

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

MARCH 12, 2024

RECAP FROM THE FEBRUARY BUDGET PRESENTATION

Projected Expenditures	\$ 75,808,432
Projected Revenues	<u>\$ 72,406,626</u>
Projected Deficit	(\$ 3,401,806)

CHANGES SINCE THE FEBRUARY BUDGET PRESENTATION

February 2024-2025 Preliminary Expenditures	\$ 75,808,432
Column movement changes since February	\$ 17,549
Cyber-Charter Tuition	\$ 325,000
Intensive Learning Support & Behavior	
Intervention classroom additions	\$ (7,667)
Retirement and resignation savings	\$ (144,172)
2024-2025 Adjusted Preliminary Expenditures	\$ 75,999,142
February 2024-2025 Preliminary Revenue	\$ 72,406,626
Increase in Vocational Education Subsidy	\$ 43,910
Increase in Transportation Subsidy	\$ 55,424
Behavioral Intervention PCCD Grant	\$ 71,146
2024-2025 Adjusted Preliminary Revenue	\$ 72,577,106
Adjusted Anticipated Deficit	\$ (3,422,036)

MAJOR INCREASES TO THE 2024-2025 BUDGET

Contractually or legally obligated expenditures

- **Salaries**
- **Social Security & PSERS**
- **Medical Insurance and Claims**
- **Special Education Costs**
- **Cyber/Charter Tuition**
- **Electricity & Natural Gas**
- **Bond Interest Payments**

Necessary for student achievement, safety, and discipline

- **Core Program for ELA & Math**
- **Alternative Education Placements**

**FOUR OPTIONS TO ADDRESS THE
DEFICIT WERE PROVIDED TO THE
SCHOOL BOARD**

- 1) Expenditure savings**
- 2) Revenue enhancement**
- 3) Fund balance usage/drawdown**
- 4) Millage increase**

**ADMINISTRATION RECOMMENDS
THE FOLLOWING
EXPENDITURE SAVINGS**

ELIMINATE SOAR CLASSROOM TEACHER AT THE MIDDLE SCHOOL (Current Vacant Position)

- **The SOAR Classroom provides an in-house intervention to remediate chronic disruptive behaviors.**
- **Student Implication: Increased referrals to alternate education; students exhibiting chronic disruptive behavior will remain in classrooms.**

Expenditure Savings: \$126,247 (Salary and Benefits)

REDUCE ONE (1) SWAT (Science, Wellness, Arts, Technology) TEACHER AT THE MIDDLE SCHOOL (Current Vacant Position)

- **SWAT classes include Art, Computer Technology, FACS, Graphic Communications, Library, Music, Physical Education, STEM, and Technology Education.**
- **Student Implication: Increased class sizes in other specials classes.**
- **Implications of losing Physical Education teacher: Chapter 4 requires all students take Physical Education each year in Middle School.**
- **Implications of losing Technology Education teacher: Fewer opportunities for students, fewer opportunities to increase participation in DAHS CTE program.**
- **Fewer SWAT teachers available make it difficult to schedule adaptive specials for students, which will impact contractually guaranteed planning time for Autistic Support and Life Skills Support teachers.**
- **Family and Consumer Science (FACS) and Computer Science classrooms cannot physically accommodate more than 24 and 27 students, respectively.**

Expenditure Savings: \$119,249 (Salary and Benefits)

ELIMINATE ONE (1) DISTRICT FLOATER NURSE (Current Vacant Position)

- **Full-time Floater Nurse provides nursing services in the absence of school nurses and assists in each building with special projects such as health screenings, immunization records, etc.**
- **Student Implication: Buildings may be without nursing coverage if substitutes are not available for staff absences.**

Expenditure Savings: \$53,184 (Salary and Benefits)

REDUCE CLEANING OF BUILDINGS

- **Elimination of Gridiron Cleaning Services**
- **Gridiron provides supplemental cleaning support while positions are unfilled or during employees' absences.**
- **Implications: Cleaning may not occur on a daily basis in each building due to lack of staff.**

Expenditure Savings: \$130,000

USE OF THE CAPITAL RESERVE FUND FOR DEBT PAYMENTS

- **Capital Reserve phase-in for Series 2018 and 2019 Bonds, starting with the 2019-2020 school year and ending with the 2025-2026 school year.**
- **Implications: Less Capital Reserve funds for unanticipated building issues.**

