



DOVER AREA
SCHOOL DISTRICT

2023-24 PRELIMINARY BUDGET PRESENTATION

JANUARY 10TH, 2023

BUDGET OBJECTIVES AND GOALS

- Continue to direct resources to educational programs and classrooms
- Evaluate and ensure proper funding is in place for the needs of the district's exceptional students along with students with language barriers
- Continue to enhance our Dover Cyber Academy to attract and meet our educational goals
- Continue to manage/control fund balance levels for General Fund and Capital Project Funds as we plan for the future
- Evaluate facility usage to determine possible cost savings and educational improvement

2021-22 AUDITED ENDING FUND BALANCE

Acct. #	Description	Amount	Purpose
0803	Non-spendable	3,168,979	Lincoln Benefit Trust
0820	Restricted Fund Balance	0	
0830	Committed Fund Balance	9,695,708	Retirement, Technology, Medical & Debt Service
0840	Assigned Fund Balance	0	
0850	Unassigned Fund Balance	4,169,989	Can be used for anything
	Total	17,034,676	

REVENUE

DOVER AREA SCHOOL DISTRICT

LOCAL REVENUE

REVENUE		2021-2022	2022-2023	2022-2023	2023-2024	Inc(Dec)	Inc(Dec)
CODE	CATEGORY	Actual	Budget	Estimated	Budget	\$	%
6111	CURR REAL ESTATE	27,738,606.00	28,632,742.00	28,769,047.00	29,148,006.00	\$515,264.00	1.80%
6112-14	OTHER TAXES	505,441.00	288,232.00	289,752.00	289,752.00	\$1,520.00	0.53%
6151	EARNED INC TAX	5,434,139.00	5,400,000.00	5,508,000.00	5,618,000.00	\$218,000.00	4.04%
6153	REAL EST TRANS	891,626.00	600,000.00	565,000.00	565,000.00	(\$35,000.00)	-5.83%
6411-51	DELINQUENT TAXES	767,066.00	950,000.00	1,000,000.00	900,000.00	(\$50,000.00)	-5.26%
6510	INVEST EARNINGS	17,840.00	15,000.00	385,000.00	545,000.00	\$530,000.00	3533.33%
6710-90	GATE RECEIPTS & FEES	146,908.00	144,210.00	160,110.00	160,110.00	\$15,900.00	11.03%
6831-33	REV PASS THRU IU, IDEA	995,997.00	837,400.00	874,292.00	886,000.00	\$48,600.00	5.80%
6910	RENTALS	11,884.00	30,000.00	10,000.00	15,000.00	(\$15,000.00)	-50.00%
6920	CONTRIB & DONATIONS	675.00	1,000.00	1,000.00	2,000.00	\$1,000.00	100.00%
6941-44	TUITION	704,966.00	370,000.00	425,000.00	260,000.00	(\$110,000.00)	-29.73%
6961	TRANSPORTATION SER LEAS	34,455.00	20,000.00	20,000.00	20,000.00	\$0.00	0.00%
6991-99	REFUND OF PRIOR YR & MISC	172,812.00	50,000.00	67,200.00	57,200.00	\$7,200.00	14.40%
	LOCAL TOTAL	37,422,415.00	37,338,584.00	38,074,401.00	38,466,068.00	1,127,484.00	3.02%

Year	Assessed Value	\$ Increase	% Increase	
2011-12	1,324,337,587			
2012-13	1,329,095,932	4,758,345	0.36%	
2013-14	1,334,978,054	5,882,122	0.44%	
2014-15	1,344,257,744	9,279,690	0.70%	
2015-16	1,351,544,996	7,287,252	0.54%	
2016-17	1,357,130,721	5,585,725	0.41%	
2017-18	1,367,858,755	10,728,034	0.79%	
2018-19	1,374,733,918	6,875,163	0.50%	
2019-20	1,387,588,488	12,854,570	0.94%	
2020-21	1,409,792,805	22,204,317	1.60%	
2021-22	1,261,464,239	-148,328,566 *	-10.52%	
2022-23	1,293,818,776	32,354,537	2.56%	
2023-24	1,305,592,255	11,773,479	0.91%	YTD 11/10/
Projected	1,309,991,511	16,172,735	1.25%	
* Loss of Washington Twp				

STATE REVENUE							
REVENUE		2021-2022	2022-2023	2022-2023	2023-2024	Inc(Dec)	Inc(Dec)
CODE	CATEGORY	Actual	Budget	Estimated	Budget	\$	%
7111	BASIC SUBSIDY	12,264,828.00	12,387,333.00	13,146,225.00	13,146,225.00	\$758,892.00	6.13%
7112	STATE SHARE SOC SEC	1,170,937.00	1,160,574.00	1,188,500.00	1,245,000.00	\$84,426.00	7.27%
7160	1305-1306 STUDENTS	92,588.00	50,000.00	99,000.00	100,000.00	\$50,000.00	100.00%
7220	VOCATIONAL EDUCATION	174,437.00	175,000.00	191,500.00	191,500.00	\$16,500.00	9.43%
7271	SPECIAL EDUCATION	2,233,388.00	2,352,653.00	2,568,929.00	2,568,929.00	\$216,276.00	9.19%
7311-12	TRANSPORTATION	1,538,971.00	1,434,500.00	1,628,895.00	1,628,895.00	\$194,395.00	13.55%
7320	DEBT SERV REIMB	2,060,069.00	1,274,348.00	1,201,028.00	1,212,907.00	(\$61,441.00)	(4.82%)
7330	MEDICAL/DENTAL	61,915.00	65,000.00	65,000.00	65,000.00	\$0.00	0.00%
7340	PROP TAX REDUCTION	1,277,339.00	1,607,390.00	1,605,443.00	1,605,443.00	(\$1,947.00)	(0.12%)
7361	GRANTS	22,099.00	0.00	21,194.00	0.00	\$0.00	0.00%
7505	READY TO LEARN	560,822.00	560,822.00	560,822.00	560,822.00	\$0.00	0.00%
7820	STATE SHARE RETIRE	5,587,287.00	5,518,856.00	5,700,000.00	5,800,000.00	\$281,144.00	5.09%
	STATE TOTAL	27,044,680.00	26,586,476.00	27,976,536.00	28,124,721.00	1,538,245.00	5.79%

