above positions.					
300 Purchased Professional Services:	-	1,289	500	400	-20.0%
500 Other Purchased Services:	3,890,763	3,976,347	3,802,000	3,792,300	-0.3%
Included in this account are the costs of providing transportation through contracted carriers to district resident students.					
600 General Supplies, Books & Software:	34	1,320	5,100	5,250	2.9%
This account is for the cost of supplies and Edulog software needed for the transportation program.					
700 Property:					
800 Other Objects	25	-	-		
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	3,952,879	4,067,769	3,883,413	3,892,150	0.2%

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2800 ACCOUNT - SUPPORT SERVICES - CENTRAL

Acct Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2800-100	Salaries	829,249	859,384	871,500	921,690	50,190	5.8%
2800-200	Empl Benefits	338,179	365,502	409,721	477,750	68,029	16.6%
2800-300	Purch Prof Svcs	63,921	139,362	121,050	143,530	22,480	18.6%
2800-400	Purch Prop Svcs	27,405	74,893	61,600	63,900	2,300	3.7%
2800-500	Other Purch Svcs	61,302	61,907	52,300	60,500	8,200	15.7%
2800-600	Supplies	202,786	135,554	205,600	213,075	7,475	3.6%
2800-700	Property	347,626	127,005	99,000	100,150	1,150	1.2%
2800-800	Other Objects	2,447	1,515	2,500	2,550	50	2.0%
Total 2800		1,872,915	1,765,122	1,823,271	1,983,145	159,874	8.8%

Significant Changes to 15/16 Budget:

2800-300 Account:

- \$10k increase for Website hosting.
- \$12k increase for IT system support costs.

2800-500 Account:

- \$10k added for cyber breach insurance coverage

Budget impact of PSERS increase:	\$40,923
Net of State Reimbursement:	\$20,462

2800 ACCOUNT - SUPPORT SERVICES - CENTRAL:**2818 ACCOUNT - SYSTEM-WIDE TECHNOLOGY SERVICES**

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

<u>Object</u>	<u>Actual</u> <u>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	576,428	601,901	625,100	662,050	5.9%
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:	231,008	246,415	301,241	340,650	13.1%
Included in this account are the costs of benefits related to the above positions.					
300 Purchased Professional Services:	11,124	26,888	22,500	34,500	53.3%
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:	27,405	74,893	57,000	59,300	4.0%
Included in this account is an amount for the lease and annual maintenance contracts for the district's copiers.					
500 Other Purchased Services:	5,706	8,025	3,000	13,700	356.7%
Budgeted in this account is an amount for the costs of postage and travel related to technology services.					
600 General Supplies, Books, Periodicals & Software:	155,692	101,186	144,100	149,100	3.5%
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:	341,349	123,434	97,000	98,150	1.2%
The amount budgeted to this account reflects the cost of anticipated upgrades, improvements and maintenance to the district's technology operations.					
800 Other Objects	1,447	840	1,000	1,050	5.0%
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	1,350,160	1,183,581	1,250,941	1,358,500	8.6%

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>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
300 Purchased Professional Services:	30,124	44,384	34,600	45,000	30.1%
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	30,124	44,384	34,600	45,000	30.1%

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>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	252,821	257,484	246,400	259,640	5.4%
Budgeted in this account are the following staff:					
Director of Human Resources					
Human Resources Coordinator					
Secretary to the Director of Human Resources					
Medical & Dental Waivers					
200 Benefits:	107,171	119,088	108,480	137,100	26.4%
Included in this account are the costs of benefits related to the above positions.					
300 Purchased Professional Services:	17,038	62,370	54,750	54,750	0.0%
Budgeted to this account is the cost for conference fees, the Employee Assistance Program and other contracted professional services.					
400 Purchased Property Services:	-	-	4,600	4,600	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:	55,596	53,882	47,300	45,450	-3.9%
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:	47,062	34,367	61,500	63,325	3.0%
Included in this account are amounts for the sub calling program, recruitment software and supplies for recruitment services and the human resources department.					
700 Property:	6,277	3,571	2,000	2,000	0.0%
Included in this account is an amount for replacement of computer equipment for use in the human resources office.					
800 Other Objects	1,000	675	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	486,965	531,437	526,530	568,365	7.9%

2834/36 - 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>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
300 Purchased Professional Services:	-	125	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:	31	-	-	1,350	
Budgeted in this account is an amount for the costs of travel related to staff development services.					
600 General Supplies, Books, Periodicals & Software:	-	-	2,000	650	-67.5%
Budgeted to this account is an amount for supplies, books & periodicals related to staff development services.					
TOTAL	31	125	5,700	5,700	0.0%

2839 - OTHER STAFF SERVICES

<u>Object</u>	<u>Actual</u> <u>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
300 Purchased Professional Services:	5,635	5,595	5,500	5,580	1.5%
Budgeted to this account is the cost for the District's substitute scheduling software.					
TOTAL	5,635	5,595	5,500	5,580	1.5%

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>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
300 Purchased Professional Services:	-	-	-	-	
TOTAL	-	-	-	-	

GRAND TOTAL	1,872,915	1,765,122	1,823,271	1,983,145	8.8%
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DALLASTOWN AREA SCHOOL DISTRICT

2015/2016 Budget

2900 ACCOUNT - SUPPORT SERVICES - OTHER

Acct Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2900-500	Other Purch Svcs	125,821	123,122	125,450	125,500	50	0.0%
	Total 2900	125,821	123,122	125,450	125,500	50	0.0%

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>12/13</u>	<u>13/14</u>	<u>14/15</u>	<u>15/16</u>	
500	Other Purchased Services:	125,821	123,122	125,450	125,500	0.0%
Budgeted to this account is an amount for LIU indirect services and the York Learning Center.						
GRAND TOTAL		125,821	123,122	125,450	125,500	0.0%

DALLASTOWN AREA SCHOOL DISTRICT

2015/2016 Budget

3200 ACCOUNT - STUDENT ACTIVITIES

Acct Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	\$ Increase\ (Decrease)	% Increase\ (Decrease)
3200-100	Salaries	861,084	836,526	885,350	877,550	(7,800)	-0.9%
3200-200	Empl Benefits	199,493	229,498	287,894	324,200	36,306	12.6%
3200-300	Purch Prof Svcs	57,352	115,349	106,500	113,500	7,000	6.6%
3200-400	Purch Prop Svcs	13,204	20,798	46,850	47,100	250	0.5%
3200-500	Other Purch Svcs	137,325	137,946	140,700	136,300	(4,400)	-3.1%
3200-600	Supplies	135,592	178,949	145,990	126,400	(19,590)	-13.4%
3200-700	Property	18,169	26,894	26,200	26,200	-	0.0%
3200-800	Other Objects	3,389	15,573	11,500	11,900	400	3.5%
Total 3200		1,425,607	1,561,533	1,650,984	1,663,150	12,166	0.7%

Significant Changes to 15/16 Budget:

3200-600 Account:

-Decrease of \$19k to athletic supplies due to budget reductions.

Budget impact of PSERS increase:	\$38,963
Net of State Reimbursement:	\$19,482

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>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	861,084	836,526	885,350	877,550	-0.9%
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:	199,493	229,498	287,894	324,200	12.6%
Included in this account are the costs of benefits related to the above positions.					
300 Purchased Professional Services:	57,352	115,349	106,500	113,500	6.6%
Budgeted to this account is the cost of conference fees and an amount for police protection at athletic events.					
400 Purchased Property Services:	13,204	20,798	46,850	47,100	0.5%
Budgeted to this account is an amount for the repair, maintenance, and laundry service of athletic equipment and uniforms.					
500 Other Purchased Services:	137,325	137,946	140,700	136,300	-3.1%
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:	135,592	178,949	145,990	126,400	-13.4%
This account includes the cost of supplies related to the athletic/activities program.					
700 Property:	18,169	26,894	26,200	26,200	0.0%
Budgeted to this account is an amount for athletic equipment and uniform replacement.					
800 Other Objects	3,389	15,573	11,500	11,900	3.5%
Budgeted to this account is an amount for the cost of dues and fees related to the student activities and athletics function.					
GRAND TOTAL	1,425,607	1,561,533	1,650,984	1,663,150	0.7%

DALLASTOWN AREA SCHOOL DISTRICT

2015/2016 Budget

3300 ACCOUNT - COMMUNITY SERVICES

Acct Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	\$ Increase\ (Decrease)	% Increase\ (Decrease)
3300-100	Salaries	65,178	62,253	64,500	64,500	-	0.0%
3300-200	Empl Benefits	9,987	11,752	18,738	21,350	2,612	13.9%
3000-300	Purch Prof Svcs	-	-	-	-	-	0.0%
3300-500	Other Purch Svcs	120	-	-	-	-	0.0%
3300-600	Supplies	5,095	2,073	1,000	1,000	-	0.0%
3300-800	Other Objects	4,700	2,100	5,000	5,000	-	0.0%
	Total 3300	85,080	78,178	89,238	91,850	2,612	2.9%

Budget impact of PSERS increase:	\$2,864
Net of State Reimbursement:	\$1,432

3300 ACCOUNT - NON-INSTRUCTIONAL SERVICES - COMMUNITY:

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

<u>Object</u>	<u>Actual</u> <u>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
100 Salaries:	65,178	62,253	64,500	64,500	0.0%
Budgeted in this account is an amount for the cost of salaries for the personnel involved in the following Community programs:					
3rd Grade Swim Program					
Learn to Swim Program					
200 Benefits:	9,987	11,752	18,738	21,350	13.9%
Budgeted in this account is an amount for the cost of benefits related to the above salary costs.					
300 Purchased Professional Services:	-	-	-		
Budgeted to this account is the cost of conference fees and consultants.					
500 Other Purchased Services:	120	-	-	-	
600 General Supplies, Books & Software:	5,095	2,073	1,000	1,000	0.0%
This account includes an amount for the cost of supplies for Title I community service meetings.					
800 Other Objects	4,700	2,100	5,000	5,000	0.0%
The amount budgeted to this account reflects dues & fees paid to community service organizations.					
GRAND TOTAL	85,080	78,178	89,238	91,850	2.9%

DALLASTOWN AREA SCHOOL DISTRICT

2015/2016 Budget

4000 ACCOUNT - FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SVCS

Acct Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	\$ 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	-	-	-		-	
	Total 4000	-	-	-		-	

Significant Changes to 15/16 Budget:

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

4000 ACCOUNT - FACILITIES ACQUISITION SERVICES -

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

This account was cut from the 11/12 budget.

<u>Object</u>	<u>Actual</u> <u>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>
300 Purchased Professional Services:	-	-	-	-
400 Purchased Property Services:	-	-	-	-
500 Other Purchased Services:	-	-	-	-
600 General Supplies, Books & Software:	-	-	-	-
700 Property:	-	-	-	-
GRAND TOTAL	-	-	-	-

DALLASTOWN AREA SCHOOL DISTRICT

2015/2016 Budget

5000 ACCOUNT - OTHER EXPENDITURES AND FINANCING USES

Acct Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	\$ Increase\ (Decrease)	% Increase\ (Decrease)
5000-800	Other Objects	2,071,272	1,993,405	3,208,450	2,442,750	(765,700)	-23.9%
5000-900	Other Use of Funds	5,938,354	5,678,861	5,499,500	5,868,300	368,800	6.7%
	Total 5000	8,009,626	7,672,266	8,707,950	8,311,050	(396,900)	-4.6%

Significant Changes to 15/16 Budget:

-Included in the budget is one-time interest savings of \$473k due to a debt refunding.

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>12/13</u>	<u>Actual</u> <u>13/14</u>	<u>Budget</u> <u>14/15</u>	<u>Budget</u> <u>15/16</u>	
800 Other Objects	2,071,272	1,993,405	3,208,450	2,442,750	-23.9%

Budgeted to this account are expenditures for interest payments on notes, bonds and lease-purchase agreements. Also budgeted to this account is an amount for budgetary reserve and the district's tax rebate program. Beginning in 13/14, debt interest payments for improvements to Vo-Tech are now coded to 1390-500.

\$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	5,938,354	5,678,861	5,499,500	5,868,300	6.7%
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Budgeted to this account are expenditures for principal payments on notes, bonds and lease-purchase agreements. For 12/13, a transfer from the General Fund to the Food Service Fund was budgeted for the cost of unemployment for former Food Service employees. For 13/14, debt principal payments for improvements to Vo-Tech are now coded to 1390-500.

GRAND TOTAL	8,009,626	7,672,266	8,707,950	8,311,050	-4.6%
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DALLASTOWN AREA SCHOOL DISTRICT

2015/2016 Budget

TOTALS BY OBJECT

Acct Code	Description	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	B to B Change	A to B Change
100	Salaries	45,075,801	45,637,254	47,021,500	47,937,495	1.9%	6.3%
200	Empl Benefits	17,053,983	18,553,903	20,994,642	23,214,757	10.6%	36.1%
300	Purch Prof Svcs	4,026,311	4,520,098	4,464,700	4,582,880	2.6%	13.8%
400	Purch Prop Svcs	1,670,023	1,706,481	1,810,480	1,756,475	-3.0%	5.2%
500	Other Purch Svcs	8,656,849	8,562,527	8,637,810	8,446,518	-2.2%	-2.4%
600	Supplies	2,988,047	2,784,678	2,880,715	2,913,125	1.1%	-2.5%
700	Property	904,761	1,272,623	624,000	530,650	-15.0%	-41.3%
800	Other Objects	2,164,634	2,140,462	3,329,500	2,545,700	-23.5%	17.6%
900	Other Use of Funds	5,938,354	5,678,860	5,499,500	5,868,300	6.7%	-1.2%
Total		88,478,762	90,856,886	95,262,847	97,795,900	2.7%	10.5%

Significant Changes to 15/16 Budget:

The mandatory increase in the employer's PSERS rate impacts the expenditure budget \$2,128,425; The net impact (less state reimbursement) is \$1,064,212.