Expenditure Savings: \$158,388

**ADMINISTRATION RECOMMENDS
DRAWDOWN OF ADDITIONAL
ACCESS FUNDING**

INCREASED UTILIZATION OF SCHOOL-BASED ACCESS FUNDS

Fiscal Year	Estimated Starting Cost Reserve	Estimated Cost Settlement	Estimated Request	Remaining Cost Reserve
<i>Scenario One</i>				
2024-2025	\$ 1,209,118	\$ 350,000	\$(900,000)	\$ 659,118
2025-2026	\$ 659,118	\$ 350,000	\$(750,000)	\$ 259,118
2026-2027	\$ 259,118	\$ 350,000	\$(500,000)	\$ 109,118
<i>Scenario Two</i>				
2024-2025	\$ 1,209,118	\$ 350,000	\$(750,000)	\$ 809,118
2025-2026	\$ 809,118	\$ 350,000	\$(750,000)	\$ 409,118
2026-2027	\$ 409,118	\$ 350,000	\$(600,000)	\$ 159,118
<i>Scenario Three</i>				
2024-2025	\$ 1,209,118	\$ 350,000	\$(600,000)	\$ 959,118
2025-2026	\$ 959,118	\$ 350,000	\$(600,000)	\$ 709,118
2026-2027	\$ 709,118	\$ 350,000	\$(600,000)	\$ 459,118
2027-2028	\$ 459,118	\$ 350,000	\$(600,000)	\$ 209,118

Administration recommends scenario two

**ADMINISTRATION RECOMMENDS
FUND BALANCE
USAGE/DRAWDOWN**

FUND BALANCE DRAWDOWN

Fiscal Year	Estimated Beginning Fund Balance	Usage	Estimated Ending Fund Balance	Estimated Expense	Percentage of Budget
2023-24	\$ 15,134,265	\$ (1,938,430)	\$13,195,835	\$ 73,332,556	18.0%
2024-25	\$ 13,195,835	\$ (1,841,416)	\$11,354,419	\$ 75,412,074	15.1%
2025-26	\$ 11,354,419	\$ (1,491,416)	\$ 9,863,003	\$ 77,194,547	12.8%
2026-27	\$ 9,863,003	\$ (1,191,416)	\$ 8,671,587	\$ 79,092,258	11.0%
2027-28	\$ 8,671,587	\$ (941,416)	\$ 7,730,171	\$ 81,660,717	9.5%
2028-29	\$ 7,730,171	\$ (741,416)	\$ 6,988,755	\$ 85,386,473	8.2%

*The fund balance amount above includes committed, assigned and unassigned.
It does not include non-spendable, which is reserved for the LBT Trust.*

Board Policy 620 states the District will strive to maintain an unassigned fund balance of not less than 3% and not more than 8%.

**ADMINISTRATION RECOMMENDS
REAL ESTATE TAX
MILLAGE INCREASE**

MILLAGE SCENARIOS AT VARIOUS PERCENTAGES

Administration's
recommendation



% Increase	Millage Rate	Net Collections	Additional Revenue
0.00%	24.3070	\$29,686,102	\$ 537,602
1.00%	24.5500	\$29,982,672	\$ 834,172
1.50%	24.6716	\$30,131,225	\$ 982,725
2.00%	24.7931	\$30,279,654	\$ 1,131,154
2.50%	24.9147	\$30,428,084	\$ 1,279,584
3.00%	25.0362	\$30,576,513	\$ 1,428,013
3.50%	25.1577	\$30,724,943	\$ 1,576,443
4.00%	25.2793	\$30,873,313	\$ 1,724,813

