

# 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.*

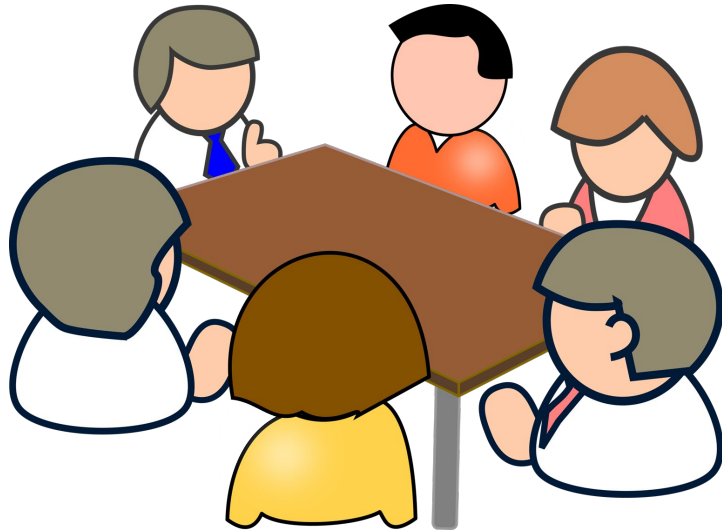
**2025-2026 PRELIMINARY BUDGET PRESENTATION**

**FEBRUARY 11, 2025**

## 2025-2026 PRELIMINARY BUDGET AS PRESENTED IN JANUARY

<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>

# DATA REQUESTED DURING THE JANUARY PRESENTATION



# **FEBRUARY BUDGET PRESENTATION**

- **York County Millage Rate Comparison**
- **York County Earned Income Tax Rate Comparison**
- **DASD Fund Balance**
- **York County Fund Balances Compared to Expenditures**
- **Revenue Generated from Millage Increases**
- **Impact of Millage Increases on Various Taxable Assessments**
- **Impact of Fund Balance Usage with Compounding Interest – 5 Year Example**
- **Impact of 2025-2026 Millage Increase and Additional Revenue over Five Years**
- **ACCESS Revenue**
- **2025-2026 First Round Governor's Budget**

# YORK COUNTY MILLAGE RATES

District	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	Rank
West Shore SD	13.25	13.82	14.22	14.40	14.69	14.96	15.39	15.46	16.14	17.30	1
Southern York SD	17.94	18.46	18.92	19.39	19.39	19.39	19.91	19.91	19.91	19.91	2
Northern York SD	16.00	16.48	16.48	16.98	17.47	18.05	18.73	19.30	19.84	20.13	3
South Eastern SD	22.25	22.25	22.25	22.25	22.25	22.25	22.25	22.25	22.25	22.25	4
South Western SD	18.32	18.85	19.43	19.83	20.32	20.32	21.09	21.80	22.40	22.40	5
Central York SD	18.57	18.92	19.35	19.93	20.33	20.33	20.33	20.79	21.87	22.74	6
Hanover Public SD	20.78	21.36	21.99	22.62	23.06	23.06	23.06	23.06	23.06	23.06	7
Red Lion Area SD	22.39	22.28	22.28	22.28	22.28	22.28	22.28	22.28	22.28	23.26	8
Dover Area SD	21.93	21.93	21.93	22.37	22.64	22.91	23.72	24.31	24.31	24.31	9
Spring Grove Area SD	21.54	21.97	22.68	23.09	23.67	23.67	24.09	24.09	24.09	24.45	10
West York Area SD	22.30	23.47	24.22	24.22	24.22	24.22	24.22	24.22	24.22	25.07	11
Dallastown Area SD	22.26	22.93	23.66	23.66	23.66	23.66	24.58	25.69	25.69	25.69	12
Eastern York SD	21.02	22.43	23.26	23.98	24.69	24.69	24.69	25.18	25.18	26.43	13
York Suburban SD	21.89	22.41	22.75	23.18	23.41	23.65	24.10	25.06	25.69	26.58	14
Northeastern York SD	26.09	26.09	26.09	26.25	26.47	26.47	26.69	26.91	26.91	27.46	15
York City SD	33.74	33.74	33.74	33.74	33.74	35.15	35.86	36.21	36.76	37.31	16