Budget impact of PSERS increase:	\$2,128,425
Net of State Reimbursement:	\$1,064,212

Dallastown Area School District
5 Year History - General Fund Expenditures

	<u>09/10</u> <u>Actual</u>	<u>10/11</u> <u>Actual</u>	<u>11/12</u> <u>Actual</u>	<u>12/13</u> <u>Actual</u>	<u>13/14</u> <u>Actual</u>	<u>14/15</u> <u>Budget</u>	<u>15/16</u> <u>Budget</u>
1000 - Instruction							
1100 Regular Instruction	41,827,957	43,835,112	43,275,215	44,555,067	46,044,649	47,953,824	49,418,350
1200 Special Education	8,938,130	9,633,663	9,271,600	9,588,809	10,491,423	10,847,555	11,357,163
1300 Vocational Education	1,213,956	1,060,213	1,064,365	1,405,620	1,374,548	1,531,300	1,516,900
Other Instructional							
1400 Programs	1,102,314	1,026,839	888,465	883,328	780,558	776,496	862,650
Non-Public School							
1500 Programs	14,098	7,430	5,002	4,394	9,813	0	0
1600 Community Education	36,948	33,761	33,747	38,096	30,952	36,485	8,607
<i>Total Instruction</i>	<i>53,133,403</i>	<i>55,597,018</i>	<i>54,538,394</i>	<i>56,475,314</i>	<i>58,731,943</i>	<i>61,145,660</i>	<i>63,163,670</i>
2000 - Support Services							
2100 Pupil Personnel	2,402,279	2,609,146	2,825,580	2,944,790	3,108,734	3,289,451	3,570,740
Instructional Staff							
2200 Support	2,197,526	2,548,092	1,955,165	1,932,097	2,012,368	2,170,432	2,234,300
2300 Administration	3,843,642	4,223,108	3,668,887	3,892,434	4,000,819	4,161,765	4,617,950
2400 Pupil Health Services	858,512	936,760	935,048	983,785	1,026,681	1,065,643	1,066,100
2500 Business Services	671,577	689,096	665,169	718,807	726,640	792,870	840,560
2600 Plant Services	6,004,495	6,398,483	6,205,805	6,059,607	5,981,711	6,356,720	6,235,735
Student Transportation							
2700	3,019,899	3,683,022	3,776,978	3,952,879	4,067,769	3,883,413	3,892,150
Central Support							
2800 Services	1,772,082	1,632,573	1,593,839	1,872,915	1,765,122	1,823,271	1,983,145
Other Support Services							
2900	124,205	123,126	123,429	125,821	123,122	125,450	125,500
<i>Total Support Services</i>	<i>20,894,217</i>	<i>22,843,406</i>	<i>21,749,902</i>	<i>22,483,135</i>	<i>22,812,966</i>	<i>23,669,015</i>	<i>24,566,180</i>
3000 - Non-Instructional Services							
3200 Student Activities	1,444,590	1,511,748	1,403,880	1,425,607	1,561,533	1,650,984	1,663,150
3300 Community Services	79,604	83,567	81,682	85,080	78,178	89,238	91,850
<i>Total Non-Instructional Svcs</i>	<i>1,524,194</i>	<i>1,595,316</i>	<i>1,485,562</i>	<i>1,510,687</i>	<i>1,639,711</i>	<i>1,740,222</i>	<i>1,755,000</i>
4000 - Facilities Acquisition, Construction and Improvement							
Facilities Acquisition, Construction and							
4600 Improvement	497,292	15,900	0	0	0	0	0
<i>Total Facilities Acquisition</i>	<i>497,292</i>	<i>15,900</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
5000 - Other Financing Uses, Net							
5100 Debt Service	8,071,331	7,833,552	7,923,622	7,529,853	7,547,266	8,607,950	8,211,050
5200 Fund Transfers	768,000	1,400,100	839,825	479,773	125,000	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>8,839,331</i>	<i>9,233,652</i>	<i>8,763,446</i>	<i>8,009,626</i>	<i>7,672,266</i>	<i>8,707,950</i>	<i>8,311,050</i>
BY FUNCTION	84,888,437	89,285,292	86,537,305	88,478,762	90,856,886	95,262,847	97,795,900

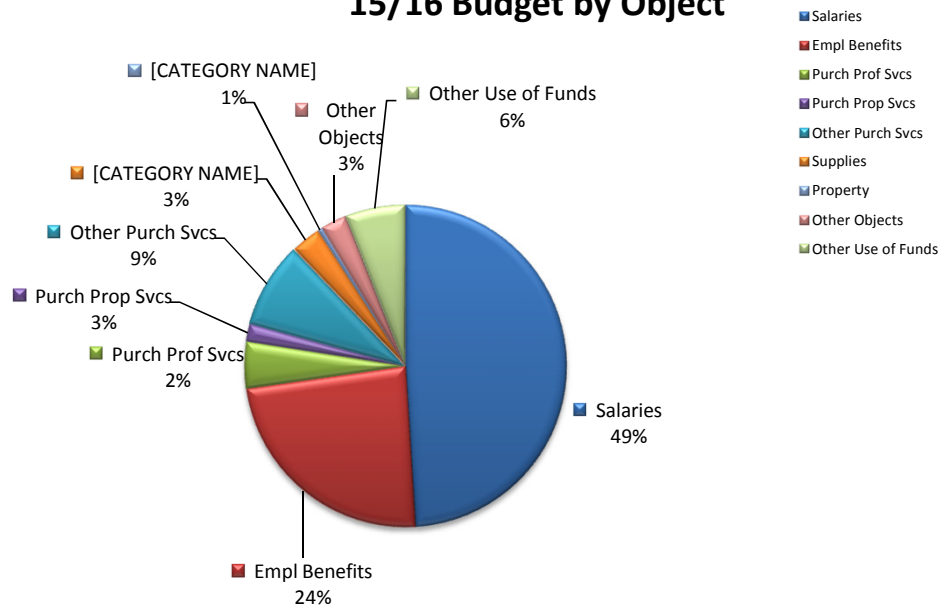
DALLASTOWN AREA SCHOOL DISTRICT

2014/2015 Budget

TOTALS BY OBJECT

Acct	Description	Actual 09/10	Actual 10/11	Actual 11/12	Actual 12/13	Actual 13/14	Budget 14/15	Budget 15/16	\$ Increase\ (Decrease)	% Increase\ (Decrease)
100	Salaries	45,293,733	47,047,042	45,480,562	45,075,802	45,637,254	47,021,500	47,937,495	915,995	1.9%
200	Empl Benefits	12,171,648	13,914,005	14,966,404	17,053,982	18,553,903	20,994,642	23,214,757	2,220,115	10.6%
300	Purch Prof Svcs	4,423,018	4,019,493	3,779,142	4,026,311	4,520,097	4,464,700	4,582,880	118,180	2.6%
400	Purch Prop Svcs	2,348,091	2,339,781	1,892,056	1,670,022	1,706,481	1,810,480	1,756,475	(54,005)	-3.0%
500	Other Purch Svcs	7,219,103	7,623,368	8,174,556	8,656,848	8,562,527	8,637,810	8,446,518	(191,292)	-2.2%
600	Supplies	2,898,253	3,278,466	2,681,792	2,988,046	2,784,678	2,880,715	2,913,125	32,410	1.1%
700	Property	1,554,610	1,689,452	704,073	904,736	1,272,624	624,000	530,650	(93,350)	-15.0%
800	Other Objects	3,494,249	2,759,260	2,751,062	2,164,660	2,140,462	3,329,500	2,545,700	(783,800)	-23.5%
900	Other Use of Funds	5,485,732	6,614,426	6,107,658	5,938,354	5,678,860	5,499,500	5,868,300	368,800	6.7%
	Total	84,888,437	89,285,292	86,537,305	88,478,762	90,856,886	95,262,847	97,795,900	2,533,053	2.7%

15/16 Budget by Object

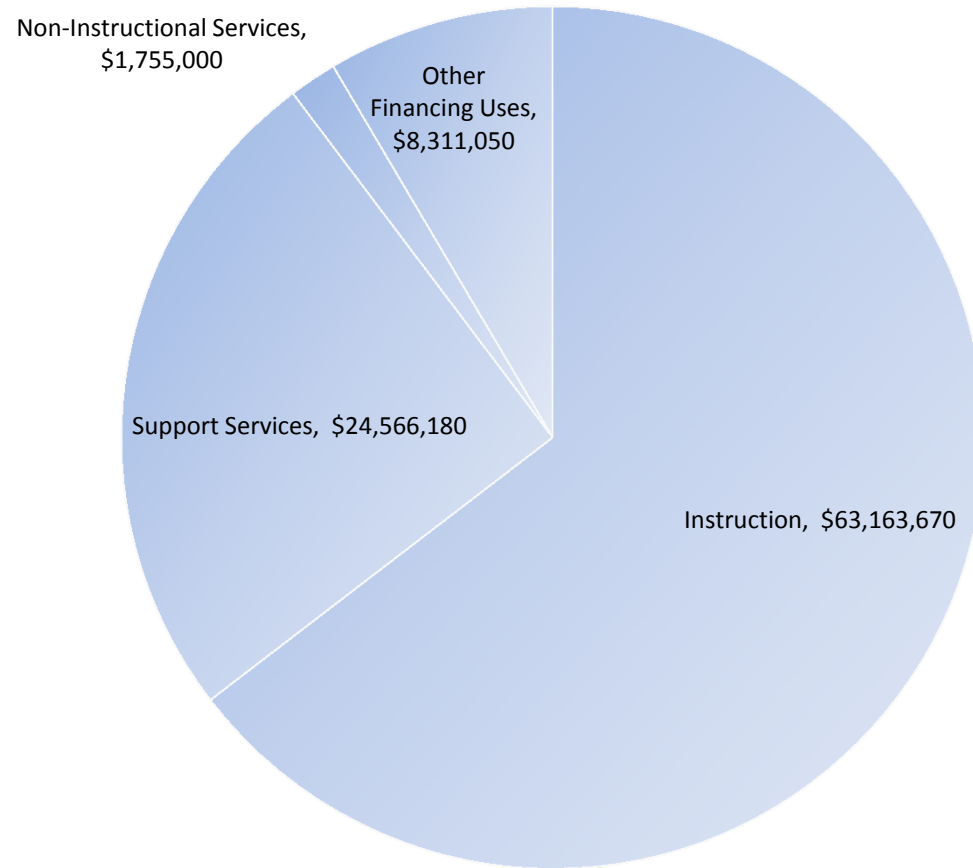


DALLASTOWN AREA SCHOOL DISTRICT
10-YEAR HISTORY OF ACTUAL GENERAL FUND EXPENDITURES BY SOURCE

	2015/2016 Budget	2014/2015 Budget	2013/2014	2012/2013	2011/2012	2010/2011	2009/2010	2008/2009	2007/2008	2006/2007
Instruction:										
Regular Education Programs	49,442,350	47,953,824	46,044,649	44,555,067	43,275,215	43,835,112	41,827,957	39,095,912	37,005,170	34,620,100
Special Education Programs	11,333,163	10,847,555	10,491,423	9,588,809	9,271,600	9,633,663	8,938,130	8,027,122	7,911,130	7,156,812
Vocational Education	1,516,900	1,531,300	1,374,548	1,405,620	1,064,365	1,060,213	1,213,956	1,181,525	1,078,980	1,092,212
Other Instructional Programs	862,650	776,496	780,558	883,328	888,465	1,026,839	1,102,314	974,626	984,319	815,180
Nonpublic School Programs	-	-	9,813	4,394	5,002	7,430	14,098	-	-	-
Adult Education Programs	8,607	36,485	30,952	38,096	33,747	33,761	36,948	35,960	36,345	35,561
Total Instruction	63,163,670	61,145,660	58,731,943	56,475,314	54,538,394	55,597,018	53,133,403	49,315,145	47,015,944	43,719,865
% Inc/(Dec)	3.3%	4.1%	4.0%	3.6%	-1.9%	4.6%	7.7%	4.9%	7.5%	
Support Services:										
Pupil Personnel	3,570,740	3,289,451	3,108,734	2,944,790	2,825,580	2,609,146	2,402,279	2,298,239	2,165,411	1,937,887
Instructional Staff	2,234,300	2,170,432	2,012,368	1,932,097	1,955,165	2,548,092	2,197,526	2,078,347	2,016,215	1,893,390
Administration	4,617,950	4,161,765	4,000,819	3,892,434	3,668,887	4,223,108	3,843,642	3,743,253	3,545,268	3,313,659
Pupil Health	1,066,100	1,065,643	1,026,681	983,785	935,048	936,760	858,512	844,711	800,353	755,730
Business	840,560	792,870	726,640	718,807	665,169	689,096	671,577	660,470	664,568	638,960
Operation and Maintenance of Plant Services	6,235,735	6,356,720	5,981,711	6,059,608	6,205,805	6,398,483	6,004,495	5,497,721	5,351,182	4,968,296
Student Transportation Services	3,892,150	3,883,413	4,067,769	3,952,879	3,776,978	3,683,022	3,019,899	3,128,717	3,072,000	2,750,702
Central	1,983,145	1,823,271	1,765,122	1,872,915	1,593,839	1,632,573	1,772,082	1,757,538	1,614,414	1,703,213
Other Support Services	125,500	125,450	123,122	125,821	123,429	123,126	124,205	104,438	49,083	46,762
Total Support Services	24,566,180	23,669,015	22,812,966	22,483,136	21,749,902	22,843,406	20,894,217	20,113,434	19,278,494	18,008,599
% Inc/(Dec)	3.8%	3.8%	1.5%	3.4%	-4.8%	9.3%	3.9%	4.3%	7.1%	
Non-Instructional Services:										
Student Activities	1,663,150	1,650,984	1,561,533	1,425,607	1,403,880	1,511,748	1,504,590	1,364,300	1,171,844	1,123,484
Community Services	91,850	89,238	78,178	85,080	81,682	83,567	79,604	92,558	82,063	78,862
Total Non-Instructional Services	1,755,000	1,740,222	1,639,711	1,510,687	1,485,562	1,595,316	1,584,194	1,456,858	1,253,907	1,202,346
% Inc/(Dec)	0.8%	6.1%	8.5%	1.7%	-6.9%	0.7%	8.7%	16.2%	4.3%	
Facilities Acquisition, Construction & Improvements:										
Facilities Improvements	-	-	-	-	-	15,900	497,292	17,010	596,411	206,198
Total Facilities Improvements	-	-	-	-	-	15,900	497,292	17,010	596,411	206,198
% Inc/(Dec)	0.0%	0.0%	0.0%	0.0%	-100.0%	-96.8%	2823.5%	-97.1%	189.2%	
Other Financing Uses										
Debt Services	7,836,050	8,232,950	7,525,386	7,520,007	7,845,603	7,754,291	7,969,618	6,646,696	7,508,017	6,712,062
Fund Transfers & Budgetary Reserve	100,000	100,000	125,000	479,773	839,825	1,400,100	708,000	1,488,147	2,642,422	175,900
Refund of Prior Years Receipts	375,000	375,000	21,880	9,845	78,019	79,261	101,713	61,553	1,412	927
Total Other Financing Uses	8,311,050	8,707,950	7,672,266	8,009,625	8,763,446	9,233,652	8,779,331	8,196,396	10,151,851	6,888,889
% Inc/(Dec)	-4.6%	13.5%	-4.2%	-8.6%	-5.1%	5.2%	7.1%	-19.3%	47.4%	
TOTAL EXPENDITURES	97,795,900	95,262,847	90,856,886	88,478,762	86,537,305	89,285,292	84,888,437	79,098,843	78,296,607	70,025,897
% Inc/(Dec)	2.7%	4.8%	2.7%	2.2%	-3.1%	5.2%	7.3%	1.0%	11.8%	

