



DOVER AREA  
SCHOOL DISTRICT

# 2023-24 PRELIMINARY BUDGET PRESENTATION

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FEBRUARY 14<sup>TH</sup>, 2023

# NEXT STEPS ACCORDING TO ACT I TIMETABLE

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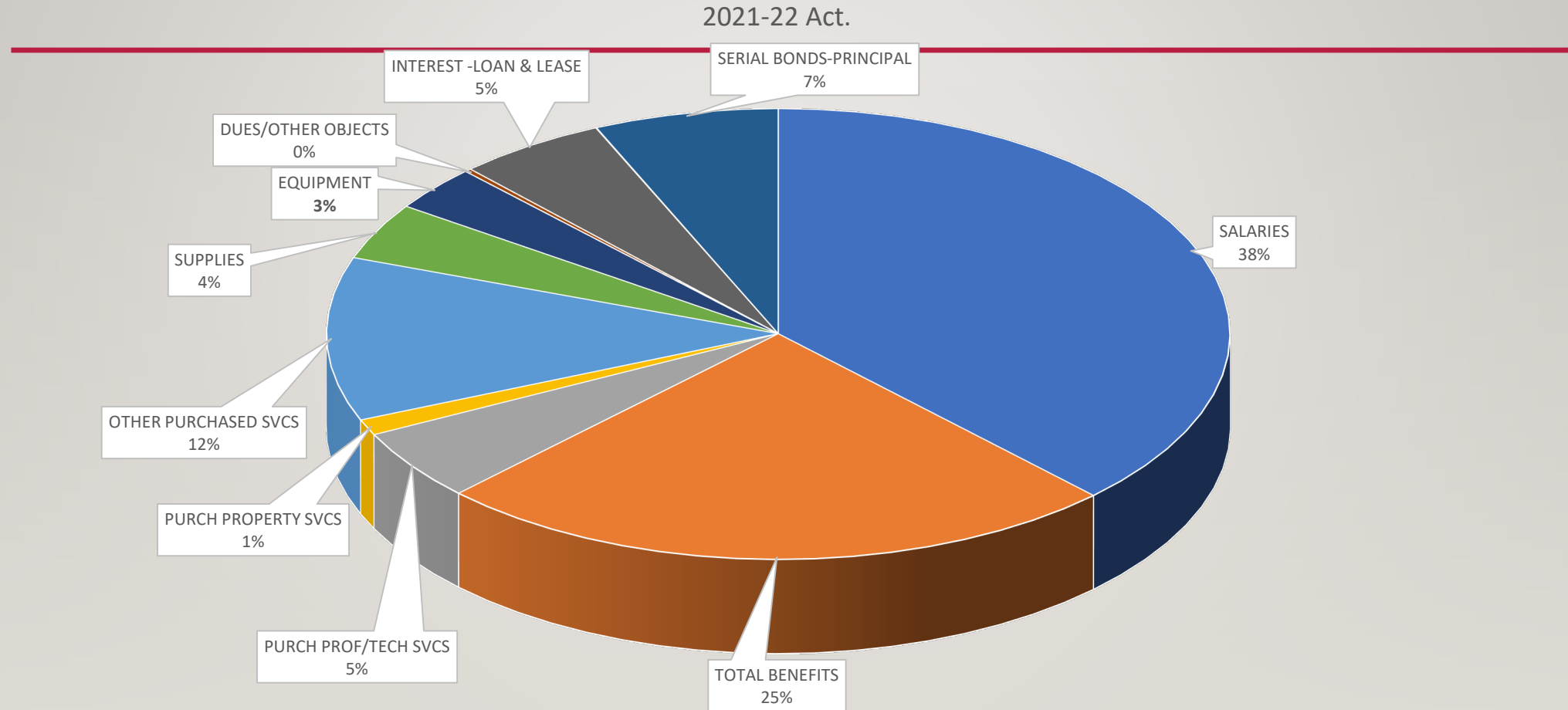
1. Administration to continue monitoring 22-23 school year and evaluate 23-24 budget and recommend adjustments.
2. Board to provide direction to administration as to the priorities for the proposed final budget.
3. Update Budget presentations during the March and April board meetings.
4. Preliminary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