TAX BILL IMPACT OF MILLAGE INCREASES ON VARIOUS HOME ASSESSMENTS

Assessments	24.3070	24.5500		24.6716		24.7931		24.9147		25.0362	
	Current	1% Change		1.50% Change		2% Change		2.50% Change		3% Change	
\$ 75,000	\$ 1,823	\$ 1,841	\$ 18	\$ 1,850	\$ 27	\$ 1,859	\$ 36	\$ 1,869	\$ 46	\$ 1,878	\$ 55
\$ 100,000	\$ 2,431	\$ 2,455	\$ 24	\$ 2,467	\$ 36	\$ 2,479	\$ 48	\$ 2,491	\$ 60	\$ 2,504	\$ 73
\$ 125,000	\$ 3,038	\$ 3,069	\$ 31	\$ 3,084	\$ 46	\$ 3,099	\$ 61	\$ 3,114	\$ 76	\$ 3,130	\$ 92
\$ 150,000	\$ 3,646	\$ 3,682	\$ 36	\$ 3,701	\$ 55	\$ 3,719	\$ 73	\$ 3,737	\$ 91	\$ 3,755	\$ 109
\$ 175,000	\$ 4,254	\$ 4,296	\$ 42	\$ 4,318	\$ 64	\$ 4,339	\$ 85	\$ 4,360	\$ 106	\$ 4,381	\$ 127
\$ 200,000	\$ 4,861	\$ 4,910	\$ 49	\$ 4,934	\$ 73	\$ 4,959	\$ 98	\$ 4,983	\$ 122	\$ 5,007	\$ 146
\$ 250,000	\$ 6,077	\$ 6,137	\$ 60	\$ 6,168	\$ 91	\$ 6,198	\$ 121	\$ 6,229	\$ 152	\$ 6,259	\$ 182

Highlighted are the taxable assessment values and the impact on that value with a 2% increase in millage.

The change column amount is the total for the entire year.

ADMINISTRATION'S RECOMMENDATION

March 2024-2025 Preliminary Expenditures	\$ 75,999,142
Elimination of SOAR classroom at MS	\$ (126,247)
Reduction of one SWAT teacher at MS	\$ (119,249)
Elimination of one floater nurse	\$ (53,184)
Reduction of Gridiron for cleaning	\$ (130,000)
Use of CRF for debt payments	\$ (158,388)
2024-2025 Adjusted Preliminary Expenditures	\$ 75,412,074
March 2024-2025 Preliminary Revenue	\$ 72,577,106
Increase utilization of ACCESS funds	\$ 400,000
2% millage increase	\$ 593,552
2024-2025 Adjusted Preliminary Revenue	\$ 73,570,658
Adjusted Anticipated Deficit	\$ (1,841,416)
Fund balance drawdown	1,841,416
Net surplus (deficit)	-

**FIVE (5) YEAR PROJECTIONS WITH
ADMINISTRATION'S BUDGET
RECOMMENDATION
AND UPDATED ANTICIPATED
ACTUALS FOR 2023-2024**

Five (5) Year Budget Projections

	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	PROJECTED 2023-2024	PROPOSED 2024-2025	FORECASTED 2025-2026	FORECASTED 2026-2027	FORECASTED 2027-2028	FORECASTED 2028-2029
REVENUE									
6000s Local	37,422,416	38,800,055	38,375,521	39,124,623	40,445,486	40,991,215	44,127,948	44,841,854	45,573,270
7000s State	27,044,678	28,249,564	28,585,127	28,712,280	29,389,205	30,129,942	30,843,454	31,443,630	32,375,724
8000s Federal	3,318,409	4,082,480	4,304,426	3,557,223	1,560,917	1,560,917	1,410,917	1,160,917	1,160,917
9000s Other	2,374,630	16,935	287,475	-	2,175,050	223,155	-	251,435	2,046,455
TOTAL	70,160,133	71,149,034	71,552,549	71,394,126	73,570,658	72,905,229	76,382,319	77,697,836	81,156,366
EXPENSES									
100s Salaries	26,829,475	27,105,292	28,534,543	28,556,153	28,881,575	29,836,756	30,824,239	31,845,119	32,789,749
200s Benefits	17,614,094	18,471,280	18,815,363	18,669,058	19,206,816	21,097,346	22,037,780	22,990,619	24,024,802
300s Purchased Professional Services	3,638,470	2,976,724	3,493,371	3,191,121	2,958,815	2,891,565	2,891,565	2,891,565	2,891,565
400s Purchased Property Services	807,676	2,382,917	2,858,862	2,272,522	755,788	755,788	755,788	755,788	755,788
500s Other Purchased Services	8,349,111	8,608,948	8,816,417	9,719,327	9,663,444	9,947,155	10,240,105	10,542,616	10,855,021
600s Supplies	2,906,774	2,973,970	2,793,710	2,690,710	3,476,564	3,575,937	3,630,592	3,687,980	3,748,237
700s Equipment	2,304,122	384,853	577,800	577,800	2,057,955	523,060	315,905	554,340	2,362,360
800s Other Objects	3,959,005	3,960,670	3,451,728	3,356,263	3,735,902	3,662,677	3,492,021	3,269,952	3,109,752
900s Other Uses of Funds	4,709,290	4,104,719	3,779,000	4,299,602	4,675,215	4,904,263	4,904,263	5,122,738	4,849,199
TOTAL	71,118,017	70,969,373	73,120,794	73,332,556	75,412,074	77,194,547	79,092,258	81,660,717	85,386,473
SURPLUS (DEFICIT)	(957,884)	179,661	(1,568,245)	(1,938,430)	(1,841,416)	(4,289,318)	(2,709,939)	(3,962,881)	(4,230,107)

