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 within a supportive and collaborative community.

2026-2027 PROPOSED FINAL BUDGET
MAY 12, 2026

5-YEAR BUDGET PROJECTIONS WITH NO TAX INCREASE

CODE	DESCRIPTION	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	ANTICIPATED 2025-2026	PRELIM 2026-2027	FORECAST 2027-2028	FORECAST 2028-2029	FORECAST 2029-2030
	Property Tax Rate	23.715	24.307	24.307	24.307	24.307	24.307	24.307	24.307	24.307	24.307
	Act 1 Adjusted Index	4.10%	4.60%	5.60%	7.20%	5.60%	5.60%	4.90%	4.50%	4.60%	4.60%
	Tax Rate % Increase	3.50%	2.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	REVENUE										
6000s	Local - Real Estate Taxes	28,207,297	29,195,438	29,595,085	29,560,256	29,769,653	29,720,030				
	Without Tax Increase							30,333,550	30,790,164	33,739,845	34,284,510
	Local - Other Taxes	7,129,582	7,383,086	8,190,073	8,416,738	8,489,400	8,786,983	9,040,400	9,341,400	9,654,440	9,980,002
	Local - Interest	17,840	706,368	1,093,868	924,294	950,000	750,000	700,000	700,000	700,000	700,000
	Local - Other	2,067,697	1,515,163	1,541,161	1,201,289	1,218,750	1,197,847	1,189,200	1,189,200	1,189,200	1,189,200
7000s	State	27,044,678	28,249,564	28,742,958	31,011,601	32,346,809	31,998,168	32,824,789	33,863,651	34,543,366	35,184,629
8000s	Federal	3,318,409	4,082,480	2,414,929	2,695,006	1,407,625	1,398,296	1,199,126	949,126	949,126	949,126
9000s	Other	2,374,630	16,935	114,660	2,457,509	312,500	526,316	5,000	251,435	2,046,455	242,870
	TOTAL	70,160,133	71,149,034	71,692,734	76,266,693	74,494,737	74,377,640	75,292,065	77,084,976	82,822,432	82,530,336
	% Increase (Decrease)		1.41%	0.76%	6.38%	-2.32%	-2.48%	1.07%	2.38%	7.44%	-0.35%
	EXPENSES										
100s	Salaries	26,854,206	27,130,942	28,047,736	28,228,183	29,903,018	29,303,018	30,658,174	31,408,386	32,275,598	33,051,348
200s	Benefits	17,614,095	18,471,279	18,809,771	18,351,546	19,738,712	20,004,668	20,285,407	21,778,171	22,726,102	23,640,442
300s	Purchased Professional Svcs	3,613,740	2,951,075	2,689,225	3,935,750	2,942,305	4,159,798	3,866,806	3,881,062	3,895,603	3,910,435
400s	Purchased Property Svcs	807,676	2,382,916	1,302,112	1,445,906	696,249	643,596	678,415	678,415	678,415	678,415
500s	Other Purchased Svcs	8,349,112	8,608,948	10,221,379	11,249,289	10,671,530	11,223,271	11,969,015	12,231,736	12,597,450	12,975,892
600s	Supplies	2,906,774	2,973,969	3,016,338	3,463,921	3,271,123	3,355,773	3,878,447	4,010,012	4,107,855	4,210,591
700s	Equipment	2,304,122	384,853	369,717	2,574,517	506,085	712,118	219,000	457,435	2,265,455	446,870
800s	Other Objects	3,959,004	3,960,671	3,808,418	3,722,811	3,669,297	3,650,932	3,434,073	3,211,954	3,039,454	2,859,054
900s	Other Uses of Funds	4,709,288	4,104,720	4,215,431	4,836,733	4,852,766	4,852,766	5,064,578	4,943,349	4,683,452	4,873,634
	TOTAL	71,118,017	70,969,373	72,480,127	77,808,656	76,251,085	77,905,940	80,053,915	82,600,520	86,269,385	86,646,681
	% Increase (Decrease)		-0.21%	2.13%	7.35%	-2.00%	0.13%	4.99%	3.18%	4.44%	0.44%
	SURPLUS (DEFICIT)	(957,884)	179,661	(787,393)	(1,541,963)	(1,756,348)	(3,528,300)	(4,761,850)	(5,515,544)	(3,446,953)	(4,116,344)

