

DOVER AREA SCHOOL DISTRICT

*Educate, Empower and Inspire all students to become contributing citizens
in an ever-changing world*



*DASD students will achieve success by engaging in rigorous and relevant instruction,
exploring a broad range of opportunities and discovering unique pathways to a
productive future through the supportive collaboration of the entire school community.*

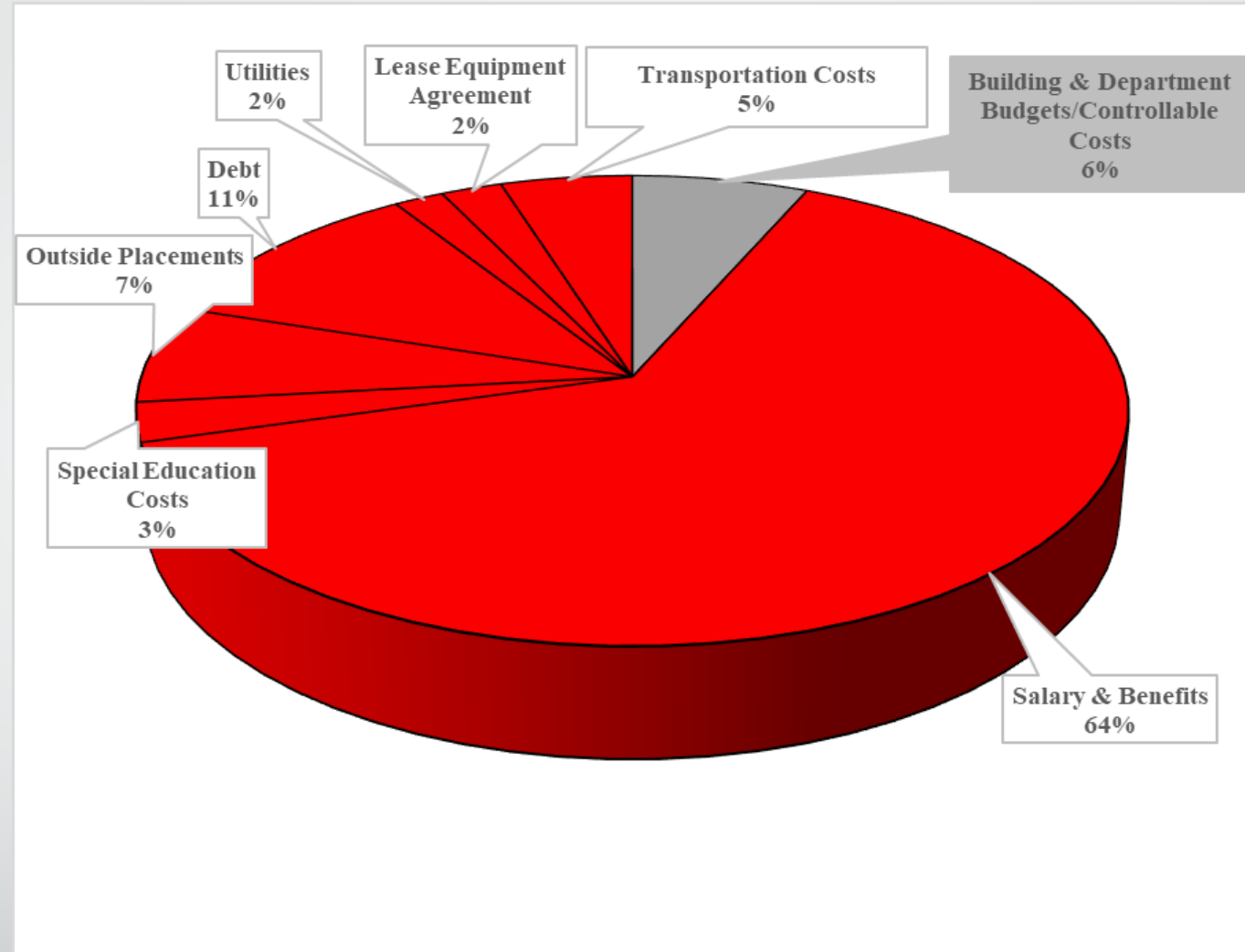
2024-2025 PRELIMINARY BUDGET PRESENTATION

JANUARY 9, 2024

2024-2025 PRELIMINARY BUDGET STATUS –

- **The following contractually obligated costs have been adjusted:**
 - Salaries and benefits**
 - Student transportation costs**
 - Debt service payments**
 - Lease equipment agreement**
 - Charter school tuition**
 - Alternative education placements**
 - Special Education costs**
 - Core Program for ELA and Math**
 - Utilities**
- **All building and department budgets have either maintained or decreased from 2023-2024.**

