

# 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.*

**2025-2026 PRELIMINARY BUDGET PRESENTATION**

**MARCH 11, 2025**

## 2025-2026 PRELIMINARY BUDGET AS PRESENTED IN FEBRUARY

<b>EXPENDITURES</b>		
<b>100</b>	<b>Salaries</b>	<b>29,702,623</b>
<b>200</b>	<b>Benefits</b>	<b>19,871,044</b>
<b>300</b>	<b>Purchased Professional &amp; Technical Services</b>	<b>2,953,055</b>
<b>400</b>	<b>Purchased Property Services</b>	<b>696,249</b>
<b>500</b>	<b>Other Purchased Services</b>	<b>10,715,506</b>
<b>600</b>	<b>Supplies</b>	<b>3,286,134</b>
<b>700</b>	<b>Equipment</b>	<b>523,085</b>
<b>800</b>	<b>Other Objects</b>	<b>3,669,297</b>
<b>800-900</b>	<b>Debt Service</b>	<b>4,852,766</b>
<b><i>TOTAL</i></b>		<b>76,269,759</b>
<b>REVENUES</b>		
<b>6000</b>	<b>Local Sources</b>	<b>40,606,382</b>
<b>7000</b>	<b>State Sources</b>	<b>31,498,211</b>
<b>8000/9000</b>	<b>Federal/Other Financing Sources</b>	<b>1,720,125</b>
<b><i>TOTAL</i></b>		<b>73,824,718</b>
<b>Anticipated Deficit</b>		<b>(2,445,041)</b>

## CHANGES SINCE THE FEBRUARY PRESENTATION

<b>January 2025-2026 Preliminary Expenditures</b>	<b>76,269,759</b>
<b>Additional Elementary Autistic Support Classroom - One Teacher, Two Paraprofessionals</b>	<b>231,283</b>
<b>2025-2026 Adjusted Preliminary Expenditures</b>	<b>76,501,042</b>
<b>February 2025-2026 Preliminary Revenue</b>	<b>73,824,718</b>
<b>Adjusted Anticipated Deficit</b>	<b>(2,676,324)</b>

# 2023-2024 ACTUAL RESULTS & ANTICIPATED 2024-2025 RESULTS

2024-2025 Budget to Anticipated Actuals as of Nov 24			
	Budget	Anticipated Actual	Difference
Revenues	73,450,804	75,834,485	2,383,681
Expenditures	75,094,971	76,733,374	(1,638,403)
Total	(1,644,167)	(898,889)	745,278

2023-2024 Budget To Actual			
	Budget	Actual	Difference
Revenues	71,552,549	71,692,734	140,185
Expenditures	73,120,794	72,480,127	640,667
Total	(1,568,245)	(787,393)	780,852

*Why is there a variance in budget to actual results?*

- *Just as a photograph captures a moment in time, a budget captures your financial situation at a particular point based on past trends and expected outcomes.*
- *While a budget is a snapshot, it's not static and it's not meant to be set in stone; it should be regularly reviewed and adjusted as circumstances change, i.e. adoption of the state budget after district budget adoption.*

# “WHAT-IF” SCENARIO WITH THE GOVERNOR’S FEB BUDGET TO PONDER & CHANGES IN THE GOVERNOR'S BUDGET FROM 2024-2025

<b>2025-2026 PRELIMINARY EXPENDITURES</b>	<b>76,501,042</b>
<b>\$8,000 Cyber-Charter Cap</b>	<b>(851,971)</b>
<b>Total with State Possibilities</b>	<b>75,649,071</b>
<b>2025-2026 PRELIMINARY REVENUES</b>	<b>73,824,718</b>
<b>Basic Education Increase 1% not 2%</b>	<b>(278,857)</b>
<b>Special Education Subsidy</b>	<b>4,285</b>
<b>Vocational Education Subsidy</b>	<b>103,311</b>
<b>Reduction of Cyber-Charter Reimbursement</b>	<b>(301,450)</b>
<b>Ready to Learn Grant Adequacy Supplement</b>	<b>553,291</b>
<b>Additional Homestead/Farmstead Subsidy</b>	<b>184,550</b>
<b>Total with State Possibilities</b>	<b>74,089,848</b>
<b>Updated Deficit with State Possibilities</b>	<b>(1,559,223)</b>