5-YEAR BUDGET PROJECTIONS WITH 2.0% INCREASE IN 26-27 AND 3.00% IN 27-28

CODE	DESCRIPTION	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	ANTICIPATED 2025-2026	PRELIM 2026-2027	FORECAST 2027-2028	FORECAST 2028-2029	FORECAST 2029-2030
Property Tax Rate		23.715	24.307	24.307	24.307	24.307	24.307	24.7931	25.537	25.537	25.537
Act 1 Adjusted Index		4.10%	4.60%	5.60%	7.20%	5.60%	5.60%	4.90%	4.50%	4.60%	4.60%
Tax Rate % Increase		3.50%	2.50%	0.00%	0.00%	0.00%	0.00%	2.00%	3.00%	0.00%	0.00%
	REVENUE										
6000s	Local - Real Estate Taxes	28,207,297	29,195,438	29,595,085	29,560,256	29,769,653	29,720,030				
	Without Tax Increase							30,333,550	30,790,164	33,709,340	34,253,536
	With Tax Increase							599,885	1,541,051	1,688,266	1,715,259
	Local - Other Taxes	7,129,582	7,383,086	8,190,073	8,416,738	8,489,400	8,786,983	9,040,400	9,341,400	9,654,440	9,980,002
	Local - Interest	17,840	706,368	1,093,868	924,294	950,000	750,000	700,000	700,000	700,000	700,000
	Local - Other	2,067,697	1,515,163	1,541,161	1,201,289	1,218,750	1,197,847	1,189,200	1,189,200	1,189,200	1,189,200
7000s	State	27,044,678	28,249,564	28,742,958	31,011,601	32,346,809	31,998,168	32,824,789	33,863,651	34,543,366	35,184,629
8000s	Federal	3,318,409	4,082,480	2,414,929	2,695,006	1,407,625	1,398,296	1,199,126	949,126	949,126	949,126
9000s	Other	2,374,630	16,935	114,660	2,457,509	312,500	526,316	5,000	251,435	2,046,455	242,870
	TOTAL	70,160,133	71,149,034	71,692,734	76,266,693	74,494,737	74,377,640	75,891,950	78,626,027	84,480,193	84,214,621
	% Increase (Decrease)		1.41%	0.76%	6.38%	-2.32%	-2.48%	1.88%	3.60%	7.45%	-0.31%
	EXPENSES										
100s	Salaries	26,854,206	27,130,942	28,047,736	28,228,183	29,903,018	29,303,018	30,658,174	31,408,386	32,275,598	33,051,348
200s	Benefits	17,614,095	18,471,279	18,809,771	18,351,546	19,738,712	20,004,668	20,285,407	21,778,171	22,726,102	23,640,442
300s	Purchased Professional Svcs	3,613,740	2,951,075	2,689,225	3,935,750	2,942,305	4,159,798	3,866,806	3,881,062	3,895,603	3,910,435
400s	Purchased Property Svcs	807,676	2,382,916	1,302,112	1,445,906	696,249	643,596	678,415	678,415	678,415	678,415
500s	Other Purchased Svcs	8,349,112	8,608,948	10,221,379	11,249,289	10,671,530	11,223,271	11,969,015	12,231,736	12,597,450	12,975,892
600s	Supplies	2,906,774	2,973,969	3,016,338	3,463,921	3,271,123	3,355,773	3,878,447	4,010,012	4,107,855	4,210,591
700s	Equipment	2,304,122	384,853	369,717	2,574,517	506,085	712,118	219,000	457,435	2,265,455	446,870
800s	Other Objects	3,959,004	3,960,671	3,808,418	3,722,811	3,669,297	3,650,932	3,434,073	3,211,954	3,039,454	2,859,054
900s	Other Uses of Funds	4,709,288	4,104,720	4,215,431	4,836,733	4,852,766	4,852,766	5,064,578	4,943,349	4,683,452	4,873,634
	TOTAL	71,118,017	70,969,373	72,480,127	77,808,656	76,251,085	77,905,940	80,053,915	82,600,520	86,269,385	86,646,681
	% Increase (Decrease)		-0.21%	2.13%	7.35%	-2.00%	0.13%	4.99%	3.18%	4.44%	0.44%
	SURPLUS (DEFICIT)	(957,884)	179,661	(787,393)	(1,541,963)	(1,756,348)	(3,528,300)	(4,161,965)	(3,974,493)	(1,789,192)	(2,432,059)