HIGHLIGHTS OF BUDGET TO ACTUAL PROJECTIONS AS OF JANUARY 2024

Revenues

- **Increase in regular real estate tax collection rate from 96.5% to 96.6%.**
- **Increase in interim real estate tax collections.**
- **Increase in EIT collections.**
- **Increase in interest earnings.**
- **Increase in IDEA funding offset by a decrease in Title funding.**
- **Increase in student tuition.**
- **Increase in the Transportation Subsidy.**
- **Increase in ACCESS funding.**
- **Decrease in delinquent real estate tax collections.**
- **Decrease in the Special Education Subsidy.**
- **Decrease in ESSER funding.**
- **Decrease in the sale of fixed assets.**

HIGHLIGHTS OF BUDGET TO ACTUAL PROJECTIONS AS OF JANUARY 2024

Expenditures

- **Increase in outsourcing for custodial services.**
- **Increase in debt service due to CRF usage and debt restructure.**
- **Increase in transportation costs.**
- **Increase in cyber/charter tuition and alternative education placements.**
- **Increase in dues and fees.**
- **Decrease in supplies and books.**
- **Decrease in employee tuition costs.**
- **Decrease in estimated medical insurance expenditures.**
- **Decrease in expected LIU education costs.**
- **Decrease in the cost of water offset by an increase in natural gas and electricity.**
- **Decrease in ESSER expenditures.**

FIVE (5) YEAR PROJECTION MODEL ASSUMPTIONS

Revenues

- **1.5% increase in regular real estate assessment values in years 2025-2026, 2027-2028 & 2028-2029. Fiscal year 2026-2027 reflects a 1.5% increase in regular real estate assessment along with the estimated assessment values of the warehouse facility and solar farm. Collection rate of 96.6% for all years.**
- **Increase in interim real estate tax collections to coincide with previous years actual results.**
- **3% increase in EIT taxes.**
- **A small reduction in interest earnings in future years.**
- **2% increase in the Basic Education Subsidy.**
- **2% increase in the Special Education Subsidy.**

FIVE (5) YEAR PROJECTION MODEL ASSUMPTIONS

Revenues continued

- **Increases in the Transportation Subsidy based on previous years' anticipated expenditures.**
- **Social Security & PSERS Reimbursement according to salaries and the applicable expenses. PSERS rate according to projected rates using June 30, 2023 valuation.**
- **Rental & Sinking Fund Payments according to the debt schedule and reimbursement rates as set forth by PDE.**
- **ACCESS funding according to scenario two with levelled out funding in years 2027-2028 & 2028-2029.**
- **The GASB 87 (Leases) net zero entry according to the Technology Replacement Cycle.**
- **The sale of fixed assets schedule according to the Technology Replacement Cycle.**

FIVE (5) YEAR PROJECTION MODEL ASSUMPTIONS

Expenditures

- **Salaries based on current negotiated contracts and agreements.**
- **Social Security & PSERS Reimbursement according to salaries and the applicable expenses. PSERS rate according to projected rates using June 30, 2023 valuation.**
- **Increases in medical premiums according to projections from Conrad Siegel – FY 25-26 – 13.6%, FY 26-27 – 4.10%, FY 27-28 – 4.30%, FY 28-29 – 5.30%**
- **Increase in transportation costs according to projected CPI.**
- **3% increase in property and liability insurance.**

