

Dover Area School District
2025-26 General Fund Year-To-Date Revenue Report for the Period Ending June 30, 2026 (Preliminary)
With Comparative Actual Amounts for Fiscal Year Ended 2025

	2024-2025			2025-2026		
	Budgeted Revenue	YTD Revenue	% of Budget Received	Budgeted Revenue	YTD Revenue	% of Budget Received
<i>LOCAL REVENUE</i>						
Current Real Estate Taxes	29,686,102	29,265,973	98.58%	29,393,433	29,364,603	99.90%
Interim Real Estate Taxes	352,500	294,283	83.48%	376,220	338,667	90.02%
Public Utility Real Estate Taxes	31,600	34,801	110.13%	31,600	34,803	110.14%
Payment in Lieu of Taxes	232	811	349.57%	800	580	72.45%
Earned Income Taxes	6,335,500	6,931,986	109.41%	7,017,000	7,342,334	104.64%
Real Estate Transfer Taxes	650,000	664,285	102.20%	700,000	938,208	134.03%
Delinquent Real Estate Taxes	600,000	651,481	108.58%	640,000	712,722	111.36%
Delinquent Earned Income Taxes	100,000	133,371	133.37%	100,000	189,773	189.77%
Interest On Investments	850,000	924,294	108.74%	950,000	662,228	69.71%
Athletic Gate Receipts	61,000	44,985	73.75%	55,500	46,360	83.53%
Student Store	17,000	18,649	109.70%	17,000	23,120	136.00%
Student Fees	49,750	27,965	56.21%	35,000	30,507	87.16%
Ad Sales	500	-	0.00%	150	-	0.00%
Other Student Income	8,250	9,297	112.69%	8,500	1,263	14.86%
Fed Rev Received - Other LEAs	140,000	80,256	57.33%	140,000	109,411	78.15%
Fed Rev Passed Thru IU	835,100	784,462	93.94%	835,100	795,099	95.21%
Rentals	30,000	65,452	218.17%	50,000	46,854	93.71%
Regular Day Tuition	26,400	25,177	95.37%	16,750	16,930	101.07%
Revenue from other LEAs	15,000	84,466	563.11%	5,000	-	0.00%
Trans Svcs Provided by LEAs	10,000	20,248	202.48%	5,000	79,393	1587.86%
Fines, Truancy, Other Fees	40,000	24,151	60.38%	43,000	28,841	67.07%
Energy Rebates	-	-	0.00%	-	30,723	N/A
Misc.	13,000	16,185	124.50%	7,750	15,533	200.43%
<i>Total Local Revenue</i>	<i>39,851,934</i>	<i>40,102,578</i>	<i>100.63%</i>	<i>40,427,803</i>	<i>40,807,951</i>	<i>100.94%</i>

Dover Area School District
2025-26 General Fund Year-To-Date Revenue Report for the Period Ending June 30, 2026 (Preliminary)
With Comparative Actual Amounts for Fiscal Year Ended 2025

	2024-2025			2025-2026		
	Budgeted Revenue	YTD Revenue	% of Budget Received	Budgeted Revenue	YTD Revenue	% of Budget Received
<i>STATE REVENUE</i>						
Basic Ed Subsidy - Formula	13,678,600	13,775,000	100.70%	14,184,900	13,939,243	98.27%
Tuition From the State	115,000	135,605	117.92%	100,000	166,017	166.02%
Charter School Reimbursement	-	210,565	N/A	301,450	-	0.00%
Vocational Ed Subsidy	335,810	404,527	120.46%	416,700	616,995	148.07%
Special Ed Subsidy	2,745,968	2,891,351	105.29%	3,013,800	3,079,599	102.18%
Transportation	1,665,966	1,700,988	102.10%	1,745,267	1,749,070	100.22%
Rental Sinking Fund	1,256,129	1,337,626	106.49%	1,213,250	1,168,630	96.32%
Health Services	60,000	60,293	100.49%	60,000	56,653	94.42%
Property Tax Relief	1,932,017	1,932,017	100.00%	2,227,596	2,227,596	100.00%
PA Block Grant/Ready to Learn	560,822	1,113,841	198.61%	1,666,860	1,666,829	100.00%
SS Reimbursement	1,294,190	1,300,350	100.48%	1,305,340	887,379	67.98%
Retirement Reimbursement	5,997,255	5,986,668	99.82%	6,040,500	4,165,766	68.96%
Feminine Hygiene Products Grant	-	5,730	N/A	-	5,798	N/A
Supplemental Equipment Grant	-	78,004	N/A	-	112,647	N/A
PCCD Grants	71,146	79,037	111.09%	71,146	251,512	353.52%
<i>Total State Revenue</i>	<i>29,712,903</i>	<i>31,011,602</i>	<i>104.37%</i>	<i>32,346,809</i>	<i>30,093,734</i>	<i>93.03%</i>
<i>FEDERAL REVENUE</i>						
Title I	610,232	595,553	97.59%	598,350	507,431	84.81%
Title II	83,534	86,032	102.99%	86,950	36,187	41.62%
Title III	-	-	0.00%	-	6,514	N/A
Title IV	54,551	54,388	99.70%	46,025	26,682	57.97%
Vocation Education	37,000	41,307	111.64%	41,300	40,470	97.99%
Other Cares Funding	-	42,062	0.00%	-	24,001	N/A
ESSER III	-	1,146,207	N/A	-	-	0.00%
ARP ESSER	-	41,990	N/A	-	-	0.00%
ACCESS	925,600	687,467	74.27%	635,000	621,618	97.89%
<i>Total Federal Revenue</i>	<i>1,710,917</i>	<i>2,695,006</i>	<i>157.52%</i>	<i>1,407,625</i>	<i>1,262,903</i>	<i>89.72%</i>
<i>OTHER REVENUE</i>						
Extended Financing	1,742,050	1,983,419	113.86%	302,500	516,316	170.68%
Sale of Fixed Assets	433,000	474,089	109.49%	10,000	560	5.60%