Source: Annual Financial Reports of the Dallastown Area School District

15/16 Budget by Major Function



Dallastown Area School District
2015/2016 Budget
Salary Summary

Object Code 100

	<i>Category</i>	<i>08/09 Actual</i>	<i>% of Total</i>	<i>09/10 Actual</i>	<i>% of Total</i>	<i>10/11 Actual</i>	<i>% of Total</i>	<i>11/12 Actual</i>	<i>% of Total</i>	<i>12/13 Actual</i>	<i>% of Total</i>	<i>13/14 Actual</i>	<i>% of Total</i>	<i>14/15 Budget</i>	<i>% of Total</i>	<i>15/16 Budget</i>	<i>% of Total</i>	<i>% Increase (B to B)</i>
1100	Regular Programs	28,184,756	66.84%	30,505,786	67.35%	30,884,283	65.65%	30,356,879	66.75%	29,978,135	66.51%	30,362,225	66.53%	31,142,100	66.23%	31,525,050	65.76%	1.23%
1200	Special Programs	3,791,933	8.99%	3,932,253	8.68%	4,251,365	9.04%	3,988,524	8.77%	3,928,244	8.71%	4,124,313	9.04%	4,345,250	9.24%	4,423,655	9.23%	1.80%
	Vocational																	
1300	Programs	34,258	0.08%	36,233	0.08%	37,043	0.08%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	#DIV/0!
	Other Instruction																	
1400	Programs	371,937	0.88%	434,755	0.96%	369,095	0.78%	506,208	1.11%	474,617	1.05%	397,606	0.87%	394,300	0.84%	409,300	0.85%	3.80%
	Adult Education																	
1600	Programs	1,478	0.00%	2,112	0.00%	2,865	0.01%	3,131	0.01%	2,702	0.01%	1,123	0.00%	2,700	0.01%	2,700	0.01%	0.00%
2100	Pupil Services	1,484,766	3.52%	1,586,854	3.50%	1,849,980	3.93%	1,995,473	4.39%	1,946,192	4.32%	2,025,308	4.44%	2,122,590	4.51%	2,279,140	4.75%	7.38%
	Instructional																	
2200	Services	1,292,482	3.07%	1,374,973	3.04%	1,538,270	3.27%	1,238,339	2.72%	1,236,873	2.74%	1,225,570	2.69%	1,254,600	2.67%	1,283,000	2.68%	2.26%
2300	Administration	2,404,779	5.70%	2,488,455	5.49%	2,714,716	5.77%	2,367,882	5.21%	2,459,949	5.46%	2,434,037	5.33%	2,435,500	5.18%	2,709,450	5.65%	11.25%
2400	Pupil Health	535,798	1.27%	585,540	1.29%	618,741	1.32%	533,650	1.17%	540,672	1.20%	569,686	1.25%	571,400	1.22%	581,000	1.21%	1.68%
2500	Business Services	414,617	0.98%	436,987	0.96%	443,254	0.94%	399,879	0.88%	416,933	0.92%	424,146	0.93%	449,950	0.96%	459,750	0.96%	2.18%
	Operations &																	
2600	Maintenance	1,919,974	4.55%	2,092,330	4.62%	2,359,167	5.01%	2,308,341	5.08%	2,300,440	5.10%	2,272,343	4.98%	2,432,910	5.17%	2,346,710	4.90%	-3.54%
	Student																	
2700	Transportation	122,623	0.29%	132,900	0.29%	127,005	0.27%	26,491	0.06%	35,534	0.08%	42,738	0.09%	48,850	0.10%	54,000	0.11%	10.54%
2800	Central Services	714,417	1.69%	780,228	1.72%	860,994	1.83%	833,849	1.83%	829,249	1.84%	859,384	1.88%	871,500	1.85%	921,690	1.92%	5.76%
	Student																	
3200	Activities/Athletics	817,939	1.94%	841,927	1.86%	924,155	1.96%	857,988	1.89%	861,084	1.91%	836,526	1.83%	885,350	1.88%	877,550	1.83%	-0.88%
3300	Community Services	75,850	0.18%	62,400	0.14%	66,109	0.14%	63,927	0.14%	65,178	0.14%	62,253	0.14%	64,500	0.14%	64,500	0.13%	0.00%
Total Salaries		42,167,607	100.00%	45,293,733	100.00%	47,047,042	100.00%	45,480,562	100.00%	45,075,802	100.00%	45,637,254	100.00%	47,021,500	100.00%	47,937,495	100.00%	1.95%

NOTE: Salary costs represent 49.0% of the total 15/16 budget.
Salary costs represent 49.3% of the total 14/15 budget.
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 costs represent 52.7% of the total 10/11 expenditures.

SALARY HISTORY		08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	13/14 Budget to 13/14 Actual	14/15 Budget	14/15 Antic
111	ADMIN	2,911,949	3,016,124	3,248,502	2,913,097	2,945,206	3,014,003	(12,797)	3,063,400	3,246,813
115	LEAVE PAYOUT	265,005	313,570	460,137	286,448	350,499	277,743	(12,257)	350,000	350,000
121	TEACHER	31,659,594	34,158,275	34,914,485	35,227,985	34,404,347	35,053,917	27,217	35,997,200	35,881,220
122	TEACHER SUB	983,010	1,078,109	998,897	732,277	779,074	809,866	(40,134)	750,000	597,326
126	OPT OUTS	41,623	88,803	143,990	116,875	118,309	109,090	(9,110)	110,600	74,398
131	OTH PROF	825,629	889,552	972,619	958,773	954,735	888,225	(72,825)	992,650	925,000
132	OTH PROF SUB	11,119	13,828	8,811	5,373	10,493	15,572	10,172	5,500	5,500
141	TECH	302,061	364,549	433,278	339,035	285,939	270,768	23,218	278,050	277,432
143	TECH OT	288	-	-	-	-	-	-	-	-
151	CLERICAL	1,289,857	1,366,355	1,444,417	1,348,804	1,413,788	1,398,676	(34,724)	1,481,300	1,465,435
152	CLERICAL SUB	28,769	37,416	55,251	31,402	40,342	52,650	20,700	33,000	40,000
153	CLERICAL OT	46,304	13,115	13,668	7,787	3,826	5,244	(1,706)	6,950	6,950
161	MAINT	358,897	416,865	478,610	475,599	395,481	441,017	(22,583)	470,050	480,870
162	MAINT SUB	3,495	24,331	8,675	6,097	18,844	26,149	19,949	6,300	15,000
163	MAINT OT			169	-	-		-	-	-
171	CUST	1,127,323	1,137,454	1,363,615	1,358,391	1,437,839	1,379,587	(56,863)	1,443,800	1,370,000
172	CUST SUB	142,614	172,070	172,332	147,436	144,131	132,155	(18,245)	150,000	150,000
173	CUST OT	59,436	34,702	27,759	26,117	16,755	10,610	(15,490)	26,100	30,000
181	SECURITY	34,509	-	49,339	43,237	58,257	58,891	19,841	59,500	59,500
191	PARA	2,000,801	2,098,953	2,140,078	1,406,657	1,605,401	1,593,253	(67,947)	1,742,100	1,774,626
192	PARA SUB	75,325	69,660	112,410	49,173	92,535	99,838	49,638	55,000	75,000
		42,167,608	45,293,732	47,047,042	45,480,563	45,075,802	45,637,254	(193,946)	47,021,500	46,825,070

**15/16 B to B
Budget Change**

111	ADMIN	3,163,100	3.25%
115	LEAVE PAYOUT	275,000	-21.43%
121	TEACHER	36,945,700	2.63%
122	TEACHER SUB	750,000	0.00%
126	OPT OUTS	80,200	-27.49%
131	OTH PROF	973,690	-1.91%
132	OTH PROF SUB	5,550	0.91%
141	TECH	320,750	15.36%
143	TECH OT	-	0.00%
151	CLERICAL	1,503,700	1.51%
152	CLERICAL SUB	33,500	1.52%
153	CLERICAL OT	5,300	-23.74%
161	MAINT	483,100	2.78%
162	MAINT SUB	6,400	1.59%
163	MAINT OT	-	0.00%
171	CUST	1,405,100	-2.68%
172	CUST SUB	150,000	0.00%
173	CUST OT	12,000	-54.02%
181	SECURITY	41,750	-29.83%
191	PARA	1,707,655	-1.98%
192	PARA SUB	75,000	36.36%
		47,937,495	1.95%

Dallastown Area School District
2015/2016 Budget
Benefits Summary

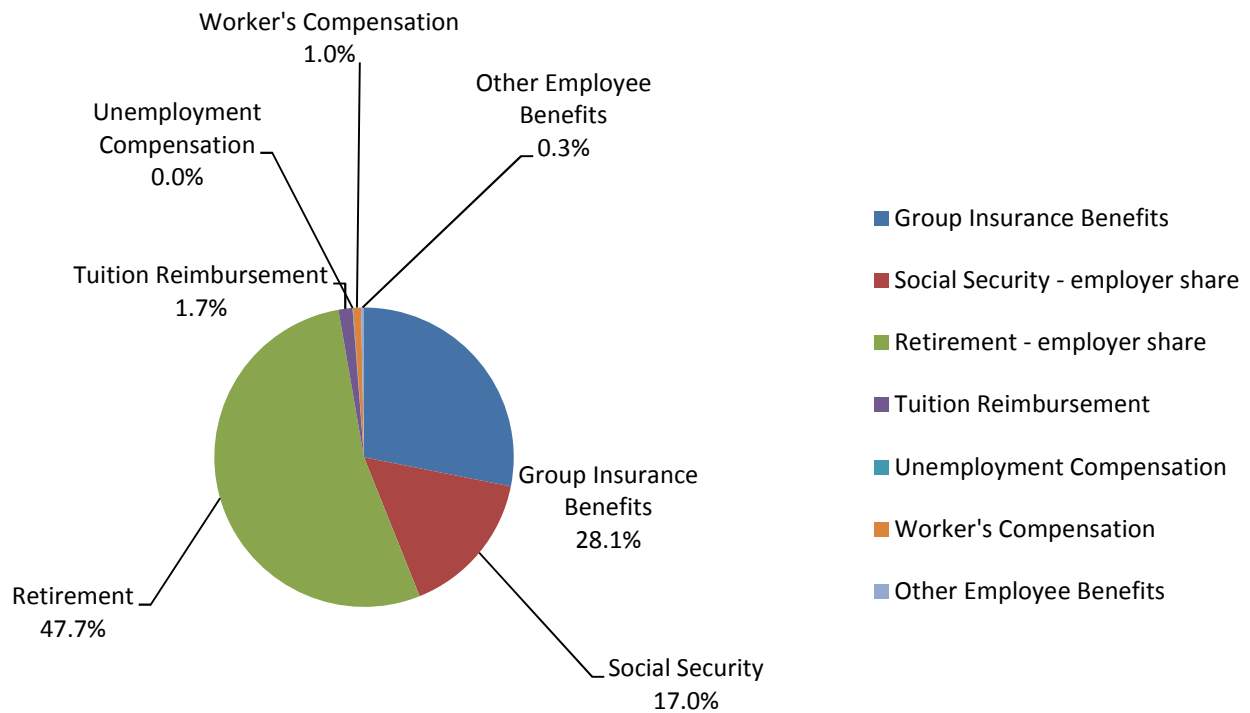
Object Code 200

Object	Category	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Budget	15/16 Budget	% Increase (B to B)
Group Insurance Benefits										
210/211/281	Medical Insurance	4,946,969	5,476,245	6,632,852	6,357,335	6,972,194	6,419,113	6,292,650	6,000,000	-4.65%
212	Dental Insurance	407,204	385,867	417,504	378,593	421,098	427,971	430,350	463,250	7.64%
213	Life Insurance	38,092	38,810	40,851	40,139	23,177	41,026	41,000	41,000	0.00%
214	Long Term Disability	9,094	8,164	8,404	5,388	4,474	4,681	5,000	9,950	99.00%
215	Vision Insurance	16,868	19,494	18,745	14,698	17,740	14,246	18,000	18,000	0.00%
220	Social Security - <i>employer share</i>	3,168,844	3,392,579	3,521,205	3,423,996	3,388,254	3,438,335	3,596,724	3,664,407	1.88%
	<i>(7.65% of salaries/wages for 15/16)</i>									
230	Retirement - <i>employer share</i>	1,981,583	2,118,732	2,632,716	3,874,798	5,480,270	7,591,030	10,061,418	12,378,650	23.03%
	<i>(21.40% of salaries/wages for 15/16)</i>									
240	Tuition Reimbursement	601,870	485,723	381,746	372,582	415,766	399,382	350,000	350,000	0.00%
250	Unemployment Compensation	2,459	1,318	1,801	277,505	108,673	33,987	2,500	16,000	540.00%
260	Worker's Compensation	201,258	244,716	258,182	196,370	219,211	181,007	197,000	197,000	0.00%
290	Other Employee Benefits	0	0	0	25,000	3,125	3,125	0	76,500	
Total 200 Object Accounts		11,374,240	12,171,648	13,914,005	14,966,404	17,053,982	18,553,903	20,994,642	23,214,757	10.57%

* 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 and 25.84% for 15/16.

Note: 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.
Benefit costs represent 17.4% of the total 11/12 budget.

2015/16 Budgeted Employee Benefit Costs



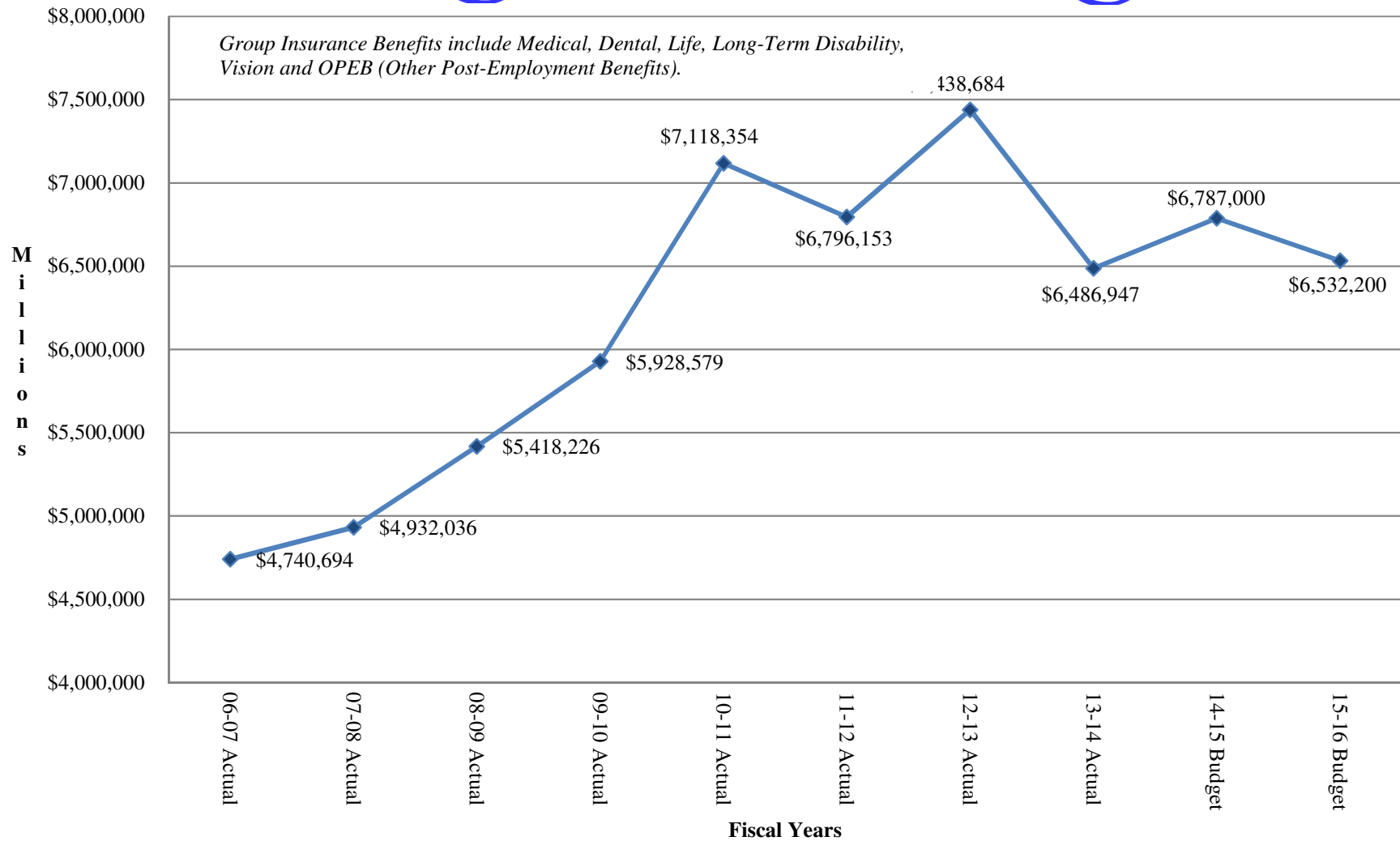
Category	14/15 Budget	15/16 Budget
Group Insurance Benefits	6,787,000	6,532,200
Medical Insurance		
Dental Insurance		
Life Insurance		
Long Term Disability		
Vision Insurance		
OPEB (Other Post-Employment Benefits)		
Social Security - <i>employer share</i>	3,596,724	3,664,407
<i>(7.65% of salaries/wages for 14/15)</i>		
Retirement - <i>employer share</i>	10,061,418	12,378,650
<i>(21.40% of salaries/wages for 14/15)</i>		
Tuition Reimbursement	350,000	350,000
Unemployment Compensation	2,500	16,000
Worker's Compensation	197,000	197,000
Other Employee Benefits	0	76,500
Total 200 Object - Benefits	20,994,642	23,214,757