CONTROLLABLE COSTS VERSUS CONTRACTUALLY OBLIGATED



Contractually obligated expenditures are related to signed agreements that are binding and enforceable by law or required by State and Federal governments.

2024-2025 PRELIMINARY BUDGET ALLOCATION

Budget Allocation	Amount	Percent
Salaries	29,320,275	38.44%
Benefits	19,473,556	25.53%
Debt Payments	7,392,150	9.69%
Bussing & Van Costs	3,758,760	4.93%
Cyber/Charter School Tuition	2,745,200	3.60%
LIU Services	1,974,415	2.59%
iPad & MacBook's GASB Entry	1,742,050	2.28%
Utilities, Gasoline, Internet Svcs	1,425,400	1.87%
YCST Tuition	1,347,688	1.77%
Curriculum, Security, Back-up & Storage Software	1,052,367	1.38%
Alternative Education Placements	997,236	1.31%
iPad, MacBook's & Copier Capital Asset Payments	947,225	1.24%
Supplies	945,005	1.24%
Books	668,842	0.88%
Repairs of Buildings & Equipment	449,768	0.59%
Other Capital Assets	315,905	0.41%
SRO costs	297,500	0.39%
Snow Plow, Custodial, Lawn Care, Extermination Svcs	253,000	0.33%
Property, Auto & Liability Insurance	203,640	0.27%
Tax Collection Fees from Collection Agencies	168,000	0.22%
Legal & Auditor Fees	143,500	0.19%
Other Professional Technical Services	103,000	0.14%
Contracted Education Services	94,250	0.12%
Additional Special Education Instruction Services	75,600	0.10%
Tuition to York Adams Academy	55,800	0.07%
Event Staff & Game Officials	54,000	0.07%
Staff Development/Employee Training Fees	46,600	0.06%
Mainstreaming Tuition to Other Districts	35,000	0.05%
Student Dues/Fees	31,850	0.04%
Dues/Fees	30,230	0.04%
Tax Collectors Compensation	25,500	0.03%
Rental of Equipment	23,400	0.03%
Travel	20,250	0.03%
Translation Services	17,650	0.02%
Postage/Shipping/Printing & Binding	16,700	0.02%
Monitoring Svcs	16,000	0.02%
Advertising	9,870	0.01%
Total Expenditures	76,277,182	100.00%



CHANGES TO THE EXPENDITURE BUDGET

Salary and Benefits (100 & 200) -

- **2.75% increase in salaries (\$786 thousand)**
- **Social security & retirement expense increases based on salary & projected rates (\$361 thousand)**
- **Medical insurance rate increases (\$301 thousand)**
- **Increase in substitute teacher salaries to be comparable to previous years (\$125 thousand)**
- **Removal of ESSER expenditures (-\$1.058 million)**



CHANGES TO THE EXPENDITURE BUDGET

Purchased Professional Services (300) –

- **Student Assistant Programs previously funded through federal grants (\$27 thousand)**
- **Professional Development/Staff Training previously paid for with federal funding (\$20 thousand)**
- **Screening services previously funded through federal grants (\$9 thousand)**



CHANGES TO THE EXPENDITURE BUDGET

Purchased Property Services (400) –

- **Removal of ESSER expenditures (-\$2.023 million)**



CHANGES TO THE EXPENDITURE BUDGET

Other Purchased Services (500) –

- **Increased costs for charter/cyber school tuition and alternative education placements (\$288 thousand)**
- **Increase in tuition to the York County School of Technology (\$130 thousand)**
- **Increased costs of transportation by anticipated CPI – 3.5% (\$115 thousand)**
- **6% increase in property and liability insurance (\$18 thousand)**