FIVE (5) YEAR PROJECTION MODEL ASSUMPTIONS

Expenditures continued

- **3% increase in cyber/charter tuition and alternative education placements.**
- **2% increase in tuition for the York County School of Technology.**
- **3-10% increases in the cost of natural gas and electricity.**
- **The GASB 87 (Leases) net zero entry according to the Technology Replacement Cycle.**
- **Annual lease payments according to the Technology Replacement Cycle.**
- **Bond payments according to the current debt schedule.**

RECAP - FIVE (5) YEAR BUDGET PROJECTIONS

	ACTUAL 2021-2022	ACTUAL 2022-2023	BUDGET 2023-2024	PROJECTED 2023-2024	PROPOSED 2024-2025	FORECASTED 2025-2026	FORECASTED 2026-2027	FORECASTED 2027-2028	FORECASTED 2028-2029
REVENUE									
6000s Local	37,422,416	38,800,055	38,375,521	39,124,623	40,445,486	40,991,215	44,127,948	44,841,854	45,573,270
7000s State	27,044,678	28,249,564	28,585,127	28,712,280	29,389,205	30,129,942	30,843,454	31,443,630	32,375,724
8000s Federal	3,318,409	4,082,480	4,304,426	3,557,223	1,560,917	1,560,917	1,410,917	1,160,917	1,160,917
9000s Other	2,374,630	16,935	287,475	-	2,175,050	223,155	-	251,435	2,046,455
TOTAL	70,160,133	71,149,034	71,552,549	71,394,126	73,570,658	72,905,229	76,382,319	77,697,836	81,156,366
EXPENSES									
100s Salaries	26,829,475	27,105,292	28,534,543	28,556,153	28,881,575	29,836,756	30,824,239	31,845,119	32,789,749
200s Benefits	17,614,094	18,471,280	18,815,363	18,669,058	19,206,816	21,097,346	22,037,780	22,990,619	24,024,802
300s Purchased Professional Services	3,638,470	2,976,724	3,493,371	3,191,121	2,958,815	2,891,565	2,891,565	2,891,565	2,891,565
400s Purchased Property Services	807,676	2,382,917	2,858,862	2,272,522	755,788	755,788	755,788	755,788	755,788
500s Other Purchased Services	8,349,111	8,608,948	8,816,417	9,719,327	9,663,444	9,947,155	10,240,105	10,542,616	10,855,021
600s Supplies	2,906,774	2,973,970	2,793,710	2,690,710	3,476,564	3,575,937	3,630,592	3,687,980	3,748,237
700s Equipment	2,304,122	384,853	577,800	577,800	2,057,955	523,060	315,905	554,340	2,362,360
800s Other Objects	3,959,005	3,960,670	3,451,728	3,356,263	3,735,902	3,662,677	3,492,021	3,269,952	3,109,752
900s Other Uses of Funds	4,709,290	4,104,719	3,779,000	4,299,602	4,675,215	4,904,263	4,904,263	5,122,738	4,849,199
TOTAL	71,118,017	70,969,373	73,120,794	73,332,556	75,412,074	77,194,547	79,092,258	81,660,717	85,386,473
SURPLUS (DEFICIT)	(957,884)	179,661	(1,568,245)	(1,938,430)	(1,841,416)	(4,289,318)	(2,709,939)	(3,962,881)	(4,230,107)



**REQUEST TO REVIEW
REPLACEMENT OF
RETIREMENTS/RESIGNATIONS AND
THE IMPLICATIONS**

RETIREMENT: WEIGELSTOWN ELEMENTARY PRINCIPAL

A principal is responsible for everything that occurs in the building both during and after school hours.

Sharing a principal among two buildings that are the size of those in DASD would leave buildings vulnerable and without an administrator to respond to any safety or discipline concerns. Without an administrator, the burden of managing the needs of the building would fall on teachers. Instruction and student achievement will not be adequately monitored. Teachers will not be adequately supervised or evaluated. This presents both a safety concern and a concern for the protection and fidelity of instruction. The administration advises against eliminating a building principal.