# BALANCING THE BUDGET

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DOVER AREA SCHOOL DISTRICT

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



# GENERAL FUND EXPENDITURE & REVENUES

	Actual 2021-2022	Budget 2022-2023	Estimate 2022-2023	Budget 2023-2024	% inc.
SALARIES	26,829,475	27,628,800	27,391,800	28,571,564	4%
HEALTH BENEFITS	6,187,420	5,679,865	6,833,906	7,528,569	10%
SOCIAL SECURITY	2,052,455	2,113,603	2,032,609	2,120,153	4%
RETIREMENT	9,374,219	9,741,915	9,581,082	9,617,188	0%
IU TUIT/TECH SVCS/Aud. /Tax C./leg	3,638,471	2,812,577	2,689,129	3,150,505	17%
PURCH PROPERTY SVCS	807,676	2,822,166	2,703,489	811,063	-70%
CYBER /CHARTER/YST/TRANSP./OTHER SVCS	8,349,112	8,509,519	8,282,885	8,066,550	-3%
SUPPLIES & BOOKS	1,967,764	1,949,385	1,715,089	1,847,354	8%
ELECTRICITY & NATURAL GAS	939,010	913,000	925,000	1,017,300	10%
EQUIPMENT	2,304,122	463,798	491,984	647,042	32%
DUES/OTHER OBJECTS	166,934	167,275	193,932	172,293	-11%
INTEREST -LOAN & LEASE	3,792,071	2,806,077	3,761,482	3,589,575	-5%
BUDGETARY RESERVE	14,724	100,000	10,000	100,000	900%
SERIAL BONDS-PRINCIPAL	4,694,565	3,634,000	3,570,000	3,779,000	6%
ID TOTAL EXPENDITURES	71,118,017	69,341,980	70,182,386	71,018,156	1%
% INCREASE	3.10%	-2.50%		2.42%	
TOTAL REVENUE	70,160,132	67,930,783	70,420,079	68,251,011	
SURPLUS/DEFICIT	(957,885)	(1,411,197)	237,693	(2,767,145)	



# OBJECT 100 - SALARIES

DESCRIPTION	22-23 BUD.	23-24 Bud	Adjusted #	Change	Explanatio n
ADMIN	2,179,800	2,245,203	2,195,203	(50,000)	Dir. Of Soc. Work/Adm. Adj.
TEACHER	19,470,424	20,151,888	19,992,789	(159,100)	retirements
SUBS	329,500	329,500	329,500	-	
EXTRA HOURS	75,000	75,750	75,750	-	
NURSES	305,139	315,819	318,819	3,000	educational adjustment
COACHES	483,357	488,191	488,191	-	
SUB NURSES	1,000	1,000	1,000	-	
TECH SALARIES	214,644	227,523	228,523	1,000	hourly adjustment
SECRETARY	1,050,959	1,114,017	1,110,417	(3,600)	hourly adjustment
SUB SECRETARY	1,000	1,000	1,000	-	
PRINT PUBLISH	9,200	9,200	9,200	-	
STUDENT WORKERS	5,400	5,400	1,500	(3,900)	are not used as much
MAIN./CUSTODIAN	1,432,951	1,518,928	1,402,928	(116,000)	adj. due to settlement
AIDE SALARIES	2,060,417	2,184,042	2,300,042	116,000	new spec. need aides
SUB AIDE	10,000	10,000	10,000		

<b>TOTAL</b>	<b>27,628,800</b>	<b>28,677,461</b>	<b>28,464,861</b>	<b>(212,600)</b>	
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# OBJECT 200 BENEFITS

Description	Amount
Healthcare	6,780,166
Dental	202,230
Vision/other	30,000
Life Insurance	17,651
Tuition	254,800
Unemployment	25,500
Worker's Comp	211,142
Income Protection	7,080
Total Benefits	7,528,569
Social Security Total	2,120,153
Retirement Total	9,617,188
Total 200	19,265,910

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**SAVINGS \$62,405**

# OBJECT 300 SERVICES THAT BY THEIR NATURE REQUIRE PERSONS OR FIRMS WITH SPECIALIZED SKILLS AND KNOWLEDGE.

Description	amount
Special Ed. Tuition	2,201,632
Utilities	25,000
2 SROs	272,793
Social Work	36,280
Guidance Services	2,500
Instructional Tech. Serv.	3,300
Instructional Services	3,000
Instructional computer prog.	130,459
athletic services	4,000
legal fees	90,000
auditing	30,000
tax collectors	37,000
Total	3,150,505

**Could cut \$3,500 based on history**



# OBJECT 400 SERVICES PURCHASED TO OPERATE, REPAIR, MAINTAIN, AND RENT PROPERTY OWNED AND / OR USED BY THE LEA.

Description	amount
disposal services	47,000
water & sewer	167,000
Repairs	351,118
snow plowing	20,000
contracted custodial	160,000
rentals	5,000
extermination	8,000
Educational Services	35,475
Safety	17,470
<b>Total</b>	<b>811,063</b>

**Cut Contracted Window Cleaning \$25,000, lamp recycling \$1,100**

**Based on Historical use reduce Ed. Services by \$3,000**

# OBJECT 500- TRANSPORTATION, INSURANCE, COMMUNICATIONS, ADVERTISING, TUITION TO OTHER SCHOOLS, TRAVEL

Description	amount
transportation	3,325,860
vans	248,871
Maintenance/Ins.	158,437
Board liability Insurance	25,000
Travel	22,285
athletics	57,000
Ex. Children APS	550,877
technology	20,000
diesel/propane fuel	112,000
YST votech	1,050,000
Cyber tuition	1,940,220
Foster/mainstream	175,000
alternative ed.	125,000
York Adams Academy	65,000
YST bond pay.	156,000
PRRI	20,000
auto liability	15,000
Total	8,066,550

