

DALLASTOWN AREA SCHOOL DISTRICT

700 New School Lane, Dallastown, PA 17313



GENERAL FUND BUDGET FOR SCHOOL YEAR 2019/2020



*Proposed Final Budget Adopted on May 9, 2019
Final Budget Adoption Scheduled for June 13, 2019*

Dallastown Area School District
2019-2020 Budget Book

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**DALLASTOWN AREA SCHOOL DISTRICT
BOARD OF SCHOOL DIRECTORS**

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

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

Three directors are elected from each region serving four-year terms each. School board elections are held in alternate years (2015, 2017, 2019, etc.). The list below includes the directors that were seated at the December 7, 2017, Reorganization Meeting.

NAME	TITLE	REGION	TOOK OFFICE	TERM EXPIRES
Mr. John E. Hartman	Board Member	1	Dec. 2013	Dec. 2021
Mr. Anthony Pantano	Board Member	1	Dec. 2017	Dec. 2021
Mrs. Hillary S. Trout	Board Member	1	Dec. 2014	Dec. 2019
Mrs. Sue A. Heistand	Board Member	2	Dec. 2011	Dec. 2019
Mr. Michael Jones	Board Member	2	Dec. 2017	Dec. 2021
Mr. Michael D. Noll, Jr.	Board Member	2	Dec. 2011	Dec. 2019
Mr. Steven C. Bentzel	Board Member	3	Nov. 2012	Dec. 2021
Mr. Ronald J. Blevins	Board Member	3	Feb. 2011	Dec. 2019
Mr. William A. Lytle	Board Member	3	Dec. 2011	Dec. 2019

**Dallastown Area School District
District Administration
2019/2020**

District-wide

Ronald E. Dyer, Ed.D.	Superintendent
Joshua A. Doll, Ed.D.	Assistant Superintendent
Troy A. Fisher	Director of Employee Relations & Administrative Services
Kurt T. Rohrbaugh, PRSBA	Director of Business Operations
Miranda J. Weaver, CPA, MBA, PRSBA	Director of Accounting Services
Brett H. Frey	Director of Special Education
Amy S. Kostoff	Assistant Director of Special Education
Stephanie A. Ferree, Ed.D.	Supervisor of Curriculum and Instruction
Thomas P. Stauffer	Director of Technology Services
Beth H. Deitz	Database Manager
James H. Heilman	Director of Buildings & Grounds
Brian K. Fitz	Assistant Director of Buildings & Grounds
Vincent M. Sortino	Director of Athletics and Activities

Building Level

Dallastown Area High School

Zachary M. Fletcher, Ed.D.	Principal
Chad M. Bumsted	Assistant Principal
Brian C. Raab	Assistant Principal
Misty D. Wilson	Assistant Principal

Dallastown Area Middle School

Kevin A. Peters, Ed.D.	Principal
Denise N. Blackwell	Assistant Principal
Barbara E. Terroso	Assistant Principal

Dallastown Area Intermediate School

Erin M. Heffler, Ed.D.	Principal
Christopher J. Martin	Community Principal
Wayne P. Senft, Ed.D.	Community Principal

Dallastown Elementary and Leaders Heights Elementary

Charles E. Patterson	Principal
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Loganville-Springfield Elementary

Kelly S. Kessler	Principal
Denise N. Blackwell	Assistant Principal

Ore Valley Elementary

Greg W. Anderson, Ed.D.	Principal
Brian Smith	Assistant Principal

York Township Elementary

Marcus A. Bouchillon	Principal
Brian Smith	Assistant Principal

Alternative Education and Cyber Academy

Chad M. Bumsted	Program Administrator
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10 YEAR HISTORY OF GENERAL FUND REVENUES AND EXPENDITURES



**Dallastown Area School District
General Fund Revenues
2019/2020 Budget**

	Actual 10/11	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Budget 18/19	Anticipated 18/19	Budget 19/20
LOCAL REVENUE											
6111 Current Real Estate Taxes	59,045,378	59,482,899	59,780,110	60,314,963	60,578,644	60,935,585	62,778,674	65,975,908	66,962,828	66,657,973	67,464,150
6111 Real Estate Tax Refunds	(205,263)	(115,811)	(158,855)	(104,403)	(92,074)	(118,835)	(133,157)	(95,495)	(125,000)	(75,000)	(125,000)
6111 Tax Rebate Program	(411,133)	(368,424)	(342,462)	(318,947)	(367,670)	(385,595)	(157,892)	(107,124)	-	(112,000)	-
6112 Interim Real Estate Taxes	563,215	267,778	759,385	279,750	356,741	383,495	952,287	587,483	475,000	550,000	522,500
6113 Public Utility Real Estate Taxes	88,797	89,568	91,549	85,990	84,882	78,841	77,042	70,615	71,000	73,381	71,000
6114 Payment in Lieu of Tax	856	753	1,050	-	1,133	1,001	1,059	101,253	1,000	119,000	101,000
6151 Earned Income Taxes	5,004,495	5,071,438	5,126,189	5,285,557	5,405,007	5,612,367	5,753,315	5,937,774	6,070,100	6,070,100	6,161,152
6159 Unallocated, Undistributed EIT	350,456	-	-	208,130	20,808	23,227	81,558	72,479	25,000	75,000	25,000
6153 Real Estate Transfer Taxes	552,811	585,655	645,894	668,906	1,132,317	1,069,745	1,055,124	1,082,413	1,025,000	1,025,000	1,025,000
6411 Delinquent Real Estate Taxes	1,524,649	1,445,740	1,323,552	1,372,092	1,610,675	999,987	1,496,133	1,794,312	1,350,000	1,350,000	1,400,000
6451 Delinquent Earned Income Taxes	209,251	85,340	18,077	164,004	78,252	141,238	52,408	95,895	50,000	125,000	100,000
6510 Interest On Investments	203,638	198,794	90,576	49,011	144,062	71,246	162,218	372,418	204,848	550,000	350,000
6710 Athletic Gate Receipts				68,320	79,233	86,328	101,052	106,991	100,000	100,000	100,000
6740 Student Fees				740	1,620	1,680	3,473	630	1,000	750	1,000
6741 Student Pay to Park							11,645	12,650	12,000	10,000	12,000
6790 Athletic Commission Checks				8,831	8,978	9,175	4,115	5,737	5,000	5,000	5,000
6793 Daycare Transportation							-	69,817	75,000	75,000	75,000
6821 State Grant	-	-	-	-	-	-	-	-	-	-	-
6830 Revenue from Intermediate Svcs	1,402,437	1,217,439	1,165,304	1,086,367	1,198,677	1,243,321	1,302,491	1,436,589	1,400,300	1,771,864	1,510,300
6839 JROTC	55,337	55,747	58,020	60,718	62,380	63,887	-	-	-	-	-
6839 Reading Recovery Grant			5,790	15,210	-	-					
6910 Rentals	53,574	42,295	40,107	34,721	31,623	24,978	26,878	22,265	30,000	30,000	30,000
6920 Contribution from Private Svcs	-	713	287	-	36,000	53,400	1,000	106,667		9,000	
6941 Regular Day Tuition	14,502	14,477	-	15,637	6,648	-	4,350	7,920		-	
6942 Regular Summer School Tuition	930	1,800	15,792	-	-	-	-	-			
6942 Driver's Ed Tuition		44,260	38,051	38,577	44,190	55,895	64,418	62,602	43,000	35,000	43,000
6942 Cyber Summer School Tuition		6,032	508	26,868	20,550	8,432	14,718	3,164	15,000	15,000	15,000
6943 Adult Ed Tuition	25,157	30,591	37,461	30,850	4,686	-					
6944 Revenue from other LEA	118,649	158,147	178,803	136,189	141,986	140,009	156,768	111,762	155,000	155,000	155,000
6981 Revenue from Swim Program	42,577	44,687	43,075	36,719	44,989	40,006	37,927	34,356	35,000	35,000	35,000
6982 Dallastown Swim Club							15,732	60,841	75,000	60,000	75,000
6992 Energy Incentives	-	45,416	67,447	6,500	51,097	20,222	8,569	10,630	10,000	20,000	15,000
6990 Misc.	42,192	84,578	72,594	51,018	24,108	169,433	25,148	74,719	15,000	70,000	15,000
Total Local Revenue	68,682,505	68,489,911	69,058,302	69,622,317	70,709,544	70,729,068	73,897,052	78,015,271	78,081,076	78,800,068	79,181,102

**Dallastown Area School District
General Fund Revenues
2019/2020 Budget**

	Actual 10/11	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Budget 18/19	Anticipated 18/19	Budget 19/20
STATE REVENUE											
7110 Basic Ed Subsidy	8,206,455	7,886,773	7,885,824	8,209,884	8,209,893	8,593,550	9,096,604	9,426,358	9,436,300	9,717,227	9,916,951
7140 Charter School Funding	191,343										
7160 Tuition From the State	128,124	212,535	200,795	211,447	118,264	104,690	92,841	132,528	93,000	120,000	120,000
7210 Homebound Subsidy							40				
7220 Vocation Subsidy					12						
7230 Alternative Education Subsidy											
7240 Drivers Education Subsidy	5,705		-								
7270 Special Ed Subsidy	2,431,137	2,431,071	2,431,071	2,431,071	2,497,688	2,595,556	2,673,692	2,743,659	2,761,000	2,793,014	2,793,014
7310 Pupil Transportation	1,111,773	1,185,940	1,210,423	1,392,782	1,514,818	1,678,136	1,691,820	1,802,300	1,703,500	1,703,500	1,703,500
7320 Rental Sinking Fund	1,524,454	651,283	858,078	825,991	906,990	715,705	1,135,088	558,087	923,350	838,350	1,090,098
7330 Health Services	107,812	111,884	109,521	109,479	109,220	110,818	106,247	117,228	108,000	115,000	110,000
7340 Property Tax Relief	1,376,835	1,377,319	1,382,443	1,381,418	1,381,695	1,384,927	1,381,902	1,379,650	1,374,802	1,374,802	1,374,802
7501 PA Block Grant	466,654	183,342	183,342	183,342							
7502 Dual Enrollments	17,700										
7505 Ready to Learn					485,700	650,028	650,028	650,028	650,028	650,028	650,028
7810 FICA Reimbursement	1,743,237	1,694,390	1,677,781	1,701,869	1,728,918	1,794,695	1,841,652	1,863,564	1,921,900	1,921,900	2,044,535
7820 Retirement Reimbursement	1,288,243	1,780,776	2,520,144	3,482,973	4,491,411	6,676,001	7,825,987	8,038,864	8,411,600	8,411,600	9,307,800
7920 Classrooms for the Future Grant											
7599 Other State Revenue					60,500	54,241	60,000			25,000	
Total State Revenue	18,599,472	17,515,313	18,459,422	19,930,256	21,505,109	24,358,347	26,555,901	26,712,266	27,383,480	27,670,421	29,110,728
FEDERAL REVENUE											
8511 Other Federal Revenue	5,000					42,164					
8514 Title I Reading First	403,115	388,653	479,373	436,892	561,422	609,546	629,131	770,655	777,800	719,441	777,800
8515 Title II A	131,494	110,467	111,330	104,092	104,814	104,704	101,201	173,865	173,800	143,297	173,800
8515 Other Federal Sources											
8516 Title III	31,739	41,537	27,413	25,007	29,993	31,337	33,211	31,926	32,000	30,173	32,000
8517 Safe & Drug Free	9,139	8,546									
8518 Title IV								10,548		56,256	
8703 Stimulus Funds	72,089										
8800 ACCESS	-		2,215	5,270	450	1,038					
Total Federal Revenue	652,576	549,203	620,331	571,261	696,678	788,789	763,543	986,994	983,600	949,167	983,600
OTHER REVENUE											
9200 Extended Financing	352,024					429,323	681,337			813,000	400,000
9320 Fund Transfers											
9340 Debt Svc Trans to GF											
9400 Sale of Fixed Assets	24,518	10,968	7,536	3,810	49,211	4,535	43,380		5,000	25,000	5,000
Total Other Revenue	376,542	10,968	7,536	3,810	49,211	433,858	724,717	-	5,000	838,000	405,000
TOTAL REVENUE	88,311,095	86,565,395	88,145,592	90,127,644	92,960,542	96,310,062	101,941,213	105,714,531	106,453,156	108,257,656	109,680,430
Monetary change	3,757,342	(1,745,700)	1,580,196	1,982,052	2,832,898	3,349,520	5,631,151	3,773,318	738,625	1,804,500	3,227,274
Percentage change	4.4%	-2.0%	1.8%	2.2%	3.1%	3.6%	5.8%	3.7%	0.7%	1.7%	3.0%

**Dallastown Area School District
General Fund Expenditures by Function**

2019/2020 Budget

	Actual 10/11	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Budget 18/19	Anticipated 18/19	Budget 19/20
1000 - Instruction											
1100 Regular Instruction	43,835,112	43,275,215	44,555,067	46,044,649	47,488,623	49,390,595	51,728,147	52,802,929	52,845,268	53,743,566	53,991,476
1200 Special Education	9,633,663	9,271,600	9,588,809	10,491,423	10,857,400	11,805,197	12,385,887	13,639,147	13,720,648	14,270,648	14,416,429
1300 Vocational Education	1,060,213	1,064,365	1,405,620	1,374,548	1,459,459	1,468,694	1,686,950	1,619,918	1,647,306	1,647,306	1,689,900
Other Instructional											
1400 Programs	1,026,839	888,465	883,328	780,558	812,375	880,078	823,742	932,821	770,668	770,668	836,248
Non-Public School											
1500 Programs	7,430	5,002	4,394	9,813	0	0	0	11,503	0		0
1600 Community Education	33,761	33,747	38,096	30,952	3,699	0	0	0	0		0
Total Instruction	55,597,018	54,538,394	56,475,314	58,731,943	60,621,556	63,544,564	66,624,726	69,006,318	68,983,890	70,432,188	70,934,053
2000 - Support Services											
2100 Pupil Personnel	2,609,146	2,825,580	2,944,790	3,108,734	3,531,246	3,705,341	3,680,355	4,309,624	4,362,376	4,387,376	4,663,998
Instructional Staff											
2200 Support	2,548,092	1,955,165	1,932,097	2,012,368	2,153,895	2,191,899	2,535,748	2,489,667	2,374,627	2,374,627	2,521,699
2300 Administration	4,223,108	3,668,887	3,892,434	4,000,819	4,472,184	4,521,570	4,856,008	5,158,518	4,985,190	5,085,190	5,402,445
2400 Pupil Health Services	936,760	935,048	983,785	1,026,681	984,126	1,059,319	1,147,225	1,266,558	1,276,980	1,276,980	1,344,704
2500 Business Services	689,096	665,169	718,807	726,640	786,316	754,273	784,495	765,696	843,737	843,737	846,498
2600 Plant Services	6,398,483	6,205,805	6,059,607	5,981,711	6,052,585	6,096,674	6,205,168	6,599,510	6,868,399	6,893,399	6,903,913
2700 Student Transportation	3,683,022	3,776,978	3,952,879	4,067,769	3,980,151	4,001,395	4,140,401	4,644,296	4,323,420	4,323,420	4,449,331
Central Support Services											
2800	1,632,573	1,593,839	1,872,915	1,765,122	1,763,969	1,801,719	1,833,479	1,935,492	2,036,083	2,061,083	2,056,272
2900 Other Support Services	123,126	123,429	125,821	123,122	125,026	127,141	126,221	124,254	127,000	127,000	127,000
Total Support Services	22,843,406	21,749,902	22,483,135	22,812,966	23,849,498	24,259,331	25,309,100	27,293,615	27,197,812	27,372,812	28,315,860
3000 - Non-Instructional Services											
3200 Student Activities	1,511,748	1,403,880	1,425,607	1,561,533	1,579,571	1,661,090	1,601,461	1,652,731	1,673,947	1,673,947	1,684,051
3300 Community Services	83,567	81,682	85,080	78,178	83,794	91,063	83,838	139,420	109,782	109,782	122,200
Total Non-Instructional Svcs	1,595,316	1,485,562	1,510,687	1,639,711	1,663,365	1,752,153	1,685,299	1,792,151	1,783,729	1,783,729	1,806,251
4000 - Facilities Acquisition, Construction and Improvement											
Facilities Acquisition,											
Construction and											
4600 Improvement	15,900	0	0	0	125,000	64,575	51,528	116,608	227,525	227,525	497,525
Total Facilities Acquisition	15,900	0	0	0	125,000	64,575	51,528	116,608	227,525	227,525	497,525
5000 - Other Financing Uses, Net											
5100 Debt Service	7,833,552	7,923,622	7,529,853	7,547,266	7,435,946	7,297,766	7,984,587	5,947,784	8,260,200	8,085,200	8,148,434
5200 Fund Transfers	1,400,100	839,825	479,773	125,000	20,000	105,000	60,000	1,813,268	0		0
5900 Budgetary Reserve	0			0	0	0	0	0	0	340,000	100,000
Total Other Financing	9,233,652	8,763,446	8,009,626	7,672,266	7,455,946	7,402,766	8,044,587	7,761,052	8,260,200	8,425,200	8,248,434
TOTAL EXPENDITURES	89,285,292	86,537,305	88,478,762	90,856,886	93,715,365	97,023,389	101,715,240	105,969,744	106,453,156	108,241,454	109,802,123

Dallastown Area School District
General Fund Expenditures by Object
2018/2019 Budget

Acct	Description	Actual 10/11	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	\$ Increase\ (Decrease)	% Increase\ (Decrease)
100	Salaries	47,047,042	45,480,562	45,075,802	45,637,254	46,645,659	47,855,861	48,527,593	48,855,527	50,700,335	50,526,715	(173,620)	-0.3%
200	Empl Benefits	13,914,005	14,966,404	17,053,982	18,553,903	20,931,119	22,927,649	26,289,308	29,269,090	29,084,774	30,511,891	1,427,117	4.9%
300	Purch Prof Svcs	4,019,493	3,779,142	4,026,311	4,520,097	4,583,814	5,094,307	4,599,672	4,832,135	4,244,521	5,278,748	1,034,227	24.4%
400	Purch Prop Svcs	2,339,781	1,892,056	1,670,022	1,706,481	1,651,456	1,691,784	1,593,203	1,634,975	1,763,300	1,645,322	(117,978)	-6.7%
500	Other Purch Svcs	7,623,368	8,174,556	8,656,848	8,562,527	8,607,534	8,434,161	8,736,681	9,732,897	8,829,710	9,361,953	532,243	6.0%
600	Supplies	3,278,466	2,681,792	2,988,046	2,784,678	3,009,106	2,795,574	2,706,753	2,652,596	2,896,174	2,965,690	69,516	2.4%
700	Property	1,689,452	704,073	904,736	1,272,624	694,367	697,000	1,067,205	1,008,754	553,479	1,031,605	478,126	86.4%
800	Other Objects	2,759,260	2,751,062	2,164,660	2,140,462	2,072,019	1,843,945	1,351,864	4,140,282	4,102,313	3,964,390	(137,923)	-3.4%
900	Other Use of Funds	6,614,426	6,107,658	5,938,354	5,678,860	5,520,291	5,683,108	6,842,961	3,843,488	4,278,550	4,515,809	237,259	5.5%
Total		89,285,292	86,537,305	88,478,762	90,856,886	93,715,365	97,023,389	101,715,240	105,969,744	106,453,156	109,802,123	3,348,967	3.1%

***2019-2020 PRELIMINARY BUDGET
EXPENDITURE DETAIL***



**Dallastown Area School District
2019/2020 Budget**

1100 ACCOUNT - INSTRUCTION - REGULAR INSTRUCTION

Acct Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	\$ Increase\ (Decrease)	% Increase\ (Decrease)
1100-100	Salaries	31,797,916	31,386,659	32,154,615	31,630,809	(523,806)	-1.6%
1100-200	Empl Benefits	16,926,866	18,340,583	18,129,882	18,796,372	666,490	3.7%
1100-300	Purch Prof Svcs	14,539	63,937	35,550	765,800	730,250	2054.1%
1100-400	Purch Prop Svcs	192,313	124,051	259,900	133,819	(126,081)	-48.5%
1100-500	Other Purch Svcs	795,241	992,673	791,225	909,850	118,625	15.0%
1100-600	Supplies	1,190,888	1,074,163	1,241,931	1,277,301	35,370	2.8%
1100-700	Property	767,859	799,254	205,787	453,800	248,013	120.5%
1100-800	Other Objects	42,525	21,609	26,378	23,725	(2,653)	-10.1%
Total 1100		51,728,147	52,802,929	52,845,268	53,991,476	1,146,208	2.2%

Significant Changes to 19/20 Budget:

1100-100 Account:

- * A decrease of \$659k due to outsourcing teachers (DAEA) substitutes to Substitute Teacher Services (STS).
- * This decrease was offset by an increase of \$133k in teachers (DAEA) salaries and \$53k in paraprofessionals.