FEDERAL REVENUE							
REVENUE		2021-2022	2022-2023	2022-2023	2023-2024	Inc(Dec)	Inc(Dec)
CODE	CATEGORY	Actual	Budget	Estimated	Budget	\$	%
8514-21	NCLB TITLE & PERKINS	955,081.00	959,843.00	865,082.00	873,377.00	(\$86,466.00)	(9.01%)
8741-54	STIMULUS FUNDING-ESSER	2,086,327.00	2,775,880.00	3,234,060.00	229,370.00	(\$2,546,510.00)	(91.74%)
8810-20	MEDICAL ACCESS	277,002.00	270,000.00	270,000.00	270,000.00	\$0.00	0.00%
	FEDERAL TOTAL	3,318,410.00	4,005,723.00	4,369,142.00	1,372,747.00	(2,632,976.00)	(65.73%)

ESSER FUNDS OVERVIEW

ESSER Big Picture	BUDGET 2022-23	PROJECTED 2022-23	ESTIMATED 2022-23	BUDGET 2023-24
REVENUES	2,775,880	4,989,267	3,234,060	229,370
Total Salary & Benefits	329,877	858,060	858,060	229,370
One-time Setaside Funds		318,733b	0	
Technology	48,000	76,000**	76,000	
Control Board Hardware		140,000	0	
Construction Svcs (Roof/HVAC)	2,040,000	3,596,474a	2,300,000	
TOTAL EXPENDITURES	2,417,877	4,989,267	3,234,060	229,370
DIFFERENCE	358,003*		1,755,207	
AVAILABLE TO REDUCE SHORTFALL		170,180		

*Unreserved, additional revenue used to balance budget.

**Close out ESSER II - order delayed

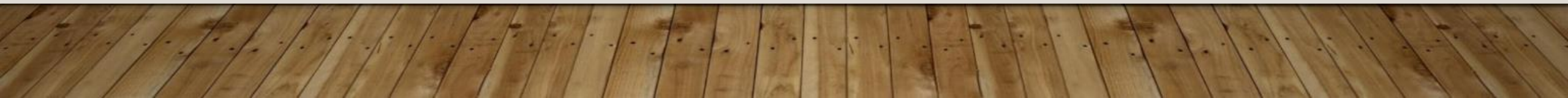
a) Roof Bid \$2,289,822

b) portion to be spent in 23-24 (learning loss, summer, extracurricular)

KEY TAKEAWAY: Decisions will be made to spend balance of ESSER funds on non-recurring expenses.

REVENUES = EXPENDITURES

OTHER FINANCING SOURCES							
REVENUE		2021-2022	2022-2023	2022-2023	2023-2024	Inc(Dec)	Inc(Dec)
CODE	CATEGORY	Actual	Budget	Estimated	Budget	\$	%
9290	OTH EXTEND TERM FINANC	1,771,985.00	0.00	0.00	0.00	\$0.00	0.00%
9400	SALE/SURPLUS PROP	602,645.00	0.00	0.00	287,475.00	\$287,475.00	0.00%
	OTHER TOTAL	2,374,630.00	0.00	0.00	287,475.00	287,475.00	0.00
	TOTAL REVENUE BUDGET	\$70,160,135.00	\$67,930,783.00	\$70,420,079.00	\$68,251,011.00	\$320,228.00	0.47%