# OBJECT 600 SUPPLIES, BOOKS, ENERGY & FOOD

<u>Description</u>	<u>Amount</u>	<u>Reductions</u>	<u>Explanation</u>
Elementary Books & Supplies	102,415	1,100	Based on History
Secondary Books & Supplies	208,453	15,100	Based on History
CTE Books & Supplies	121,010	-	
Maintenance Supplies	372,244	-	
Student Services	53,280	6,000	Based on History-AED
Cyber	350,000	-	
District Curriculum Services	240,828	-	
Athletic supplies & Food	132,294	16,000	live streaming/food
Special & Exceptional Needs	99,550	11,000	Based on History
Technology Fees & supplies	159,180	10,000	Based on History
Central Office	12,300	-	
Total	1,851,554	59,200	

# OBJECT 700 EQUIPMENT

Description	Amount	Reduction	Explanation
<del>Meraki cameras</del>	<del>50,000</del>	<del>(50,000)</del>	<del>replacing security cameras</del>
CTE MS Equip.	12,200	-	
Athletics	19,842	(5,000)	Vscan ultra sound unit
Chrome Books for students books to Dell	545,000	(155,588)	Switch from Chrome
Chrome Books for teachers their laptops	54,000	(54,000)	Teachers would use
Total	647,042	(264,588)	

# 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	



# FUND BALANCE DRAW DOWN

Drawdown Amt.	Fund Balance	Tot. Exp.	% of Exp.	Year
	13,865,697	71,118,017	19.5%	21-22
	14,103,390	70,182,386	20.1%	22-23
<b>(1,000,000.00)</b>	<b>13,103,390</b>	<b>71,018,156</b>	<b>18.5%</b>	<b>23-24</b>
(925,000.00)	12,178,390	72,647,496	16.8%	24-25
(850,000.00)	11,328,390	75,531,071	15.0%	25-26
(775,000.00)	10,553,390	77,797,003	13.6%	26-27
(700,000.00)	9,853,390	80,130,913	12.3%	27-28
(625,000.00)	9,228,390	82,534,840	11.2%	28-29
(550,000.00)	8,678,390	85,010,885	10.2%	29-30
(475,000.00)	8,203,390	87,561,212	9.4%	30-31
(400,000.00)	7,803,390	90,188,048	8.7%	31-32
(325,000.00)	7,478,390	92,893,690	8.1%	32-33
(250,000.00)	7,228,390	95,680,500	7.6%	33-34
(175,000.00)	7,053,390	98,550,915	7.2%	34-35
(100,000.00)	6,953,390	101,507,443	6.9%	35-36
(25,000.00)	6,928,390	104,552,666	6.6%	36-37
-	6,928,390	107,689,246	6.4%	37-38

# SUMMARY

Description	Status	Amount	Running Balance
Dell instead of Chrome (students)	reduction	\$155,588.00	\$155,588.00
Eliminate Teacher Chrome books	cut	\$54,166.67	\$209,754.67
Salary Savings	cut	\$ 212,600.00	\$422,354.67
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Benefit savings	reduction	\$ 62,405.90	\$484,760.57
Technical services	reduction	\$ 6,700.00	\$491,460.57
Instructional Supplies	reduction	\$ 56,000.00	\$547,460.57
Vscan ultra sound unit	cut	\$ 5,000.00	\$552,460.57
Replace existing cameras with Miracki	cut	\$ 50,000.00	\$602,460.57
Contracted window cleaning	cut	\$ 25,000.00	\$627,460.57
Employee training & dev.	reduction	\$ 2,000.00	\$629,460.57
Repairs	reduction	\$ 3,000.00	\$632,460.57
Athletic livestreaming	cut	\$ 12,400.00	\$644,860.57
Fund Balance drawdown	reduction	\$ 1,000,000.00	\$1,644,860.57
2% increase in BEF (Revenue)	revenue	\$ 265,000.00	\$1,909,860.57
Sell unused vehicles	revenue	\$ 5,000.00	\$1,914,860.57
Expenditures over Revenues			2,767,145
Still Needed to Balance the Budget			852,285

# RECOMMENDED WAYS TO BALANCE THE BUDGET

## IMMEDIATE

- HEALTHCARE PLAN CHANGES
- GESA PROJECT
- PARAMETERS ON TUITION
- 2.5 TO 3% TAX INCREASE
- SECONDARY EXTRA CURRICULAR COURSES
- CLASS SIZE
- CONTINUE TO MONITOR STATE SUBSIDY

## LONG-TERM AND ONGOING

- FACILITY USE STUDY
- DEBT SERVICE LAW SUIT
- ESSER POSITIONS
- CONTRACTING OUT SERVICES
- PUSH DOVER CYBER SCHOOL

# DOVER AREA SCHOOL DISTRICT MILLAGE RATE

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% Inc.	Mils	Revenue	Average \$/Bill Increase
0.00%	24.307	N/A	N/A
0.50%	24.429	145,740	14
1.00%	24.550	291,480	28
2.00%	24.793	582,960	56
3.00%	25.036	874,440	84
4.00%	25.279	1,165,920	112
5.00%	25.522	1,457,400	140
5.60%	25.668	1,632,288	156



# QUESTIONS & DISCUSSION