# EARNED INCOME TAX RATES

<b>District</b>	<b>EIT Rates</b>
<b>Central York SD</b>	<b>0.5000</b>
<b>Dallastown Area SD</b>	<b>0.5000</b>
<b>Eastern York SD</b>	<b>0.5000</b>
<b>Hanover Public SD</b>	<b>0.5000</b>
<b>Northeastern York SD</b>	<b>0.5000</b>
<b>Red Lion Area SD</b>	<b>0.5000</b>
<b>South Eastern SD</b>	<b>0.5000</b>
<b>South Western SD</b>	<b>0.5000</b>
<b>Spring Grove Area SD</b>	<b>0.5000</b>
<b>West York Area SD</b>	<b>0.5000</b>
<b>York City SD</b>	<b>0.5000</b>
<b>York Suburban SD</b>	<b>0.5000</b>
<b>Northern York County SD</b>	<b>0.7500</b>
<b>Southern York County SD</b>	<b>0.8000</b>
<b>Dover Area SD</b>	<b>0.9000</b>
<b>West Shore SD</b>	<b>0.9500</b>

## JUNE 30, 2024 FUND BALANCE

Category	6/30/2024
<b>Nonspendable</b> <i>Legally or contractually obligated. This represents the amount set-aside for the LBT Trust.</i>	<b>865,428</b>
<b>Committed</b> <i>Additional reserve set-aside for medical claims, technology, debt &amp; PSERS.</i>	<b>7,984,846</b>
<b>Assigned</b> <i>The fund balance set-aside to balance the 2024-2025 budget.</i>	<b>1,644,167</b>
<b>Unassigned</b> <i>Approximately 8% of 2024-2025 expenditures.</i>	<b>5,932,503</b>
<b>Total</b>	<b>16,426,944</b>

## 6-30-23 YORK COUNTY FUND BALANCES COMPARED TO TOTAL EXPENDITURES

School District	22-23 Total FB	22-23 Total Expenditures	FB % Expenditures
Central York SD	3,817,615	105,202,812	3.63%
South Western SD	9,339,365	84,587,414	11.04%
Spring Grove Area SD	10,387,866	84,814,610	12.25%
Eastern York SD	7,815,066	54,243,517	14.41%
Dallastown Area SD	18,280,179	126,856,703	14.41%
West York Area SD	10,755,739	68,540,220	15.69%
Northern York SD	10,104,557	60,858,690	16.60%
West Shore SD	25,390,561	141,132,890	17.99%
York City SD	35,254,245	182,236,908	19.35%
York Suburban SD	13,754,808	67,118,959	20.49%
Northeastern York SD	17,755,930	83,395,916	21.29%
<b>Dover Area SD</b>	<b>15,134,265</b>	<b>70,969,373</b>	<b>21.33%</b>
Hanover Public SD	10,015,588	46,488,302	21.54%
Red Lion Area SD	25,405,177	98,924,656	25.68%
Southern York SD	20,144,407	60,270,638	33.42%
South Eastern SD	26,726,785	57,901,800	46.16%

*Please note these balances exclude the non-spendable category since it can not be utilized.  
Data obtained from PDE.*



# REVENUE GENERATED FROM VARIOUS MILLAGE INCREASES

% Increase	Millage Rate	Assessed Value	Collection Rate	Net Collections	Additional Revenue
0.00%	24.3070	1,265,718,339	96.50%	29,689,012	2,910
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
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
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
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