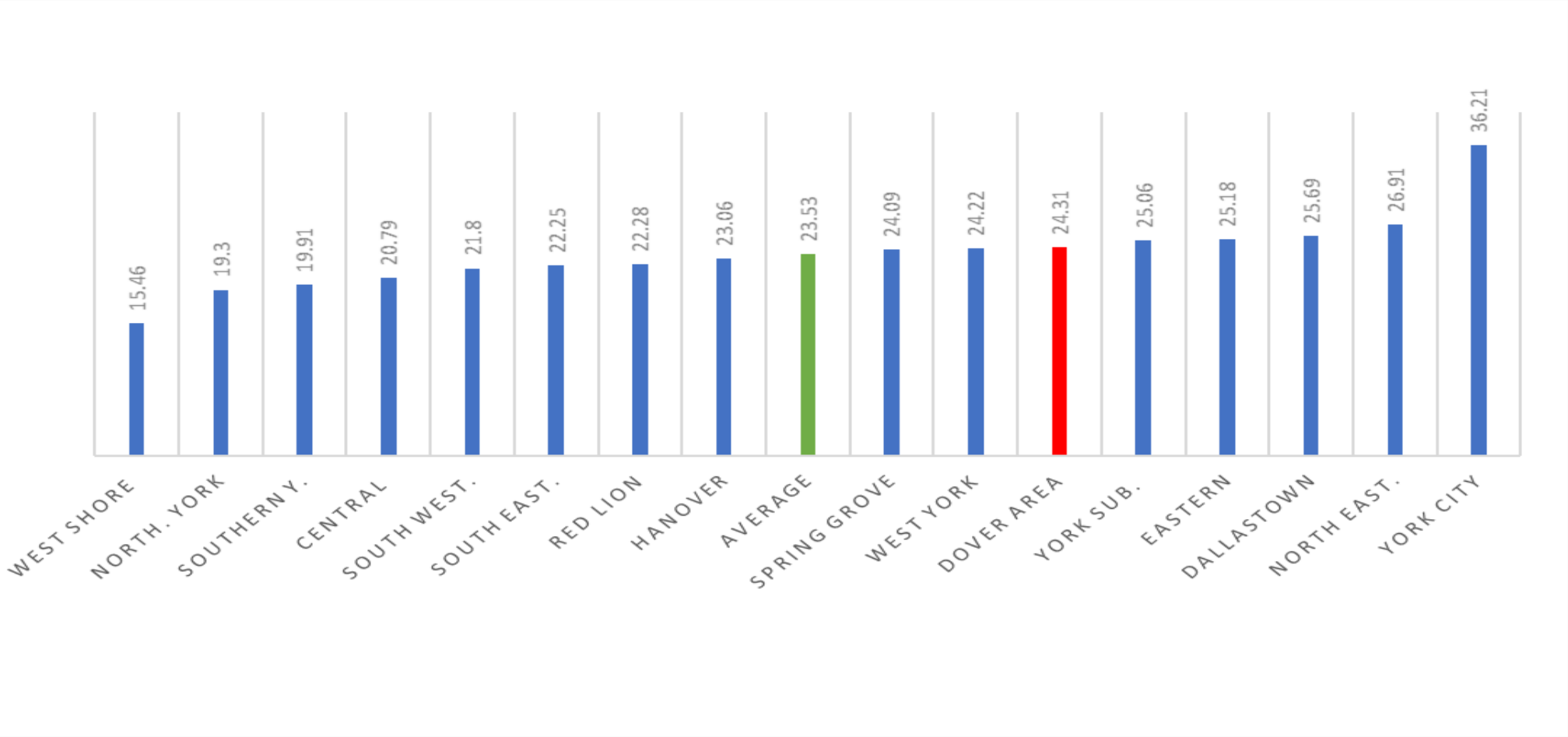
REVENUE ANALYSIS – EXCLUDING ESSER

REVENUE	2021-2022	2022-2023	2022-2023	2023-2024	Inc(Dec)	Inc(Dec)
TOTAL REVENUE BUDGET	\$70,160,135.00	\$67,930,783.00	\$70,420,079.00	\$68,251,011.00	\$320,228.00	0.47%
LESS ESSER/STIM FUNDING	2,086,327.00	2,775,880.00	3,234,060.00	229,370.00	(2,546,510.00)	
REVENUES EXCL ESSER	\$68,073,808.00	\$65,154,903.00	\$67,186,019.00	\$68,021,641.00	\$2,866,738.00	4.40%
INCREASE OVER ESTIMATED					\$835,622.00	1.24%
INCREASE OVER BUDGET			\$2,031,116.00			3.12%

NEXT STEPS ACCORDING TO ACT I TIMETABLE

1. Administration to continue monitoring 22-23 budget and evaluate 23-24 budget projections and recommend adjustments.
2. Board to provide direction to administration as to the priorities for the proposed final budget.
3. Update budget presentations during the February, March and April Board meetings.
4. Preliminary Budget adoption during the May Board meeting.
5. Final budget adoption during the June Board meeting.