<b>Funding Source</b>	<b>February 24 Budget</b>	<b>July 24 Enacted Budget</b>	<b>Change</b>
<b>Basic Ed Subsidy</b>	<b>13,685,045</b>	<b>13,771,825</b>	<b>86,780</b>
<b>Special Ed Subsidy</b>	<b>2,796,342</b>	<b>2,870,286</b>	<b>73,944</b>
<b>Vocational Subsidy</b>	<b>335,810</b>	<b>404,527</b>	<b>68,717</b>
<b>RTL Grant</b>	<b>560,822</b>	<b>1,113,841</b>	<b>553,019</b>
<b>State Property Reduction Allocation</b>	<b>1,603,319</b>	<b>1,937,017</b>	<b>333,698</b>
<b>Cyber-Charter School Reimbursement</b>		<b>205,458</b>	<b>205,458</b>
<b>Total</b>	<b>18,981,338</b>	<b>20,302,954</b>	<b>1,321,616</b>

key takeaway



*Significant financial fluctuations may occur beyond Dover’s control*

**COLLECTIVE REVIEW  
OF EXPENDITURE CUTS  
SINCE 2021-2022**

# STAFF REDUCTIONS FROM 2021-2022 THROUGH 2023-2024

## **Professional Staff**

- \* Seven Elementary Teachers
- \* Three Encore/Specials Elementary Teachers
- \* One Elementary Math Coach
- \* Elementary Extra-Duty Positions
- \* One Middle School Math Coach
- \* One High School English Teacher
- \* One High School Social Studies Teacher
- \* One High School Gifted Teacher
- \* One High School Instructional Support Teacher
- \* One High School Foreign Language Teacher
- \* One High School Biology Teacher
- \* One Learning Support Teacher
- \* Two High School Math Teachers

## **Administrative Staff**

- \* One Assistant Director of Exceptional Children
- \* One Social Worker

## **Support Staff**

- \* One FT Computer Technician
- \* One PT Receptionist at Admin
- \* Two FT Building Aides
- \* One FT DCA Instructional Aide

**Total**

**\$3,476,919**

# **BUILDING/DEPARTMENT BUDGET CUTS FROM 2021-2022 THROUGH 2023-2024**

**\* Departments including Technology, Facilities,  
Transportation, Special Education,  
Communications, Social Work, Athletics, HR,  
Curriculum, Business Office, Superintendent,  
Guidance, CTE & Safety**

**\* All Six Building Budgets**

**\* Special Education Adjustments - Absorption of  
LIU High School Intensive Learning Support  
Classroom, Emotional Support Classrooms and  
the ESL Contract**

**Total**

**\$1,635,115**



## 2024-2025 EXPENDITURE CUTS/SAVINGS

### Staff Reductions

* SOAR Classroom at MS	126,247
* One SWAT Teacher at MS	119,249
* One Floater Nurse	53,184
* PT Receptionist	32,922
* Savings from Retirements & Resignations	399,093

### Building/Department Cuts

* Reduction of Dover's In-House Cyber Software	160,000
* Reduction of Gridiron for Cleaning	130,000
* Reduction of Supply Budgets	91,060
* Reduction of Facilities Equipment	63,200

<b>Total Expenditure Cuts/Savings</b>	<b>1,174,955</b>
---------------------------------------	------------------

<b>Additional Savings from the Assistant Superintendent Fulfilling Two Roles</b>	<b>204,446</b>
--	----------------