Adjusted Index →

# IMPACT OF MILLAGE INCREASES ON VARIOUS TAXABLE ASSESSMENTS

Assessments	24.3070	24.5501		24.6716		24.7931		24.9147		25.0362		25.1577	
	Current	1% Change		1.50% Change		2% Change		2.50% Change		3% Change		3.50% Change	
\$75,000	\$1,823	\$1,841	\$18	\$1,850	\$27	\$1,859	\$36	\$1,869	\$46	\$1,878	\$55	\$1,887	\$64
\$100,000	\$2,431	\$2,455	\$24	\$2,467	\$36	\$2,479	\$48	\$2,491	\$60	\$2,504	\$73	\$2,516	\$85
<b>\$116,208</b>	<b>\$2,825</b>	<b>\$2,853</b>	<b>\$28</b>	<b>\$2,867</b>	<b>\$42</b>	<b>\$2,881</b>	<b>\$56</b>	<b>\$2,895</b>	<b>\$70</b>	<b>\$2,909</b>	<b>\$84</b>	<b>\$2,924</b>	<b>\$99</b>
\$125,000	\$3,038	\$3,069	\$31	\$3,084	\$46	\$3,099	\$61	\$3,114	\$76	\$3,130	\$92	\$3,145	\$107
\$150,000	\$3,646	\$3,683	\$37	\$3,701	\$55	\$3,719	\$73	\$3,737	\$91	\$3,755	\$109	\$3,774	\$128
\$175,000	\$4,254	\$4,296	\$42	\$4,318	\$64	\$4,339	\$85	\$4,360	\$106	\$4,381	\$127	\$4,403	\$149
\$200,000	\$4,861	\$4,910	\$49	\$4,934	\$73	\$4,959	\$98	\$4,983	\$122	\$5,007	\$146	\$5,032	\$171
\$250,000	\$6,077	\$6,138	\$61	\$6,168	\$91	\$6,198	\$121	\$6,229	\$152	\$6,259	\$182	\$6,289	\$212

Assessments	24.3070	25.2793		25.4008		25.5224		25.6439		25.6682	
	Current	4% Change		4.50% Change		5% Change		5.5% Change		5.6% Change	
\$75,000	\$1,823	\$1,896	\$73	\$1,905	\$82	\$1,914	\$91	\$1,923	\$100	\$1,925	\$102
\$100,000	\$2,431	\$2,528	\$97	\$2,540	\$109	\$2,552	\$121	\$2,564	\$133	\$2,567	\$136
<b>\$116,208</b>	<b>\$2,825</b>	<b>\$2,938</b>	<b>\$113</b>	<b>\$2,952</b>	<b>\$127</b>	<b>\$2,966</b>	<b>\$141</b>	<b>\$2,980</b>	<b>\$155</b>	<b>\$2,983</b>	<b>\$158</b>
\$125,000	\$3,038	\$3,160	\$122	\$3,175	\$137	\$3,190	\$152	\$3,205	\$167	\$3,209	\$171
\$150,000	\$3,646	\$3,792	\$146	\$3,810	\$164	\$3,828	\$182	\$3,847	\$201	\$3,850	\$204
\$175,000	\$4,254	\$4,424	\$170	\$4,445	\$191	\$4,466	\$212	\$4,488	\$234	\$4,492	\$238
\$200,000	\$4,861	\$5,056	\$195	\$5,080	\$219	\$5,104	\$243	\$5,129	\$268	\$5,134	\$273
\$250,000	\$6,077	\$6,320	\$243	\$6,350	\$273	\$6,381	\$304	\$6,411	\$334	\$6,417	\$340

*\$116,208 is the average taxable assessed value of a residential property according to the York County Assessment Office – Nov 2024*