1100-200 Account:

- * \$493k increase in medical premiums due to a 10% rate increase.
- * An increase of \$179k in PSERS contributions as a result of a 3% rate increase (33.43% in 18-19; 34.29% in 19-20).

1100-300 Account:

- * An increase of \$770k in education professional services due to outsourcing DAEA substitutes to STS.

1100-400 Account:

- * A decrease of \$61k in technology repairs.
- * A decrease of \$23k in copier lease costs.

1100-500 Account:

- * An increase of \$138k in cyber/charter school tuition.

1100-700 Account:

- * The increase is due to adding the chromebooks purchased through the Line of Credit to the budget. There is an offsetting increase in Extended Term Financing on the revenue side netting to a zero impact on the overall budget.
- * The offsetting decrease was due to elimination of non-capital regular and technology equipment for next year per PDE.

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.

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	31,797,916	31,386,659	32,154,615	31,630,809	-2%
Budgeted to this account are the following staff: Elementary & Secondary Teachers & Paraprofessionals Subject Area Leaders Medical & Dental Waivers					
200 Benefits:	16,926,866	18,340,583	18,129,882	18,796,372	4%
Budgeted to this account are the employer benefit costs related to the above positions.					
300 Purchased Professional Services:	14,539	63,937	35,550	765,800	2054%
Budgeted to this account is the cost of conference fees and services that require persons or firms with specialized skills.					
400 Purchased Property Services:	192,313	124,051	259,900	133,819	-49%
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:	795,241	992,673	791,225	909,850	15%
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:	1,190,888	1,074,163	1,241,931	1,277,301	3%
Budgeted to this account is an amount for the cost of supplies related to the instructional program.					
700 Property:	757,859	799,254	205,787	453,800	121%
The amount budgeted to this account reflects the cost of equipment needed for regular education classrooms.					
800 Other Objects:	42,525	21,609	26,378	23,725	-10%
Budgeted to this account are expenditures for membership in professional or other organizations or associations.					
TOTAL	51,718,147	52,802,929	52,845,268	53,991,476	2%

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1200 ACCOUNT - INSTRUCTION - SPECIAL PROGRAMS

Acct Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	\$ Increase\ (Decrease)	% Increase\ (Decrease)
1200-100	Salaries	4,894,261	5,149,826	5,843,030	5,867,190	24,160	0.4%
1200-200	Empl Benefits	2,607,442	3,057,986	3,320,307	3,519,173	198,866	6.0%
1200-300	Purch Prof Svcs	3,538,982	3,868,395	3,353,806	3,573,900	220,094	6.6%
1200-400	Purch Prop Svcs	52,444	8,564	51,800	51,800	-	0.0%
1200-500	Other Purch Svcs	1,184,130	1,521,736	1,105,050	1,361,050	256,000	23.2%
1200-600	Supplies	35,935	29,982	41,273	40,916	(357)	-0.9%
1200-700	Property	70,944	2,658	2,517	0	(2,517)	-100.0%
1200-800	Other Objects	1,749	0	2,865	2,400	(465)	-16.2%
Total 1200		12,385,887	13,639,147	13,720,648	14,416,429	695,781	5.1%

Significant Changes to 19/20 Budget:

1200-100 Account:

- * The decrease is due to outsourcing teachers (DAEA) substitutes to Substitute Teacher Services (STS).

1200-200 Account:

- * An increase of \$81k in PSERS contributions as a result of a 3% rate increase (33.43% in 18-19; 34.29% in 19-20).
- * \$53k increase in medical premiums due to a 10% rate increase.

1200-300 Account:

- * For 2019/20, LIU costs are expected to increase \$164k.
- * The remaining increase is due to outsourcing teachers (DAEA) substitutes to Substitute Teacher Services (STS).

1200-500 Account:

- * An increase of \$89k in cyber/charter school tuition.
- * An increase of \$108k in tuition to non-public schools.
- * An increase of \$29k in tuition to the York County School of Technology.

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.

Object	Budget 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	4,894,261	5,149,826	5,843,030	5,867,190	<i>0%</i>
Budgeted to this account are the following staff: Elementary & Secondary Special Education Teachers & Paraprofessionals Substitute Special Education Teachers Medical & Dental Waivers					
200 Benefits:	2,607,442	3,057,986	3,320,307	3,519,173	<i>6%</i>
Budgeted to this account are the employer benefit costs related to the above positions.					
300 Purchased Professional Services:	3,538,982	3,868,395	3,353,806	3,573,900	<i>7%</i>
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:	52,444	8,564	51,800	51,800	<i>0%</i>
Included is the cost to lease copiers and equipment repair.					
500 Other Purchased Services:	1,184,130	1,521,736	1,105,050	1,361,050	<i>23%</i>
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:	35,935	29,982	41,273	40,916	<i>-1%</i>
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:	70,944	2,658	2,517	0	<i>-100%</i>
The amount budgeted to this account reflects the cost of equipment needed for special education classrooms.					
800 Other Objects:	1,749	0	2,865	2,400	<i>-16%</i>
Budgeted to this account are expenditures for membership in professional or other organizations or associations.					
TOTAL	12,385,887	13,639,147	13,720,648	14,416,429	<i>5%</i>

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1300 ACCOUNT - INSTRUCTION - VOCATIONAL EDUCATION

Acct Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	\$ Increase\ (Decrease)	% Increase\ (Decrease)
1300-500	Other Purch Svcs	1,686,950	1,619,918	1,647,306	1,689,900	42,594	2.6%
	Total 1300	1,686,950	1,619,918	1,647,306	1,689,900	42,594	2.6%

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.

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
500 Other Purchased Services:	1,686,950	1,619,918	1,647,306	1,689,900	3%
Budgeted to this account is an amount for the cost of printing, postage, travel, and tuition to the Advanced Skills Center for the school to work program. Also budgeted in this account is an amount for the cost of debt service & tuition for those students attending the York Vocational School of Technology.					
TOTAL	1,686,950	1,619,918	1,647,306	1,689,900	3%

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1400 ACCOUNT - INSTRUCTION - OTHER PROGRAMS

Acct Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	\$ Increase\ (Decrease)	% Increase\ (Decrease)
1400-100	Salaries	414,476	399,871	395,864	379,613	(16,251)	-4.1%
1400-200	Empl Benefits	196,020	220,025	210,560	235,485	24,925	11.8%
1400-300	Purch Prof Svcs	52,439	100,460	26,200	78,000	51,800	197.7%
1400-400	Purch Prop Svcs	1,240	2,634	1,800	1,600	(200)	-11.1%
1400-500	Other Purch Svcs	136,873	184,614	111,194	113,800	2,606	2.3%
1400-600	Supplies	22,694	23,617	25,050	27,150	2,100	8.4%
1400-700	Equipment	0	0	0	0	0	0.0%
1400-800	Other Objects	0	1,600	0	600	600	0.0%
Total 1400		823,742	932,821	770,668	836,248	65,580	7.0%

Significant Changes to 19/20 Budget:

1400-200 Account:

* \$27k increase in medical premiums due to a 10% rate increase.

1400-300 Account:

* The increase is due to additional LIU costs.

1400-600 Account:

* The increase is due to PSSA testing supplies.

1400 ACCOUNT - OTHER INSTRUCTIONAL PROGRAMS

Activities that provide grades K-12 students with learning experiences not included in the function codes 1100-1300, 1500,1600 and 1800.

The following sub-accounts are included within the 1400 function -

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).

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	27,919	31,238	25,000	25,000	0%
Budgeted to this account is an amount for the cost of salaries related to the driver's ed program.					
200 Benefits:	10,604	12,488	10,371	10,600	2%
Budgeted to this account are the employer benefit costs related to the above positions.					
300 Purchased Professional Services:	8,500	8,750	0	0	0%
Budgeted to this account is the cost of conferences fees and services in support of the driver's ed program.					
400 Purchased Property Services:	873	2,600	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:	2,160	2,200	2,200	2,200	0%
Budgeted to this account is the cost for automobile liability insurance.					
600 General Supplies, Books & Software:	1,199	3,641	1,550	1,550	0%
Budgeted to this account is the cost of gasoline for the driver's ed vehicles.					
TOTAL	51,255	60,917	40,321	40,550	1%

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.

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	24,555	5,486	0	0	0%
Budgeted to this account is an amount for the cost of salaries related to the summer school program.					
200 Benefits:	9,291	2,310	0	0	0%
Budgeted to this account are the employer benefit costs related to the above positions.					
500 Other Purchased Services:	0	0	0	0	0%
Budgeted to this account is an amount for the cost of printing, postage, conferences and travel by the district teaching staff.					
600 General Supplies, Books & Software:	753	0	0	0	0%
Budgeted to this account is an amount for the cost of supplies for the summer school program.					
TOTAL	34,599	7,796	0	0	0%

1400 ACCOUNT - OTHER INSTRUCTIONAL PROGRAMS

Activities that provide grades K-12 students with learning experiences not included in the function codes 1100-1300, 1500,1600 and 1800.

The following sub-accounts are included within the 1400 function -

1430 ACCOUNT - HOMEBOUND:

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

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	8,376	7,848	12,500	3,000	-76%
Budgeted to this account is an amount for the cost of salaries related to required homebound instruction.					
200 Benefits:	3,204	4,342	5,135	1,250	-76%
Budgeted to this account are the employer benefit costs related to the above positions.					
300 Purchased Professional Services:	12,438	16,456	10,000	10,000	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:	631	1,258	500	500	0%
The amount in this account reflects the cost of mileage reimbursement for those providing homebound instruction.					
TOTAL	24,649	29,904	28,135	14,750	-6%

1441 ACCOUNT - ADJUDICATED/COURT PLACED PROGRAMS:

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

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
500 Other Purchased Services:	45,318	23,926	33,444	35,000	5%
The amount in this account reflects the cost of tuition to other placements.					
TOTAL	45,318	23,926	33,444	35,000	5%

1400 ACCOUNT - OTHER INSTRUCTIONAL PROGRAMS

Activities that provide grades K-12 students with learning experiences not included in the function codes 1100-1300, 1500,1600 and 1800.

The following sub-accounts are included within the 1400 function -

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.

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	353,626	355,299	358,365	351,613	-2%
Budgeted to this account is an amount for the cost of salaries related to the in-house alternative education program.					
200 Benefits:	172,921	200,885	195,054	223,635	15%
Budgeted to this account are the employer benefit costs related to the above positions.					
300 Purchased Professional Services:	16,158	52,049	200	50,000	24900%
Budgeted here is the payment for services provided by the LIU.					
400 Purchased Property Services:	367	33	600	400	-33%
Budgeted to this account is the cost for the copier within the Alternative Ed department.					
500 Other Purchased Services:	88,763	157,230	75,050	76,100	1%
The amount in this account reflects the cost of tuition to alternative schools.					
600 General Supplies, Books & Software:	18,499	17,891	20,100	21,030	5%
Budgeted to this account is an amount for the cost of supplies for the in-house alternative education program.					
700 Property:	0	0	0	0	0%
The amount budgeted to this account reflects the cost of equipment needed for the in-house alternative education program.					
800 Dues & Fees:	0	1,600	0	600	100%
Budgeted to this account are expenditures for membership in professional or other organizations or associations.					
TOTAL	650,334	784,988	649,368	723,378	-17%

1400 ACCOUNT - OTHER INSTRUCTIONAL PROGRAMS

Activities that provide grades K-12 students with learning experiences not included in the function codes 1100-1300, 1500,1600 and 1800.

The following sub-accounts are included within the 1400 function -

1450 ACCOUNT - INSTRUCTIONAL PROGRAMS OUTSIDE THE ESTABLISHED SCHOOL DAY:

This account should be used to record expenditures for providing regular instruction for before and after school programs.

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
300 Purchased Professional Services:	15,406	23,205	16,400	18,000	<i>10%</i>
The amount budgeted to this account reflects the cost of a previously offered after-school program.					
600 General Supplies, Books & Software:	0	184	0	320	<i>100%</i>
Budgeted to this account is an amount for the cost of supplies for after-school programs.					
TOTAL	15,406	23,389	16,400	18,320	<i>12%</i>

1490 ACCOUNT - ADDITIONAL OTHER INSTRUCTIONAL PROGRAMS:

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

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
600 General Supplies, Books & Software:	2,181	1,902	3,000	4,250	<i>42%</i>
Budgeted to this account is an amount for the cost of supplies and books for PSSA testing.					
TOTAL	2,181	1,902	3,000	4,250	<i>42%</i>
GRAND TOTAL	823,742	932,821	770,668	836,248	<i>9%</i>

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1500 ACCOUNT - NON-PUBLIC SCHOOL PROGRAMS

Acct Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	Increase\ (Decrease	% Increase\ (Decrease)
1500-300	Purch Prof Svcs	0	11,503	0	0	0	0.0%
	Total 1500	0	11,503	0	0	0	0.0%

1500 ACCOUNT - NON-PUBLIC SCHOOL PROGRAMS:

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

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20
300 Purch Prof Services:	0	11,503	0	0
TOTAL	0	11,503	0	0

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2100 ACCOUNT - SUPPORT SERVICES - PUPIL PERSONNEL

Acct Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2100-100	Salaries	2,250,454	2,505,976	2,615,403	2,760,675	145,272	5.3%
2100-200	Empl Benefits	1,242,471	1,539,056	1,518,832	1,659,777	140,945	8.5%
2100-300	Purch Prof Svcs	113,861	141,611	113,050	114,800	1,750	1.5%
2100-400	Purch Prop Svcs	0	53	0	0	0	0.0%
2100-500	Other Purch Svcs	12,944	13,854	15,100	18,970	3,870	20.4%
2100-600	Supplies	52,044	99,918	97,331	102,897	5,566	5.4%
2100-700	Property	7,949	6,983	350	4,429	4,079	-100.0%
2100-800	Other Objects	632	2,173	2,310	2,450	140	5.7%
Total 2100		3,680,355	4,309,624	4,362,376	4,663,998	301,622	7.0%

Significant Changes to 19/20 Budget:

2100-100 Account:

* The 5.3% increase is due to DAEA salaries.

2100-200 Account:

* \$38k increase in medical premiums due to a 10% rate increase.

* An increase of \$91k in PSERS contributions as a result of a 3% rate increase (33.43% in 18-19; 34.29% in 19-20).

2100-500 Account:

* The increase is due to printing costs as well as miscellaneous purchased services.

2100-600 Account:

* The increase is due to additional psychology supplies.

2100-700 Account:

* The increase is due to replacement technology equipment.

2100 ACCOUNT - SUPPORT SERVICES - PUPIL PERSONNEL:

Activities designed to assess and improve the well-being of students to supplement the teaching process.

The following sub-accounts are included within the 2100 function -

2110 ACCOUNT - SUPPORT SERVICES - STUDENTS:

Activities associated with directing, managing and supervising student services. This position is new for 2017-2018.

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	6,195	109,956	112,155	114,399	2%
Budgeted to this account is the Supervisor of Social and Student Services.					
200 Benefits:	3,821	65,734	62,454	69,715	12%
The amount budgeted to this account reflects benefit costs related to the above salaries.					
300 Purchased Professional Services:	0	0	1,000	1,000	0%
Budgeted to this account is the cost of conference fees and school test scoring.					
400 Purchased Property Services:	0	0	0	0	0%
Budgeted to this account are the costs of equipment repair/maintenance for the Supervisor of Social and Student Services.					
500 Other Purchased Services:	159	1,142	1,000	1,000	0%
Budgeted to this account is an amount for the cost of printing, postage and travel related to the Supervisor of Social and Student Services.					
600 General Supplies, Books & Software:	325	525	1,000	1,000	0%
This account includes an amount for supplies related to the Supervisor of Social and Student Services.					
700 Property:	0	0	0	0	0%
The amount budgeted to this account reflects the cost of equipment needed for the Supervisor of Social and Student Services.					
800 Other Objects:	0	0	0	0	0%
Budgeted to this account is an amount for dues and fees related to Supervisor of Social and Student Services.					
TOTAL	10,500	177,357	177,609	187,114	5%

2100 ACCOUNT - SUPPORT SERVICES - PUPIL PERSONNEL:

Activities designed to assess and improve the well-being of students to supplement the teaching process.

The following sub-accounts are included within the 2100 function -

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.

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	1,639,871	1,834,033	1,854,958	1,901,128	2%
Budgeted to this account are the salary costs of the following:					
School Guidance Counselors					
School Guidance Support Staff					
Medical & Dental Waivers					
200 Benefits:	893,420	1,085,476	1,062,822	1,120,477	5%
The amount budgeted to this account reflects benefit costs related to the above salaries.					
300 Purchased Professional Services:	1,951	2,982	6,950	300	-96%
Budgeted to this account is the cost of conference fees and school test scoring.					
400 Purchased Property Services:	0	53	0	0	0%
Budgeted to this account are the costs of equipment repair/maintenance for the guidance office equipment.					
500 Other Purchased Services:	5,714	7,714	7,600	11,450	51%
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:	18,924	42,438	42,731	47,497	11%
This account includes an amount for supplies related to the district's guidance office operation.					
700 Property:	7,949	6,983	350	4,429	1165%
The amount budgeted to this account reflects the cost of equipment needed for the guidance office.					
800 Other Objects:	633	1,731	2,310	2,450	6%
Budgeted to this account is an amount for dues and fees.					
TOTAL	2,568,461	2,981,410	2,977,721	3,087,731	4%

2100 ACCOUNT - SUPPORT SERVICES - PUPIL PERSONNEL:

Activities designed to assess and improve the well-being of students to supplement the teaching process.

The following sub-accounts are included within the 2100 function -

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.

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	46,747	50,105	49,569	51,200	3%
Budgeted to this account are the salary costs of the HS building attendance clerk.					
200 Benefits:	36,348	48,222	40,518	43,310	7%
This account includes the benefit costs related to the above salary costs.					
TOTAL	83,096	98,327	90,087	94,510	5%

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.

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	428,828	399,174	480,848	570,136	19%
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:	243,702	263,436	278,317	346,462	24%
Budgeted to this account are the benefit costs of the above personnel.					
300 Purchased Professional Services:	106,576	127,533	105,100	113,500	8%
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:	6,101	4,347	5,900	5,920	0%
Budgeted to this account is an amount for mileage reimbursement and travel expense for the psychologist's office.					
600 General Supplies, Books & Software:	8,861	9,661	0	7,200	100%
Budgeted to this account are the costs of books and supplies related to the positions indicated above.					
800 Other Objects:	0	0	0	0	0%
Budgeted to this account is an amount for dues and fees.					
TOTAL	794,068	804,150	870,165	1,043,218	20%

2100 ACCOUNT - SUPPORT SERVICES - PUPIL PERSONNEL:

Activities designed to assess and improve the well-being of students to supplement the teaching process.