2022-23 TAX RATES FOR YORK COUNTY SCHOOLS



EXPENDITURES

DOVER AREA SCHOOL DISTRICT

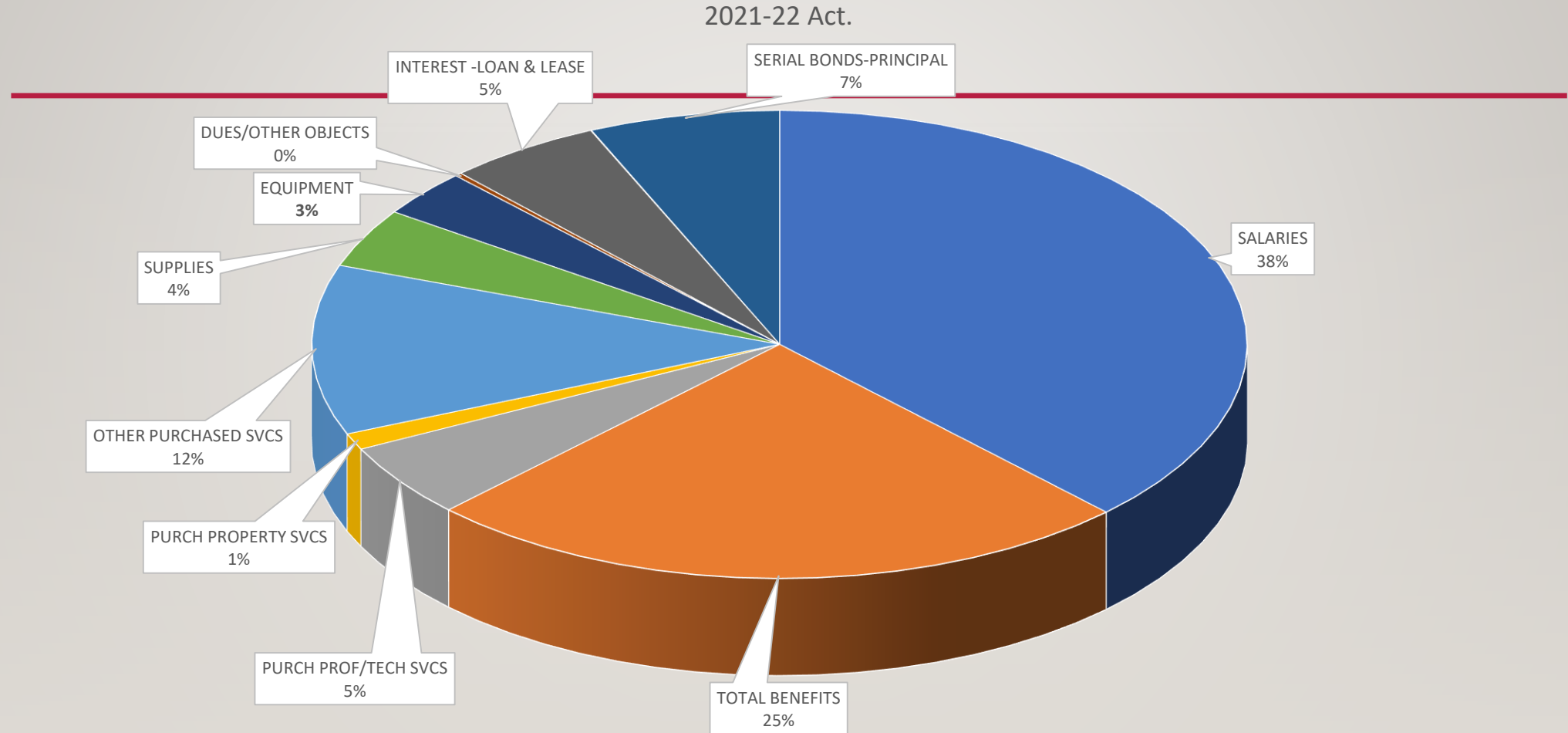
MAJOR IMPACTS OF 2023-24 BUDGET EXPENDITURES

- PSERS Rate has dropped from 35.26% to 34% of payroll
- The Support Staff contract is anticipated to be settled
- The Collective Bargaining Agreement for Professional Staff expires this year
- Health care costs are expected to increase by 10% for 2023-24
- Contracted Transportation Costs rising 11% for 2023-24
- Debt Service costs has leveled out for the current year and future
- Tuition Rates are holding fairly stable
- Healthy Capital Reserve and General Fund Balance

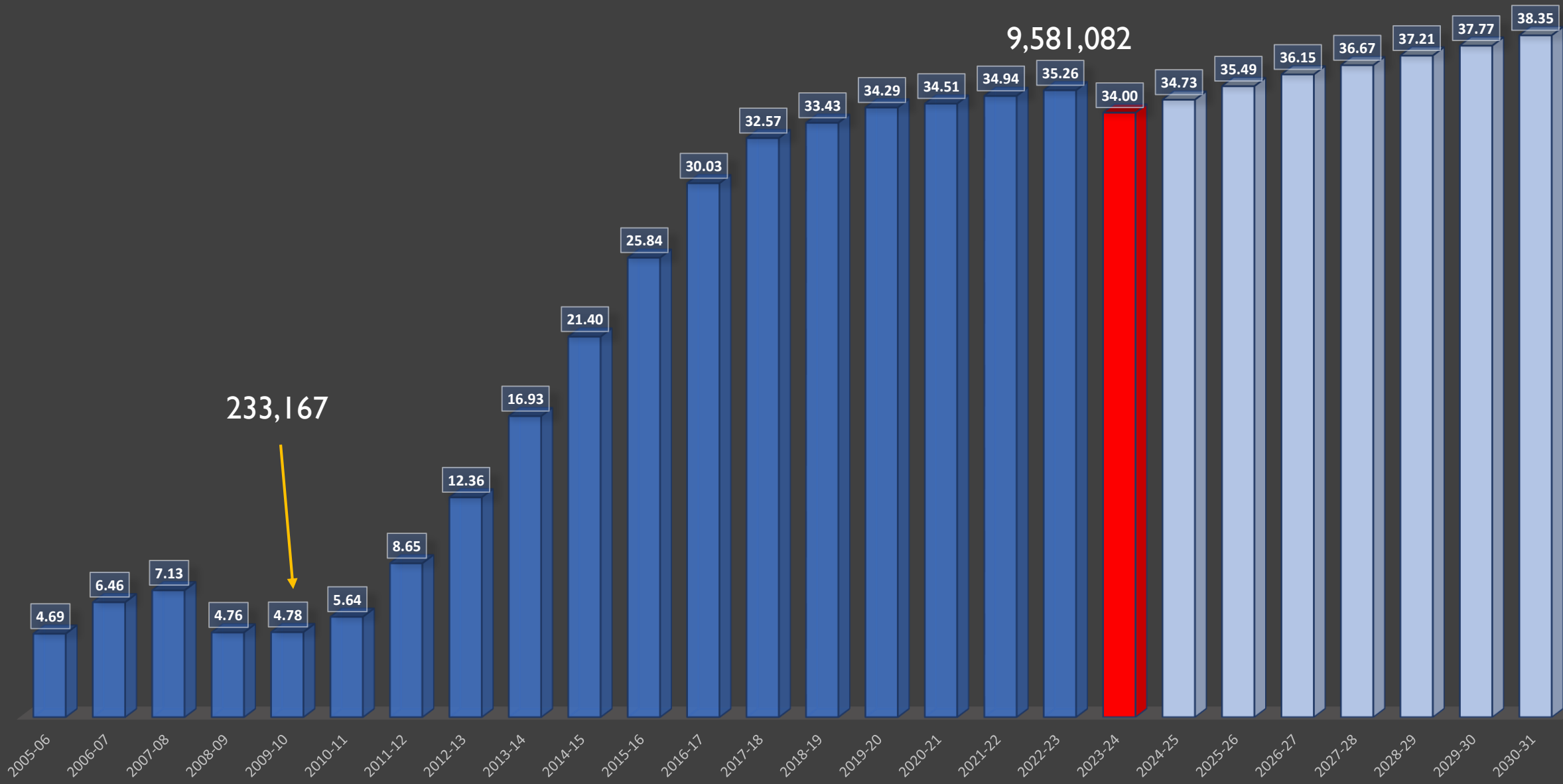
HISTORICAL EXPENSES FOR DOVER AREA SCHOOL DISTRICT FROM 2016-17 TO 2021-22 BY OBJECT

		Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022
100	SALARIES	23,492,196	23,870,813	24,456,096	26,308,875	26,704,221	26,829,475
200	TOTAL BENEFITS	14,147,659	14,143,124	15,033,931	15,791,618	17,692,931	17,614,093
300	IU TUITION COSTS/TECH SVCS	5,018,658	5,361,304	5,255,319	5,210,116	4,773,744	3,638,471
400	PURCH PROPERTY SVCS	667,754	792,622	840,215	839,865	794,547	807,676
500	CYBER CHARTER TUITION/TRANSP./OT	6,714,686	6,653,138	7,119,849	7,240,116	8,647,868	8,349,112
600	SUPPLIES	1,912,866	2,139,037	1,966,007	1,657,037	2,539,736	2,906,774
700	EQUIPMENT	604,972	559,921	1,521,780	1,230,813	818,654	2,304,122
810	DUES/OTHER OBJECTS	258,071	92,313	439,585	152,111	172,272	166,934
831	INTEREST -LOAN & LEASE	1,127,420	1,059,220	2,095,478	2,450,166	2,394,557	3,792,071
840	BUDGETARY RESERVE	15,532	0	0	0	0	14,724
912	SERIAL BONDS-PRINCIPAL	3,459,000	3,771,000	4,311,278	3,897,110	4,439,951	4,694,565
	GRAND TOTAL EXPENDITURES	57,418,814	58,442,491	63,039,538	64,777,827	68,978,481	71,118,017
	% INCREASE	3.70%	1.78%	7.87%	2.76%	6.48%	3.10%

DOVER AREA SCHOOL DISTRICT EXPENDITURES FOR 2021-22 BY OBJECT CODE



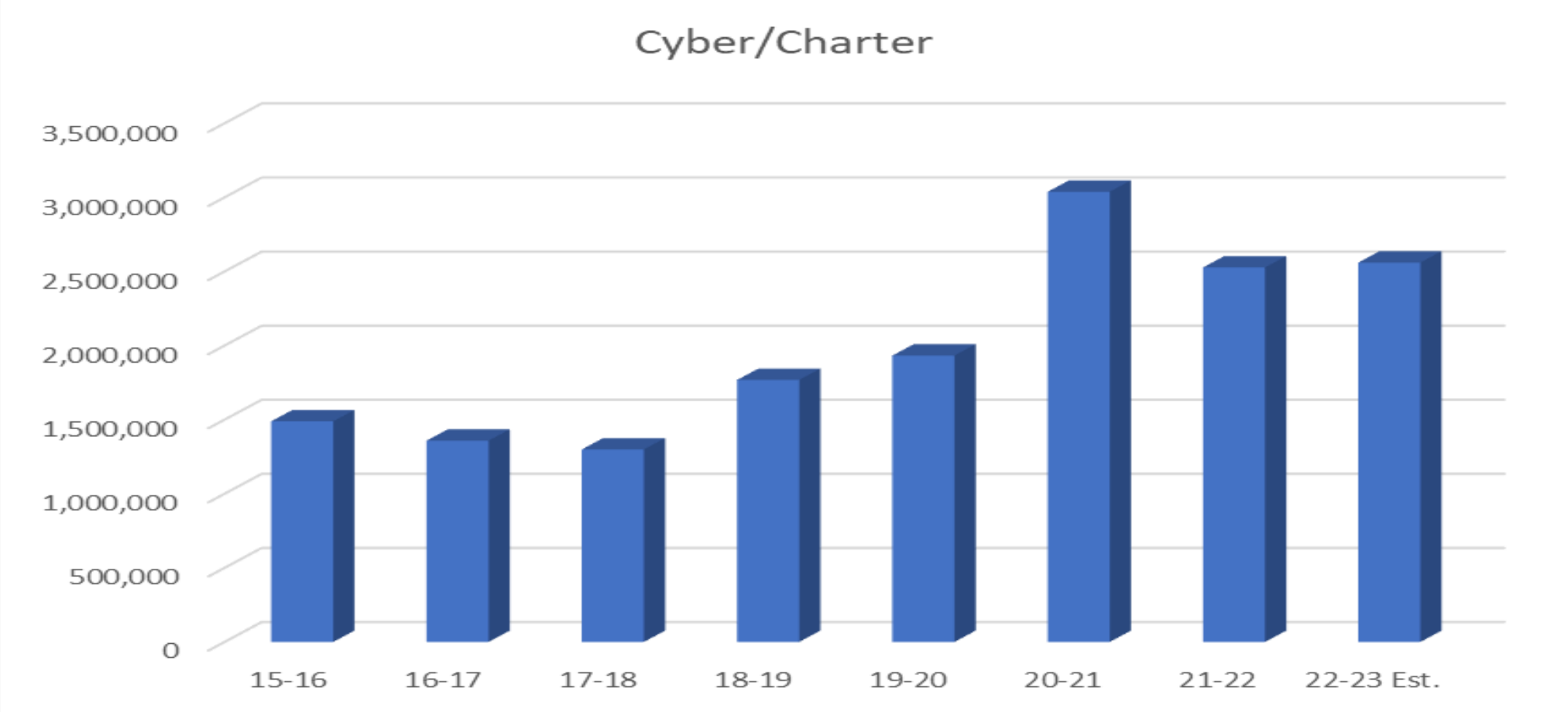
PSERS EMPLOYER RATE FROM 2005-06 TO 2030-31