# INTEREST REVENUE LOSS FROM FUND BALANCE USAGE – 5 YEAR COMPOUNDING EXAMPLES

<b>Incremental amount</b>	<b>\$500,000</b>		<b>Incremental amount</b>	<b>\$1,000,000</b>		<b>Incremental amount</b>	<b>\$1,500,000</b>		<b>Incremental amount</b>	<b>\$2,000,000</b>
<b>Years</b>	<b>5</b>		<b>Years</b>	<b>5</b>		<b>Years</b>	<b>5</b>		<b>Years</b>	<b>5</b>
<b>Interest rate, compounded monthly</b>	<b>4%</b>		<b>Interest rate, compounded monthly</b>	<b>4%</b>		<b>Interest rate, compounded monthly</b>	<b>4%</b>		<b>Interest rate, compounded monthly</b>	<b>4%</b>
<b>Years</b>	<b>Future Value</b>		<b>Years</b>	<b>Future Value</b>		<b>Years</b>	<b>Future Value</b>		<b>Years</b>	<b>Future Value</b>
<b>Year 1</b>	<b>\$520,371</b>		<b>Year 1</b>	<b>\$1,040,742</b>		<b>Year 1</b>	<b>\$1,561,112</b>		<b>Year 1</b>	<b>\$2,081,483</b>
<b>Year 2</b>	<b>\$541,571</b>		<b>Year 2</b>	<b>\$1,083,143</b>		<b>Year 2</b>	<b>\$1,624,714</b>		<b>Year 2</b>	<b>\$2,166,286</b>
<b>Year 3</b>	<b>\$563,636</b>		<b>Year 3</b>	<b>\$1,127,272</b>		<b>Year 3</b>	<b>\$1,690,908</b>		<b>Year 3</b>	<b>\$2,254,544</b>
<b>Year 4</b>	<b>\$586,599</b>		<b>Year 4</b>	<b>\$1,173,199</b>		<b>Year 4</b>	<b>\$1,759,798</b>		<b>Year 4</b>	<b>\$2,346,397</b>
<b>Year 5</b>	<b>\$610,498</b>		<b>Year 5</b>	<b>\$1,220,997</b>		<b>Year 5</b>	<b>\$1,831,495</b>		<b>Year 5</b>	<b>\$2,441,993</b>
<b>Difference at Year 5</b>	<b>\$110,498</b>		<b>Difference at Year 5</b>	<b>\$220,997</b>		<b>Difference at Year 5</b>	<b>\$331,495</b>		<b>Difference at Year 5</b>	<b>\$441,993</b>

# MILLAGE RATE REVENUE COMPARISONS

No Millage Increase					
Year	Taxable Assessment Increase	Millage Rate	Assessed Value	Collection Rate	Net Collections
2025-2026	1.00%	24.3070	1,265,718,339	96.50%	29,689,012
2026-2027	1.00%	24.3070	1,278,375,522	96.50%	29,985,902
2027-2028	1.00%	24.3070	1,291,159,278	96.50%	30,285,761
2028-2029	1.00%	24.3070	1,304,070,870	96.50%	30,588,619
2029-2030	1.00%	24.3070	1,317,111,579	96.50%	30,894,505
Total Estimated Collections Over Five-Years					151,443,799

1% Millage Increase During 2025-2026 Only					
Year	Taxable Assessment Increase	Millage Rate	Assessed Value	Collection Rate	Net Collections
2025-2026	1.00%	24.5501	1,265,718,339	96.50%	29,985,902
2026-2027	1.00%	24.5501	1,278,375,522	96.50%	30,285,761
2027-2028	1.00%	24.5501	1,291,159,278	96.50%	30,588,619
2028-2029	1.00%	24.5501	1,304,070,870	96.50%	30,894,505
2029-2030	1.00%	24.5501	1,317,111,579	96.50%	31,203,450
Total Estimated Collections Over Five-Years					152,958,237
Difference at Year 5					1,514,438

# MILLAGE RATE REVENUE COMPARISONS

No Millage Increase					
Year	Taxable Assessment Increase	Millage Rate	Assessed Value	Collection Rate	Net Collections
2025-2026	1.00%	24.3070	1,265,718,339	96.50%	29,689,012
2026-2027	1.00%	24.3070	1,278,375,522	96.50%	29,985,902
2027-2028	1.00%	24.3070	1,291,159,278	96.50%	30,285,761
2028-2029	1.00%	24.3070	1,304,070,870	96.50%	30,588,619
2029-2030	1.00%	24.3070	1,317,111,579	96.50%	30,894,505
Total Estimated Collections Over Five-Years					151,443,799

2% Millage Increase During 2025-2026 Only					
Year	Taxable Assessment Increase	Millage Rate	Assessed Value	Collection Rate	Net Collections
2025-2026	1.00%	24.7931	1,265,718,339	96.50%	30,282,792
2026-2027	1.00%	24.7931	1,278,375,522	96.50%	30,585,620
2027-2028	1.00%	24.7931	1,291,159,278	96.50%	30,891,476
2028-2029	1.00%	24.7931	1,304,070,870	96.50%	31,200,391
2029-2030	1.00%	24.7931	1,317,111,579	96.50%	31,512,395
Total Estimated Collections Over Five-Years					154,472,674
Difference at Year 5					3,028,875

## ACCESS REVENUE

**2024-2025 Budget option chosen based on cost settlement amounts received during FY21-22 & 22-23, averaged (\$385 thousand)**