The following sub-accounts are included within the 2100 function -

2153 ACCOUNT - AUDIOLOGY SERVICES

Activities organized for the identification of children with hearing loss.

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
300 Purchased Prof Services:	5,334	11,096	0	0	0%
Budgeted to this account are the costs associated with Lincoln Intermediate Unit.					
TOTAL	5,334	11,096	0	0	0%

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.

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	32,344	0	0	0	0%
Budgeted to this account is the salary cost for one district Social Worker.					
200 Benefits:	11,702	0	0	0	0%
Budgeted to this account are the benefit costs of the above personnel.					
300 Purchased Professional Services:	0	0	0	0	0%
Budgeted to this account is the cost of conference fees for the social worker.					
500 Other Purchased Services:	400	0	0	0	0%
Budgeted to this account is an amount for mileage reimbursement and travel expense for the social worker office.					
600 General Supplies, Books & Software:	0	0	0	0	0%
Budgeted to this account are the costs of books and supplies related to the positions indicated above.					
TOTAL	44,445	0	0	0	0%

2100 ACCOUNT - SUPPORT SERVICES - PUPIL PERSONNEL:

Activities designed to assess and improve the well-being of students to supplement the teaching process.

The following sub-accounts are included within the 2100 function -

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.

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	96,468	112,708	117,872	123,812	5%
Budgeted to this account includes the salary costs of the following: Student Registration Clerk, .5 Child Accounting Secretary and a Student Residency Coordinator. Medical & Dental Waivers					
200 Benefits:	53,479	76,187	74,722	79,813	7%
Budgeted to this account are the benefit costs of the above personnel.					
300 Purchased Professional Services:	0	0	0	0	0%
Budgeted to this account is the cost of technical services.					
500 Other Purchased Services:	569	652	600	600	0%
Budgeted to this account is an amount for mileage reimbursement and travel expense for the student residency coordinator.					
600 General Supplies, Books & Software:	23,933	47,293	53,600	47,200	-12%
Budgeted to this account is the annual maintenance amount for the Pentamation student software.					
700 Property:	0	0	0	0	0%
The amount budgeted to this account reflects the cost of equipment needed for student accounting.					
800 Other Objects:	0	443	0	0	0%
Budgeted to this account is an amount for dues and fees related to student accounting.					
TOTAL	174,450	237,283	246,794	251,425	2%
GRAND TOTAL	3,680,355	4,309,624	4,362,376	4,663,998	7%

**DALLASTOWN AREA SCHOOL DISTRICT
2019/2020 Budget**

2200 ACCOUNT - SUPPORT SERVICES - TECHNOLOGY

Acct Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2200-100	Salaries	1,249,050	1,275,087	1,227,916	1,262,931	35,015	2.9%
2200-200	Empl Benefits	860,484	928,790	815,620	860,864	45,244	5.5%
2200-300	Purch Prof Svcs	43,510	26,593	47,600	75,253	27,653	58.1%
2200-400	Purch Prop Svcs	23,760	19,237	21,050	23,408	2,358	11.2%
2200-500	Other Purch Svcs	28,582	23,704	30,460	28,410	(2,050)	-6.7%
2200-600	Supplies	232,615	191,855	212,731	214,782	2,051	1.0%
2200-700	Property	88,362	15,151	11,350	43,001	31,651	278.9%
2200-800	Other Objects	9,385	9,250	7,900	13,050	5,150	65.2%
Total 2200		2,535,748	2,489,667	2,374,627	2,521,699	147,072	5.9%

Significant Changes to 19/20 Budget:

2200-200 Account:

- * \$7k increase in medical premiums due to a 10% rate increase.
- * An increase of \$24k in PSERS contributions as a result of a 3% rate increase (33.43% in 18-19; 34.29% in 19-20).

2200-300 Account:

- * The significant increase is due to a reclassification on conference fees from individual functions to 2271/2272 due to changes in the account code.

2200-700 Account:

- * The majority of the increase is new technology equipment for technology support services in the Middle and High Schools.

2200-800 Account:

- * An increase of \$5k in dues and fees.

2200 ACCOUNT - SUPPORT SERVICES - INSTRUCTIONAL STAFF:

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

The following sub-accounts are included within the 2200 function -

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.

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	6,003	11,904	9,000	9,000	0%
Budgeted to this account are the salary costs of the district's Building Technology Coordinators.					
200 Benefits:	7,278	11,044	5,550	10,650	92%
This account includes the benefit costs related to the above positions.					
300 Purchased Professional Services:	0	0	0	0	0%
This account includes the cost of contracted technology fees.					
400 Purchased Property Services:	983	2,774	2,000	2,495	25%
Budgeted to this account is an amount for the cost of maintaining and repairing media equipment.					
600 General Supplies, Books & Software:	34,199	28,201	27,000	25,500	-6%
This account includes supplies needed to run the educational media program.					
700 Property:	14,184	15,151	11,000	42,151	283%
This account includes equipment needed to run the educational media program.					
TOTAL	62,647	69,074	54,550	89,796	65%

2200 ACCOUNT - SUPPORT SERVICES - INSTRUCTIONAL STAFF:

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

The following sub-accounts are included within the 2200 function -

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.

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	547,368	542,421	545,418	579,007	6%
Budgeted to this account are the salary costs of the following:					
Librarians					
Library Instructional Assistants					
200 Benefits:	269,325	298,742	293,895	319,789	9%
This account includes the benefit costs related to the above positions.					
300 Purchased Professional Services:	810	115	950	0	-100%
This account includes the cost of conference fees.					
400 Purchased Property Services:	8,800	0	0	0	0%
Budgeted to this account are the costs of equipment repair/maintenance for library equipment.					
500 Other Purchased Services:	1,351	1,192	1,550	1,600	3%
Budgeted to this account is the cost of travel for librarians.					
600 General Supplies, Books & Software:	85,570	76,643	81,450	87,481	7%
Budgeted to this account are the costs for library books, periodicals and supplies.					
700 Property:	72,833	0	0	0	0%
Budgeted to this account is an amount for equipment for the libraries.					
800 Other Objects:	0	0	100	100	0%
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	986,057	919,113	923,363	987,977	7%

2200 ACCOUNT - SUPPORT SERVICES - INSTRUCTIONAL STAFF:

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

The following sub-accounts are included within the 2200 function -

2260 ACCOUNT - INSTRUCTION AND CURRICULUM DEVELOPMENT SERVICES:

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

2261 ACCOUNT - CURRICULUM DEVELOPMENT / ASSISTANT SUPERINTENDENT SERVICES:

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	311,909	314,908	303,635	306,704	1%
Budgeted to this account are the salary costs of the following:					
Assistant Superintendent					
Secretary to the Assistant Superintendent					
Curriculum Writing					
200 Benefits:	126,553	141,421	105,467	110,068	4%
This account includes the benefit costs related to the above positions.					
400 Purchased Property Services:	5,865	8,177	9,600	9,993	4%
Budgeted to this account is the cost of the copier lease & copier maintenance for use within the office of the Assistant Superintendent.					
500 Other Purchased Services:	4,236	4,344	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:	46,297	40,787	48,881	48,881	0%
This account includes supplies and books.					
800 Other Objects:	0	0	1,850	1,850	0%
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	494,861	509,638	476,833	484,896	2%

2200 ACCOUNT - SUPPORT SERVICES - INSTRUCTIONAL STAFF:

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

The following sub-accounts are included within the 2200 function -

2262 ACCOUNT - DIRECTOR OF SPECIAL EDUCATION SERVICES:

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	137,408	142,130	144,991	139,328	-4%
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:	76,252	91,731	87,391	85,245	-2%
Budgeted to this account are the benefit costs of the above personnel.					
300 Purchased Professional Services:	3,724	10,458	5,150	5,605	9%
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:	6,187	1,167	7,150	3,800	-47%
Budgeted to this account is the cost of the copier lease & copier maintenance for use within the Special Education Office.					
500 Other Purchased Services:	4,168	2,420	6,410	4,210	-34%
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:	18,104	16,575	13,650	17,320	27%
This account includes supplies and books for the office of Special Education.					
700 Property:	0	0	0	400	100%
Budgeted to this account is an amount for equipment for the office of Special Education.					
800 Other Objects:	5,140	4,959	350	5,500	1471%
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	250,983	269,439	265,092	261,408	-1%

2200 ACCOUNT - SUPPORT SERVICES - INSTRUCTIONAL STAFF:

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

The following sub-accounts are included within the 2200 function -

2263 ACCOUNT - INSTRUCTION & CURRICULUM DEVELOPMENT SERVICES:

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	161,670	181,409	185,305	188,891	2%
Budgeted to this account are the salary costs of the following: Supervisor of Curriculum and Instruction Secretary to the Supervisor of Curriculum and Instruction					
200 Benefits:	73,666	91,425	90,817	95,113	5%
Budgeted to this account are the benefit costs of the above personnel.					
300 Purchased Professional Services:	811	657	1,000	0	-100%
Budgeted to this account is the cost of curriculum conference fees and contracted services.					
400 Purchased Property Services:	1,925	7,120	2,300	7,120	210%
Budgeted to this account is the cost of the copier lease & copier maintenance for use within the Federal Programs & Curriculum Coordinator office.					
500 Other Purchased Services:	5,865	5,523	5,100	5,100	0%
Budgeted to this account are costs for printing, conferences and travel for curriculum development.					
600 General Supplies, Books & Software:	9,015	4,165	6,050	5,600	-7%
This account includes supplies and books for the office of the Supervisor of Curriculum and Instruction.					
700 Property:	0	0	350	450	29%
Budgeted to this account is an amount for curriculum equipment.					
800 Other Objects:	483	597	600	600	0%
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	253,435	290,896	291,522	302,874	4%

2200 ACCOUNT - SUPPORT SERVICES - INSTRUCTIONAL STAFF:

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

The following sub-accounts are included within the 2200 function -

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.

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	84,692	82,315	39,567	40,000	<i>1%</i>
Budgeted to this account are teacher salaries paid for staff development services.					
200 Benefits:	307,409	294,427	232,500	240,000	<i>3%</i>
Budgeted to this account are the benefit costs of the above salaries.					
300 Purchased Professional Services:	38,165	15,363	40,500	69,748	<i>72%</i>
This account reflects the cost of conference fees and consultants performing staff development services for the district.					
500 Other Purchased Services:	12,963	10,226	10,000	10,000	<i>0%</i>
Budgeted to this account is mileage reimbursement, travel expenses and conferences which support the district's staff development plan.					
600 General Supplies, Books & Software:	40,775	25,484	35,700	30,000	<i>-16%</i>
This account includes supplies, books and periodicals to facilitate staff development.					
800 Other Objects:	3,763	3,694	5,000	5,000	<i>0%</i>
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	487,766	431,508	363,267	394,748	<i>9%</i>
GRAND TOTAL	2,535,748	2,489,667	2,374,627	2,521,699	<i>6%</i>

**Dallastown Area School District
2019/2020 Budget**

2300 ACCOUNT - SUPPORT SERVICES - ADMINISTRATION

Acct Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2300-100	Salaries	2,732,782	2,807,624	2,797,612	2,971,039	173,427	6.2%
2300-200	Empl Benefits	1,440,066	1,677,423	1,617,231	1,789,957	172,726	10.7%
2300-300	Purch Prof Svcs	337,173	207,296	208,100	200,200	(7,900)	-3.8%
2300-400	Purch Prop Svcs	10,392	19,091	7,200	2,992	(4,208)	-58.4%
2300-500	Other Purch Svcs	253,690	286,886	265,950	254,770	(11,180)	-4.2%
2300-600	Supplies	47,013	20,113	53,247	46,887	(6,360)	-11.9%
2300-700	Property	4,120	7,686	1,200	750	(450)	-37.5%
2300-800	Other Objects	30,772	132,399	34,650	135,850	101,200	292.1%
Total 2300		4,856,008	5,158,518	4,985,190	5,402,445	417,255	8.1%

Significant Changes to 19/20 Budget:

2300-200 Account:

- * \$70k increase in medical premiums due to a 10% rate increase.
- * An increase of \$78k in PSERS contributions as a result of a 3% rate increase (33.43% in 18-19; 34.29% in 19-20).

2300-400 Account:

- * The majority of the decrease is due to a reduction in repairs and maintenance.

2300-600 Account:

- * The decrease is due to a reduction in administrative software and licensing fees and food costs.

2300-800 Account:

- * The increase in other objects is due to the Wellspan tax agreement. There is a corresponding revenue increase in Taxes Paid in Lieu netting to a budget neutral impact.

2300 ACCOUNT - SUPPORT SERVICES - ADMINISTRATION:

Activities concerned with establishing and administering policy in connection with the LEA.

The following sub-accounts are included within the 2300 function -

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.

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	3,423	3,475	3,562	3,651	2%
Budgeted to this account is the salary paid to the School Board Secretary.					
200 Benefits:	1,694	2,281	1,906	1,973	4%
The amount budgeted to this account reflects benefit costs related to the above salaries.					
300 Purchased Professional Services:	932	1,609	1,000	2,000	100%
Budgeted to this account is the cost of conference fees and consultants commissioned by the board.					
500 Other Purchased Services:	56,080	53,661	55,200	49,100	-11%
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:	3,675	2,629	3,600	2,500	-31%
An amount is budgeted to this account to reflect the costs of supplies and books/periodicals related to board services.					
800 Other Objects:	15,025	115,025	15,100	116,000	668%
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	80,829	178,681	80,368	175,224	118%

2330 ACCOUNT - TAX ASSESSMENT AND COLLECTION SERVICES:

Services rendered in connection with tax assessment and collection.

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	37,100	37,450	38,160	38,000	0%
Budgeted to this account are the salary costs of the district's six tax collectors.					
200 Benefits:	2,838	2,865	2,982	2,900	-3%
Budgeted to this account are the social security costs of the district's tax collectors.					
500 Other Purchased Services:	178,744	209,198	183,000	175,500	-4%
Tax collector's printing and postage are reflected in this budget account. Also budgeted to this account is the collection fee that is charged by the County for transfer & EIT tax collections.					
600 General Supplies, Books & Software:	56	929	0	100	100%
Budgeted to this account are the supply costs of the tax collection operation.					
TOTAL	218,737	250,443	224,142	216,500	-3%

2300 ACCOUNT - SUPPORT SERVICES - ADMINISTRATION:

Activities concerned with establishing and administering policy in connection with the LEA.

The following sub-accounts are included within the 2300 function -

2350 ACCOUNT - LEGAL SERVICES:

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

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
300 Purchased Professional Services:	322,853	188,824	189,000	189,000	0%
Budgeted to this account is the cost of the district solicitor's retainer as well as any legal costs for litigation. Also budgeted to this account are costs for the district's required annual independent audit.					
TOTAL	322,853	188,824	189,000	189,000	0%

2360 ACCOUNT - OFFICE OF THE SUPERINTENDENT:

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

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	248,725	252,775	246,314	249,792	1%
Budgeted to this account are the salary costs of the Superintendent and one secretary.					
200 Benefits:	109,382	124,527	125,301	130,114	4%
The benefit costs related to the above personnel are budgeted to this account.					
300 Purchased Professional Services:	5,985	6,278	6,500	6,500	0%
This account includes the cost of conference fees and contracted service fees in regards to weather advice.					
400 Purchased Property Services:	7,240	8,161	4,000	292	-93%
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:	6,227	7,395	12,000	14,870	24%
Budgeted to this account are the costs for printing & postage costs related to the Superintendent's office.					
600 General Supplies, Books & Software:	5,782	5,878	5,000	4,250	-15%
Budgeted to this account are the costs of supplies and books related to the Superintendent's office.					
700 Property:	0	0	0	0	0%
Budgeted to this account is an amount for replacement equipment in the Superintendent's office.					
800 Other Objects:	4,684	5,006	5,000	5,000	0%
This account includes the cost of professional dues and fees.					
TOTAL	388,025	410,020	404,115	410,818	2%

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.

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
200 Benefits:	0	0	0	0	0%
The benefit costs related to service time buyback.					

2300 ACCOUNT - SUPPORT SERVICES - ADMINISTRATION:

Activities concerned with establishing and administering policy in connection with the LEA.

The following sub-accounts are included within the 2300 function -

300	Purchased Professional Services:	1,736	0	1,800	0	0%
TOTAL		1,736	0	1,800	0	-100%

2300 ACCOUNT - SUPPORT SERVICES - ADMINISTRATION:

Activities concerned with establishing and administering policy in connection with the LEA.

The following sub-accounts are included within the 2300 function -

2380 ACCOUNT - OFFICE OF THE PRINCIPAL:

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

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	2,443,534	2,513,924	2,509,577	2,679,597	7%
Budgeted to this account are the costs of salaries for the following personnel:					
Principals					
Assistant Principals					
Dean of Students					
Secretaries					
Medical & Dental Waivers					
200 Benefits:	1,326,153	1,547,750	1,487,041	1,654,969	11%
Budgeted to this account is an amount for the costs of benefits related to the above positions.					
300 Purchased Professional Services:	3,135	8,585	7,000	0	-100%
This account includes the cost for conference fees.					
400 Purchased Property Services:	117	9,748	0	0	0%
Budgeted to this account is an amount for principal's office equipment repair.					
500 Other Purchased Services:	8,687	13,035	14,000	11,550	-18%
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:	33,600	6,187	41,047	35,237	-14%
Budgeted to this account is an amount for supplies, books & periodicals related to the operation of principal offices throughout the district.					
700 Property:	4,120	7,686	1,200	750	-38%
Budgeted to this account is an amount for replacement equipment in the principals' offices.					
800 Other Objects:	11,063	11,626	14,550	14,850	2%
Budgeted in this account is an amount for the professional membership dues and fees related to the principals' offices.					
TOTAL	3,830,408	4,118,540	4,074,415	4,396,953	8%

2390 ACCOUNT - OTHER ADMINISTRATION SERVICES:

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
300 Purchased Professional Services:	2,532	2,000	2,800	2,700	-4%
This account includes the cost for professional service fees.					
400 Purchased Property Services:	3,033	1,181	3,200	2,700	-16%
Budgeted to this account is an amount for rentals.					
500 Other Purchased Services:	3,954	3,597	1,750	3,750	114%
Budgeted to this account is an amount for printing costs.					
600 General Supplies, Books & Software:	3,900	4,574	3,600	4,800	33%
Budgeted to this account is an amount for supplies and books.					

2300 ACCOUNT - SUPPORT SERVICES - ADMINISTRATION:

Activities concerned with establishing and administering policy in connection with the LEA.

The following sub-accounts are included within the 2300 function -

800 Other Objects:	0	657	0	0	0%
Bank and debt advising fees for the district's banking services and debt obligations, as well as, graduation costs.					
TOTAL	13,419	12,009	11,350	13,950	23%
GRAND TOTAL	4,856,008	5,158,518	4,985,190	5,402,445	8%

**Dallastown Area School District
2019/2020 Budget**

2400 ACCOUNT - SUPPORT SERVICES - PUPIL HEALTH

Acct Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2400-100	Salaries	626,987	699,353	707,758	699,401	(8,357)	-1.2%
2400-200	Empl Benefits	360,777	449,069	433,242	490,828	57,586	13.3%
2400-300	Purch Prof Svcs	134,872	85,073	91,200	102,600	11,400	12.5%
2400-400	Purch Prop Svcs	975	1,024	2,000	2,000	0	0.0%
2400-500	Other Purch Svcs	5	168	4,075	3,675	(400)	-9.8%
2400-600	Supplies	23,479	31,741	38,545	46,050	7,505	19.5%
2400-700	Property	0	0			0	0.0%
2400-800	Other Objects	130	130	160	150	(10)	-6.3%
Total 2400		1,147,225	1,266,558	1,276,980	1,344,704	67,724	5.3%

Significant Changes to 19/20 Budget:

2400-200 Account:

- * \$39k increase in medical premiums due to a 10% rate increase.
- * \$13k increase in Other Post Employee Benefits (OPEB) medical expenditures.