CHANGES TO THE EXPENDITURE BUDGET

Supplies, Books, Software, Utilities (600) –

- **Change in ELA Core Program to Collaborative Classroom (\$308 thousand)**
- **Everyday Math Core Program (\$172 thousand)**
- **Increased costs for natural gas and electricity (\$166 thousand)**



CHANGES TO THE EXPENDITURE BUDGET

Equipment (700) -

- **Addition of technology equipment entry for capital lease accounting purposes - (net impact is zero with revenue component of \$1.742 million)**
- **Facilities Equipment (\$134 thousand)**



CHANGES TO THE EXPENDITURE BUDGET

Debt (800 & 900) -

- **Capital lease payments according to the payment schedule (\$471 thousand)**
- **Debt payments according to the debt schedule (\$464 thousand)**
- **Removal of ESSER expenditures (-\$25 thousand)**



CHANGES TO THE REVENUE BUDGET

Local Sources – Real Estate Taxes

- **1.5% increase in regular real estate taxable base with a 96.5% collection rate (\$461 thousand)**
- **Addition of Mavis Tire tax revenue (\$46 thousand)**
- **Increase in interim real estate taxes – comparable to last several years collections (\$100 thousand)**



CHANGES TO THE REVENUE BUDGET

Local Sources - Other

- **Increase in EIT taxes – comparable to last several years collections (\$560 thousand)**
- **Increase in interest earnings (\$359 thousand)**
- **Increase in IDEA funding (\$107 thousand)**
- **Decrease in tuition due to the end of the Washington Township agreement and a reduction of mainstreaming (reduction of -\$133 thousand)**



CHANGES TO THE REVENUE BUDGET

State Sources

- **Increase of 2% in the Basic Education Subsidy (\$268 thousand)**
- **Increases in Social Security & PSERS Reimbursement according to the increase in salaries (\$226 thousand)**
- **Increase in the Transportation Subsidy based on 2023-2024 anticipated expenditures (increase of \$185 thousand)**



CHANGES TO THE REVENUE BUDGET

State Sources

- **Increase in Rental and Sinking Fund Reimbursement according to debt schedule (\$43 thousand)**
- **Decrease in the Special Education Subsidy to reflect 2023-2024 basis with a 2% increase (reduction of -\$106 thousand)**

CHANGES TO THE REVENUE BUDGET

Federal Sources

- **Increase in the utilization of ACCESS funding (\$100 additional revenue)**
- **Removal of ESSER funding (reduction of -\$3.157 million)**
- **Reduction in federal funding due to anticipated 23-24 amounts (-\$92 thousand)**



CHANGES TO THE REVENUE BUDGET

Other Financing Sources

- **Addition of technology equipment entry for capital lease accounting purposes (net impact is zero with expenditure component of \$1.742 million)**
- **Increase in the sale of fixed assets to reflect the sale of iPad & MacBook's (\$146 additional revenue)**

2024-2025 PRELIMINARY BUDGET OVERVIEW

EXPENDITURES		
100	Salaries	29,320,275
200	Benefits	19,473,556
300	Purchased Professional & Technical Services	2,995,745
400	Purchased Property Services	885,788
500	Other Purchased Services	9,338,444
600	Supplies	3,635,914
700	Equipment	2,057,955
800	Other Objects	230,080
800-900	Debt Service	8,339,425
<i>TOTAL</i>		<i>76,277,182</i>
REVENUES		
Local Sources		39,621,250
State Sources		29,218,725
Federal Sources - Recurring		1,160,917
Other Financing Sources		2,175,050
<i>TOTAL</i>		<i>72,175,942</i>
Anticipated Deficit		(4,101,240)

2024-2025 ESTIMATED REAL ESTATE TAX CALCULATION

Assessed Value	1,262,349,499
Millage Rate/1000	0.0243070
Gross Taxes	30,683,929
Collection Rate	96.5%
Net Collectible Taxes	29,609,992
Mavis Tire Estimate	45,426
Total	29,655,418

- **The above calculation assumes a 1.5% increase in collectible assessment**
- **The average collection rate over the last 5 years (96.5%)**
- **Marvis Tire taxable assessment at \$1.7 million**
- **Overall increase yields \$507 thousand additional revenue**



NEXT STEP IN THE BUDGET PROCESS

At the February Board meeting, Administration will be presenting various budget scenarios to include:

- **Fund balance usage**
- **Budget reductions**
- **Tax increases**