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%
NET of State Reimb		2,590,514	7.03%	2,849,453	7.24%	2,575,214	6.11%	2,755,655	6.08%	3,076,960	6.54%	3,649,397	8.02%

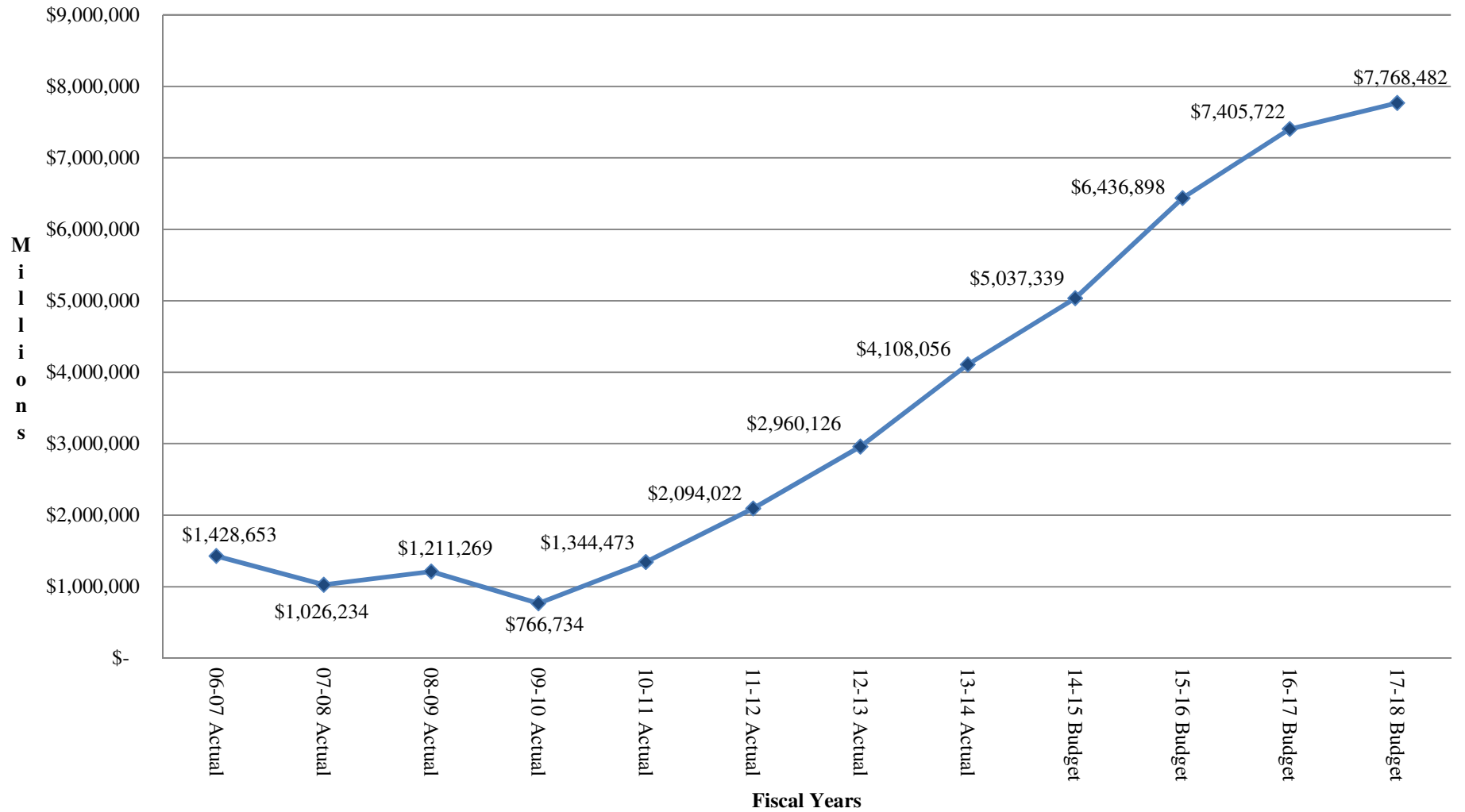
BENEFITS		12/13 % of Actual Salary		13/14 % of Actual Salary		14/15 % of Budget Salary		14/15 % of Anticipated Salary		15/16 % of Budget Salary	
211	Medical	6,434,749	14.28%	5,999,023	13.15%	5,842,200	12.48%	6,200,292	13.24%	5,605,000	11.69%
212	Dental	421,098	0.93%	427,971	0.94%	430,350	0.92%	440,677	0.94%	463,250	0.97%
213	Life	23,177	0.05%	41,026	0.09%	41,000	0.09%	41,000	0.09%	41,000	0.09%
214	LTD	4,474	0.01%	4,681	0.01%	5,000	0.01%	5,000	0.01%	9,950	0.02%
215	Vision	17,740	0.04%	14,246	0.03%	18,000	0.04%	18,000	0.04%	18,000	0.04%
220	FICA	3,388,254	7.52%	3,438,335	7.53%	3,596,724	7.68%	3,582,118	7.65%	3,664,407	7.64%
230	PSERS	5,480,270	12.16%	7,591,030	16.63%	10,061,418	21.49%	10,086,120	21.54%	12,378,650	25.82%
240	Tuition Reimb	415,766	0.92%	399,382	0.88%	350,000	0.75%	461,865	0.99%	350,000	0.73%
250	U/C	108,673	0.24%	33,987	0.07%	2,500	0.01%	2,500	0.01%	16,000	0.03%
260	W/C	219,211	0.49%	181,007	0.40%	197,000	0.42%	211,000	0.45%	197,000	0.41%
281	OPEB	537,446	1.19%	420,090	0.92%	450,450	0.96%	375,000	0.80%	395,000	0.82%
290	Leave Payout	3,125	0.01%	3,125	0.01%		0.00%	-	0.00%	76,500	0.16%
TOTAL		17,053,982	37.83%	18,553,903	40.66%	20,994,642	44.84%	21,423,572	45.75%	23,214,757	49.58%
NET of State Reimb		4,434,262	9.84%	5,514,683	12.08%	14,165,571	30.25%	14,441,220	30.84%	15,193,229	32.45%



10 Year History of Group Insurance Benefits

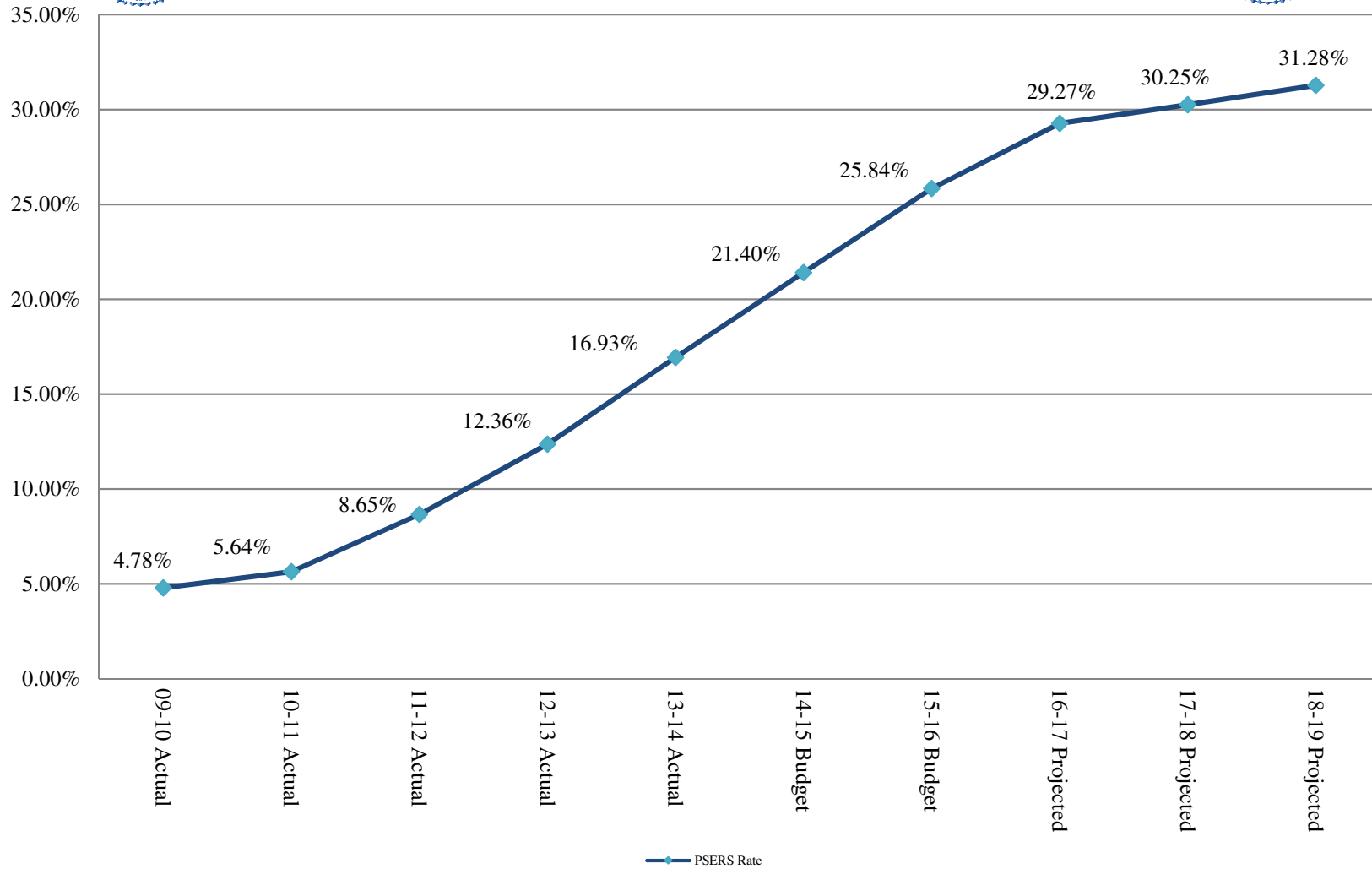


12 Year History & Projected Retirement (PSERS) Expense (net of state subsidy)





10 Year History & Projected Retirement (PSERS) Expense Rates



BUILDING & GROUNDS PURCHASED PROPERTY SERVICES BUDGET DETAIL (function 2600; object 400)

15/16 Disposal Services – Object 411

	09/10	10/11	11/12	12/13	13/14	14/15		15/16
	Actual	Actual	Actual	Actual	Actual	Budget	YTD	Budget
High School	15,315	21,420	14,079	14,165	9,346	12,200	5,466	12,200
Middle School	13,459	18,015	15,288	12,927	8,569	12,600	5,010	12,600
Intermediate School	-	-	15,372	15,458	11,429	8,000	5,921	12,800
Dallastown Elementary	2,600	3,236	2,364	2,217	1,437	3,200	910	1,800
Leaders Heights	2,600	2,591	1,777	1,672	1,086	3,000	683	1,800
Loganville Elementary	4,000	4,524	3,330	2,839	1,867	3,700	1,138	2,800
Ore Valley Elementary	4,500	6,466	4,403	4,063	2,676	4,700	1,594	3,700
York Township Elementary	4,500	7,774	5,646	5,243	3,466	4,600	2,049	4,600
TOTAL	46,974	64,026	62,258	58,585	39,877	52,000	22,771	52,300

15/16 Utilities – Object 420

	09/10	10/11	11/12	12/13	13/14	14/15		15/16
	Actual	Actual	Actual	Actual	Actual	Budget	YTD	Budget
Admin					4,432			
High School	\$424,608	\$338,089	\$331,989	244,410	214,768	231,000	98,913	218,850
Middle School	\$290,092	\$245,073	\$260,406	200,243	185,755	207,000	85,711	192,800
Intermediate School	\$108,345	\$476,609	\$315,318	266,879	247,906	254,000	110,539	233,650
Dallastown Elementary	\$37,875	\$47,464	\$36,696	34,263	31,802	38,500	14,587	32,000
Leaders Heights Elem	\$42,320	\$37,217	\$33,138	30,803	34,317	30,000	12,514	24,300
Loganville Elementary	\$88,629	\$60,493	\$63,041	51,551	47,337	56,000	26,761	47,700
Ore Valley	\$126,459	\$113,478	\$94,068	85,771	77,127	79,000	32,353	67,900
York Township Elementary	\$112,929	\$93,381	\$91,787	82,356	81,009	89,500	28,344	81,800
TOTAL	\$1,231,257	\$1,411,802	\$1,226,444	996,276	924,453	985,000	409,722	899,000

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

15/16 Rental of Land/Building – Object 441 & 442

	09/10	10/11	11/12	12/13	13/14	14/15		15/16
	Actual	Actual	Actual	Actual	Actual	Budget	YTD	Budget
High School	2,561	635	184		2,493	650	401	650
Middle School	2,121	579	165		2,007	600	-	600
Intermediate School	-	1,157	62	133	2,375	300	-	300
Dallastown Elementary	2,109	104	29	144	522	100	-	100
Leaders Heights Elem	274	182	198		368	50	-	50
Loganville Elementary	21,020	3,788	40	917	1,188	150	-	150
Ore Valley Elementary	10,115	1,987	56		644	250	20	250
York Township Elementary	816	236	66		901	250	-	250
TOTAL	\$39,016	\$8,670	\$799	1,194	10,497	2,350	421	2,350

15/16 Extermination Services – Object 460

	09/10	10/11	11/12	12/13	13/14	14/15		15/16
	Actual	Actual	Actual	Actual	Actual	Budget	YTD	Budget
Maint/Admin	\$0	\$0	\$0			3,700	-	3,700
High School	\$1,596	\$2,449	\$4,779	1,796	1,825	1,200	470	1,200
Middle School	\$1,445	\$2,300	\$1,824	1,725	1,754	1,000	431	1,000
Intermediate School	\$0	\$0	\$2,157	2,033	2,066	1,000	2,910	1,000
Dallastown Elementary	\$263	\$398	\$331	292	300	300	78	300
Leaders Heights Elem	\$271	\$320	\$249	221	226	350	59	350
Loganville Elementary	\$357	\$556	\$422	372	387	550	98	550
Ore Valley Elementary	\$609	\$798	\$584	538	550	800	137	800
York Township Elementary	\$612	\$953	\$738	701	707	800	176	800
TOTAL	\$5,154	\$7,775	\$11,084	7,678	7,815	9,700	4,359	9,700

BUILDING & GROUNDS CONTRACTED SERVICES BUDGET DETAIL (function 2600; object 430)

LETTERED ITEMS ARE RECURRING - NUMBERED ITEMS ARE NON-RECURRING

High School

A - Fire Equipment Service	8,200
B - ATC/HVAC Maintenance	16,500
C - Chiller Maintenance (Includes Pool Pak Service)	15,400
D - Elevator Maintenance (2 Elevators)	3,600
E - Security/Fire System Monitoring	1,300
F - Miscellaneous	13,000
G - Glass Repairs	1,400
H - Boiler Water Treatment Service	4,200
I - Carpet Cleaning	2,200
J - Vehicle Repairs/Inspections	4,800
K - Security Services	2,900
L - Kitchen Hood Duct Cleaning	750
M - Grounds Maintenance	9,500
N - Athletics	20,000
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	SUBTOTAL: 103,750
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	TOTAL: 103,750
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11-12 Actual	50,379
12-13 Actual	64,644
13-14 Actual	89,219
14-15 Budget	83,700
15-16 Budget	103,750