2400-300 Account:

- * An increase of \$10k in medical services provided by the LIU.

2400-600 Account:

- * The increase in supplies is due to rise in costs of epi pens.

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.

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	626,987	669,353	707,758	699,401	-1%
This account is for the salaries for the following:					
Certified Nurses					
Medical Assistants					
Support Staff					
Medical & Dental Waivers					
200 Benefits:	360,777	449,069	433,242	490,828	13%
This account is for the cost of benefits related to the above positions.					
300 Purchased Professional Services:	134,872	85,073	91,200	102,600	13%
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:	975	1,024	2,000	2,000	0%
This account is for the cost of equipment repairs/maintenance related to nursing services.					
500 Other Purchased Services:	5	168	4,075	3,675	-10%
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:	23,479	31,741	38,545	46,050	19%
This account is for the cost of medical supplies for the nurse's offices.					
700 Property:	0	0	0	0	
Budgeted to this account is an amount for replacement equipment in the nurse's office.					
800 Other Objects:	130	130	160	150	-6%
Budgeted in this account is an amount for the professional membership dues and fees related to the nurse's offices.					
GRAND TOTAL	1,147,225	1,236,558	1,276,980	1,344,704	5%

**Dallastown Area School District
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2500 ACCOUNT - SUPPORT SERVICES - BUSINESS

Acct Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2500-100	Salaries	421,893	430,611	457,721	467,534	9,813	2.1%
2500-200	Empl Benefits	226,836	252,982	257,929	273,313	15,384	6.0%
2500-300	Purch Prof Svcs	12,056	9,604	12,100	12,450	350	2.9%
2500-400	Purch Prop Svcs	7,278	8,054	12,500	11,270	(1,230)	-9.8%
2500-500	Other Purch Svcs	9,739	5,715	9,250	6,500	(2,750)	-29.7%
2500-600	Supplies	66,379	28,139	67,237	52,431	(14,806)	-22.0%
2500-700	Property	502	4,437	0	0	0	0.0%
2500-800	Other Objects	39,812	26,154	27,000	23,000	(4,000)	-14.8%
Total 2500		784,495	765,696	843,737	846,498	2,761	0.4%

Significant Changes to 19/20 Budget:

2500-200 Account:

- * \$5k increase in medical premiums due to a 10% rate increase.
- * An increase of \$7k in PSERS contributions as a result of a 3% rate increase (33.43% in 18-19; 34.29% in 19-20).

2500-400 Account:

- * The decrease is due to a reduction in copier costs.

2500-500 Account:

- * The decrease is due to a reduction in travel costs.

2500-600 Account:

- * The decrease is due to a reduction in recurring software costs.

2500-800 Account:

- * The \$4k decrease is due to reduced bank fees.

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.

Object		Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100	Salaries:	421,893	430,611	457,721	467,534	2%
	Included in this account are the costs of the following salaries:					
	Director of Business Operations					
	Director of Accounting Services					
	Payroll Supervisor					
	Accounts Payable Bookkeeper					
	Business Office Secretary					
	District Office Receptionist					
	Medical & Dental Waivers					
200	Benefits:	226,836	252,982	257,929	273,313	6%
	Included in this account are the costs of benefits related to the above positions.					
300	Purchased Professional Services:	12,056	9,604	12,100	12,450	3%
	Budgeted to this account is the cost of conference fees and consultants utilized by the business office.					
400	Purchased Property Services:	7,278	8,054	12,500	11,270	-10%
	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:	9,739	5,715	9,250	6,500	-30%
	Budgeted in this account is an amount for the costs of printing, postage, and travel related to business services.					
600	General Supplies, Books & Software:	66,379	28,139	67,237	52,431	-22%
	Included in this account is an amount for district office supplies and the cost of the annual maintenance for the Pentamation Finance software package.					
700	Property:	502	4,437	0	0	0%
	Budgeted to this account is an amount for replacement equipment in the business office.					
800	Other Objects:	39,812	26,154	27,000	23,000	-15%
	Budgeted to this account are the costs of professional dues and fees.					
GRAND TOTAL		784,495	765,696	843,737	846,498	0%

**Dallastown Area School District
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2600 ACCOUNT - OPERATION AND MAINTENANCE OF PLANT SERVICES

Acct Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2600-100	Salaries	2,248,940	2,259,127	2,502,639	2,505,188	2,549	0.1%
2600-200	Empl Benefits	1,498,232	1,711,449	1,694,331	1,738,473	44,142	2.6%
2600-300	Purch Prof Svcs	138,688	145,864	143,100	149,830	6,730	4.6%
2600-400	Purch Prop Svcs	1,206,271	1,337,162	1,301,900	1,315,665	13,765	1.0%
2600-500	Other Purch Svcs	349,459	313,967	387,600	378,478	(9,122)	-2.9%
2600-600	Supplies	708,306	802,712	835,329	814,339	(20,990)	-2.6%
2600-700	Property	52,482	27,745	0	0	0	0.0%
2600-800	Other Objects	2,790	1,484	3,500	1,940	(1,560)	-105.1%
Total 2600		6,205,168	6,599,510	6,868,399	6,903,913	35,514	0.5%

Significant Changes to 19/20 Budget:

2600-300 Account:

* The increase is due to additional funds being set aside for professional services.

2600-800 Account:

* The decrease is due to budgeting for less dues and fees.

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.

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	2,248,940	2,259,127	2,502,639	2,505,188	0%
Budgeted in this account are the following staff:					
Director of Building and Grounds					
Assistant Director of Buildings and Grounds					
Secretaries					
Maintenance Personnel					
Building Facilities Managers					
Full-Time & Part-Time Custodians					
Medical & Dental Waivers					
200 Benefits:	1,498,232	1,711,449	1,694,331	1,738,473	3%
Included in this account are the costs of benefits related to the above positions.					
300 Purchased Professional Services:	138,688	145,864	143,100	149,830	5%
This account includes a budgeted amount for any professional or technical services which may be needed during the year. The account also includes the cost of the District's School Resource Officer, conference fees and contracted security monitoring.					
400 Purchased Property Services:	1,206,271	1,337,162	1,301,900	1,315,665	1%
Included in this account is an amount for repairs and maintenance of equipment and buildings, the cost of electricity, water, sewer, trash removal and extermination services.					
500 Other Purchased Services:	349,459	313,967	387,600	378,478	-2%
Budgeted to this account is an amount for insurance for buildings and vehicles, the cost for travel and the district's internet service.					
600 General Supplies, Books & Software:	708,306	802,712	835,329	814,339	-3%
Budgeted to this account is an amount for supplies for the use by the plant and maintenance operations department and the cost of gas.					
700 Property:	52,482	27,745	0	0	0%
This account is for the purchase of equipment for the building and grounds department.					
800 Other Objects:	2,790	1,484	3,500	1,940	-45%
Budgeted in this account is an amount for dues and fees.					
GRAND TOTAL	6,205,168	6,599,510	6,868,399	6,903,913	1%

**Dallastown Area School District
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2700 ACCOUNT - SERVICES - STUDENT TRANSPORTATION

Acct Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2700-100	Salaries	120,087	115,249	116,834	122,006	5,172	4.4%
2700-200	Empl Benefits	61,262	68,796	66,786	71,505	4,719	7.1%
2700-300	Purch Prop Svcs	997	2,079	0	300	300	0.0%
2700-400	Purch Prof Svcs	200	155	0	150	150	0.0%
2700-500	Other Purch Svcs	3,957,022	4,452,196	4,135,100	4,250,600	115,500	2.8%
2700-600	Supplies	708	5,763	4,700	4,770	70	1.5%
2700-700	Property	0	0	0	0	0	0.0%
2700-800	Other Objects	125	58	0	0	0	0.0%
Total 2700		4,140,401	4,644,296	4,323,420	4,449,331	125,911	2.9%

Significant Changes to 19/20 Budget:

2700-200 Account:

* \$2k increase in medical premiums due to a 10% rate increase.

* An increase of \$3k in PSERS contributions as a result of a 3% rate increase (33.43% in 18-19; 34.29% in 19-20).

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.

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	120,087	115,249	116,834	122,006	4%
Included in this account are the costs of the following salaries:					
.5 Transportation Secretary					
Transportation Coordinator					
200 Benefits:	61,262	68,796	66,786	71,505	7%
Included in this account are the costs of benefits related to the above positions.					
300 Purchased Professional Services:	997	2,079	0	300	100%
Budgeted to this account is the cost of conference fees for the transportation office.					
400 Purchased Property Services:	200	155	0	150	100%
Included in this account is an amount for the repairs and maintenance.					
500 Other Purchased Services:	3,957,022	4,452,196	4,135,100	4,250,600	3%
Included in this account are the costs of providing transportation through contracted carriers to district resident students.					
600 General Supplies, Books & Software:	708	5,763	4,700	4,770	1%
This account is for the cost of supplies and software needed for the transportation program.					
800 Other Objects:	125	58	0	0	0%
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	4,140,401	4,644,296	4,323,420	4,449,331	3%

**Dallastown Area School District
2019/2020 Budget**

2800 ACCOUNT - SUPPORT SERVICES - CENTRAL

Acct Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2800-100	Salaries	865,458	883,729	907,124	938,339	31,215	3.4%
2800-200	Empl Benefits	528,812	641,632	634,644	667,533	32,889	5.2%
2800-300	Purch Prof Svcs	111,902	72,804	101,265	113,115	11,850	11.7%
2800-400	Purch Prop Svcs	70,189	84,473	65,700	75,918	10,218	15.6%
2800-500	Other Purch Svcs	47,005	43,412	78,600	71,100	(7,500)	-9.5%
2800-600	Supplies	188,828	209,056	159,750	181,967	22,217	13.9%
2800-700	Property	17,755	0	85,500	5,500	(80,000)	-93.6%
2800-800	Other Objects	3,530	386	3,500	2,800	(700)	-20.0%
Total 2800		1,833,479	1,935,492	2,036,083	2,056,272	20,189	1.0%

Significant Changes to 19/20 Budget:

2800-200 Account:

- * \$14k increase in medical premiums due to a 10% rate increase.
- * An increase of \$18k in PSERS contributions as a result of a 3% rate increase (33.43% in 18-19; 34.29% in 19-20).

2800-400 Account:

- * The increase is due to additional technology repairs.

2800-700 Account:

- * The decrease is due to technology infrastructure being budgeted to the 4000 function.

2800 ACCOUNT - SUPPORT SERVICES - CENTRAL:

Activities, other than general administration, which support each of the other instructional and supporting services programs.

The following sub-accounts are included within the 2800 function -

2818 ACCOUNT - SYSTEM-WIDE TECHNOLOGY SERVICES

Those activities concerned with coordinating, planning, researching, developing and evaluating the LEA's technology functions. Included in this function category are 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.

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	649,174	648,061	672,572	698,599	4%
Budgeted in this account are the following staff:					
Director of Technology Services					
Database Administrator					
Tech Support Specialists					
Summer Interns					
Secretary to the Director of Technology					
Medical & Dental Waivers					
200 Benefits:	364,709	415,986	427,174	453,115	6%
Included in this account are the costs of benefits related to the above positions.					
300 Purchased Professional Services:	22,077	21,210	35,500	25,500	-28%
Budgeted to this account is the cost of contracted services in support of the					
400 Purchased Property Services:	66,778	76,481	61,800	67,170	9%
Included in this account is an amount for the lease and annual maintenance contracts for the district's copiers.					
500 Other Purchased Services:	33,555	33,492	62,100	59,900	-4%
Budgeted in this account is an amount for the costs of postage and travel related to technology services.					
600 General Supplies, Books, Periodicals & Software:	128,756	131,066	105,050	114,850	9%
Included in this account are amounts for technology supplies and the cost of annual maintenance agreement for some of the district's software packages.					
700 Property:	17,755	0	85,500	5,500	-94%
The amount budgeted to this account reflects the cost of anticipated upgrades, improvements and maintenance to the district's technology operations.					
800 Other Objects:	2,042	(166)	2,000	2,000	0%
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	1,284,845	1,326,130	1,451,696	1,426,634	-2%

2800 ACCOUNT - SUPPORT SERVICES - CENTRAL:

Activities, other than general administration, which support each of the other instructional and supporting services programs.

The following sub-accounts are included within the 2800 function -

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.

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
300 Purchased Professional Services:	44,441	24,938	30,000	28,000	-7%
Budgeted to this account is the cost for the district's web service provider and School Messenger service.					
TOTAL	44,441	24,938	30,000	28,000	-7%

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.

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	216,285	235,668	234,552	239,739	2%
Budgeted in this account are the following staff: Director of Employee Relations and Administrative Services Human Resources Coordinator Benefits Coordinator Secretary Medical & Dental Waivers					
200 Benefits:	108,859	157,965	149,970	164,419	10%
Included in this account are the costs of benefits related to the above positions.					
300 Purchased Professional Services:	24,113	20,085	25,000	20,000	-20%
Budgeted to this account is the cost for conference fees, the Employee Assistance Program and other contracted professional services.					
400 Purchased Property Services:	3,410	7,992	3,900	8,748	124%
Included in this account is an amount for the lease and annual maintenance contracts for the district's copiers.					
500 Other Purchased Services:	11,682	4,690	15,000	4,700	-69%
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:	59,390	77,670	54,200	66,717	23%
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:	0	0	0	0	0%
Included in this account is an amount for replacement of computer equipment for use in the human resources office.					
800 Other Objects:	1,489	552	1,500	800	-47%
Budgeted to this account are the costs of professional dues and fees.					
TOTAL	425,228	504,621	484,122	505,123	4%

2800 ACCOUNT - SUPPORT SERVICES - CENTRAL:

Activities, other than general administration, which support each of the other instructional and supporting services programs.

The following sub-accounts are included within the 2800 function -

2834/2836 - STAFF DEVELOPMENT SERVICES - NON-INSTRUCTIONAL, NON-CERTIFIED & CERTIFICATED STA

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

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
200 Benefits:	55,243	67,681	57,500	50,000	-13%
Included in this account are tuition costs for district staff.					
300 Purchased Professional Services:	5,579	1,236	5,000	33,850	577%
Budgeted to this account is the cost for staff development for the district's non-instructional, non-certified staff.					
500 Other Purchased Services:	1,768	5,230	1,500	6,500	333%
Budgeted in this account is an amount for the costs of travel related to staff development services.					
600 General Supplies, Books, Periodicals & Software:	682	320	500	400	-20%
Budgeted to this account is an amount for supplies and books.					
TOTAL	63,272	74,467	64,500	90,750	41%

2839 - OTHER STAFF SERVICES

Staff services that can not be classified elsewhere in the 2830 series of functions.

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
300 Purchased Professional Services:	5,765	5,336	5,765	5,765	0%
Budgeted to this account is the cost for the District's substitute scheduling software.					
TOTAL	5,765	5,336	5,765	5,765	0%

2850 - STATE AND FEDERAL AGENCY LIAISON SERVICES

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

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
300 Purchased Professional Services:	9,927	0	0	0	0%
Budgeted to this account are costs incurred through the LIU.					
TOTAL	9,927	0	0	0	0%

GRAND TOTAL	1,833,479	1,935,492	2,036,083	2,056,272	1%
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**Dallastown Area School District
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2900 ACCOUNT - SUPPORT SERVICES - OTHER

Acct Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	\$ Increase\ (Decrease)	% Increase\ (Decrease)
2900-500	Other Purch Svcs	126,221	124,254	127,000	127,000	0	0.0%
	Total 2900	126,221	124,254	127,000	127,000	0	0.0%

2900 ACCOUNT - SUPPORT SERVICES - OTHER SERVICES:

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

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
500 Other Purchased Services:	126,221	124,254	127,000	127,000	0%
Budgeted to this account is an amount for LIU indirect services and the York Learning Center.					
GRAND TOTAL	126,221	124,254	127,000	127,000	0%

**Dallastown Area School District
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3200 ACCOUNT - STUDENT ACTIVITIES

Acct Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	\$ Increase\ (Decrease)	% Increase\ (Decrease)
3200-100	Salaries	846,437	872,936	895,837	843,991	(51,846)	-5.8%
3200-200	Empl Benefits	325,515	361,718	363,060	389,910	26,850	7.4%
3200-300	Purch Prof Svcs	100,653	95,154	112,550	92,500	(20,050)	-17.8%
3200-400	Purch Prop Svcs	19,741	15,798	39,450	26,700	(12,750)	-32.3%
3200-500	Other Purch Svcs	148,820	149,800	121,800	147,850	26,050	21.4%
3200-600	Supplies	130,233	112,920	111,700	147,900	36,200	32.4%
3200-700	Property	14,104	20,569	19,250	13,000	(6,250)	-32.5%
3200-800	Other Objects	15,958	23,836	10,300	22,200	11,900	115.5%
Total 3200		1,601,461	1,652,731	1,673,947	1,684,051	10,104	0.6%

Significant Changes to 19/20 Budget:

3200-200 Account:

- * \$19k increase in medical premiums due to a 10% rate increase.
- * An increase of \$8k in PSERS contributions as a result of a 3% rate increase (33.43% in 18-19; 34.29% in 19-20).

3200-300 Account:

- * A \$15k decrease in athletic non-educational professional services.

3200-400 Account:

- * A \$10k decrease in athletic repairs and maintenance.

3200-500 Account:

- * An \$18k increase in athletic transportation costs.
- * An \$11k increase in athletic travel costs.

3200-600 Account:

- * An \$22k increase in uniforms.
- * An \$12k increase in supplies.

3200-800 Account:

- * The increase is due to additional dues and fees.

3200 ACCOUNT - NON-INSTRUCTIONAL SERVICES - STUDENT ACTIVITIES:

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

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	846,437	872,936	895,837	843,991	-6%
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:	325,515	361,718	363,060	389,910	7%
Included in this account are the costs of benefits related to the above positions.					
300 Purchased Professional Services:	100,653	95,154	112,550	92,500	-18%
Budgeted to this account is the cost of conference fees and an amount for police protection at athletic events.					
400 Purchased Property Services:	19,741	15,798	39,450	26,700	-32%
Budgeted to this account is an amount for the repair, maintenance, and laundry service of athletic equipment and uniforms.					
500 Other Purchased Services:	148,820	149,800	121,800	147,850	21%
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:	130,233	112,920	111,700	147,900	32%
This account includes the cost of supplies related to the athletic/activities program.					
700 Property:	14,104	20,569	19,250	13,000	-32%
Budgeted to this account is an amount for athletic equipment and uniform replacement.					
800 Other Objects	15,958	23,836	10,300	22,200	116%
Budgeted to this account is an amount for the cost of dues and fees related to the student activities and athletics function.					
GRAND TOTAL	1,601,461	1,652,731	1,673,947	1,684,051	1%

**DALLASTOWN AREA SCHOOL DISTRICT
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3300 ACCOUNT - COMMUNITY SERVICES

Acct Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	\$ Increase\ (Decrease)	% Increase\ (Decrease)
3300-100	Salaries	58,852	69,481	77,982	78,000	18	0.0%
3300-200	Empl Benefits	14,525	19,579	22,350	18,700	(3,650)	-16.3%
3000-400	Purch Prop Svcs	0	179	0	0	0	0.0%
3300-600	Supplies	7,631	22,290	7,350	8,300	950	12.9%
3300-700	Property		24,255	0	13,600	13,600	100.0%
3300-800	Other Objects	2,830	3,636	2,100	3,600	1,500	71.4%
Total 3300		83,838	139,420	109,782	122,200	12,418	8.9%

Significant Changes to 19/20 Budget:

* The budgeted funds for 3300-700 are to purchase replacement equipment.