5-YEAR BUDGET PROJECTIONS WITH 3.50% INCREASE IN 26-27 AND 3.00% IN 27-28

CODE	DESCRIPTION	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	ACTUAL 2024-2025	BUDGET 2025-2026	ANTICIPATED 2025-2026	PRELIM 2026-2027	FORECAST 2027-2028	FORECAST 2028-2029	FORECAST 2029-2030
Property Tax Rate		23.715	24.307	24.307	24.307	24.307	24.307	25.158	25.912	25.912	25.912
Act 1 Adjusted Index		4.10%	4.60%	5.60%	7.20%	5.60%	5.60%	4.90%	4.50%	4.60%	4.60%
Tax Rate % Increase		3.50%	2.50%	0.00%	0.00%	0.00%	0.00%	3.50%	3.00%	0.00%	0.00%
	REVENUE										
6000s	Local - Real Estate Taxes	28,207,297	29,195,438	29,595,085	29,560,256	29,769,653	29,720,030				
	Without Tax Increase							30,333,550	30,790,164	33,709,340	34,253,536
	With Tax Increase							1,049,964	2,011,587	2,203,748	2,238,989
	Local - Other Taxes	7,129,582	7,383,086	8,190,073	8,416,738	8,489,400	8,786,983	9,040,400	9,341,400	9,654,440	9,980,002
	Local - Interest	17,840	706,368	1,093,868	924,294	950,000	750,000	700,000	700,000	700,000	700,000
	Local - Other	2,067,697	1,515,163	1,541,161	1,201,289	1,218,750	1,197,847	1,189,200	1,189,200	1,189,200	1,189,200
7000s	State	27,044,678	28,249,564	28,742,958	31,011,601	32,346,809	31,998,168	32,824,789	33,863,651	34,543,366	35,184,629
8000s	Federal	3,318,409	4,082,480	2,414,929	2,695,006	1,407,625	1,398,296	1,199,126	949,126	949,126	949,126
9000s	Other	2,374,630	16,935	114,660	2,457,509	312,500	526,316	5,000	251,435	2,046,455	242,870
	TOTAL	70,160,133	71,149,034	71,692,734	76,266,693	74,494,737	74,377,640	76,342,029	79,096,563	84,995,675	84,738,351
	% Increase (Decrease)		1.41%	0.76%	6.38%	-2.32%	-2.48%	2.48%	3.61%	7.46%	-0.30%
	EXPENSES										
100s	Salaries	26,854,206	27,130,942	28,047,736	28,228,183	29,903,018	29,303,018	30,658,174	31,408,386	32,275,598	33,051,348
200s	Benefits	17,614,095	18,471,279	18,809,771	18,351,546	19,738,712	20,004,668	20,285,407	21,778,171	22,726,102	23,640,442
300s	Purchased Professional Svcs	3,613,740	2,951,075	2,689,225	3,935,750	2,942,305	4,159,798	3,866,806	3,881,062	3,895,603	3,910,435
400s	Purchased Property Svcs	807,676	2,382,916	1,302,112	1,445,906	696,249	643,596	678,415	678,415	678,415	678,415
500s	Other Purchased Svcs	8,349,112	8,608,948	10,221,379	11,249,289	10,671,530	11,223,271	11,969,015	12,231,736	12,597,450	12,975,892
600s	Supplies	2,906,774	2,973,969	3,016,338	3,463,921	3,271,123	3,355,773	3,878,447	4,010,012	4,107,855	4,210,591
700s	Equipment	2,304,122	384,853	369,717	2,574,517	506,085	712,118	219,000	457,435	2,265,455	446,870
800s	Other Objects	3,959,004	3,960,671	3,808,418	3,722,811	3,669,297	3,650,932	3,434,073	3,211,954	3,039,454	2,859,054
900s	Other Uses of Funds	4,709,288	4,104,720	4,215,431	4,836,733	4,852,766	4,852,766	5,064,578	4,943,349	4,683,452	4,873,634
	TOTAL	71,118,017	70,969,373	72,480,127	77,808,656	76,251,085	77,905,940	80,053,915	82,600,520	86,269,385	86,646,681
	% Increase (Decrease)		-0.21%	2.13%	7.35%	-2.00%	0.13%	4.99%	3.18%	4.44%	0.44%
	SURPLUS (DEFICIT)	(957,884)	179,661	(787,393)	(1,541,963)	(1,756,348)	(3,528,300)	(3,711,886)	(3,503,957)	(1,273,710)	(1,908,329)

OPTIONS

Millage Increase	24.3070 0.00%	24.7931 2.00%	25.1577 3.50%
Revenues	$75,292,065	$75,891,950	$76,342,029
2026-2027 Preliminary Expenditures	$80,172,915	$80,172,915	$80,172,915
General Supplies/Student Meals	($13,000)	($13,000)	($13,000)
PSSA Snacks/New Music	($3,000)	($3,000)	($3,000)
Tractor/Snow Removal	($60,000)	($60,000)	($60,000)
Supplies & Uniforms	($25,000)	($25,000)	($25,000)
On-Boarding Software	($13,000)	($13,000)	($13,000)
Professional Development	($5,000)	($5,000)	($5,000)
Adjusted 2026-2027 Preliminary Expenditures	$80,053,915	$80,053,915	$80,053,915
Deficit (Fund Balance Usage)	($4,761,850)	($4,161,965)	($3,711,886)
24-25 Fund Balance	$14,884,980	$14,884,980	$14,884,980
Anticipated 25-26 Deficit	($3,528,300)	($3,528,300)	($3,528,300)
26-27 Deficit	($4,761,850)	($4,161,966)	($3,711,886)
Projected 6-30-27 Fund Balance	$6,594,830	$7,194,714	$7,644,794