<b>Adjusted Expenditure Cuts/Savings</b>	<b>1,379,401</b>
--	------------------

*As of March 2025*

## **A FEW EXAMPLES OF ADDITIONAL COST SAVINGS MEASURES OVER THE LAST SEVERAL YEARS**

- **Building to building connection – Ran fiber optic cable between**
- **North Salem EL & High School – \$7,932**
- **Elimination of Zoom licenses – switched to Goggle Meets - \$13,478**
- **Consolidation of phone lines - \$16,000**
- **Restructure of HVAC building automation contract - \$11,503**
- **In-house maintenance of athletic field care previously contracted out - \$6,408**
- **In-house replacement of Weigelstown EL sewer line - \$9,000**
- **District-wide HVAC preventive maintenance program completed in-house - \$76,551**
- **Reduction of district-wide paper produce consumables - \$10,389**
- **District building budgets do not include incentives for faculty and staff. Administrators, cover these costs personally or seek donations for prizes, meals, and other rewards.**
- **Utilization of PCCD grants to fund technology equipment and infrastructure.**

**BOARD DIRECTED BUDGET  
SCENARIO –  
EXPENDITURE CUTS OF \$400,000**

## **SAVINGS FROM RETIREMENTS**

**Retirees as of Feb 1, 2025**

- \* Middle School Librarian**
- \* Middle School Emotional Support**
- \* High School English**

**Replacing veteran teachers with less experienced teachers who are lower on the pay scale will result in a savings.**

**Approximate Expenditure Savings: \$125,220**

## **REDUCTION IN MEDICAL INSURANCE PREMIUMS**

**The shift in the demographic cohort during this fiscal year has led to stabilized medical costs and funding, resulting in an expectation of increased reserves by the end of the 2025-2026 fiscal year.**

**Approximate Expenditure Savings: \$102,000**

## **REDUCTION OF FACILITY SUPPLIES & MAINTENANCE BUDGET**

- **Reduction of grass treatment, weed control and top dressing on baseball and softball fields.**
- **50% reduction of facial tissue supplies**
- **Removal of pool robot cleaner**
- **Reduction of pool replacement equipment (life guard chairs)**

### **Implications:**

- **Lack of maintenance of fields could result in poor playing surfaces.**
- **When the facial tissue supply runs out, the district will need to seek alternative sources (donations from parents).**
- **Potential deterioration of pool cleanliness.**
- **Life guard chairs will be moved to the 2026-2027 budget.**

**Approximate Expenditure Cuts: \$40,000**

## **REDUCTION OF PHONE & INTERNET BUDGET**

### **Implication:**

- **No impact on student instruction**
- **Elementary paging systems may experience problems due to aging infrastructure and procurement delays.**
- **Possible challenges with reprogramming bells and adjusting schedules.**

**Approximate Expenditure Cuts: \$28,500**

## **REDUCTION OF HIGH SCHOOL BUILDING BUDGET**

**Removal of digital announcements, graduation sound equipment rental, life track survey, Habitudes, band and choral music sheets, ILC book purchases, and some student activity field trips, parades and competitions.**

**Implications: Stadium sound system only for graduation, no follow-up on graduating students successes, no social skills learning program, no new or replacement books in ILC (library) and reduction of student activity events.**

**Approximate Expenditure Cuts: \$25,357**



## **REDUCTION OF UNIFORM COSTS & LIVE STREAMING**

- **Elimination of cheerleading warm-up uniforms**
- **Reduction of baseball and wrestling uniforms**
- **Elimination of live streaming**

### **Implication:**

- **No impact on student instruction**
- **Temporary solution requiring annual review and adjustment to the replacement cycle.**
- **Potential increased revenue in ticket sales**

**Approximate Expenditure Cuts: \$27,411**

## **REDUCTION OF STAFF DEVELOPMENT**

### **Implication:**

- **Teachers may not be able to attend conferences, workshops or training that requires a registration fee, travel, or lodging.**
- **The district will have to focus on training provided at no cost or delivered by DASD employees.**

**Approximate Expenditure Cuts: \$10,750**

## **REDUCTION OF CTE TRAVEL BUDGET**

**Adjust CTE travel budget to match the 2024-2025 level and seek additional funding through the Perkins grant.**

**Implication:**

**Potential limitations on event attendance if it cannot be reinstated.**

**Approximate Expenditure Cuts: \$27,857**

## **REMOVAL OF SCHOLASTIC NEWS & MAGAZINES**

### **Implication:**

**Scholastic News is an important resource utilized by elementary students in the areas of science, social studies and current events. These are geared appropriately in regards to content and reading level to each grade level. Without this resource, primary teachers would not be given a resource from the district to instruct in the area of social studies and current events. Teachers would need to search and select materials on their own in order to instruct in those areas. Finding free content that is accessible to early learners' reading levels is a challenge.**