Middle School

A - Fire Equipment Service	5,900
B - ATC/HVAC Maintenance	15,200
C - Chiller Maintenance (Includes Pool Pak Service)	15,700
D - Elevator Maintenance (3 Elevators)	4,300
E - Security/Fire System Monitoring	950
F - Miscellaneous	14,000
G - Glass Repairs	400
H - Boiler Water Treatment Service	4,300
I - Carpet Cleaning	1,550
J - Vehicle Repairs/Inspections	2,600
K - Security Services	1,400
L - Kitchen Hood Duct Cleaning	550
M - Grounds Maintenance	9,200
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	SUBTOTAL: 76,050
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	TOTAL: 76,050
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11-12 Actual	57,581
12-13 Actual	58,714
13-14 Actual	73,629
14-15 Budget	74,900
15-16 Budget	76,050

Intermediate School

A - Fire Equipment Service	3,600
B - ATC/HVAC Maintenance	7,000
C - Chiller Maintenance (Includes Pool Pak Service)	-
D - Elevator Maintenance (3 Elevators)	3,200
E - Security/Fire System Monitoring	1,300
F - Miscellaneous	13,800
G - Glass Repairs	250
H - Boiler Water Treatment Service	-
I - Carpet Cleaning	1,800
J - Vehicle Repairs/Inspections	3,200
K - Security Services	1,200
L - Kitchen Hood Duct Cleaning	550
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SUBTOTAL:	35,900
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TOTAL:	35,900

11-12 Actual	35,321
12-13 Actual	50,473
13-14 Actual	17,720
14-15 Budget	35,800
15-16 Budget	35,900

Dallastown Elementary

A - Fire Equipment Service	750
B - ATC/HVAC Maintenance	6,100
C - Security/Fire System Monitoring	1,100
D - Miscellaneous	4,700
E - Glass Repairs	350
F - Carpet Cleaning	500
G - Vehicle Repairs/Inspections	1,400
H - Security Services	1,200
I - Kitchen Hood Duct Cleaning	425
J - Boiler Water Treatment	600
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SUBTOTAL:	17,125
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TOTAL:	17,125

11-12 Actual	5,326
12-13 Actual	28,328
13-14 Actual	17,720
14-15 Budget	16,500
15-16 Budget	-

Leaders Heights Elementary

A - Fire Equipment Service	650
B - ATC/HVAC Maintenance	6,200
C - Security/Fire System Monitoring	850
D - Miscellaneous	3,000
E - Glass Repairs	350
F - Carpet Cleaning	300
G - Vehicle Repairs/Inspections	1,700
H - Security Services	650
I - Kitchen Hood Duct Cleaning	300
J - Boiler Water Treatment	700
	SUBTOTAL: 14,700
	TOTAL: 14,700

11-12 Actual	4,438
12-13 Actual	16,269
13-14 Actual	11,165
14-15 Budget	14,000
15-16 Budget	14,700

Loganville Elementary

A - Fire Equipment Service	1,700
B - ATC/HVAC Maintenance	7,900
C - Security/Fire System Monitoring	1,650
D - Miscellaneous	4,200
E - Glass Repairs	400
F - Carpet Cleaning	1,300
G - Vehicle Repairs/Inspections	1,500
H - Security Services	1,100
I - Kitchen Hood Duct Cleaning	400
J - Boiler Water Treatment	1,100
	SUBTOTAL: 21,250
	TOTAL: 21,250

11-12 Actual	21,479
12-13 Actual	8,955
13-14 Actual	27,174
14-15 Budget	21,000
15-16 Budget	21,250

Ore Valley Elementary

A - Fire Equipment Service	2,300	
B - ATC/HVAC Maintenance	6,000	
C - Security/Fire System Monitoring	2,100	
D - Miscellaneous	7,000	
E - Glass Repairs	550	
F - Carpet Cleaning	2,100	
G - Vehicle Repairs/Inspections	2,450	
H - Security Services	1,700	
I - Elevator Maintenance	1,600	
J - Kitchen Hood Duct Cleaning	600	
K - Boiler Water Treatment	1,300	
SUBTOTAL:		27,700
TOTAL:		27,700

11-12 Actual	39,803
12-13 Actual	26,157
13-14 Actual	30,651
14-15 Budget	14,000
15-16 Budget	27,700

York Township Elementary

A - Fire Equipment Service	2,500	
B - ATC/HVAC Maintenance	7,000	
C - Security/Fire System Monitoring	1,900	
D - Miscellaneous	9,000	
E - Glass Repairs	500	
F - Carpet Cleaning	1,550	
G - Vehicle Repairs/Inspections	3,750	
H - Security Services	1,300	
I - Elevator Maintenance	1,800	
J - Kitchen Hood Duct Cleaning	700	
K - Boiler Water Treatment	1,500	
SUBTOTAL:		31,500
TOTAL:		31,500

11-12 Actual	56,891
12-13 Actual	34,613
13-14 Actual	26,235
14-15 Budget	16,500
15-16 Budget	31,500

TOTAL RECURRING PROJECTS	327,975
TOTAL NON-RECURRING PROJECTS	-

TOTAL 15/16 PROJECTS BUDGET	327,975
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BUILDING & GROUNDS SUPPLIES BUDGET DETAIL (function 2600; object 610)

LETTERED ITEMS ARE RECURRING - NUMBERED ITEMS ARE NON-RECURRING

High School

A - Custodial Supplies	51,000	
B - Maintenance Supplies	6,000	
C - Plumbing Supplies	7,500	
D - Electrical Supplies	11,000	
E - Paint and Supplies	5,500	
F - Ceiling Tiles	1,600	
G - Grounds Supplies	5,900	
H - Miscellaneous	4,000	
I - Landscape Mulch	2,200	
J - Vehicle Repairs	5,600	
K - HVAC Supplies	5,500	
L - Equipment Repairs	4,500	
	SUBTOTAL:	110,300

TOTAL: 110,300

11-12 Actual	105,112
12-13 Actual	103,248
13-14 Actual	101,649
14-15 Budget	111,500
15-16 Budget	110,300

Middle School

A - Custodial Supplies	53,500	
B - Maintenance Supplies	4,700	
C - Plumbing Supplies	3,800	
D - Electrical Supplies	6,400	
E - Paint and Supplies	4,000	
F - Ceiling Tiles	1,300	
G - Grounds Supplies	4,100	
H - Miscellaneous	2,700	
I - Landscape Mulch	1,800	
J - Vehicle Repairs	6,000	
K - HVAC Supplies	5,500	
L - Equipment Repairs	4,200	
	SUBTOTAL:	98,000

TOTAL: 98,000

11-12 Actual	89,200
12-13 Actual	87,835
13-14 Actual	80,459
14-15 Budget	98,000
15-16 Budget	98,000

Intermediate School

A - Custodial Supplies	81,000	
B - Maintenance Supplies	8,500	
C - Plumbing Supplies	4,200	
D - Electrical Supplies	3,200	
E - Paint and Supplies	-	
F - Ceiling Tiles	2,100	
G - Grounds Supplies	4,200	
H - Miscellaneous	4,300	
I - Landscape/Playground Mulch	6,000	
J - Vehicle Repairs	6,400	
K - HVAC Supplies	5,600	
L - Equipment Repairs	500	
	SUBTOTAL:	126,000
	TOTAL:	126,000

11-12 Actual	117,817
12-13 Actual	87,225
13-14 Actual	91,383
14-15 Budget	127,500
15-16 Budget	126,000

Dallastown Elementary

A - Custodial Supplies	8,200	
B - Maintenance Supplies	2,000	
C - Plumbing Supplies	1,000	
D - Electrical Supplies	700	
E - Paint and Supplies	1,500	
F - Ceiling Tiles	500	
G - Grounds Supplies	50	
H - Miscellaneous	2,600	
I - Landscape/Playground Mulch	1,300	
J - Vehicle Repairs	850	
K - HVAC Supplies	1,200	
L - Equipment Repairs	600	
	SUBTOTAL:	20,500
	TOTAL:	20,500

11-12 Actual	19,045
12-13 Actual	16,071
13-14 Actual	17,062
14-15 Budget	20,500
15-16 Budget	20,500

Leader Heights Elementary

A - Custodial Supplies	5,800	
B - Maintenance Supplies	1,050	
C - Plumbing Supplies	950	
D - Electrical Supplies	950	
E - Paint and Supplies	350	
F - Ceiling Tiles	400	
G - Grounds Supplies	900	
H - Miscellaneous	1,100	
I - Landscape/Playground Mulch	1,400	
J - Vehicle Repairs	900	
K - HVAC Supplies	1,300	
L - Equipment Repairs	900	
SUBTOTAL:		16,000
TOTAL:		16,000

11-12 Actual	15,845
12-13 Actual	10,440
13-14 Actual	12,983
14-15 Budget	20,500
15-16 Budget	16,000

Loganville Elementary

A - Custodial Supplies	10,700	
B - Maintenance Supplies	3,600	
C - Plumbing Supplies	2,100	
D - Electrical Supplies	1,700	
E - Paint and Supplies	700	
F - Ceiling Tiles	700	
G - Grounds Supplies	-	
H - Miscellaneous	1,000	
I - Landscape/Playground Mulch	1,500	
J - Vehicle Repairs	1,700	
K - HVAC Supplies	1,300	
L - Equipment Repairs	1,000	
SUBTOTAL:		26,000
TOTAL:		26,000

11-12 Actual	25,958
12-13 Actual	18,245
13-14 Actual	25,341
14-15 Budget	26,000
15-16 Budget	26,000

Ore Valley Elementary

A - Custodial Supplies	14,000	
B - Maintenance Supplies	3,100	
C - Plumbing Supplies	1,900	
D - Electrical Supplies	1,900	
E - Paint and Supplies	1,600	
F - Ceiling Tiles	800	
G - Grounds Supplies	-	
H - Miscellaneous	1,600	
I - Landscape/Playground Mulch	1,800	
J - Vehicle Repairs	2,100	
K - HVAC Supplies	6,000	
L - Equipment Repairs	1,700	
	SUBTOTAL:	36,500
	<u>TOTAL:</u>	<u>36,500</u>

11-12 Actual	38,003
12-13 Actual	29,037
13-14 Actual	31,375
14-15 Budget	36,000
15-16 Budget	36,500

York Township Elementary

A - Custodial Supplies	17,500	
B - Maintenance Supplies	2,200	
C - Plumbing Supplies	2,400	
D - Electrical Supplies	3,100	
E - Paint and Supplies	1,700	
F - Ceiling Tiles	800	
G - Grounds Supplies	-	
H - Miscellaneous	1,800	
I - Landscape/Playground Mulch	2,400	
J - Vehicle Repairs	2,800	
K - HVAC Supplies	5,000	
L - Equipment Repairs	1,800	
	SUBTOTAL:	41,500
	<u>TOTAL:</u>	<u>41,500</u>

11-12 Actual	41,805
12-13 Actual	34,752
13-14 Actual	39,094
14-15 Budget	41,000
15-16 Budget	41,500

TOTAL RECURRING SUPPLIES	474,800
TOTAL NON-RECURRING SUPPLIES	-

<u>TOTAL 15/16 SUPPLIES BUDGET</u>	<u>474,800</u>
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BUILDING & GROUNDS ENERGY BUDGET DETAIL (function 2600; object 620)

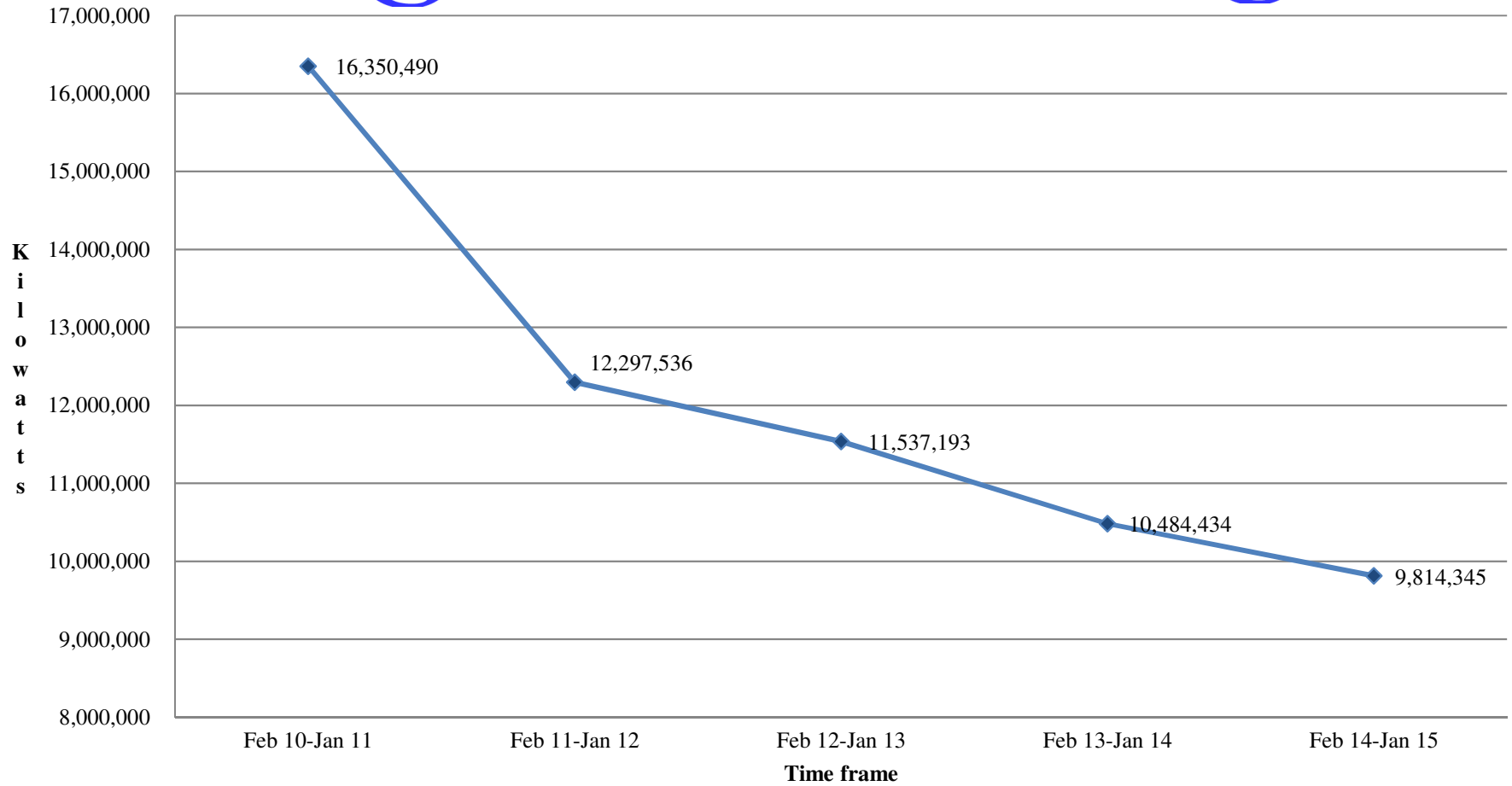
15/16 ENERGY

	09/10	10/11	11/12	12/13	13/14	14/15	15/16
	Actual	Actual	Actual	Actual	Actual	Budget	Budget
High School	133,380	132,481	81,185	97,375	97,068	61,000	61,000
Middle School	111,329	110,510	60,468	86,927	86,398	55,000	55,000
Intermediate School	-	33,910	12,248	37,305	51,255	65,000	65,000
Dallastown Elementary	30,751	40,852	26,291	20,543	18,051	9,200	9,200
Leaders Heights Elem	6,537	6,925	4,268	13,606	11,854	7,200	7,200
Loganville Elementary	42,535	43,231	29,090	28,077	28,171	14,000	14,000
Ore Valley Elementary	21,470	26,691	16,746	17,904	21,428	19,000	19,000
York Township Elem	41,511	42,321	29,442	27,871	27,280	22,000	22,000
TOTAL	\$387,513	\$436,921	259,737	329,609	341,505	252,400	252,400