Expenditure Savings: \$136,040 (Salary and Benefits)

RETIREMENT: DIRECTOR OF EXCEPTIONAL CHILDREN

The number of programs (Autistic Support, Life Skills Support, Learning Support, Intensive Learning Support, Emotional Support, Therapeutic Emotional Support, Gifted Support) the District operates and the number of exceptional children (640) the District is responsible for educating both inside and outside of the District requires an administrator who is dedicated to this department. The Office of Exceptional Children previously had two administrators. The Assistant Director of Exceptional Children was eliminated as a budget reduction in June 2021. The administration advises against eliminating the Director of Exceptional Children.

Expenditure Savings: 180,694 (Salary and Benefits)

RETIREMENT: 1ST GRADE TEACHER AT NORTH SALEM ELEMENTARY

- **2023-2024 Kindergarteners going into First Grade: 52**
- **3 teachers/classrooms = 17-18 students per class**
- **52 students in 2 classrooms = 26 First Graders per class**
- **Current AR for Policy 126 states 15-20 (+/- 5) in grades K-3**
- **The District reduced from 72 to 66 elementary classroom teaching positions in 2021.**
- **The administration advises against eliminating this position.**

Expenditure Savings: \$103,384 (Salary and Benefits)

RESIGNATION/TRANSFER: 4TH GRADE TEACHER AT WEIGELSTOWN ELEMENTARY

- **2023-2024 3rd Graders going into 4th Grade:**
 - 58 students in 2 classrooms = 29 4th Graders per class**
 - 58 students in 1 classroom = 58 4th Graders per class**
- **Current AR for Policy 126 states 20-25 (+/- 5) in grades 4-6**
- **The District has reduced from 72 to 66 elementary classroom teaching positions since 2021.**
- **The administration advises against eliminating this position.**

Expenditure Savings: \$114,677 (Salary and Benefits)

RETIREMENT: 5TH GRADE TEACHER AT DOVER ELEMENTARY

- **2023-2024 4th Graders going into 5th Grade: 62**
 - 2 teachers/classrooms = 31 students per class**
 - 1 teachers/classroom = 62 students per class**
- **Current AR for Policy 126 states 20-25 (+/- 5) in grades 4-6.**
- **The District has reduced from 72 to 66 elementary classroom teaching positions since 2021.**
- **The administration advises against eliminating this position.**

Expenditure Savings: \$90,602 (Salary and Benefits)

RETIREMENT: ELEMENTARY LIBRARIAN AT NORTH SALEM/LEIB ELEMENTARY

- **2023-2024: Two librarians for 4 buildings (two buildings each).**
- **Each K-5 classroom goes to the library once every 6 days.**
- **One librarian for 4 buildings: Students would visit the library once every 4-6 weeks.**
- **Library curriculum would not be taught.**
- **Encore Teachers (art, library, music, PE, STEM) provide contractually guaranteed planning time for classroom teachers.**
- **3 Encore teaching positions have been eliminated as a budget reduction since June 2021.**
- **The administration advises against eliminating this position.**

Expenditure Savings: \$128,061 (Salary and Benefits)

RESIGNATION: ELEMENTARY READING SPECIALIST

- **Elementary Reading Specialist positions are federally funded (Title I).**
- **Reading specialists provide Tier 2 and Tier 3 reading interventions for students performing below grade level.**
- **District Comprehensive Plan goals include meeting interim targets for English Language Arts (ELA) on PSSA and Keystone exams.**
- **The administration advises against eliminating this position.**

Expenditure Savings: \$128,061 (Salary and Benefits)

RETIREMENT: PERSONAL CARE ASSISTANT (LIFE SKILLS) AT NORTH SALEM ELEMENTARY

- **A Personal Care Assistant (PCA) is an employee hired to work with a student to provide specific and individualized supports as deemed necessary in the student's Individualized Education Program (IEP).**
- **The IEP is a legally-binding document. Not providing the supports as set forth in a student's IEP would be a violation of both state (Chapter 14) and federal (IDEA) law.**
- **The administration advises against eliminating this position.**

Expenditure Savings: \$52,662 (Salary and Benefits)

REDUCE ONE (1) SWAT (Science, Wellness, Arts, Technology) TEACHER AT THE MIDDLE SCHOOL (Current Vacant Position)