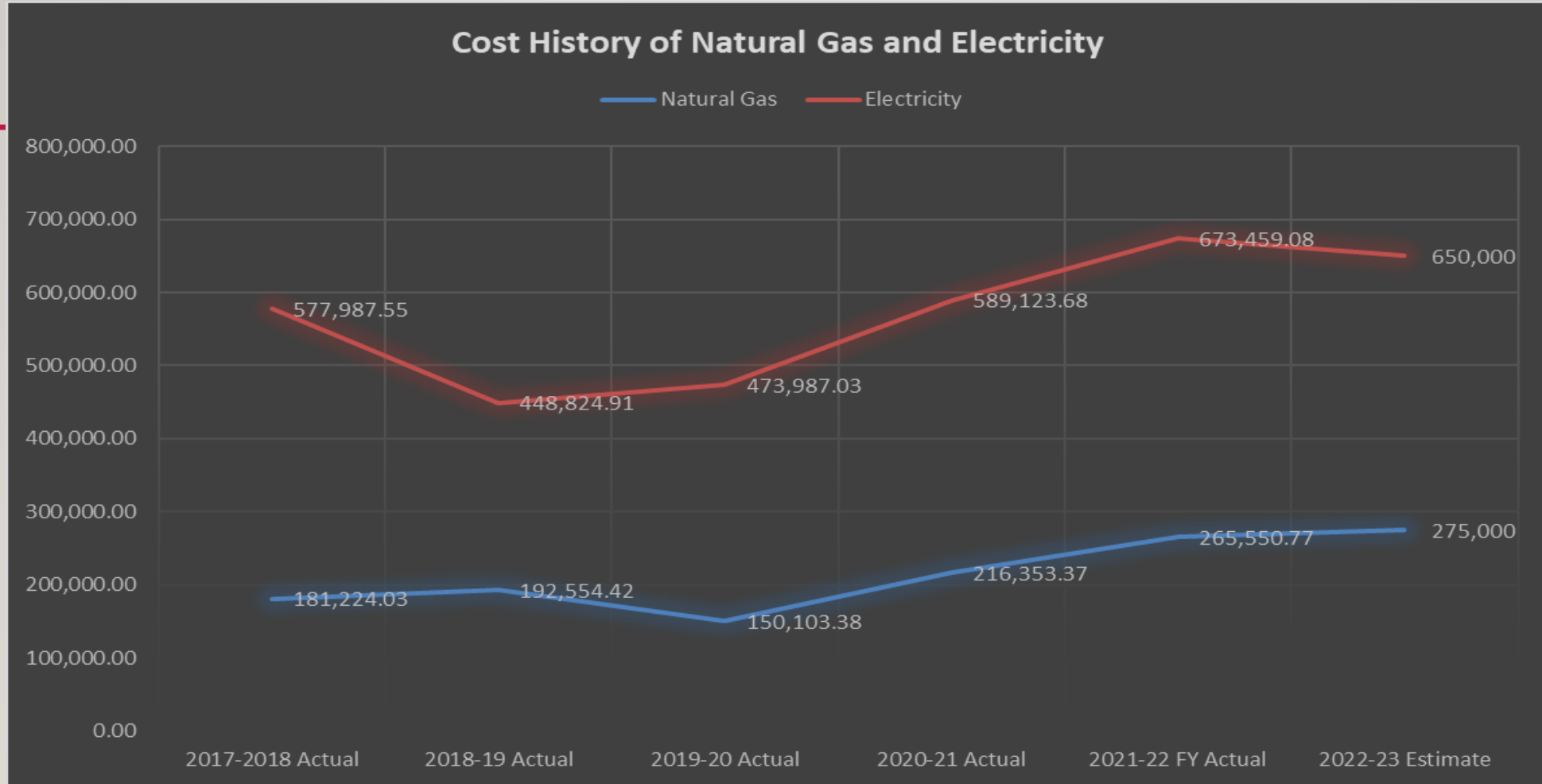
233,167

9,581,082

HISTORY OF CYBER/CHARTER SCHOOL FOR DOVER AREA SCHOOL DISTRICT



DOVER AREA SCHOOL DISTRICT HISTORY OF UTILITY COSTS



GENERAL FUND EXPENDITURE & REVENUES

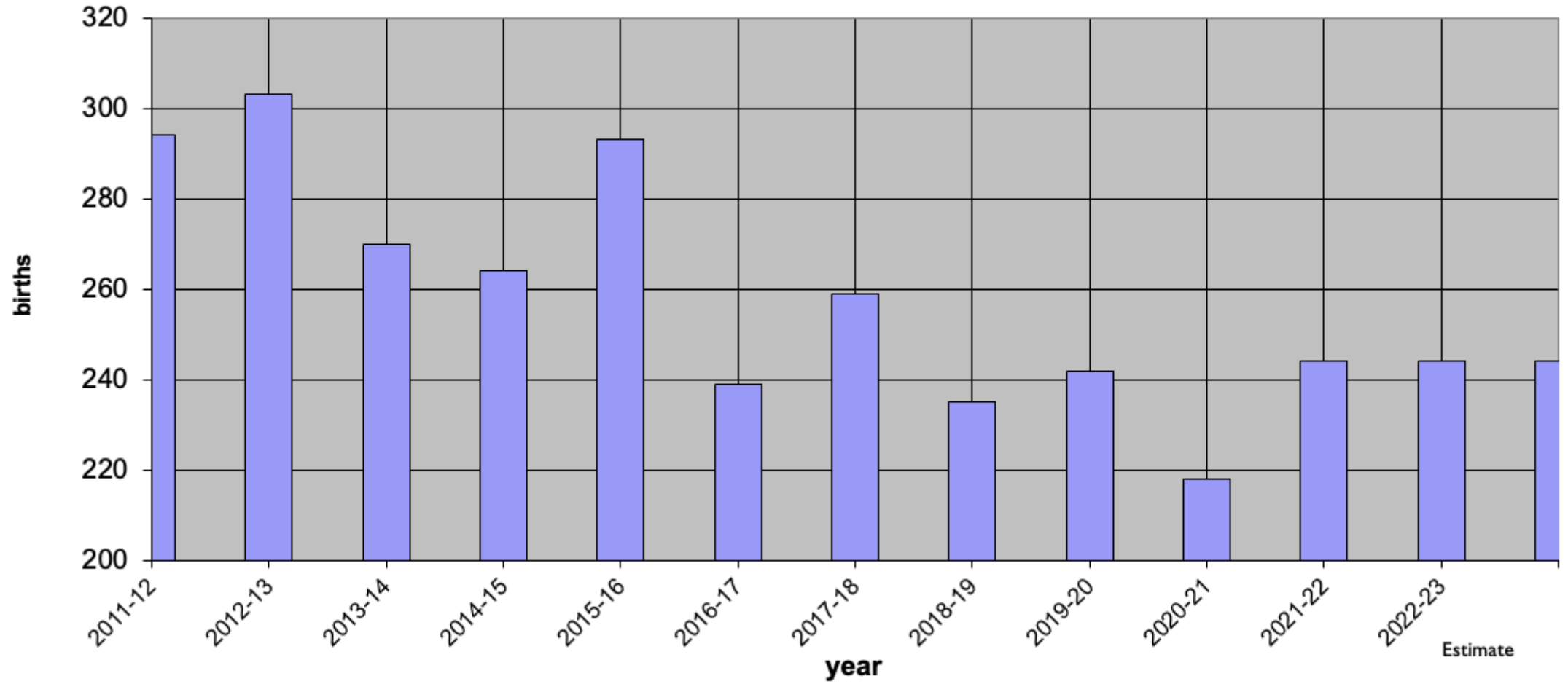
	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024
100 SALARIES	26,704,221	26,829,475	27,628,800	27,391,800	28,677,461
210 HEALTH BENEFITS	6,434,431	6,187,420	5,679,865	6,806,162	7,486,778
220 SOCIAL SECURITY	2,042,873	2,052,455	2,113,603	2,032,609	2,128,011
230 RETIREMENT	9,215,627	9,374,219	9,741,915	9,581,082	9,672,334
300 IU TUITION COSTS/TECH SVCS	4,773,744	3,638,471	2,812,577	2,689,129	2,993,505
400 PURCH PROPERTY SVCS	794,547	807,676	2,822,166	2,703,489	816,063
500 CYBER /CHARTER/YST/TRANSP./OT	8,647,868	8,349,112	8,509,519	8,282,885	8,068,050
600 SUPPLIES & BOOKS	1,734,259	1,967,764	1,949,385	1,715,089	1,865,054
620 ELECTRICITY & NATURAL GAS	805,477	939,010	913,000	925,000	1,017,300
700 EQUIPMENT	818,654	2,304,122	463,798	491,984	647,042
810 DUES/OTHER OBJECTS	172,272	166,934	167,275	193,932	172,293
831 INTEREST -LOAN & LEASE	2,394,557	3,792,071	2,806,077	3,761,482	3,589,575
840 BUDGETARY RESERVE	0	14,724	100,000	10,000	100,000
912 SERIAL BONDS-PRINCIPAL	4,439,951	4,694,565	3,634,000	3,570,000	3,779,000