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



4 Year History of Kilowatt usage



DALLASTOWN AREA SCHOOL DISTRICT REVENUE HISTORY

	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Budget	14/15 Estimate	15/16 Budget	Notes
LOCAL REVENUE:											
	Assessment as of May 15										
6111 Current Real Estate Taxes*	51,933,676	54,436,805	56,727,608	59,045,378	59,482,899	59,780,110	60,314,963	61,032,446	60,578,644	61,115,114	
6111 Real Estate Tax Refunds	(159,006)	(149,057)	(200,294)	(205,263)	(115,811)	(158,855)	(104,403)		(80,000)	(100,000)	
6111 Tax Rebate Program	(520,629)	(379,711)	(385,277)	(411,133)	(368,424)	(342,462)	(318,947)		(320,000)		
6112 Interim Real Estate Taxes	954,949	549,688	316,505	563,215	267,778	759,385	279,750	500,000	330,000	300,000	
Public Utility Real Estate											
6113 Taxes	75,855	75,024	85,102	88,797	89,568	91,549	85,990	91,500	84,882	85,000	
6114 Payment in Lieu of Tax	288	-	457	856	753	1,050	-		-	-	
6151 Earned Income Taxes	4,255,139	4,400,515	4,161,764	5,004,495	5,071,438	5,126,189	5,285,557	5,250,000	5,400,000	5,530,000	
Unallocated, Undistributed											
6159 EIT	287,340	322,349	350,460	350,456	-	-	208,130		-	-	
6153 Real Estate Transfer Taxes	1,139,764	722,831	621,940	552,811	585,655	645,894	668,906	750,000	900,000	816,000	
Delinquent Real Estate											
6411 Taxes	1,837,345	1,861,825	1,932,473	1,524,649	1,445,740	1,323,552	1,372,092	1,450,000	1,600,000	1,400,000	
Delinquent Earned Income											
6441 Taxes	651,760	206,703	185,834	209,251	85,340	18,077	164,002	50,000	150,000	150,000	
6510 Interest On Investments	1,330,488	730,651	281,021	203,638	198,794	90,576	49,011	150,000	135,000	90,000	
6710 Athletic Gate Receipts							68,320	69,200	69,200	69,200	
6740 Student Fees							740	-	1,000	1,000	
Athletic Commission											
6790 Checks							8,831	7,500	9,000	9,000	
6821 State Grant	30,000	30,000	25,000	-	-	-	-		-	-	
Revenue from Intermediate											
6831 Srcs	670,228	720,252	1,459,747	1,402,437	1,217,439	1,165,304	1,101,577	1,020,000	1,198,677	1,225,104	
6839 JROTC	59,802	58,555	55,522	55,337	55,747	63,810	60,718	59,500	63,100	65,500	
6910 Rentals	51,426	46,655	45,176	53,574	42,295	40,107	34,721	45,000	30,000	30,000	
Contribution from Private											
6920 Srcs	3,400	-	-	-	713	287	-		36,000	-	
6941 Regular Day Tuition	33,491	9,333	12,448	14,502	14,477	-	15,637	13,000	-	-	
Regular Summer School											
6942 Tuition	3,900	4,350	4,500	930	1,800	15,792	-	16,000	-	-	
6942 Driver's Ed Tuition					44,260	38,051	38,578	40,000	33,000	33,000	
Cyber Summer School											Based on last years enrollment
6942 Tuition					6,032	508	26,868	500	18,500	18,500	
6943 Adult Ed Tuition	27,672	34,527	35,988	25,157	30,591	37,461	30,850	40,000	15,000	8,607	
6944 Revenue from other LEA	137,399	142,339	120,788	118,649	158,147	178,803	136,189	180,000	145,000	145,000	
Revenue from Swim											
6981 Program	36,510	40,460	47,293	42,577	44,687	43,075	36,719	45,000	39,500	39,500	
6992 Energy Incentives				-	45,416	72,593	6,500	70,000	35,000	35,000	
6990 Misc	62,599	69,800	58,844	42,192	84,578	67,446	51,018	53,521	49,200	45,368	
Total Local Revenue	62,903,396	63,933,894	65,942,899	68,682,505	68,489,911	69,058,302	69,622,317	70,933,167	70,520,703	71,110,893	

	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Budget	14/15 Estimate	15/16 Budget	Notes
STATE REVENUE											
7110 Basic Ed Subsidy	7,654,609	7,881,946	7,110,629	6,725,138	7,886,773	7,885,824	8,209,884	8,209,850	8,209,850	9,115,200	
7140 Charter School Funding	92,464	143,916	204,911	191,343	-	-	-				
7160 Tuition From the State	100,076	125,469	192,237	128,124	212,535	200,795	211,447	200,000	200,000	200,000	
7210 Homebound Instruction	3,338	3,438	-	-	-	-	-		-	-	
7220 Vocational Instruction	-	43	-	-	-	-	-		-	-	
7230 Alternative Education	-	7,782	7,113	-	-	-	-		-	-	
7240 Driver Education	7,070	6,545	5,810	5,705	-	-	-		-	-	
7270 Special Ed Subsidy	2,396,569	2,415,539	2,498,619	2,431,137	2,431,071	2,431,071	2,431,071	2,431,071	2,491,272	2,819,300	
7310 Pupil Transportation	993,002	1,147,862	1,012,524	1,111,773	1,185,940	1,210,423	1,392,782	1,275,000	1,361,372	1,425,240	
7320 Rental Sinking Fund	751,998	304,611	217,964	1,524,454	651,283	858,078	825,991	989,900	729,514	995,200	
7330 Health Services	109,727	110,988	109,393	107,812	111,884	109,521	109,479	112,250	109,500	109,500	
7340 Property Tax Relief	-	1,373,172	1,375,038	1,376,835	1,377,319	1,382,443	1,381,418	1,381,695	1,381,695	1,384,927	
7501 PA Block Grant	504,191	497,637	497,637	466,654	183,342	183,342	183,342	183,342	-	-	
7502 Dual Enrollments	29,690	35,438	25,236	17,700	-	-	-		-	-	
7599 Other Grants					-		-	726,075	485,700	-	
7810 FICA Reimbursement	1,464,695	1,567,660	1,670,686	1,743,237	1,694,390	1,677,781	1,701,869	1,798,362	1,798,362	1,832,204	
7820 Retirement Reimbursement Classrooms for the Future	1,712,782	770,313	1,351,998	1,288,243	1,780,776	2,520,144	3,482,973	5,030,709	4,829,481	5,941,752	48% collection
7920 Grant	315,540	54,026	-	-	-						
<i>Total State Revenue</i>	<i>16,135,751</i>	<i>16,446,385</i>	<i>16,279,794</i>	<i>17,118,155</i>	<i>17,515,313</i>	<i>18,459,422</i>	<i>19,930,256</i>	<i>22,338,254</i>	<i>21,596,746</i>	<i>23,823,323</i>	
FEDERAL REVENUE											
8511 Other Federal Revenue	-	-	23,270	5,000	-	-	-				
8514 Title I Reading First	430,749	411,981	444,608	403,115	388,653	479,373	436,892	450,000	563,510	480,000	
8515 Title II A	124,627	130,906	144,171	131,494	110,467	111,330	104,092	110,200	104,880	104,900	
8516 Title III	5,600	20,614	15,537	31,739	41,537	27,413	25,007	27,000	28,229	28,500	
8517 Safe & Drug Free	9,560	-	-	9,139	8,546	-	-	-	-	-	
8518 Title V	5,359	-	-	-	-	-	-				
8519 Academic Achievement	6,228	-	3,600	-	-	-	-				
8690 Other Federal Grants	-	-	-	-	-	-	-				
8703 Stimulus Funds	-	-	1,129,273	1,002,282	-	-	-				
8709 Education Jobs Fund			-	551,124							
8800 ACCESS	-	-	-	-	-	2,215	5,270	50,000	500	-	
<i>Total Federal Revenue</i>	<i>582,123</i>	<i>563,501</i>	<i>1,760,459</i>	<i>2,133,893</i>	<i>549,203</i>	<i>620,331</i>	<i>571,261</i>	<i>637,200</i>	<i>697,119</i>	<i>613,400</i>	
OTHER REVENUE											
9200 Extended Financing	23,805	168,384	101,413	352,024	-	-	-				
9320 Fund Transfers	-	-	1	-	-	-	-				
9340 Debt Svc Trans to GF	-	397,033	462,765	-	-	-	-				
9400 Sale of Fixed Assets	4,128	2,179	6,422	24,518	10,968	7,537	3,810	11,000	1,000	1,000	
<i>Total Other Revenue</i>	<i>27,933</i>	<i>567,596</i>	<i>570,601</i>	<i>376,542</i>	<i>10,968</i>	<i>7,537</i>	<i>3,810</i>	<i>11,000</i>	<i>1,000</i>	<i>1,000</i>	
TOTAL REVENUE	79,649,203	81,511,376	84,553,753	88,311,095	86,565,396	88,145,592	90,127,644	93,919,621	92,815,568	95,548,616	
	5,146,560 6.9%	1,862,173 2.3%	3,042,377 3.7%	3,757,342 4.4%	(1,745,699) -2.0%	1,580,196 1.8%	1,982,052 2.2%	3,791,977 4.2%	2,687,924 3.0%	2,733,048 2.9%	

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

	2015/2016 Budget	2014/2015 Budget	2013/2014	2012/2013	2011/2012	2010/2011	2009/2010	2008/2009	2007/2008	2006/2007
LOCAL SOURCES:										
Current Real Estate Taxes	61,015,114	61,032,446	59,891,613	59,278,793	58,998,664	58,428,982	56,142,037	53,908,037	51,254,041	47,685,789
Interim Real Estate Taxes	300,000	500,000	279,750	759,385	267,778	563,215	316,503	549,688	954,949	1,544,870
Public Utility Realty Tax	85,000	91,500	85,990	91,549	89,568	88,797	85,102	75,024	75,855	74,833
Payments in Lieu of Current Taxes	-	-	-	1,050	753	856	457	-	288	353
Earned Income Taxes	5,530,000	5,250,000	5,493,687	5,126,189	5,071,438	5,354,951	4,512,224	4,722,864	4,542,479	4,069,280
Realty Transfer Tax	816,000	750,000	668,906	645,894	585,655	552,811	621,940	722,831	1,139,764	1,469,188
Delinquent Taxes	1,550,000	1,500,000	1,536,094	1,341,629	1,531,080	1,733,900	2,118,308	2,068,528	2,489,105	1,414,672
Earnings from Investments	90,000	150,000	49,011	90,576	198,794	203,638	281,021	730,651	1,330,488	1,475,451
Other Local Sources	1,724,779	1,659,221	1,617,266	1,723,237	1,746,181	1,755,355	1,865,306	1,156,269	1,116,428	1,026,601
Total Local Sources	71,110,893	70,933,167	69,622,317	69,058,302	68,489,910	68,682,505	65,942,898	63,933,892	62,903,397	58,761,037
% Inc/(Dec)	0.3%	1.9%	0.8%	0.8%	-0.3%	4.2%	3.1%	1.6%	7.0%	
STATE SOURCES:										
Basic Instructional Subsidy	9,115,200	8,209,850	8,209,884	7,885,824	7,886,773	8,206,455	7,110,629	7,881,946	7,654,609	7,505,613
Rental and Sinking Fund Payments	995,200	989,900	825,991	858,078	651,283	1,524,454	217,964	304,611	751,998	1,163,953
Special Education Subsidy	2,819,300	2,431,071	2,431,071	2,431,071	2,431,071	2,431,137	2,498,619	2,415,539	2,396,569	2,301,754
Transportation Subsidy	1,425,240	1,275,000	1,392,782	1,210,423	1,185,940	1,111,773	1,012,524	1,147,862	993,002	1,110,672
Retirement Reimbursement	5,941,752	5,030,709	3,482,973	2,520,144	1,780,776	1,288,243	1,351,997	770,313	1,712,782	964,720
Social Security Reimbursement	1,832,204	1,798,362	1,701,869	1,677,781	1,694,390	1,743,237	1,670,686	1,567,660	1,464,695	1,364,644
Property Tax Relief Subsidy	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	309,500	1,221,667	504,268	493,658	507,761	917,338	1,042,336	985,282	1,162,096	789,124
Total State Sources	23,823,323	22,338,254	19,930,256	18,459,422	17,515,313	18,599,472	16,279,795	16,446,385	16,135,751	15,200,480
% Inc/(Dec)	6.6%	12.1%	8.0%	5.4%	-5.8%	14.2%	-1.0%	1.9%	6.2%	
FEDERAL SOURCES:										
Title I - Reading First	480,000	450,000	436,892	479,373	388,653	403,115	448,208	411,981	430,749	358,694
Title IIA - Improving Teacher Quality	104,900	110,200	104,092	111,330	110,467	131,494	144,171	130,906	124,627	130,294
Title IID - Enhancing Education	-	-	-	-	-	-	-	-	-	-
Title II - Other Grants for ESEH	-	-	-	-	-	-	-	-	6,228	-
Title III - ESL	28,500	27,000	25,007	27,413	41,537	31,739	15,537	20,614	5,600	17,701
Title V - Innovative Programs	-	-	-	-	-	-	-	-	5,359	5,364
Title VI - Basic	-	-	-	-	-	-	-	-	-	5,651
Safe and Drug Free Schools	-	-	-	-	-	9,139	-	-	9,560	3,382
ARRA- Title I, Part A	-	-	-	-	-	-	176,320	-	-	-
ARRA - State Fiscal Stabilization Fund	-	-	-	-	8,546	72,089	952,953	-	-	-
Other Federal Funds	-	50,000	5,270	2,215	-	5,000	23,270	-	-	-
Total Federal Sources	613,400	637,200	571,261	620,331	549,203	652,576	1,760,459	563,501	582,123	521,086
% Inc/(Dec)	-3.7%	11.5%	-7.9%	13.0%	-15.8%	-62.9%	212.4%	-3.2%	11.7%	
OTHER FINANCING SOURCES, NET										
	1,000	11,000	3,810	7,537	10,968	376,542	570,601	567,596	27,933	20,040
% Inc/(Dec)	-90.9%	188.7%	-49.4%	-31.3%	-97.1%	-34.0%	0.5%	1932.0%	39.4%	
TOTAL REVENUES										
	95,548,616	93,919,621	90,127,644	88,145,592	86,565,395	88,311,095	84,553,753	81,511,374	79,649,204	74,502,643
% Inc/(Dec)	1.7%	4.2%	2.2%	1.8%	-2.0%	4.4%	3.7%	2.3%	6.9%	