3300 ACCOUNT - NON-INSTRUCTIONAL SERVICES - COMMUNITY:

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

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
100 Salaries:	58,852	69,481	77,982	78,000	0%
Budgeted in this account is an amount for the cost of salaries for the personnel involved in the following Community programs:					
Learn to Swim Program					
Dallastown Swim Club					
200 Benefits:	14,525	19,579	22,350	18,700	-16%
Budgeted in this account is an amount for the cost of benefits related to the above salary costs.					
400 Purchased Property Services:	0	179	0	0	0%
Budgeted to this account is an amount for the repair, maintenance, of equipment related to the swimming program.					
600 General Supplies, Books & Software:	7,631	22,290	7,350	8,300	13%
This account includes the cost of supplies for Title I community service meetings and supplies for the Dallastown Swim Club.					
700 Property:	0	24,255	0	13,600	0%
Budgeted to this account is an amount for equipment.					
800 Other Objects	2,830	3,636	2,100	3,600	71%
The amount budgeted to this account reflects dues & fees paid to community service organizations and entrance fees for the Dallastown Swim Club.					
GRAND TOTAL	83,838	139,420	109,782	122,200	11%

**Dallastown Area School District
2019/2020 Budget**

**4000 ACCOUNT - FACILITIES ACQUISITION, CONSTRUCTION AND
IMPROVEMENT SVCS**

Acct Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	\$ Increase\ (Decrease)	% Increase\ (Decrease)
4000-300	Purch Prof Svcs	0	1,763	0	0	0	0%
4000-400	Purch Prop Svcs	8,400	14,500	0	0	0	0%
4000-500	Other Purch Svcs	0	0	0	0	0	0%
4000-600	Supplies	0	328	0	0	0	0%
4000-700	Property	43,128	100,017	227,525	497,525	270,000	119%
Total 4000		51,528	116,608	227,525	497,525	270,000	119%

The increase in 4000-700 is due to additional funds being set aside for equipment purchases as well as a reclassification from 2800 to 4000 for infrastructure equipment.

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.

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
300 Purchased Professional Services:	0	1,763	0	0	0%
Budgeted to this account is the cost of professional services related to building improvements.					
400 Purchased Property Services:	0	14,500	0	0	0%
Budgeted to this account is an amount for the repair, maintenance, and rental of equipment related to building improvements.					
600 General Supplies:	0	328	0	0	0%
This account includes the cost of supplies.					
700 Property:	51,528	100,017	227,525	497,525	119%
This account is for the larger capital expenditures.					
GRAND TOTAL	51,528	116,608	227,525	497,525	119%

**Dallastown Area School District
2019/2020 Budget**

5000 ACCOUNT - OTHER EXPENDITURES AND FINANCING USES

Acct Code	Description	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	\$ Increase\ (Decrease)	% Increase\ (Decrease)
5000-800	Other Objects	1,201,626	3,917,564	3,981,650	3,732,625	(249,025)	-6.3%
5000-900	Other Use of Funds	6,842,961	3,843,488	4,278,550	4,515,809	237,259	5.5%
Total 5000		8,044,587	7,761,052	8,260,200	8,248,434	(11,766)	-0.2%

Significant Changes to 19/20 Budget:

* The 2019/20 budget is composed of the following:

Bond/Note Interest	3,491,625
Bond/Note Principal	4,013,000
LOC Interest	16,000
LOC Principal	502,809
Tax Rebates	125,000
<u>Budgetary Reserve</u>	<u>100,000</u>
Total	8,248,434

5000 ACCOUNT - FINANCING USES - OTHER EXPENDITURES:

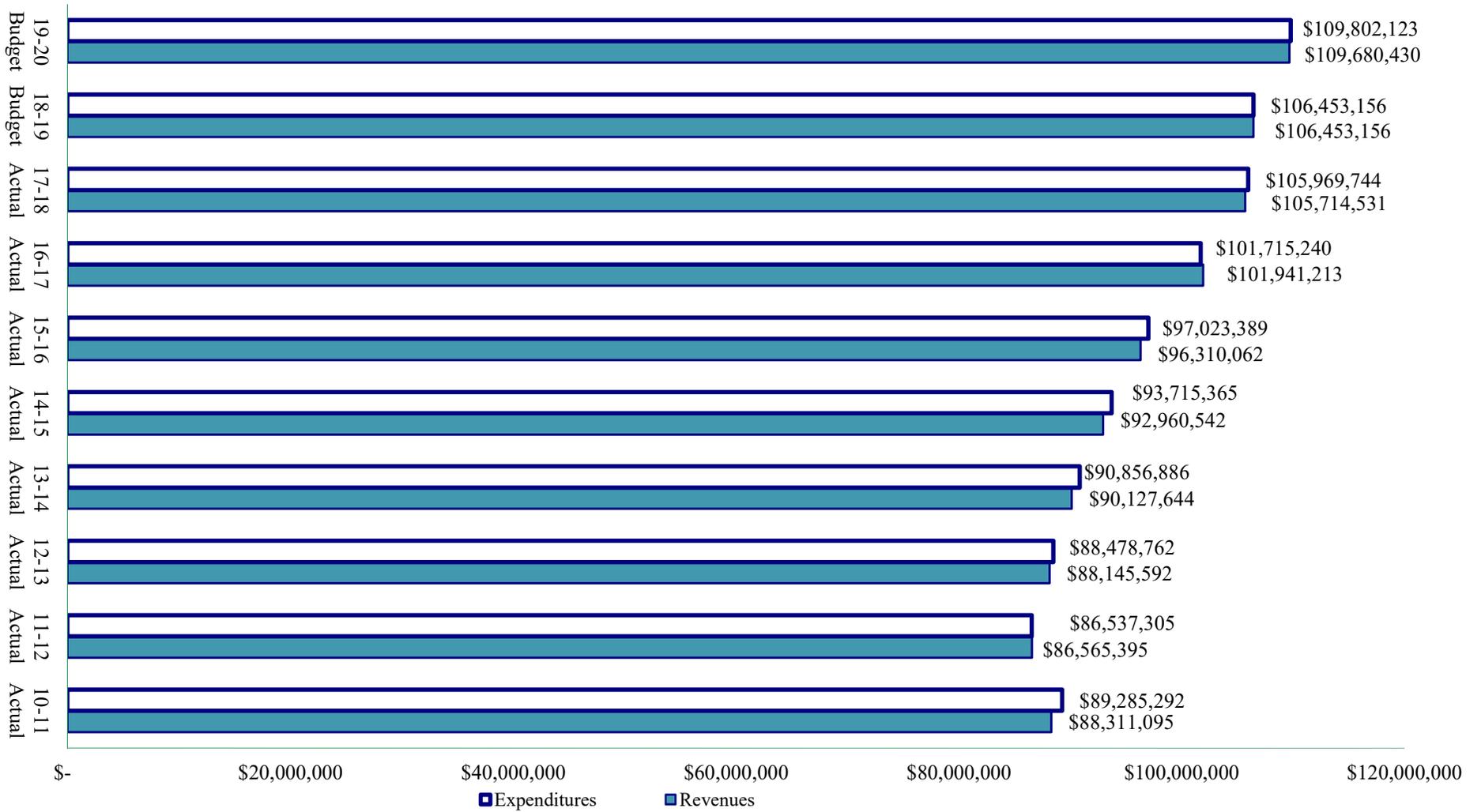
This category includes current debt service expenditures and other expenses (expenditures and other financing uses).

Object	Actual 16/17	Actual 17/18	Budget 18/19	Budget 19/20	
800 Other Objects	1,201,626	3,917,564	3,981,650	3,732,625	-6%
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.					
900 Other Uses of Funds	6,842,961	3,843,488	4,278,550	4,515,809	6%
Budgeted to this account are expenditures for principal payments on notes, bonds and lease-purchase agreements.					
GRAND TOTAL	8,044,587	7,761,052	8,260,200	8,248,434	0%

STATISTICAL DATA

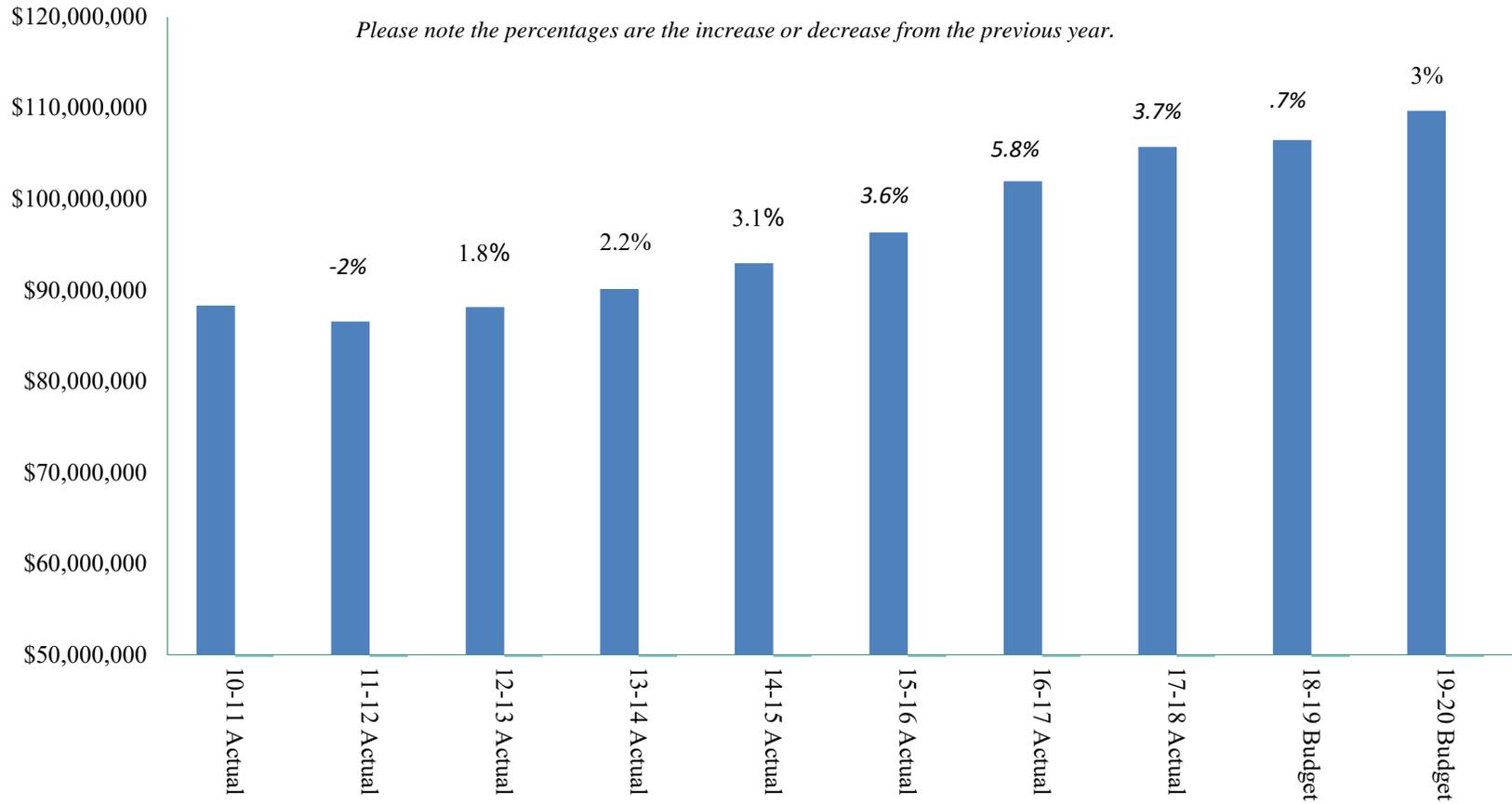


10 Year History of General Fund Revenues and Expenditures



10 Year History of General Fund Revenues

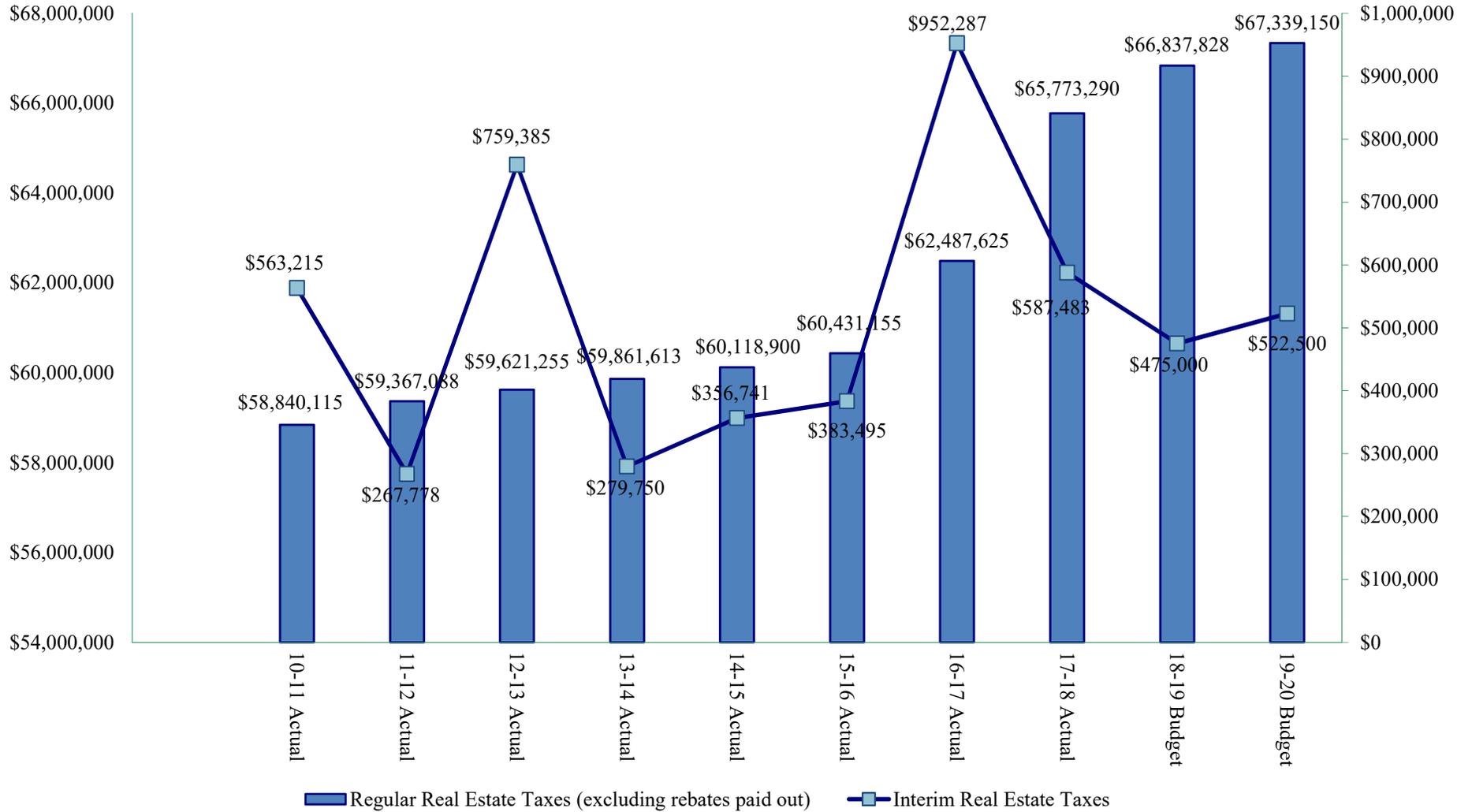
Please note the percentages are the increase or decrease from the previous year.



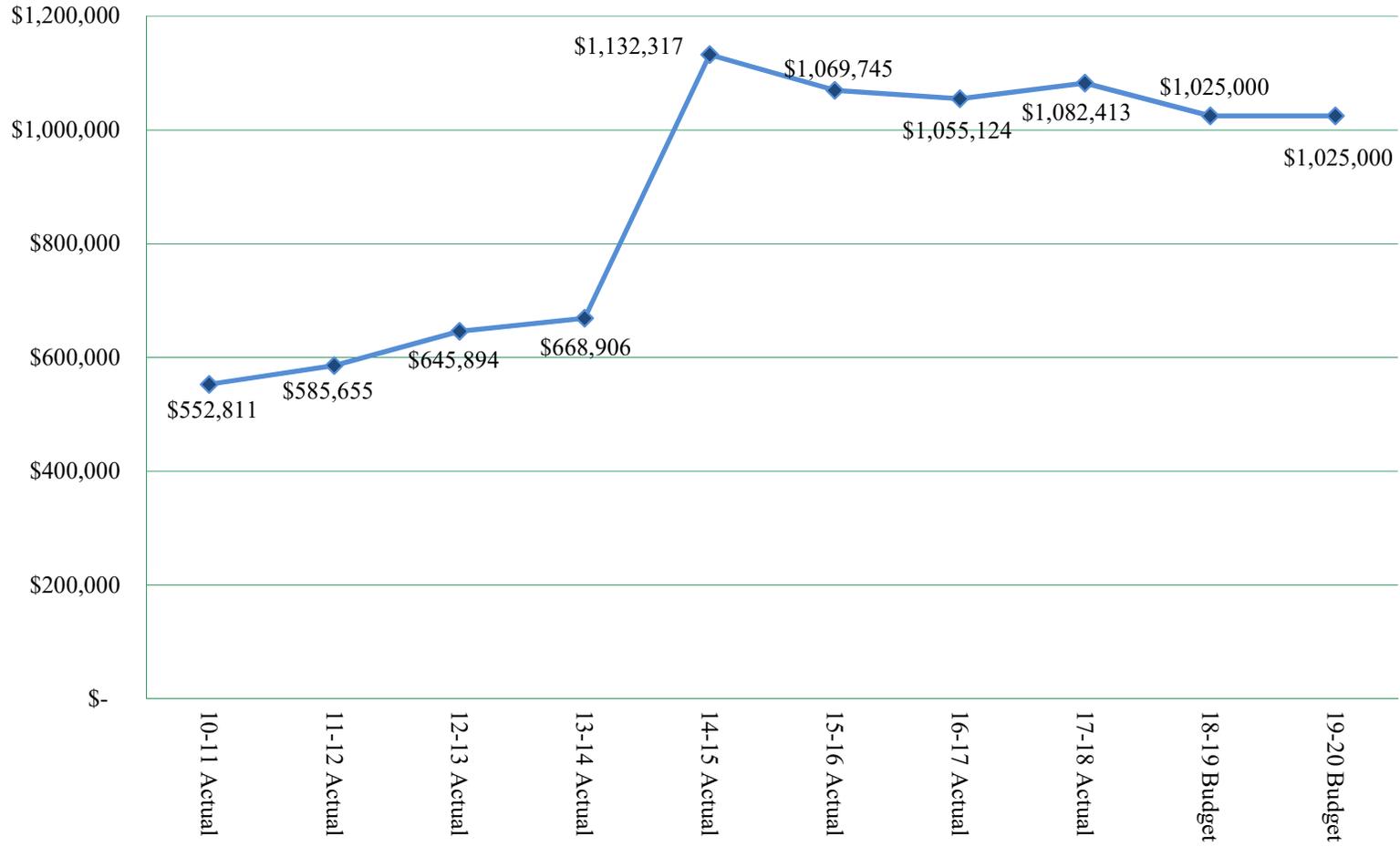
**Dallastown Area School District
Tax Revenue By Source
2019/2020 Budget**