GRAND TOTAL EXPENDITURES	68,978,481	71,118,017	69,341,980	70,154,642	71,012,466
% INCREASE	-13.53%	3.10%	-2.50%		2.41%
TOTAL REVENUE	67,413,920	70,160,132	67,930,783	70,420,079	68,251,011
SURPLUS/DEFIIT	(1,564,561)	(957,885)	(1,411,197)	265,437	(2,761,455)

DOVER AREA SCHOOL DISTRICT ENROLLMENT PROJECTIONS

HOW IT COULD POSSIBLY IMPACT THE BUDGET



Birthrates for Dover Area School District -Dover Twp. & Boro



Estimate

DOVER TOWNSHIP HOUSING PROJECTIONS

<i>Subdivision/Complex</i>	<i>New Dwellings</i>	<i>Students Per Dwelling</i>	<i>New Students</i>	<i>Dwelling Type</i>	<i>Projected Timeline</i>
• Terra Vista	154	0.17	26	MFD	2021
• Reserve at Copper Chas	108	0.17	18	MFD	(completed)
• Dover Highlands	180	0.17	31	MFD	2022-2025
• Norma's Ridge	55	0.25	14	MFD	2023-2024
• Seasons Phase IV	56	0.43	24	SFD	2024-2025
• Seasons Phase IIIA	55	0.43	24	SFD	2023-2024
• Seasons Phase II	52	0.43	22	SFD	2022
• Brownstone 3&4	217	0.43	93	SFD	2022-2023
• Donwood IIB	61	0.43	26	SFD	2022-2023
• Fountain Rock II	90	0.43	39	SFD	2022-2023
• <u>Bupp</u> McNaughton II	19	0.06	1	SFSD	2022-2023
• <u>Bupp</u> McNaughton III	17	0.06	1	SFSD	2023-2024
• <u>Bupp</u> McNaughton IV	31	0.06	2	SFSD	2024-2026
• <u>Bupp</u> McNaughton V	19	0.06	1	SFSD	2025-2027