**Approximate Expenditure Cuts: \$6,510**

## **ELIMINATION OF SOLICITOR AT ONE (1) BOARD MEETING A MONTH**

### **Implications:**

**Targeted discussions in committee meetings and planning meetings to guarantee compliance and a thorough understanding of the topic.**

### **Approximate Expenditure Cuts:**

**\$7,088 - One Meeting/Month**

**\$14,176- Two Meetings/Month**

## **TOTAL POSSIBLE CUTS/SAVINGS SUMMARIZED**

<b>Anticipated Savings from Retirements</b>	<b>125,220</b>
<b>Medical Insurance Premium Reduction</b>	<b>102,000</b>
<b>Facilities Supplies &amp; Maintenance Budget</b>	<b>40,000</b>
<b>Phone &amp; Internet Budget</b>	<b>28,500</b>
<b>High School Building Budget</b>	<b>25,357</b>
<b>Uniforms &amp; Life Streaming</b>	<b>27,411</b>
<b>Staff Development (Curriculum Budget)</b>	<b>10,750</b>
<b>Reduction of CTE Travel</b>	<b>27,857</b>
<b>Removal of Scholastic News &amp; Magazines</b>	<b>6,510</b>
<b>Reduction of Solicitor at One Board Meeting a Month</b>	<b>7,088</b>
<b>Total Expenditure Cuts/Savings</b>	<b>400,693</b>

## 2025-2026 ADJUSTED PRELIMINARY BUDGET WITH CUTS

<b>2025-2026 PRELIMINARY EXPENDITURES</b>	<b>76,501,042</b>
<b>EXPENDITURE CUTS</b>	<b>(400,693)</b>
<b>UPDATED EXPENDITURES</b>	<b>76,100,349</b>
<b>2025-2026 PRELIMINARY REVENUES</b>	<b>73,824,718</b>
<b>UPDATED DEFICIT</b>	<b>(2,275,631)</b>

## NEXT STEPS

- If the Board agrees on the expenditure cuts as presented, funding of \$2.276 million dollar remaining deficit through fund balance usage and/or millage increase.

% Increase	Millage Rate	Assessed Value	Collection Rate	Net Collections	Additional Revenue	Category	6/30/2024
0.00%	24.3070	1,265,718,339	96.50%	29,689,012	2,910	Nonspendable <i>Legally or contractually obligated. This represents the amount set-aside for the LBT Trust.</i>	865,428
1.00%	24.5501	1,265,718,339	96.50%	29,985,902	296,890		
1.50%	24.6716	1,265,718,339	96.50%	30,134,347	445,335	Committed <i>Additional reserve set-aside for medical claims, technology, debt &amp; PSERS.</i>	7,984,846
2.00%	24.7931	1,265,718,339	96.50%	30,282,792	593,780		
2.50%	24.9147	1,265,718,339	96.50%	30,431,237	742,225		
3.00%	25.0362	1,265,718,339	96.50%	30,579,682	890,670	Assigned <i>The fund balance set-aside to balance the 2024-2025 budget.</i>	1,644,167
3.50%	25.1577	1,265,718,339	96.50%	30,728,128	1,039,115		
4.00%	25.2793	1,265,718,339	96.50%	30,876,573	1,187,560		
4.50%	25.4008	1,265,718,339	96.50%	31,025,018	1,336,006	Unassigned <i>Approximately 8% of 2024-2025 expenditures.</i>	5,932,503
5.00%	25.5224	1,265,718,339	96.50%	31,173,463	1,484,451		
5.50%	25.6439	1,265,718,339	96.50%	31,321,908	1,632,896		
5.60%	25.6682	1,265,718,339	96.50%	31,351,597	1,662,585	Total	16,426,944