Fiscal Year Ended	Property Tax	Public Utility Realty Transfer	Payment In Lieu of Taxes	Earned Income Tax	Real Estate Transfer	Unallocated EIT	Delinquent Real Estate Tax	Delinquent Earned Income Tax	Total
2011	58,992,197	88,797	856	5,004,495	552,811	350,456	1,524,649	209,251	66,723,512
2012	59,266,442	89,568	753	5,071,438	585,655	0	1,445,740	85,340	66,544,936
2013	60,038,178	91,549	1,050	5,126,189	645,894	0	1,323,552	18,077	67,244,489
2014	60,171,363	85,990	0	5,285,557	668,906	208,130	1,372,092	164,002	67,956,040
2015	60,475,640	84,882	1,133	5,405,007	1,132,317	20,808	1,610,675	78,252	68,808,714
2016	60,814,650	78,841	1,001	5,612,367	1,069,745	23,227	999,987	141,238	68,741,056
2017	63,439,912	77,042	1,059	5,753,315	1,055,124	81,558	1,496,133	52,408	71,956,551
2018	66,360,773	70,615	101,253	5,937,774	1,082,413	72,479	1,794,312	95,895	75,515,514
2019 (budget)	67,312,828	71,000	1,000	6,070,100	1,025,000	25,000	1,350,000	50,000	75,904,928
2020 (budget)	67,861,650	71,000	101,000	6,161,152	1,025,000	25,000	1,400,000	100,000	76,744,802

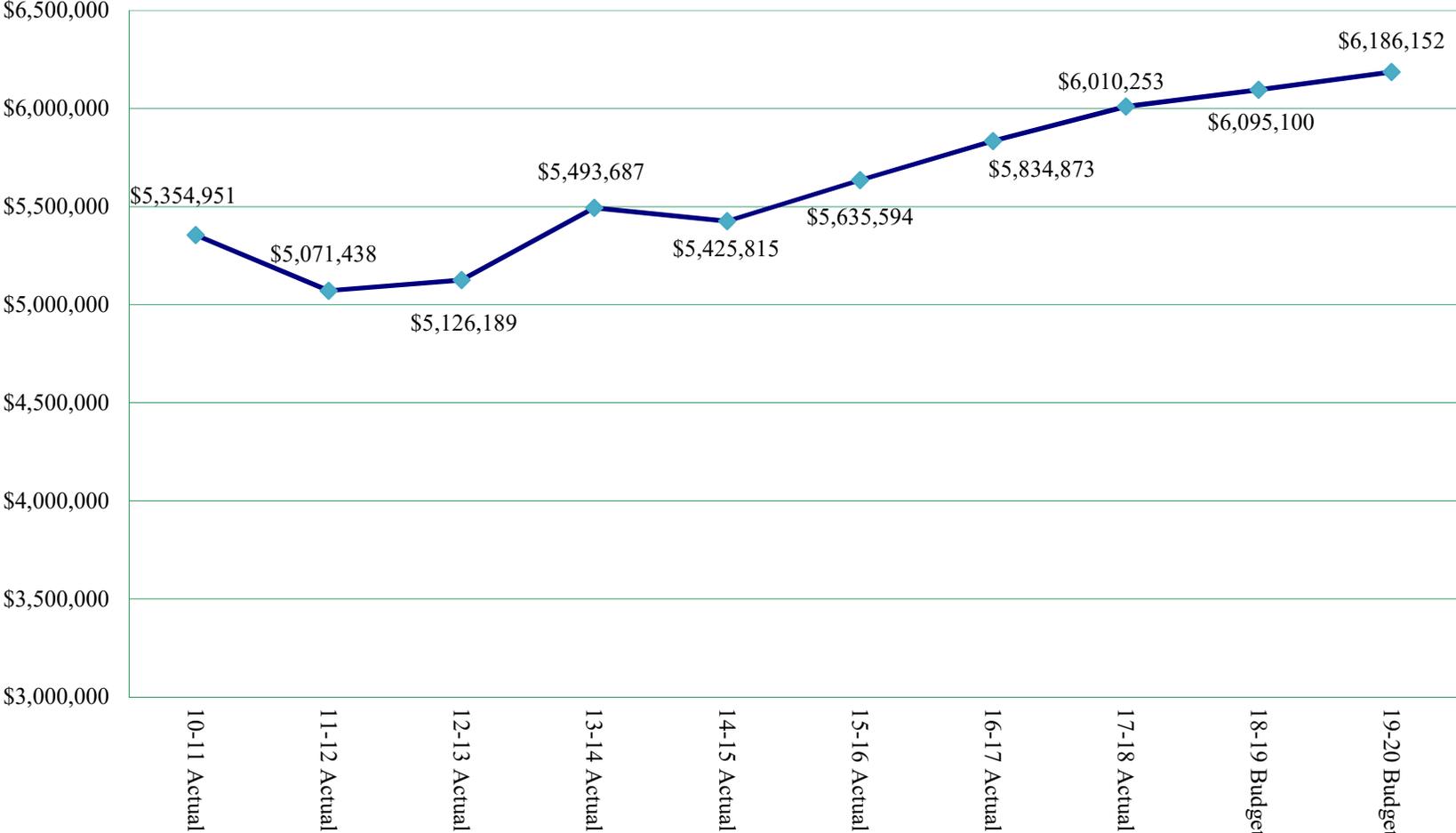
10 Year History of Regular & Interim Real Estate Taxes



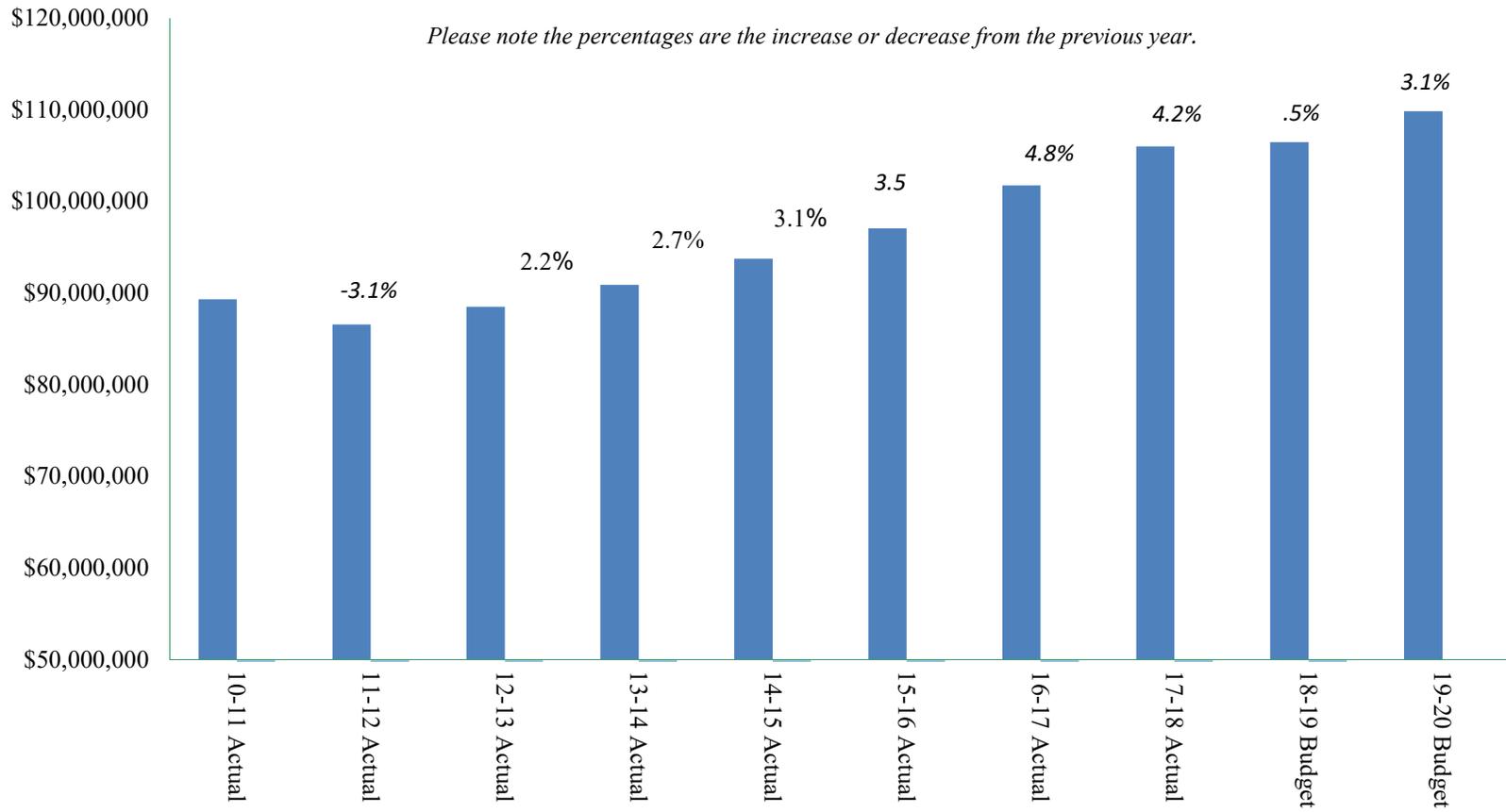
10 Year History of Realty Transfer Taxes



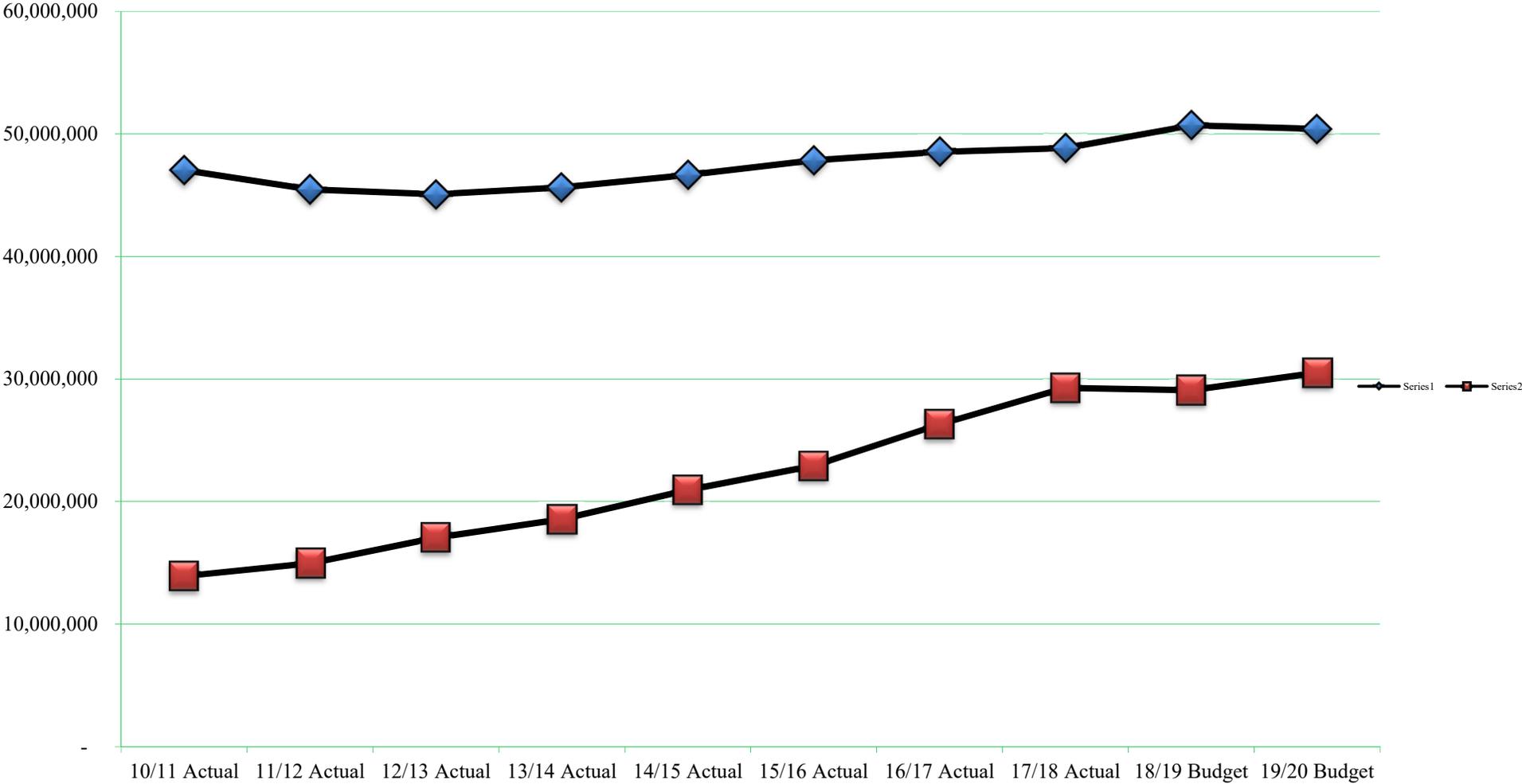
10 Year History of Earned Income Taxes (EIT)