DALLASTOWN AREA SCHOOL DISTRICT
2015/16 TAX IMPACT
SAMPLES OF ASSESSED VALUES OF INDIVIDUAL HOMES

Assessed Value	03/04	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	Annual Increase	Monthly Increase	% Increase
\$75,000	\$1,332	\$1,518	\$1,631	\$1,411	\$1,486	\$1,563	\$1,615	\$1,670	\$1,670	\$1,670	\$1,670	\$1,670	\$1,670	\$0	\$0	0.0%
\$95,000	\$1,687	\$1,923	\$2,065	\$1,787	\$1,882	\$1,980	\$2,045	\$2,115	\$2,115	\$2,115	\$2,115	\$2,115	\$2,115	\$0	\$0	0.0%
\$115,000	\$2,042	\$2,328	\$2,500	\$2,163	\$2,278	\$2,397	\$2,476	\$2,560	\$2,560	\$2,560	\$2,560	\$2,560	\$2,560	\$0	\$0	0.0%
\$135,000	\$2,398	\$2,732	\$2,935	\$2,539	\$2,674	\$2,813	\$2,907	\$3,005	\$3,005	\$3,005	\$3,005	\$3,005	\$3,005	\$0	\$0	0.0%
MEDIAN FOR DASD*	\$149,920	\$2,663	\$3,034	\$3,259	\$2,820	\$2,970	\$3,124	\$3,228	\$3,337	\$3,337	\$3,337	\$3,337	\$3,353	\$0	\$0	0.0%
\$170,000	\$3,019	\$3,441	\$3,696	\$3,198	\$3,368	\$3,543	\$3,660	\$3,784	\$3,784	\$3,784	\$3,784	\$3,784	\$3,784	\$0	\$0	0.0%
\$190,000	\$3,374	\$3,846	\$4,131	\$3,574	\$3,764	\$3,960	\$4,091	\$4,229	\$4,229	\$4,229	\$4,229	\$4,229	\$4,229	\$0	\$0	0.0%
\$210,000	\$3,730	\$4,250	\$4,565	\$3,950	\$4,160	\$4,376	\$4,521	\$4,675	\$4,675	\$4,675	\$4,675	\$4,675	\$4,675	\$0	\$0	0.0%
\$230,000	\$4,085	\$4,655	\$5,000	\$4,326	\$4,556	\$4,793	\$4,952	\$5,120	\$5,120	\$5,120	\$5,120	\$5,120	\$5,120	\$0	\$0	0.0%

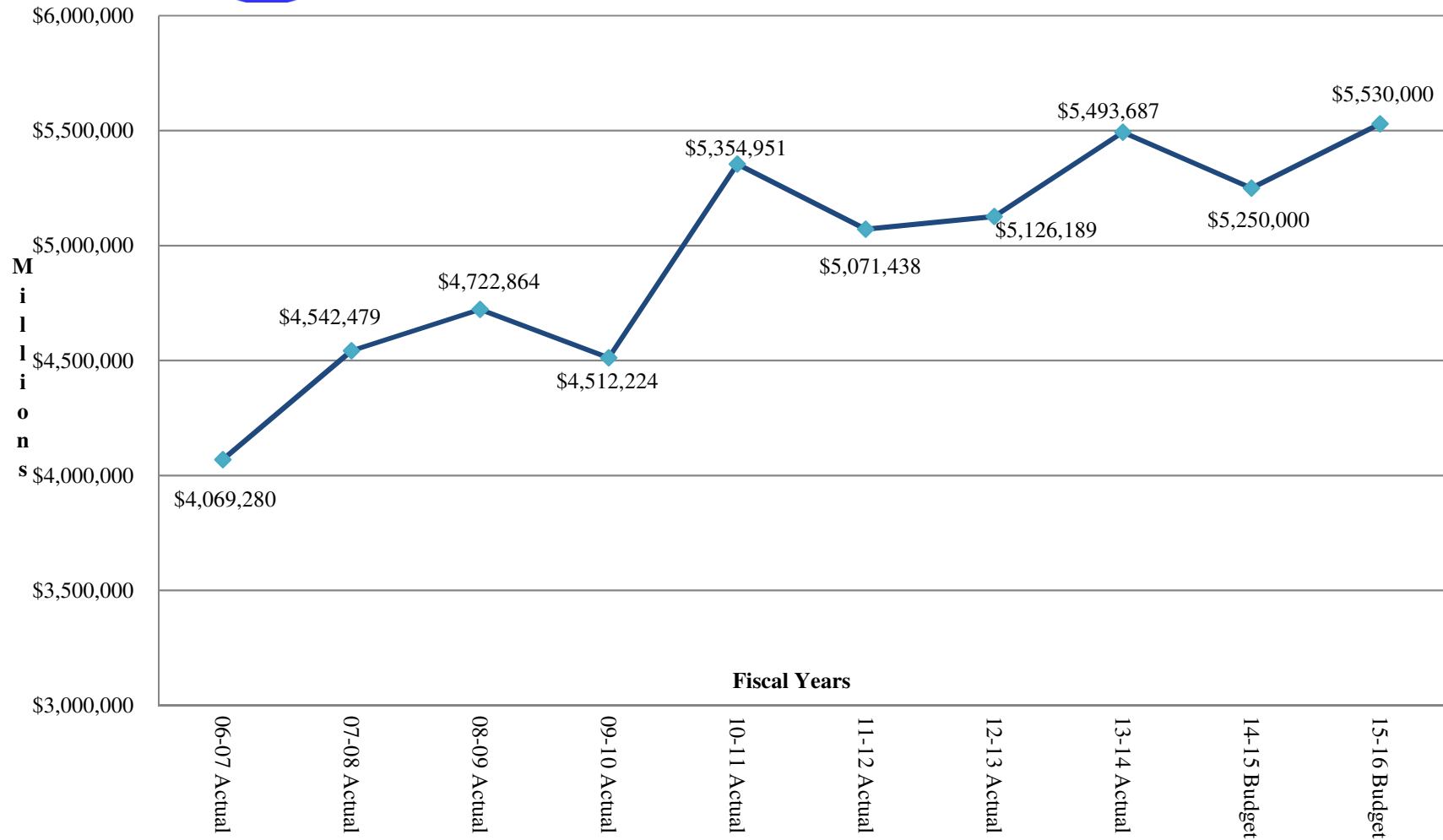
*Median residential assessment as of May 2015.

The millage rate for 15/16 is 22.26 mils.

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



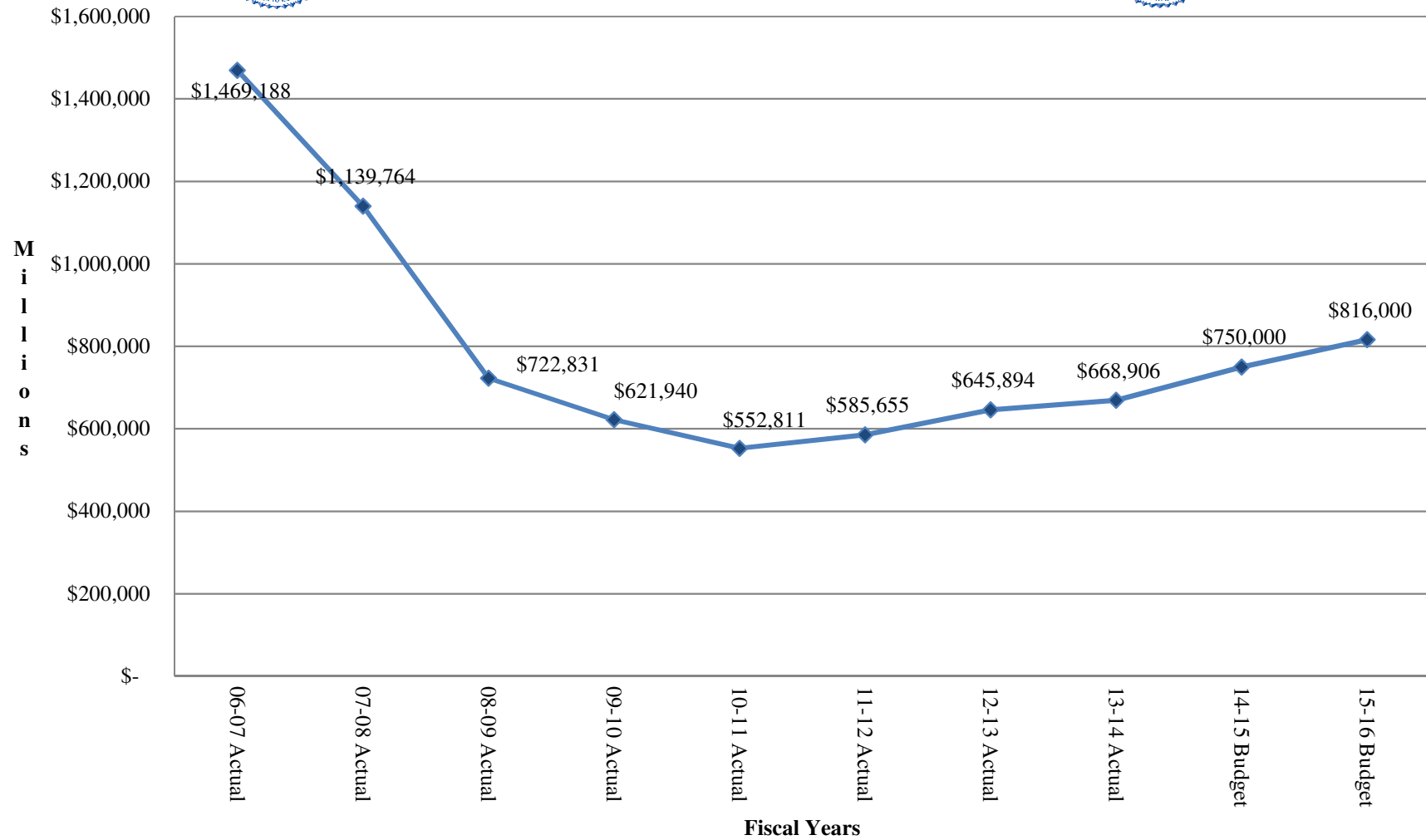
10 Year History of Earned Income Taxes (EIT)



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



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

Fiscal Year Ended	Property Tax	Public Utility Realty Transfer	Payment In Lieu of Taxes	Earned Income Tax	Real Estate Transfer	Unallocated EIT ¹	Delinquent Real Estate Tax	Delinquent Per Capita ²	Delinquent Earned Income Tax	Total
2016 (budget)	61,015,114	85,000		5,530,000	816,000		1,400,000		150,000	68,846,114
2015 (budget)	61,532,446	91,500	-	5,250,000	750,000	-	1,450,000	-	50,000	69,123,946
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
2006	44,591,914	61,836	444	3,904,394	1,850,660	-	736,995	11	186,209	51,332,463

Source: District Financial Reports

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

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

All amounts listed above include any applicable discounts and penalties.

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

Fiscal Year Ended	Millage Rate ¹		Total Tax Levy for Fiscal Year (at face)	Face amount	Exonerations	Discounts	Penalties	Total amount ²	Percentage of Levy (Face to Face)	Regular Real Estate Taxes Liened (at face)	Total Tax Collections	Percentage of Levy
2015	22.26	2,816,386,475	62,692,745	61,419,423	(78,006)	(1,065,068)	122,740	60,399,090	98.0%		61,419,423	98.0%
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%	1,044,560	62,291,724	99.9%
2013	22.26	2,777,267,783	61,822,417	60,741,011	(158,855)	(1,060,752)	99,851	59,621,255	98.3%	1,055,222	61,796,233	99.9%
2012	22.26	2,769,796,189	61,655,612	60,413,710	(115,811)	(1,037,613)	106,802	59,367,088	98.0%	1,201,076	61,614,786	99.9%
2011	22.26	2,750,218,220	61,219,898	59,939,124	(205,263)	(1,016,173)	122,427	58,840,116	97.9%	1,224,306	61,163,430	99.9%
2010	21.53	2,747,091,921	59,144,892	57,573,954	(200,294)	(963,996)	117,649	56,527,313	97.3%	1,537,485	59,111,439	99.9%
2009	20.84	2,718,564,330	56,654,881	55,264,209	(149,057)	(930,571)	102,167	54,286,748	97.5%	1,320,980	56,585,189	99.9%
2008	19.81	2,780,922,666	54,019,943	52,683,948	(159,006)	(862,149)	111,876	51,774,669	97.5%	1,332,932	54,016,880	100.0%
2007 ³	18.81	2,638,133,715	49,623,295	48,522,362	(101,854)	(838,674)	103,955	47,685,789	97.8%	1,057,523	49,579,885	99.9%
2006	21.74	2,039,266,000	44,333,645	N/A	N/A	N/A	N/A	42,576,953	96.0%	722,932	43,299,885	97.7%
2005	20.24	1,956,361,870	39,596,764	N/A	N/A	N/A	N/A	38,783,561	97.9%	992,875	39,776,436	100.5%

Source: District Financial Reports unless otherwise noted

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

²Starting with the 2006-2007 fiscal year, separate codes for discounts and penalties were created for tracking purposes however, prior to 2006-2007, all current collections, discounts and penalties were allocated to one current real estate tax revenue code. *Total amount of tax collections are as of April 9, 2015.*

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

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

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

**DALLASTOWN AREA SCHOOL DISTRICT
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	
2015	22.260	4.52	1.650	2.000	2.000	3.455	0.500	0.900	37.285
2014	22.260	4.52	1.650	1.700	2.000	3.455	0.500	0.700	36.785
2013	22.260	4.52	1.650	1.700	2.000	3.455	0.500	0.700	36.785
2012	22.260	4.15	1.650	1.700	2.000	3.455	0.500	0.700	36.415
2011	22.260	4.150	1.650	1.700	2.000	3.455	0.300	0.700	36.215
2010	21.530	4.150	1.650	1.500	2.000	2.955	0.300	0.700	34.785
2009	20.840	4.150	1.650	1.300	2.000	2.955	0.300	0.700	33.895
2008	19.810	4.000	1.650	1.300	2.000	2.955	0.260	0.600	32.575
2007 ²	18.810	3.910	1.650	1.300	1.500	1.914	0.260	0.600	29.944
2006 ²	21.740	3.800	1.650	0.923	1.500	0.914	0.260	0.600	31.387

Source: York County Assessment Office

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

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

**DALLASTOWN AREA SCHOOL DISTRICT
GROSS PRINCIPAL DEBT OUTSTANDING
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Fiscal Year Ended	G.O. Bond Series B of 2010	G.O. Bond Series AA of 2011	G.O. Bond Series of 2015 ¹	G.O. Bond Series A of 2013	Total
2016	360,000	1,495,000	48,685,000	5,000	50,545,000
2017		1,525,000	-	5,000	1,530,000
2018		1,560,000	-	5,000	1,565,000
2019		4,850,000	-	845,000	5,695,000
2020				6,555,000	6,555,000
2021				3,460,000	3,460,000
		-	-		
Total	\$ 360,000	\$ 9,430,000	\$ 48,685,000	10,875,000	\$ 69,350,000

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

¹The General Obligation Bond, Series of 2015, is a one year bond that matures on April 15, 2016. The District intends to refinance this note prior to the scheduled maturity date.

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

	2016 (budget)	2015 (budget)	2014	2013	2012	Fiscal Years Ending June 30,		2009	2008	2007
						2011	2010			
Total borrowing base revenues¹	276,796,210	269,496,541	262,571,965	259,945,245	256,531,870	\$261,436,278	\$243,567,232	\$233,037,069	\$ 219,633,222	\$ 201,056,067
Average borrowing base (total revenues divided by 3)	92,265,403	89,832,180	87,523,988	86,648,415	85,510,623	87,145,426	81,475,676	77,679,023	73,211,074	67,018,689
Debt limit percentage ²	225%	225%	225%	225%	225%	225%	225%	225%	225%	225%
Debt Limit	207,597,158	202,122,406	196,928,974	194,958,934	192,398,903	196,077,209	183,320,271	174,777,802	164,724,917	150,792,050
Total debt applicable to limit ³	106,265,000	112,350,000	118,340,000	124,225,000	\$ 130,890,000	\$136,010,000	\$139,835,000	\$144,170,000	145,465,000	105,310,000
Legal Debt Margin	\$ 101,332,158	\$ 89,772,406	\$ 78,588,974	\$ 70,733,934	\$ 61,508,903	\$ 60,067,209	\$ 43,485,271	\$ 30,607,802	\$ 19,259,917	\$ 45,482,050
Total net debt applicable to the limit as a percentage of the debt total	51.19%	55.59%	60.09%	63.72%	68.03%	69.37%	76.28%	82.49%	88.31%	69.84%

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.