Total Dwelling Units 1114

New Students 322

ACTUAL SURVIVAL RATIOS

Dover Area School District Actual Survival Ratios (ASR)							
	2018-19	2019-20	2020-21	2021-22	2022-23	18-19/22-23	Avg. 2yr.
ASR Gr K	0.989	0.913	0.771	1.067	0.950	0.970	0.919
ASR Gr 1	1.024	1.022	0.988	1.004	1.020	1.022	0.996
ASR Gr 2	1.027	1.019	0.967	0.941	1.035	1.031	0.954
ASR Gr 3	1.053	0.932	0.954	0.917	0.982	1.018	0.936
ASR Gr 4	1.021	1.013	1.012	0.984	1.066	1.044	0.998
ASR Gr 5	1.003	1.041	0.984	0.960	0.984	0.994	0.972
ASR Gr 6	1.004	0.980	0.928	0.973	1.013	1.009	0.951
ASR Gr 7	0.962	1.000	1.007	0.943	1.041	1.002	0.975
ASR Gr 8	1.021	1.014	0.972	0.919	0.992	1.007	0.946
ASR Gr 9	1.013	1.003	0.993	1.022	1.055	1.034	1.008
ASR Gr 10	0.918	0.850	0.949	0.912	0.914	0.916	0.931
ASR Gr 11	0.868	0.888	0.868	0.861	0.953	0.911	0.865
ASR Gr 12	1.008	0.969	1.035	1.017	0.971	0.990	1.026
average	0.99315	0.97262	0.956	0.96308	0.99815	0.99565385	0.95954

DOVER AREA SCHOOL DISTRICT ENROLLMENT HISTORICAL FROM 2017-18 TO 2021-22

			Grade	2017-18	2018-19	2019-20	2020-21	2021-22
			K	252	267	241	227	255
			1	256	258	273	239	227
			2	285	263	263	265	224
			3	286	300	245	252	242
			4	300	292	304	249	247
			5	281	301	304	300	238
			Ele. Tot.	1660	1681	1630	1532	1433
			Capacity	2470	2470	2470	2470	2470
School	PDE Capacity	Functional Capacity	6	292	283	295	283	291
Dover Elem.	675	641	7	288	281	282	297	266
Leib	625	594	8	309	294	285	274	273
North Salem	600	570	M.S. Tot.	889	858	862	854	830
Weigelstown	700	665	9	282	313	295	283	280
Total Ele.	2600	2470	10	257	259	266	280	258
Middle Sch.	1574	1495	11	238	223	230	231	241
High School	1735	1648	12	239	240	216	238	235
			H.S. Tot.	1016	1035	1007	1032	1014
			Total	3565	3574	3499	3418	3277
			% change		0.25%	-2.10%	-2.31%	-4.13%
			New Homes	23	40	50	50	36

DOVER AREA SCHOOL DISTRICT TEN YEAR ENROLLMENT PROJECTIONS

Grade	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
K	246	232	239	211	237	237	237	237	237	237	237
1	260	256	242	244	216	242	242	242	242	242	242
2	235	273	269	250	252	223	250	250	250	250	250
3	220	244	283	274	254	256	227	254	254	254	254
4	258	235	260	295	286	265	267	237	265	265	265
5	243	261	238	258	293	284	263	265	235	263	263
Ele. Tot.	1462	1501	1531	1532	1538	1507	1486	1485	1483	1511	1511
Capacity	2470	2470	2470	2470	2470	2470	2470	2470	2470	2470	2470
6	242	250	268	240	260	295	286	265	267	237	265
7	303	247	255	268	240	260	295	286	265	267	237
8	264	310	253	257	270	242	262	297	288	267	269
M.S. Tot.	809	807	776	765	770	797	843	848	820	771	771
9	288	277	325	262	266	279	250	271	307	298	276
10	256	268	258	298	240	244	256	229	248	281	273
11	246	237	248	235	271	219	222	233	209	226	256
12	234	247	239	245	233	268	217	220	231	207	224
H.S. Tot.	1024	1029	1070	1040	1010	1010	945	953	995	1012	1029
Total	3295	3337	3377	3337	3318	3314	3274	3286	3298	3294	3311
% change	0.55%	1.27%	1.20%	-1.18%	-0.57%	-0.12%	-1.21%	0.37%	0.37%	-0.12%	0.52%
New Homes	44	60	63	24							

OPTIONS FOR 2023-24 TO BALANCE THE BUDGET

- Facility and Operational Cost Savings through a facility use study
- Use some money out of the Fund Balance for non-recurring expenditures
- Increase taxes by 2.5 percent \$728,700
- Increase taxes to the index (5.6%) \$1,632,288
- Look at doing Guaranteed Energy Savings Agreement (GESA)
- Look at Medical plan design during negotiations
- Continue to look at lowering tuition costs and cyber costs by bringing back students
- Continue to monitor revenue trends and the impact of the Governor's budget
- Continue to look at investment income
- Subsidy lawsuit