10 Year History of General Fund Expenditures

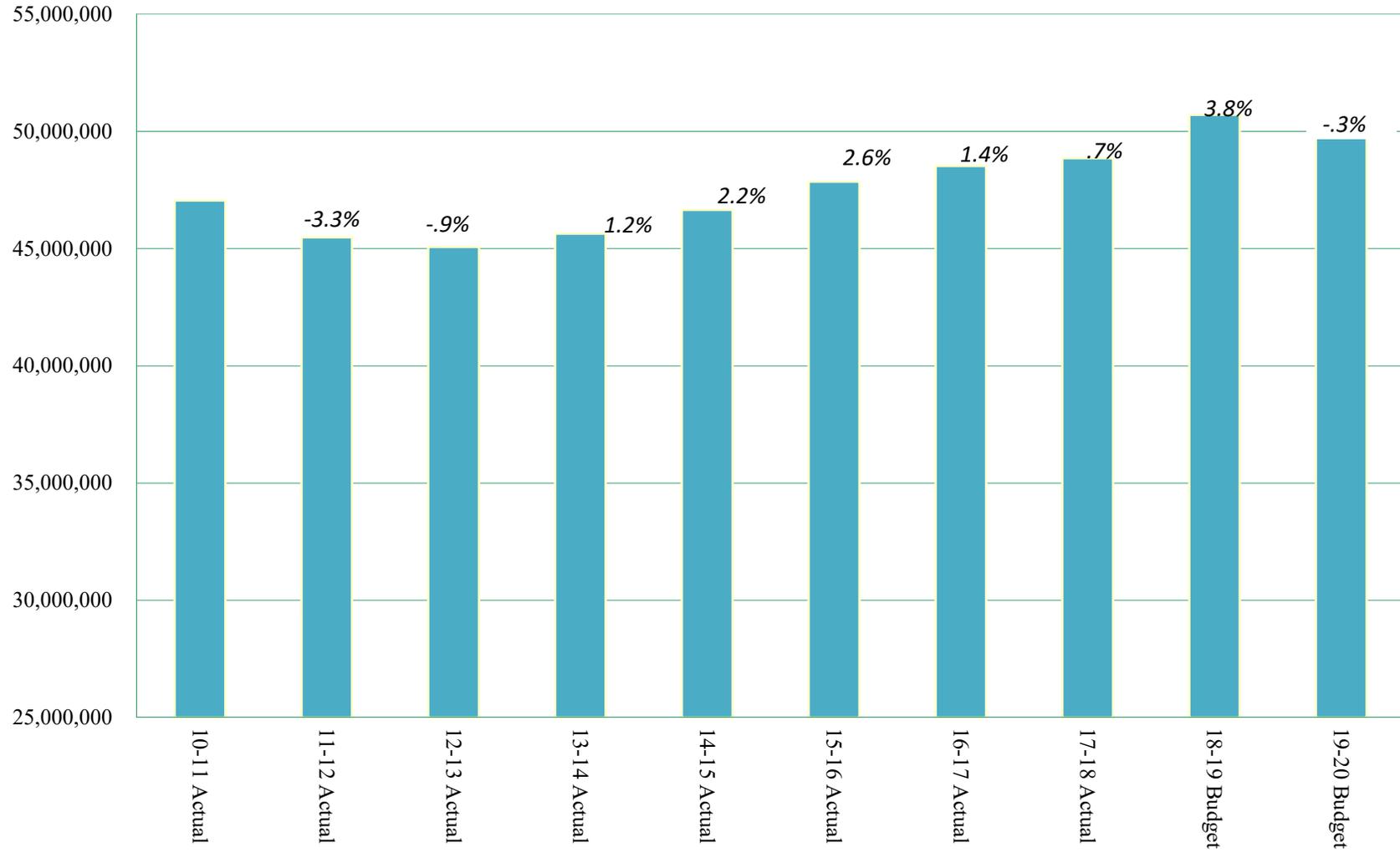


Salary & Benefit Costs 2011-2020



10 Year History of Salary Expenditures

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

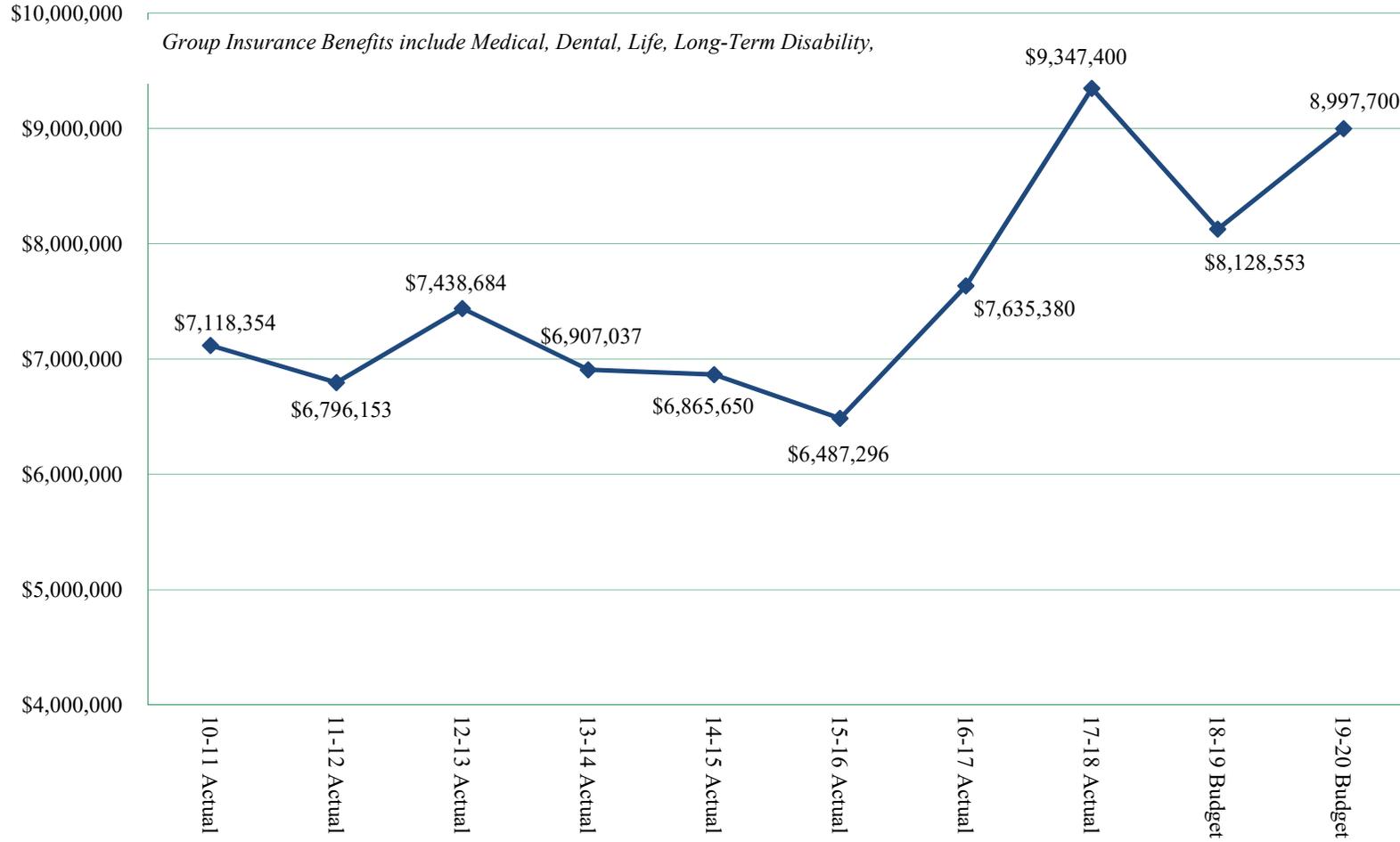


**Dallastown Area School District
Salary Summary
2019/2020 Budget**

Object Code 100

Category		12/13 Actual	% of Total	13/14 Actual	% of Total	14/15 Actual	% of Total	15/16 Actual	% of Total	16/17 Actual	% of Total	17/18 Actual	% of Total	18/19 Budget	% of Total	19/20 Budget	% of Total	% Increase (B to B)
1100	Regular Programs	29,978,135	66.51%	30,362,225	66.53%	30,813,430	66.06%	31,610,081	66.05%	31,797,916	65.53%	31,386,658	64.24%	32,154,615	63.42%	31,630,808	62.60%	-1.63%
1200	Special Programs	3,928,244	8.71%	4,124,313	9.04%	4,202,499	9.01%	4,425,735	9.25%	4,894,261	10.09%	5,149,825	10.54%	5,843,030	11.52%	5,867,189	11.61%	0.41%
1400	Other Instruction Programs	474,617	1.05%	397,606	0.87%	392,571	0.84%	413,315	0.86%	414,476	0.85%	399,871	0.82%	395,864	0.78%	379,613	0.75%	-4.11%
1600	Adult Education Programs	2,702	0.01%	1,123	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0.00%
2100	Pupil Services Instructional	1,946,192	4.32%	2,025,308	4.44%	2,166,902	4.65%	2,323,921	4.86%	2,250,454	4.64%	2,505,976	5.13%	2,615,403	5.16%	2,760,675	5.46%	5.55%
2200	Services	1,236,873	2.74%	1,225,570	2.69%	1,281,012	2.75%	1,302,329	2.72%	1,249,050	2.57%	1,275,087	2.61%	1,227,916	2.42%	1,262,931	2.50%	2.85%
2300	Administration	2,459,949	5.46%	2,434,037	5.33%	2,676,062	5.74%	2,604,229	5.44%	2,732,782	5.63%	2,807,624	5.75%	2,797,612	5.52%	2,971,039	5.88%	6.20%
2400	Pupil Health	540,672	1.20%	569,686	1.25%	574,857	1.23%	603,917	1.26%	626,987	1.29%	699,353	1.43%	707,758	1.40%	699,401	1.38%	-1.18%
2500	Business Services Operations &	416,933	0.92%	424,146	0.93%	431,078	0.92%	441,606	0.92%	421,893	0.87%	430,611	0.88%	457,721	0.90%	467,534	0.93%	2.14%
2600	Maintenance	2,300,440	5.10%	2,272,343	4.98%	2,241,217	4.80%	2,232,170	4.66%	2,248,940	4.63%	2,259,127	4.62%	2,502,639	4.94%	2,505,188	4.96%	0.10%
2700	Student Transportation	35,534	0.08%	42,738	0.09%	74,182	0.16%	61,965	0.13%	120,087	0.25%	115,249	0.24%	116,834	0.23%	122,006	0.24%	4.43%
2800	Central Services Student	829,249	1.84%	859,384	1.88%	862,150	1.85%	874,261	1.83%	865,458	1.78%	883,729	1.81%	907,124	1.79%	938,339	1.86%	3.44%
3200	Activities/Athletics	861,084	1.91%	836,526	1.83%	865,673	1.86%	896,395	1.87%	846,437	1.74%	872,936	1.79%	895,837	1.77%	843,991	1.67%	-5.79%
3300	Community Services	65,178	0.14%	62,253	0.14%	64,026	0.14%	65,937	0.14%	58,852	0.12%	69,481	0.14%	77,982	0.15%	78,000	0.15%	0.02%
Total Salaries		45,075,802	100.00%	45,637,254	100.00%	46,645,659	100.00%	47,855,861	100.00%	48,527,593	100.00%	48,855,527	100.00%	50,700,335	100.00%	50,526,714	100.00%	-0.34%

10 Year History of Group Insurance Benefits

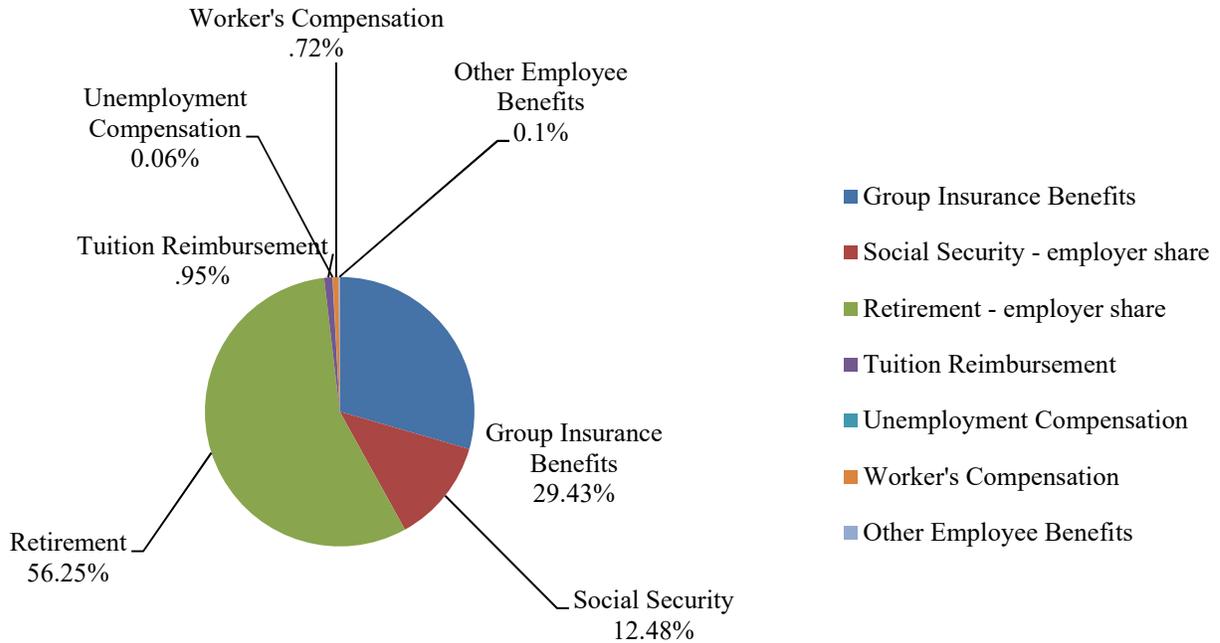


**Dallastown Area School District
Benefits Summary
2019/2020 Budget**

Object Code 200

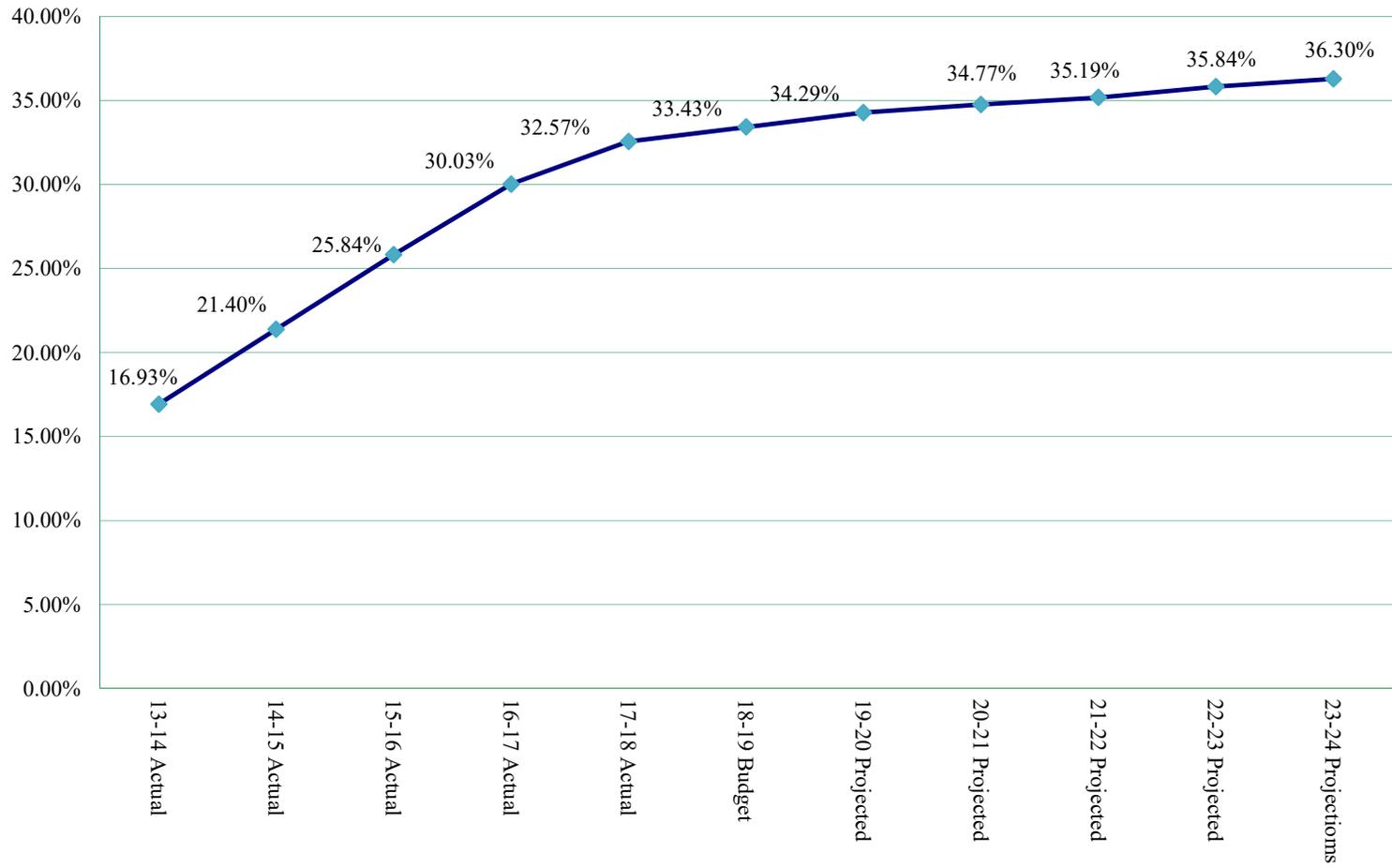
Object	Category	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	% Increase (B to B)
	Group Insurance Benefits											
271/281	Medical Insurance	6,632,852	6,357,335	6,972,194	6,419,113	6,375,900	5,993,099	7,146,301	8,845,185	7,630,131	8,468,686	10.99%
272	Dental Insurance	417,504	378,593	421,098	427,971	429,473	434,773	428,057	443,022	437,672	435,080	-0.59%
213	Life Insurance	40,851	40,139	23,177	41,026	41,223	41,313	41,978	38,976	40,000	39,900	-0.25%
214	Long Term Disability	8,404	5,388	4,474	4,681	4,773	4,703	4,865	6,217	5,000	6,000	20.00%
215	Vision Insurance	18,745	14,698	17,740	14,246	14,281	13,408	14,179	14,001	15,750	15,750	0.00%
220	Social Security - <i>employer share</i> <i>(7.65% of salaries/wages for 19/20)</i>	3,521,205	3,423,996	3,388,254	3,438,335	3,560,834	3,600,494	3,643,128	3,673,627	3,757,391	3,802,746	1.21%
230	Retirement - <i>employer share</i> <i>(34.29% of salaries/wages for 19/20)</i>	2,632,716	3,874,798	5,480,270	7,591,030	9,811,701	12,191,803	14,363,204	15,674,981	16,641,095	17,136,637	2.98%
240	Tuition Reimbursement	381,746	372,582	415,766	399,382	486,203	395,608	331,553	329,987	290,000	290,000	0.00%
250	Unemployment Compensation	1,801	277,505	108,673	33,987	6,940	35,227	8,086	13,734	17,735	19,000	7.13%
260	Worker's Compensation	258,182	196,370	219,211	181,007	199,791	217,221	225,457	207,362	220,000	220,000	0.00%
290	Other Employee Benefits	0	25,000	3,125	3,125	0	0	82,500	22,000	30,000	30,000	0.00%
Total 200 Object Accounts		13,914,005	14,966,404	17,053,982	18,553,903	20,931,119	22,927,649	26,289,308	29,269,090	29,084,774	30,463,799	11.33%

2019/20 Budgeted Employee Benefit Costs

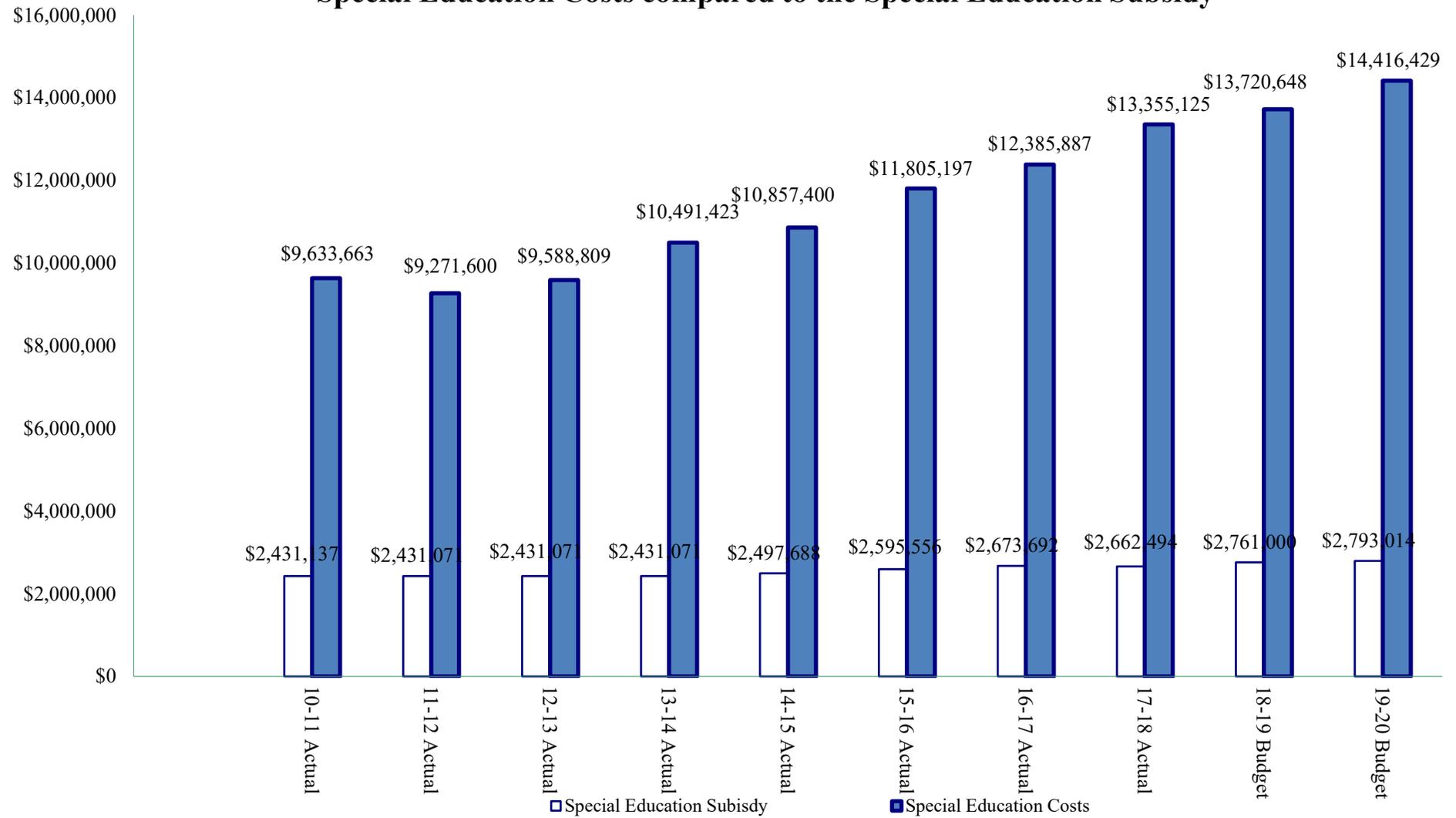


<i>Category</i>	<i>18/19 Budget</i>	<i>19/20 Budget</i>
Group Insurance Benefits	8,128,553	8,997,700
Medical Insurance		
Dental Insurance		
Life Insurance		
Long Term Disability		
Vision Insurance		
OPEB (Other Post-Employment Benefits)		
Social Security - <i>employer share</i>	3,757,391	3,805,936
<i>(7.65% of salaries/wages for 19/20)</i>		
Retirement - <i>employer share</i>	16,641,095	17,149,256
<i>(33.43% of salaries/wages for 18/19)</i>		
Tuition Reimbursement	290,000	290,000
Unemployment Compensation	17,735	19,000
Worker's Compensation	220,000	220,000
Other Employee Benefits	30,000	30,000
Total 200 Object - Benefits	29,084,774	30,511,892

10 Year History & Projected Retirement (PSERS) Expense Rates



Special Education Costs compared to the Special Education Subsidy



Dallastown Area School District
Major Expenditure Components Within The Buildings and Grounds Budget
2019/2020 Budget

Disposal Services – Object 411

Fiscal Year	12/13 Actual	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget
High School	14,165	9,346	9,179	11,525	10,364	11,827	21,000	21,000
Middle School	12,927	8,569	8,448	10,597	9,539	10,207	12,000	12,000
Intermediate School	15,458	11,429	11,408	13,117	13,013	14,544	11,500	11,500
Dallastown Elementary	2,217	1,437	1,444	1,888	1,620	1,756	1,600	1,600
Leaders Heights	1,672	1,086	1,088	1,437	1,221	1,323	1,600	1,600
Loganville Elementary	2,839	1,867	1,853	5,641	1,897	2,332	3,300	3,300
Ore Valley Elementary	4,063	2,676	2,635	3,367	2,971	3,191	4,000	4,000
York Township Elementary	5,243	3,466	3,405	4,343	3,841	4,122	5,000	5,000
TOTAL	58,585	39,877	39,460	51,915	44,466	49,301	60,000	60,000

Utilities (Electric, Water, Sewer) – Object 420

Fiscal Year	12/13 Actual	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget
Admin		4,432	1,849	5,431	4,978	5,315		
High School	244,410	214,768	213,941	229,743	227,207	232,016	205,850	205,850
Middle School	200,243	185,755	185,175	194,465	188,235	174,961	182,100	182,100
Intermediate School	266,879	247,906	247,166	201,998	213,797	209,131	219,300	219,300
Dallastown Elementary	34,263	31,802	28,030	29,328	29,991	29,884	31,000	31,000
Leaders Heights Elem	30,803	34,317	24,582	24,324	26,893	27,605	23,950	23,950
Loganville Elementary	51,551	47,337	50,762	46,278	48,808	44,361	45,250	45,250
Ore Valley	85,771	77,127	66,382	63,520	65,696	61,658	63,700	63,700
York Township Elementary	82,356	81,009	66,694	65,585	64,358	62,965	71,800	71,800
TOTAL	996,276	924,453	884,581	860,672	869,964	847,896	842,950	842,950