<b>Fiscal Year</b>	<b>Estimated Starting Cost Reserve</b>	<b>Estimated Cost Settlement</b>	<b>Estimated Request</b>	<b>Remaining Cost Reserve</b>
<b>2024-2025</b>	<b>\$1,209,118</b>	<b>\$350,000</b>	<b>-\$900,000</b>	<b>\$659,118</b>
<b>2025-2026</b>	<b>\$659,118</b>	<b>\$350,000</b>	<b>-\$750,000</b>	<b>\$259,118</b>
<b>2026-2027</b>	<b>\$259,118</b>	<b>\$350,000</b>	<b>-\$500,000</b>	<b>\$109,118</b>
<b>2027-2028</b>	<b>\$109,118</b>	<b>\$350,000</b>	<b>-\$350,000</b>	<b>\$109,118</b>
<b>2028-2029</b>	<b>\$109,118</b>	<b>\$350,000</b>	<b>-\$350,000</b>	<b>\$109,118</b>
<b>2029-2030</b>	<b>\$109,118</b>	<b>\$350,000</b>	<b>-\$350,000</b>	<b>\$109,118</b>

**Current estimated status based on cost settlement received in July 2023 (\$135 thousand)**

<b>Fiscal Year</b>	<b>Estimated Starting Cost Reserve</b>	<b>Estimated Cost Settlement</b>	<b>Estimated Request</b>	<b>Remaining Cost Reserve</b>
<b>2024-2025</b>	<b>\$1,155,931</b>	<b>\$150,000</b>	<b>-\$650,000</b>	<b>\$655,931</b>
<b>2025-2026</b>	<b>\$655,931</b>	<b>\$150,000</b>	<b>-\$600,000</b>	<b>\$205,931</b>
<b>2026-2027</b>	<b>\$205,931</b>	<b>\$150,000</b>	<b>-\$300,000</b>	<b>\$55,931</b>
<b>2027-2028</b>	<b>\$55,931</b>	<b>\$150,000</b>	<b>-\$200,000</b>	<b>\$5,931</b>
<b>2028-2029</b>	<b>\$5,931</b>	<b>\$150,000</b>	<b>-\$150,000</b>	<b>\$5,931</b>
<b>2029-2030</b>	<b>\$5,931</b>	<b>\$150,000</b>	<b>-\$150,000</b>	<b>\$5,931</b>

## **ACCESS REVENUE**

**What were the reasons for the decrease in reimbursement?**

- **The direct medical reimbursement percentage decreased from 30.70% to 27.62%.**
- **The IEP ratio reimbursement percentage decreased from 78.08% to 68.32%.**
- **The biggest decrease was the one-way trip reimbursement. It decreased from 48.43% to 4.64%.**

**End result, the district submitted a 20% increase in expenditures and received only 30% of the previous years' cost settlement reimbursement.**

**The District's ACCESS Coordinator is working diligently with the ACCESS Liaison to determine if the cost settlement received in July 2024 was an anomaly or a possible trend.**

## GOVERNOR'S FEBRUARY BUDGET ADDRESS – ITEMS THAT IMPACT DOVER

Funding Source	25-26 Prelim Budget	Governor's Feb Budget Address	Comments
Basic Ed Subsidy	\$14,184,900	\$13,906,043	<i>Only increased 1%, some variables need to be updated</i>
Special Ed Subsidy	\$3,013,800	\$3,018,085	<i>Many variables still need to be updated, i.e. 2023-2024 ADMs</i>
Vocational Subsidy	\$416,700	\$520,011	<i>Vocational ADMs are still preliminary, 24-25 subsidy increased 20% (\$69 thousand) from February 24 to July 24</i>
RTL Grant	\$1,113,841	\$1,667,132	<i>Added \$553 thousand of Adequacy Supplement</i>
State Property Reduction	\$1,932,017		<i>Unknown right now, added \$120 million over 24-25 funding</i>
Cyber-Charter School Reimburse.	\$301,450	\$0	<i>Removed reimbursement, non-special education cap to replace it</i>
Cyber-Charter Tuition Cap	\$0	\$851,971	<i>Estimated savings for \$8 thousand tuition cap</i>

key takeaway



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



## OPTIONS TO BALANCE THE BUDGET

- **Fund Balance Usage**
- **Expenditure Reductions**
- **Millage Increase**