- **SWAT classes include Art, Computer Technology, FACS, Graphic Communications, Library, Music, Physical Education, STEM, and Technology Education.**
- **Student Implication: Increased class sizes in other specials classes.**
- **Implications of losing Physical Education teacher: Chapter 4 requires all students take Physical Education each year in Middle School.**
- **Implications of losing Technology Education teacher: Fewer opportunities for students, Fewer opportunities to build interest for DAHS CTE program.**
- **Fewer SWAT: difficult to schedule adaptive specials for students, which will impact contractually guaranteed planning time for Autistic Support and Life Skills Support teachers.**
- **Family and Consumer Science (FACS) and Computer Science classrooms cannot physically accommodate more than 24 and 27 students, respectively.**
- **The administration advises against eliminating this position.**

Expenditure Savings: \$119,249 (Salary and Benefits)

RESIGNATION: TEACHER, SCIENCE - 7TH GRADE AT MIDDLE SCHOOL

- **2 classes/teams (v. the current 3) = 29-30 students per class on that team.**
- **Challenges: Meeting academic and behavioral needs, co-teaching for students with an IEP, tracking student progress, scheduling parent meetings, collaborating regarding student needs, hands-on science labs with larger class size, new enrollments.**
- **Fewer teachers overall means fewer teachers are available for classroom coverages [for absent teachers], which affects contractually guaranteed planning time.**
- **The administration advises against eliminating this position.**

Expenditure Savings: \$139,380 (Salary and Benefits)

RETIREMENT: SOCIAL STUDIES TEACHER AT HIGH SCHOOL

- **Increased class sizes in required social studies classes.**
- **Reduction of social studies electives.**
- **Students may be challenged to get the 3 required credits of social studies.**
- **The District has reduced 8 high school classroom teaching positions since 2021 (Biology, Business, English, Gifted, 2 Math, Social Studies, Spanish).**
- **Insufficient number of teachers to support 1,000 students, forcing students into 80 minute study halls.**
- **The administration advises against eliminating this position.**

Expenditure Savings: \$109,767 (Salary and Benefits)

RETIREMENT: MUSIC/BAND TEACHER AT HIGH SCHOOL

- **A Music teacher from Middle School or Elementary school would be transferred to the High School.**
- **Elementary general music teachers provide contractually guaranteed planning time for elementary classroom teachers.**
- **Instrumental music lessons in Grade 4 and 5 would be discontinued.**
- **Students will have their first exposure to instrumental lessons in grade 6.**
- **Decrease in the quality and enrollment of the DASD music program.**
- **The administration advises against eliminating this position.**

Expenditure Savings: \$98,803 (Salary and Benefits)

RETIREMENT: HS COMMERCIAL/ADVERTISING ART TEACHER

- **16 students will not be able to complete their choice of CTE program.**
- **9 courses are no longer available for electives.**
- **Reduces options for Humanities graduation credit for students.**
- **Industry Credentials in Adobe and OSHA will not be offered to students for their ACT 158 Graduation requirements.**
- **Televised High School Morning Announcements will be discontinued.**
- **District printing via student interns will not be available to all buildings and organizations at a reduced cost, therefore printing will need to be outsourced.**
- **Reduction of this program will negatively affect the CTE State Reimbursement funds that help sustain the 6-12 CTE classroom supplies.**
- **The administration advises against eliminating this position.**

Expenditure Savings: \$119,943 (Salary and Benefits)

RESIGNATION: COMPUTER SCIENCE TEACHER AT HIGH SCHOOL

- **54 students will not be able to complete their choice of CTE program.**
- **9 courses are no longer available for electives.**
- **This program offers the highest number of Industry certifications (7) that fulfill ACT 158 requirements.**
- **Elimination of the Dover Student Tech team at HS and MS. The preparation of students to support our Technology Department with a student tech team, which is the first line of dealing with student technology issues.**
- **Reduction of this program will negatively affect the CTE State Reimbursement funds that help sustain the 6-12 CTE classroom supplies.**
- **Elimination of Penn College of Technology Dual Enrollment course.**
- **Reduces options for Math/Science graduation credit for students.**
- **The administration advises against eliminating this position.**

Expenditure Savings: \$115,609 (Salary and Benefits)