Repairs & Maintenance – Object 430

Fiscal Year	12/13 Actual	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget
High School	64,644	89,219	60,372	82,991	102,358	144,873	102,300	103,450
Middle School	58,714	73,629	48,884	61,700	60,489	74,923	98,700	103,010
Intermediate School	50,473	17,720	34,471	91,472	65,959	81,001	70,300	67,990
Dallastown Elementary	28,328	17,720	10,836	10,375	5,104	33,406	18,200	18,620
Leaders Heights	16,269	11,165	5,164	3,984	4,475	6,653	15,550	15,865
Loganville Elementary	8,955	27,174	8,611	22,840	7,456	16,241	21,400	22,270
Ore Valley Elementary	26,157	30,651	19,830	33,781	15,482	17,959	27,100	28,510
York Township Elementary	34,613	26,235	34,774	28,732	17,428	45,473	30,400	32,130
TOTAL	288,153	293,513	222,942	335,875	278,750	420,530	383,950	391,845

Dallastown Area School District
Major Expenditure Components Within The Buildings and Grounds Budget
2019/2020 Budget

Extermination Services – Object 460

Fiscal Year	12/13 Actual	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget
Maint/Admin			4,775					
High School	1,796	1,825	763	570	775	844	1,200	1,200
Middle School	1,725	1,754	706	545	888	729	1,000	1,000
Intermediate School	2,033	2,066	3,214	265	620	895	1,000	1,000
Dallastown Elementary	292	300	222	412	541	529	300	300
Leaders Heights Elem	221	226	192	380	499	692	350	350
Loganville Elementary	372	387	257	609	566	490	550	550
Ore Valley Elementary	538	550	316	380	815	596	800	800
York Township Elementary	701	707	357	514	580	577	800	800
TOTAL	7,678	7,815	10,802	3,675	5,282	5,353	6,000	6,000

Supplies – Object 610

Fiscal Year	12/13 Actual	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget
Maint/Admin				3,533				
High School	103,248	101,649	114,738	130,197	134,120	153,970	135,450	130,450
Middle School	87,835	80,459	92,865	100,920	85,517	97,571	124,250	124,250
Intermediate School	87,225	91,383	109,257	105,389	107,677	110,789	125,250	125,250
Dallastown Elementary	16,071	17,062	15,202	18,712	14,886	22,511	18,700	18,700
Leaders Heights	10,440	12,983	11,540	13,978	12,849	12,944	14,500	14,500
Loganville Elementary	18,245	25,341	21,312	31,640	28,719	29,642	23,850	23,850
Ore Valley Elementary	29,037	31,375	44,141	28,921	28,635	41,114	34,450	34,450
York Township Elementary	34,752	39,094	51,755	41,924	33,053	39,171	46,000	46,000
TOTAL	386,853	399,346	460,810	475,213	445,457	507,713	522,450	517,450

Natural Gas – Object 620

Fiscal Year	12/13 Actual	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget
High School	97,375	97,068	79,453	57,419	54,051	64,440	61,000	58,560
Middle School	86,927	86,398	68,927	50,286	48,147	61,365	55,000	52,800
Intermediate School	37,305	51,255	44,476	31,112	26,414	31,147	65,000	62,400
Dallastown Elementary	20,543	18,051	18,639	12,610	13,341	15,372	9,200	8,832
Leaders Heights	13,606	11,854	11,839	7,823	8,048	9,500	7,200	6,912
Loganville Elementary	28,077	28,171	30,463	19,970	20,519	23,708	14,000	13,440
Ore Valley Elementary	17,904	21,428	21,001	14,909	13,964	14,748	19,000	18,240
York Township Elementary	27,871	27,280	30,536	19,864	19,584	21,297	22,000	21,120
TOTAL	329,609	341,505	305,334	213,993	204,069	241,576	252,400	242,304

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

**Dallastown Area School District
History of Millage Rates
2019/2020 Budget**

<u>Year</u>	<u>Millage Rate</u>	<u>Rate Change</u>	<u>% Change</u>
1999/00	13.52	-	-
2000/01	15.49	1.97	14.6%
2001/02	15.99	0.50	3.2%
2002/03	16.51	0.52	3.3%
2003/04	17.76	1.25	7.6%
2004/05	20.24	2.48	14.0%
2005/06	21.74	1.50	7.4%
2006/07	18.81	(2.93)	-13.5% *
2007/08	19.81	1.00	5.3%
2008/09	20.84	1.03	5.2%
2009/10	21.53	0.69	3.3%
2010/11	22.26	0.73	3.4%
2011/12	22.26	-	0.0%
2012/13	22.26	-	0.0%
2013/14	22.26	-	0.0%
2014/15	22.26	-	0.0%
2015/16	22.26	-	0.0%
2016/17	22.93	0.67	3.0%
2017/18	23.66	0.73	3.2%
2018/19	23.66	-	0.0%
2019/20	23.66	-	0.0%

*County wide reassessment.

**Dallastown Area School District
2019-2020 Tax Impact on Various Assessed Home Values
2019/2020 Budget**

Assessed Value	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	Annual Increase	Monthly Increase	% Increase
\$75,000	\$1,670	\$1,670	\$1,670	\$1,670	\$1,670	\$1,670	\$1,720	\$1,775	\$1,775	\$1,775	\$0	\$0	0.0%
\$95,000	\$2,115	\$2,115	\$2,115	\$2,115	\$2,115	\$2,115	\$2,178	\$2,248	\$2,248	\$2,248	\$0	\$0	0.0%
\$115,000	\$2,560	\$2,560	\$2,560	\$2,560	\$2,560	\$2,560	\$2,637	\$2,721	\$2,721	\$2,721	\$0	\$0	0.0%
\$135,000	\$3,005	\$3,005	\$3,005	\$3,005	\$3,005	\$3,005	\$3,096	\$3,194	\$3,194	\$3,194	\$0	\$0	0.0%
MEDIAN HOME VALUE FOR DASD*	\$138,700	\$3,087	\$3,087	\$3,087	\$3,087	\$3,087	\$3,180	\$3,282	\$3,282	\$3,282	\$0	\$0	0.0%
\$150,000	\$3,339	\$3,339	\$3,339	\$3,339	\$3,339	\$3,339	\$3,440	\$3,549	\$3,549	\$3,549	\$0	\$0	0.0%
\$170,000	\$3,784	\$3,784	\$3,784	\$3,784	\$3,784	\$3,784	\$3,898	\$4,022	\$4,022	\$4,022	\$0	\$0	0.0%
\$190,000	\$4,229	\$4,229	\$4,229	\$4,229	\$4,229	\$4,229	\$4,357	\$4,495	\$4,495	\$4,495	\$0	\$0	0.0%
\$210,000	\$4,675	\$4,675	\$4,675	\$4,675	\$4,675	\$4,675	\$4,815	\$4,969	\$4,969	\$4,969	\$0	\$0	0.0%
\$230,000	\$5,120	\$5,120	\$5,120	\$5,120	\$5,120	\$5,120	\$5,274	\$5,442	\$5,442	\$5,442	\$0	\$0	0.0%

*Average residential homestead assessment as of February 2019.

The millage rate for 2019-2020 is 23.66 mils.

To calculate your school real estate taxes, multiply the assessed value of your home by .02366(23.66 mils).

Dallastown Area School District
Millage Rates Of York County School Districts
2019/2020 Budget

District	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-2019
Central York SD	17.26	17.76	17.76	17.76	17.76	18.22	18.57	18.92	19.35	19.93
Dallastown Area SD	21.53	22.26	22.26	22.26	22.26	22.26	22.26	22.93	23.66	23.66
Dover Area SD	19.57	20.33	20.53	21.00	21.48	21.93	21.93	21.93	21.93	22.37
Eastern York SD	18.34	18.85	19.05	19.35	19.77	20.28	21.02	22.43	23.26	23.98
Hanover Public SD	18.69	19.07	19.07	19.45	19.83	20.32	20.78	21.36	21.99	22.62
Northeastern York SD	22.39	23.28	23.72	24.26	24.92	25.61	26.09	26.09	26.09	26.25
Northern York County SD	13.87	14.37	14.61	14.92	15.23	15.63	16.00	16.48	16.48	16.98
Red Lion Area SD	21.23	22.06	22.06	22.39	22.39	22.39	22.39	22.28	22.28	22.28
South Eastern SD	19.73	20.48	20.85	21.21	21.47	21.79	22.25	22.25	22.25	22.25
South Western SD	15.62	16.28	16.55	16.89	17.24	17.67	18.32	18.85	19.43	19.83
Southern York County SD	16.22	16.62	16.84	17.17	17.51	17.94	17.94	18.46	18.92	19.39
Spring Grove Area SD	18.45	19.13	19.67	20.08	20.50	21.04	21.54	21.97	22.68	23.09
West Shore SD	10.30	11.10	11.78	12.32	12.52	12.59	13.25	13.82	14.22	14.40
West York Area SD	19.12	19.81	19.81	20.23	20.67	21.77	22.30	23.47	24.22	24.22
York City SD	29.54	29.54	31.08	33.74	33.74	33.74	33.74	33.74	33.74	33.74
York Suburban SD	19.51	20.17	20.45	20.71	21.04	21.48	21.89	22.41	22.75	23.18

**Dallastown Area School District
Principal Property Taxpayers, as of July 2018
2019/2020 Budget**

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Wellspan Properties	44,253,730	1	1.52%
Waterford Associates	35,389,100	2	1.22%
OSS Realty Company	26,372,680	3	0.91%
Kinsley Graham LP	18,749,949	4	0.65%
Cabot	17,887,656	5	0.62%
Dealbrook LLC	14,586,450	6	0.50%
HP Altman York LP	12,409,780	7	0.43%
Powder Mill Associates	11,714,740	8	0.40%
Biscayne Townhomes LP	11,510,320	9	0.40%
Country Meadows Associates	10,917,150	10	0.38%
Total	<u>203,791,555</u>		<u>7.02%</u>
 Total taxable assessed values	 <u>2,903,658,909</u>		

**Dallastown Area School District
Various Statistics
2019/2020 Budget**

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Enrollment	5,950	6,050	6,036	6,118	6,011	6,169	6,268	6,327	6,372	6,446
Average Daily Membership	6185.056	6244.473	6246.577	6307.038	6278.157	6385.741	6432.589	6547.977	6334.846	N/A
Market Value/Personal Income Aid Ratio	0.4296	0.4247	0.4343	0.4715	0.4744	0.4863	0.4880	0.5138	0.5148	0.5404

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

The Market Value/Personal Income Aid Ratio (MV/PI) is comprised of two separate ratios, the market value aid ratio and the personal income aid ratio. This ratio takes into account the district's estimated market value and the district's total personal income as a proportion of the state's market value and the state's personal income in proportion to the number of students in the district/state. The basic formula is 60% property weighted and 40%

Dallastown Area School District
Description of Current General Obligation Bonds/Notes Issues
2019/2020 Budget

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

The proceeds of the bonds are being used to refinance the General Obligation Bonds – Series of 2012, which was due to be paid in full on April 15, 2013. The notes bear interest at annual rates that shall not exceed 4%; the initial rate is .45%. Interest is payable semi-annually and on the date of maturity. The notes mature serially through 2021.

General Obligation Bonds – Series A of 2015 – On May 12, 2015, The District issued General Obligation Bonds – Series A of 2015 in the principal amount of \$9,435,000 with annual interest rates ranging from .77% to 4.00% to advance refund \$9,430,000 of outstanding General Obligation Notes – Series AA of 2011 with annual interest rates ranging from .70% to 5.00%.

The net proceeds were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments and the General Obligation Notes – Series AA of 2011, which were paid in full on April 1, 2016. As a result, the General Obligation Notes – Series AA of 2011 are considered defeased and the liability for those notes has been removed. The bonds mature serially through 2019.

General Obligation Notes – Series of 2017 – On March 27, 2017, The District issued General Obligation Bonds – Series of 2017 in the principal amount of \$66,010,000. The proceeds of the bonds are being used to refinance the General Obligation Bonds – Series of 2016, which was due to be paid in full on April 15, 2017 and to finance various capital projects on the School District. The notes bear interest at annual rates that shall not exceed 5%; the initial rate is 1.00%. Interest is payable semi-annually and on the date of maturity. The notes mature serially through 2035.

**Dallastown Area School District
Gross Principal Debt Outstanding
2019/2020 Budget**

PRINCIPAL				
5110-912	2017	2015A	2013A	Total
2019/20	5,000		6,555,000	6,560,000
2020/21	475,000		3,460,000	3,935,000
2021/22	3,665,000			3,665,000
2022/23	3,785,000			3,785,000
2023/24	3,910,000			3,910,000
2024/25	4,105,000			4,105,000
2025/26	4,315,000			4,315,000
2026/27	4,530,000			4,530,000
2027/28	4,755,000			4,755,000
2028/29	4,995,000			4,995,000
2029/30	5,220,000			5,220,000
2030/31	5,485,000			5,485,000
2031/32	5,760,000			5,760,000
2032/33	6,045,000			6,045,000
2033/34	6,350,000			6,350,000
2034/35	2,600,000			2,600,000
Total	66,000,000	-	10,015,000	76,015,000

INTEREST				
5110-832	2017	2015A	2013A	Total
2019/20	3,146,325		345,300	3,491,625
2020/21	3,146,250		117,200	3,263,450
2021/22	3,132,000			3,132,000
2022/23	3,010,900			3,010,900
2023/24	2,883,500			2,883,500
2024/25	2,688,000			2,688,000
2025/26	2,482,750			2,482,750
2026/27	2,267,000			2,267,000
2027/28	2,040,500			2,040,500
2028/29	1,802,750			1,802,750
2029/30	1,573,000			1,573,000
2030/31	1,312,000			1,312,000
2031/32	1,037,750			1,037,750
2032/33	749,750			749,750
2033/34	447,500			447,500
2034/35	130,000			130,000
Total	31,849,975	-	462,500	32,312,475

**Dallastown Area School District
Gross Principal Debt Outstanding
2019/2020 Budget**

GROSS DEBT				
SVC	2017	2015A	2013A	Total
2019/20	3,151,325		6,900,300	10,051,625
2020/21	3,621,250		3,577,200	7,198,450
2021/22	6,797,000			6,797,000
2022/23	6,795,900			6,795,900
2023/24	6,793,500			6,793,500
2024/25	6,793,000			6,793,000
2025/26	6,797,750			6,797,750
2026/27	6,797,000			6,797,000
2027/28	6,795,500			6,795,500
2028/29	6,797,750			6,797,750
2029/30	6,793,000			6,793,000
2030/31	6,797,000			6,797,000
2031/32	6,797,750			6,797,750
2032/33	6,794,750			6,794,750
2033/34	6,797,500			6,797,500
2034/35	2,730,000			2,730,000
Total	97,849,975	5,376,125	11,575,786	108,327,475

ESTIMATED REIMBURSEMENT				
	2017	2015A	2013A	Total
2019/20	198,533		652,768	851,302
2020/21	228,139		338,403	566,542
2021/22	428,211			428,211
2022/23	428,142			428,142
2023/24	427,991			427,991
2024/25	427,959			427,959
2025/26	428,258			428,258
2026/27	428,211			428,211
2027/28	428,117			428,117
2028/29	428,258			428,258
2029/30	427,959			427,959
2030/31	428,211			428,211
2031/32	428,258			428,258
2032/33	428,069			428,069
2033/34	428,243			428,243
2034/35	171,990			171,990
Total	6,164,548	-	991,172	7,155,720

**Dallastown Area School District
Gross Principal Debt Outstanding
2019/2020 Budget**

NET DEBT SERVICE	2017	2015A	2013A	Excess/Capital Interest	Total
2019/20	2,952,792		6,247,532	(2,423,780)	6,776,543
2020/21	3,393,111		3,238,797		6,631,908
2021/22	6,368,789				6,368,789
2022/23	6,367,758				6,367,758
2023/24	6,365,510				6,365,510
2024/25	6,365,041				6,365,041
2025/26	6,369,492				6,369,492
2026/27	6,368,789				6,368,789
2027/28	6,367,384				6,367,384
2028/29	6,369,492				6,369,492
2029/30	6,365,041				6,365,041
2030/31	6,368,789				6,368,789
2031/32	6,369,492				6,369,492
2032/33	6,366,681				6,366,681
2033/34	6,369,258				6,369,258
2034/35	2,558,010				2,558,010
Total	91,685,427	-	9,486,329	(2,423,780)	98,747,975

**Dallastown Area School District
Gross Principal Debt Outstanding
2019/2020 Budget**

Fiscal Year Ended	G.O. Notes Series A of 2013	G.O. Bonds Series A of 2015	G.O. Notes Series of 2017	Total
2020	6,555,000		5,000	6,560,000
2021	3,460,000		475,000	3,935,000
2022			3,665,000	3,665,000
2023			3,785,000	3,785,000
2024			3,910,000	3,910,000
2025			4,105,000	4,105,000
2026			4,315,000	4,315,000
2027			4,530,000	4,530,000
2028			4,755,000	4,755,000
2029			4,995,000	4,995,000
2030			5,220,000	5,220,000
2031			5,485,000	5,485,000
2032			5,760,000	5,760,000
2033			6,045,000	6,045,000
2034			6,350,000	6,350,000
2035			2,600,000	2,600,000
Total	10,015,000	\$ -	\$ 66,000,000	\$ 76,015,000

**Dallastown Area School District
General Fund Balance Analysis
2019/2020 Budget**

	Actual 11/12	Actual 12/13	Actual 13/14	Actual 14/15	Actual 15/16	Actual 16/17	Actual 17/18	Anticipated 18/19
FUND BALANCE HISTORY								
Beginning Fund Balance 7/1	13,272,961	13,301,051	12,967,881	12,288,088	11,533,265	10,819,938	11,045,911	10,790,698
Excess of Revenue Over Expenditures	28,090	(333,170)	(729,242)	(754,823)	(713,327)	225,973	(255,213)	(321,194)
Absorption of Athletic Fund			49,449					
Total Fund Balance 6/30	13,301,051	12,967,881	12,288,088	11,533,265	10,819,938	11,045,911	10,790,698	10,469,504
DESIGNATED & NON-DESIGNATED FUND BALANCE HISTORY								
Unassigned Fund Balance 6/30	7,201,135	7,328,576	7,621,028	7,823,672	8,179,776	8,347,700	8,355,811	8,516,252
Assigned Fund Balance Utilization	1,045,472	893,419	1,343,226	2,247,284	2,139,961	-	-	-
Committed Fund Balance 6/30	4,380,684	3,805,075	2,784,145	1,452,661	500,201	2,698,211	2,434,887	1,953,252
Nonspendable Fund Balance	673,760	40,811	539,689	9,648				
Unassigned Fund Balance as a % of Next Year's Budgeted Expenditures	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%	7.81%	7.96%
Committed Fund Balance as a % of Next Year's Budgeted Expenditures	1.16%	0.98%	1.41%	2.30%	2.09%	2.59%	2.28%	1.83%
BUDGET- EXPENDITURE & REVENUE								
Revenue	85,762,360	88,968,727	90,713,786	93,919,621	95,548,616	100,107,234	104,273,980	106,453,156
Utilization of Fund Balance	2,543,608	1,045,472	893,419	1,343,226	2,247,284	2,139,961	72,270	-
TOTAL	88,305,968	90,014,199	91,607,205	95,262,847	97,795,900	102,247,195	104,346,250	106,453,156
Expenditures	88,305,968	90,014,199	91,607,205	95,262,847	97,795,900	102,247,195	104,346,250	106,453,156
ACTUAL- EXPENDITURE & REVENUE								
Revenue	86,565,395	88,145,592	90,127,644	92,960,542	96,310,062	101,941,213	105,714,531	108,257,656
Expenditures	86,537,305	88,478,762	90,856,886	93,715,365	97,023,389	101,715,240	105,969,744	108,241,454
Excess of Revenues over Expenditures/ (Excess Expenditures over Revenues)	28,090	(333,170)	(729,242)	(754,823)	(713,327)	225,973	(255,213)	16,202

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);

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.