Per ADM Cost Comparison

Expenditures per ADM

Year	ADM	% inc.	Expenditures	Per ADM Cost - All	% inc.	Exclusions less	Per ADM Cost less	% inc.
2006/07 (actual)	6,131		70,025,897	11,422		60,277,149	9,832	
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 (Budget)	6,370	1%	90,856,886	14,263	2%	79,038,673	12,408	2%
2014-15 (Budget)	6,434	1%	95,262,847	14,807	4%	82,682,246	12,852	4%
2015-16 (Budget)	6,498	1%	97,795,900	15,050	2%	85,600,850	13,173	3%

Revenue per ADM

State Revenue	State Revenue to Total Expenses	Federal Revenue	% of Total Fed Revenue to Total Expenses	Per ADM State Revenue	% inc.	Per ADM Fed Revenue	% inc.
15,200,480	22%	521,086	0.74%	2,479		85	
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%	3,129	7%	90	-9%
22,338,254	23%	637,200	0.67%	3,472	11%	99	10%
23,823,323	24%	613,400	0.63%	3,666	6%	94	-5%

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 (Budget)

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

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

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.

Per ADM Cost with and without PSERS

	<u>ADM</u>		<u>Exp*</u>		<u>Per ADM Cost w/ PSERS</u>		<u>PSERS</u>	<u>Exp less PSERS</u>	<u>Per ADM Cost w/ no PSERS</u>	
2006/07	6,131		60,277,149		9,832		2,393,373	57,883,776	9,441	
2007/08	6,194	1.0%	67,036,707	11.2%	10,823		2,739,016	64,297,691	10,381	10.0%
2008/09	6,142	-0.8%	67,664,162	0.9%	11,017		1,981,583	65,682,579	10,694	3.0%
2009/10	6,183	0.7%	72,415,364	7.0%	11,712		2,118,732	70,296,632	11,369	6.3%
2010/11	6,244	1.0%	76,285,051	5.3%	12,217		2,632,716	73,652,335	11,796	3.8%
2011/12	6,247	0.0%	73,915,198	-3.1%	11,832		3,874,798	70,040,400	11,212	-4.9%
2012/13	6,307	1.0%	76,431,177	3.4%	12,118		5,480,270	70,950,907	11,250	0.3%
2013/14-Est.	6,370	1.0%	79,038,673	3.4%	12,408		7,591,030	71,447,643	11,216	-0.3%
2014/15-Est.	6,434	1.0%	82,682,246	4.6%	12,851		10,061,418	72,620,828	11,287	0.6%
2015/16-Est.	6,498	1.0%	85,600,850	3.5%	13,173		12,378,650	73,222,200	11,268	-0.2%

* Expense is total expenses less adult ed, transportation, community services, capital and debt service

ASSUMPTIONS:

Approx. \$2.3 MM budgeted use for 2015/16; \$1.5M every year thereafter.

PSERS rate based on rate projected by the PSERS board.

Salaries salaries = 1.5% inc.

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

EIT revenue increases 3% for 2016/17 and beyond.

Real estate assessments increased for 15/16 based on actual assessments as of Nov 2014; 1% increase for 16/17 and beyond

Other local, state, federal revenue level funding for 2016/17 & beyond.

5% increase in health insurance each year.

5 YEAR BUDGET ILLUSTRATIONS

	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19
	Actual	Actual	Actual	Actual	Actual	Estimate	Prelim Budget	Illustration	Illustration	Illustration
Prior Year RE Revenue*	57,902,352	60,216,950	60,744,407	61,003,698	61,591,978	61,880,339	62,395,409	63,603,598	64,226,785	64,856,203
Other Local	9,415,585	9,842,390	9,122,822	9,437,047	9,411,757	10,022,059	10,100,411	10,256,311	10,427,188	10,603,191
State*	14,904,756	17,222,637	16,137,994	17,076,979	18,548,838	20,215,051	22,438,396	22,969,815	23,332,586	23,716,314
Federal	1,760,459	652,576	549,203	620,331	571,261	697,119	613,400	663,400	663,400	663,400
Other	570,601	376,542	10,968	7,536	3,810	1,000	1,000	1,000	1,000	1,000
Interest Savings							800,000			
Use of / (Addition to) FB	334,684	974,196	(28,090)	333,170	729,242	1,294,779	1,500,000	1,500,000	1,500,000	1,500,000
Total Revenue & FB	84,888,437	89,285,291	86,537,305	88,478,762	90,856,886	94,110,347	97,848,616	98,994,124	100,150,959	101,340,109
Rev % Increase / (Decrease)	3.7%	4.4%	-2.0%	1.8%	2.2%	3.0%	2.9%	2.0%	1.2%	1.2%
Total Expense	84,888,436	89,285,292	86,537,305	88,478,762	90,856,886	94,110,347	97,795,900	100,692,093	102,459,028	104,297,696
Exp % Increase / (Decrease)	7.3%	5.2%	-3.1%	2.2%	2.7%	3.6%	7.6%	7.0%	4.8%	3.6%
Funds needed to balance the budget	1	(1)	(0)	0	-	-	(52,716)	1,697,969	2,308,069	2,957,587

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

FUND BALANCE:

6/30/14 Fund Balance (GF)	12,288,088
14/15 Budgeted Usage	(1,294,779)
15/16 Budgeted Usage	(1,500,000)
16/17 Budgeted Usage	(1,500,000)
17/18 Budgeted Usage	(1,500,000)
18/19 Budgeted Usage	(1,500,000)
Estimated 06/30/19 FB	4,993,309

(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 07/08	Actual 08/09	Actual 09/10	Actual 10/11	Actual 11/12	Actual 12/13	Actual 13/14	Anticipated 14/15	Budget 15/16
5 YEAR HISTORY FUND BALANCE ACTIVITY									
Beginning Fund Balance 7/1	10,816,713	12,169,310	14,581,841	14,247,157	13,272,961	13,301,051	12,967,881	12,288,088	10,993,309
Excess of Revenue Over Expenditures	1,352,597	2,412,531	(334,684)	(974,196) *	28,090	(333,170)	(729,242)	(1,294,779)	(2,247,284)
Absorption of Athletic Fund							49,449		
Total Fund Balance 6/30	12,169,310	14,581,841	14,247,157	13,272,961	13,301,051	12,967,881	12,288,088	10,993,309	8,746,025

DESIGNATED & NON-DESIGNATED FUND BALANCE HISTORY

Unassigned Fund Balance 6/30	6,600,107	6,885,876	7,271,560	7,201,136	7,201,135	7,328,576	7,621,028	7,823,672	
Assigned Fund Balance Utilization	2,197,369	2,379,770	4,469,970	2,543,608	1,045,472	893,419	1,343,226	1,500,000	
Committed Fund Balance 6/30	3,371,834	5,316,195	2,505,627	3,042,434	4,380,684	3,805,075	2,784,145	1,669,637	
Nonspendable Fund Balance	-	-	-	622,442	673,760	40,811	539,689	-	
Unassigned Fund Balance as a % of Next Year's Budgeted Expenditures	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	7.8%	#DIV/0!	
Committed Fund Balance as a % of Next Year's Budgeted Expenditures	4.3%	6.3%	2.8%	3.4%	5.0%	4.2%	2.8%	#DIV/0!	

BUDGET- EXPENDITURE & REVENUE

Revenue	76,572,760	81,303,966	85,029,452	88,124,530	90,713,786	88,968,727	90,713,786	92,815,568	95,548,616
Utilization of Fund Balance	1,808,946	1,197,369	1,044,000	2,769,970	893,419	1,045,472	893,419	1,294,779	2,247,284
TOTAL	78,381,706	82,501,335	86,073,452	90,894,500	91,607,205	90,014,199	91,607,205	94,110,347	97,795,900
Expenditures	78,381,706	82,501,335	86,073,452	90,894,500	91,607,205	90,014,199	91,607,205	94,110,347	97,795,900

ACTUAL- EXPENDITURE & REVENUE

Revenue	79,649,201	81,511,374	84,553,752	88,311,095	86,565,395	88,145,592	90,127,644	92,815,568	95,548,616
Expenditures	78,296,604	79,098,843	84,888,436	89,285,292	86,537,305	88,478,762	90,856,886	94,110,347	97,795,900
Excess of Revenue over Expenditures	1,352,597	2,412,531	(334,684)	(974,196) *	28,090	(333,170)	(729,242)	(1,294,779)	(2,247,284)

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

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

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

Dallastown Area School District
Capital Reserve Fund Analysis

FUND BALANCE ACTIVITY	Actual 05/06	Actual 06/07	Actual 07/08	Actual 08/09	Actual 09/10	Actual 10/11	Actual 11/12	Actual 12/13	Actual 13/14	Budget 14/15
Beginning Fund Balance 7/1	53,354	222,737	294,995	2,472,618	2,579,902	1,861,696	789,184	1,104,467	1,217,782	1,022,702
Expenditures	0	59,932 <i>B</i>	451,480 <i>D</i>	1,407,000 <i>F</i>	1,437,025 <i>H</i>	3,415,567 <i>J</i>	304,453 <i>L</i>	311,001 <i>N</i>	758,862 <i>P</i>	992,314 <i>R</i>
Revenue	169,383 <i>A</i>	132,190 <i>C</i>	2,629,103 <i>E</i>	1,514,284 <i>G</i>	718,819 <i>I</i>	2,343,054 <i>K</i>	619,736 <i>M</i>	424,316 <i>O</i>	563,782 <i>Q</i>	36,800 <i>S</i>
Total Fund Balance 6/30	222,737	294,995	2,472,618	2,579,902	1,861,696	789,184	1,104,467	1,217,782	1,022,702	67,188
<i>A</i> 7,683 Interest				<i>H</i> 28,257 Support Services Building & Athletic Storage				<i>N</i> 45,059 Ore Valley Paving		
150,700 Interest savings transfer				6,052 Repoint Field Brick House				11,660 Dallastown EL sidewalk repair		
11,000 Track transfer				5,390 Walkway to HS Door #2				1,710 Administration speed bumps		
169,383				5,979 Replace Main Water Line at DT EL				7,745 Flashers at York Township		
				309,847 Loganville Springfield roof replacement				1,509 Switch Mount		
<i>B</i> 26,705 LH Parking Expansion				265,687 Ore Valley Elementary roof replacement				26,822 Carpet replacement at various Elementary schools		
24,055 Athletic Fields				647,553 HS/MS Corridor Renovations				970 Clean Agent install		
9,172 Athletic Storage				5,000 Athletic Fields				130,881 Ore Valley chiller replacement		
59,932				143,858 Solar Panels				23,755 Turf Project		
				19,180 Replace energy system				5,967 Replacement of Middle e School & High School		
<i>C</i> 16,290 Interest				222 Bank fees						
11,000 Track transfer				1,437,025				54,460 Hardware for doors at various schools		
104,900 Interest savings transfer								463 Bank fees		
132,190				<i>I</i> 500,000 Transfer from Fund Balance				311,001		
				197,000 General Fund capital projects transfer						
<i>D</i> 14,088 Support Services Building & Athletic Storage				11,000 Track transfer				<i>O</i> 23,459 Market Street		
71,463 LH Paving				10,819 Interest				2,491 Interest		
107,120 TAB project				718,819				18,366 Foundation transfers for Turf Expense		
9,133 Boiler Improvements at MS & HS								380,000 Board approved General Fund Transfer		
249,676 Athletic Fields				<i>J</i> 530,494 HS//HS/MS Corridor Renovations				424,316		
451,480				56,733 Track resurfacing						
				15,420 Air unit for server room				<i>P</i> 80,722 Auditorium Seating		
<i>E</i> 2,332,122 Transfer from Fund Balance due to Property Assessment increases				11,063 Support Services Building & Athletic Storage				469,961 Turf Project		
11,000 Track transfer				298,757 York Township roof replacement				10,726 Carpet replacement at various Elementary schools		
89,000 Transfer from GF				34,810 Light bulb replacement at York Township				1,745 Ore Valley sidewalk repair		
148,300 Interest Savings Transfer				468 Bank fees				22,823 Loganville-Springfield parking lot		
48,681 Interest				2,467,821 Solar Panels				10,648 Locker room painting		
2,629,103				3,415,567				2,322 Fire suppression system		
<i>F</i> 978,171 Support Services Building & Athletic Storage								10,146 Door replacement at various schools		
17,403 Resod the Stadium Field				<i>K</i> 1,000,000 Grant for Solar Panels				19,776 IT Data Air Unit		
14,438 Athletic Fields				1,339,900 Transfer from Fund Balance				9,193 High School Cyber Café		
105,849 Boiler Improvements at MS & HS				3,154 Interest				64,000 Hot/Chill Water Valve replacement		
74,875 Card Access on Secondary Campus				2,343,054				8,385 Generator		
183,740 Roof replacement				14,606 Renovations to Support Services Blding				35,530 Server room A/C		
325 HS/MS Corridor Renovations				123,277 York Township roof replacement				12,845 Upgrade Door Security		
32,160 Replace energy system				3,323 Solar Panels				39 Bank fees		
39 Bank fees				6,121 Light bulb replacement				758,862		
1,407,000				134,460 Ore Valley Energy Management upgrade						
				8,590 Sprinkler System for Server Room				<i>Q</i> 35,944 Market Street		
<i>G</i> 927,147 1/3 Mil Contribution from General Fund				4,030 Ore Valley Paving				1,248 Interest		
550,000 Transfer from Fund Balance				1,998 Copier				85,000 General Fund reimbursements		
26,137 Interest				7,610 Ore Valley Doors				441,590 Foundation transfer		
11,000 Track transfer				439 Bank fees				563,782		
1,514,284				304,453						
				<i>M</i> 617,177 Budget difference for PSERS rate change				<i>R</i> 76,651 High School Cyber Café		
				2,559 Interest				197,600 Hot/Chill Water Valve replacement		
				619,736				372,023 Turf Project		
								31,598 Athletic Paging System		
								22,117 Generator		
								100,000 Upgrade Door Security		
								5,580 Flashers		
								36,744 Technology storage		
								150,000 York Township Chiller		

Dallastown Area School District
Capital Reserve Fund Analysis

FUND BALANCE ACTIVITY	Actual 05/06	Actual 06/07	Actual 07/08	Actual 08/09	Actual 09/10	Actual 10/11	Actual 11/12	Actual 12/13	Actual 13/14	Budget 14/15
Beginning Fund Balance 7/1	53,354	222,737	294,995	2,472,618	2,579,902	1,861,696	789,184	1,104,467	1,217,782	1,022,702
Expenditures	0	59,932 <i>B</i>	451,480 <i>D</i>	1,407,000 <i>F</i>	1,437,025 <i>H</i>	3,415,567 <i>J</i>	304,453 <i>L</i>	311,001 <i>N</i>	758,862 <i>P</i>	992,314 <i>R</i>
Revenue	169,383 <i>A</i>	132,190 <i>C</i>	2,629,103 <i>E</i>	1,514,284 <i>G</i>	718,819 <i>I</i>	2,343,054 <i>K</i>	619,736 <i>M</i>	424,316 <i>O</i>	563,782 <i>Q</i>	36,800 <i>S</i>
Total Fund Balance 6/30	222,737	294,995	2,472,618	2,579,902	1,861,696	789,184	1,104,467	1,217,782	1,022,702	67,188
									992,314	
								<i>S</i>	36,000	Market Street
									800	Interest
									36,800	