RETIREMENT: PARAPROFESSIONAL (LEARNING SUPPORT) AT HIGH SCHOOL

- **Learning support paraprofessionals are highly-qualified individuals who provide academic support to students with special needs in regular education classes or their least restrictive environment.**
- **Dover has fewer High School Learning Support (LS) teachers than any other district in York County. The number of paraprofessionals has allowed the High School to somewhat compensate for the fewer number of teachers and fulfill IDEA's requirement for providing supplementary aids and services within the regular education classroom so that students may participate in their least restrictive environment.**
- **Dover HS is designated as a A-TSI (Additional Targeted Support and Improvement) school and is on an improvement plan based on the 2018 academic proficiency/growth, attendance, and graduation rates of the students with disabilities subgroup. Learning support paraprofessionals provide daily academic supports which have contributed to an increase in these areas.**
- **The administration advises against eliminating this position.**

Expenditure Savings: \$39,342 (Salary and Benefits)

RETIREMENT: ACCOUNTING CLERK

- **Reduction of internal controls that are relied upon by the auditors as the basis for designing audit procedures and for the purpose of expressing an opinion on the financial statements.**
- **Decrease in response time to questions / requests from our customers both within the District and outside the District.**
- **Reduction in ability to cross-train Business Office employees, which could paralyze our operations in the case of an unexpected employee emergency or illness.**
- **Decrease in timeliness of cash receipts processing and invoicing.**
- **Decrease in our ability to perform special projects (such as analysis, process improvement, requests from the Board or other departments within the District, etc.)**
- **The administration advises against eliminating this position.**

Expenditure Savings: \$71,445 (Salary and Benefits)

RETIREMENT: ACCESS SECRETARY

- **The District would no longer receive ACCESS revenue, which is approximately \$370,000 a year.**
- **The overall level of detail and knowledge required to ensure expenditures submitted are allowable in accordance with federal and State Plan Amendment agreements requires an in-depth understanding of all the variables and entire process. It is not a task that can be parceled out to various individuals given the level of accuracy required for federal funding.**
- **The administration advises against eliminating this position.**

Expenditure Savings: \$74,490 (Salary and Benefits)

RETIREMENT: COMPUTER TECHNICIAN

- **Increase in overtime costs due to coverage for evening activities**
- **Increased costs due to increased use of outside service providers for projects no longer being able to be accomplished in house**
- **Increased response time to teacher and student technology needs**
- **The administration advises against eliminating this position.**

Expenditure Savings: \$83,780 (Salary and Benefits)

RECAP OF BUDGET REDUCTIONS MADE SINCE FISCAL YEAR 2021-2022

- **25 Professional Staff positions**
- **5 Support Staff positions**
- **4 Administrative Staff positions**
- **18 Extra Duty Positions (Stipends)**

Total Approximate Staff Savings (34 positions) = \$3,476,919

Total Approximate Dept. & Building Budget Savings = over \$1,636,115

**Total Overall Budget Savings =
More Than \$5,113,034**

RECAP - ADMINISTRATION'S RECOMMENDATION

March 2024-2025 Preliminary Expenditures	\$ 75,999,142
Elimination of SOAR classroom at MS	\$ (126,247)
Reduction of one SWAT teacher at MS	\$ (119,249)
Elimination of one floater nurse	\$ (53,184)
Reduction of Gridiron for cleaning	\$ (130,000)
Use of CRF for debt payments	\$ (158,388)
2024-2025 Adjusted Preliminary Expenditures	\$ 75,412,074
March 2024-2025 Preliminary Revenue	\$ 72,577,106
Increase utilization of ACCESS funds	\$ 400,000
2% millage increase	\$ 593,552
2024-2025 Adjusted Preliminary Revenue	\$ 73,570,658
Adjusted Anticipated Deficit	\$ (1,841,416)
Fund balance drawdown	1,841,416
Net surplus (deficit)	-

LEGISLATIVE CHANGES THAT WOULD HAVE A POSITIVE EFFECT ON THE BUDGET

- **Basic Education Fair Funding Formula = Additional \$1.260 million proposed adequacy investment.**
- **Cyber/Charter School Tuition Cap = \$8,000 cap with various scenarios to calculate special education.**
 - **2023-2024 Dover Rates – Reg Ed = \$13,800, Special Ed = \$32,750**
 - **Savings could be approximately \$1.137 million or more depending on special education tuition calculation.**
- **Public School Facility Improvement Grant Program – 25% local match required, maximum grant \$5 million.**