Dover Area School District
2025-26 General Fund Year-To-Date Revenue Report for the Period Ending June 30, 2026 (Preliminary)
With Comparative Actual Amounts for Fiscal Year Ended 2025

	2024-2025			2025-2026		
	Budgeted Revenue	YTD Revenue	% of Budget Received	Budgeted Revenue	YTD Revenue	% of Budget Received
<i>Total Other Revenue</i>	<i>2,175,050</i>	<i>2,457,508</i>	<i>112.99%</i>	<i>312,500</i>	<i>516,876</i>	<i>165.40%</i>
<i>TOTAL REVENUE</i>	73,450,804	76,266,694	103.83%	74,494,737	72,681,464	97.57%

Dover Area School District
2025-26 General Fund Year-To-Date Expenditure Report for the Period Ending June 30, 2026 (Preliminary)
With Comparative Actual Amounts for Fiscal Year Ended 2025

	2024-2025			2025-2026		
	Budgeted Expenditures	YTD Exp.	% of Budget Expended	Budgeted Expenditures	YTD Exp.	% of Budget Expended
BY FUNCTION:						
1000 - Instruction						
1100 Regular Instruction	30,044,930	29,747,261	99.01%	28,400,932	26,228,673	92.35%
1200 Special Education	12,493,485	13,387,112	107.15%	13,906,155	14,458,012	103.97%
1300 Vocational Education	3,549,439	3,435,162	96.78%	3,625,056	3,630,459	100.15%
1400 Other Instructional Programs	307,634	405,165	131.70%	241,004	293,405	121.74%
1500 Non-Public Programs	6,658	8,682	130.40%	8,700	6,804	0.00%
<i>Total Instruction</i>	<i>46,402,146</i>	<i>46,983,382</i>	<i>101.25%</i>	<i>46,181,847</i>	<i>44,617,353</i>	<i>96.61%</i>
2000 - Support Services						
2100 Pupil Personnel	1,946,913	2,029,799	104.26%	1,980,662	1,870,095	94.42%
2200 Instructional Staff Support	2,598,502	2,569,008	98.86%	2,849,525	2,906,295	101.99%
2300 Administration	2,949,338	3,079,262	104.41%	3,329,329	3,164,076	95.04%
2400 Pupil Health Services	878,579	848,788	96.61%	896,773	901,323	100.51%
2500 Business Services	939,949	743,021	79.05%	829,305	831,162	100.22%
2600 Plant Services	5,255,154	6,227,427	118.50%	5,578,356	6,138,311	110.04%
2700 Student Transportation	3,927,249	4,313,842	109.84%	4,299,182	4,483,677	104.29%
2800 Central Support Svcs	791,841	669,941	84.61%	747,857	705,930	94.39%
2900 Other Support Svcs	5,000	4,064	81.28%	5,000	4,113	82.26%
<i>Total Support Services</i>	<i>19,292,526</i>	<i>20,485,152</i>	<i>106.18%</i>	<i>20,515,989</i>	<i>21,004,982</i>	<i>102.38%</i>
3000 - Non-Instructional Services						
3200 Student Activities	1,211,660	1,202,886	99.28%	1,254,751	1,218,492	97.11%
3300 Community Services	7,602	13,254	174.35%	6,000	14,702	245.03%
<i>Total Non-Instructional Svcs</i>	<i>1,219,262</i>	<i>1,216,140</i>	<i>99.74%</i>	<i>1,260,751</i>	<i>1,233,194</i>	<i>97.81%</i>
4000 - Facilities Acquisition, Construction & Improve						
4000 Construction & Improve	-	772,029	N/A	-	-	0.00%
<i>Total Facilities Acquisition</i>	<i>-</i>	<i>772,029</i>	<i>N/A</i>	<i>-</i>	<i>-</i>	<i>0.00%</i>

Dover Area School District
2025-26 General Fund Year-To-Date Expenditure Report for the Period Ending June 30, 2026 (Preliminary)
With Comparative Actual Amounts for Fiscal Year Ended 2025

	2024-2025			2025-2026		
	Budgeted Expenditures	YTD Exp.	% of Budget Expended	Budgeted Expenditures	YTD Exp.	% of Budget Expended
5000 - Other Financing Sources						
5100 Debt Service	8,181,037	8,351,953	102.09%	8,292,498	8,273,231	99.77%
<i>Total Other Financing</i>	<i>8,181,037</i>	<i>8,351,953</i>	<i>102.09%</i>	<i>8,292,498</i>	<i>8,273,231</i>	<i>99.77%</i>
TOTAL BY FUNCTION	75,094,971	77,808,656	103.61%	76,251,085	75,128,760	98.53%
BY OBJECT:						
100 Salaries	28,850,226	28,228,183	97.84%	29,903,018	27,556,787	92.15%
200 Benefits	19,179,291	18,351,546	95.68%	19,738,712	18,410,128	93.27%
300 Purchased Professional & Technical Services	2,925,648	3,935,751	134.53%	2,942,305	4,366,481	148.40%
400 Purchased Property Services	684,988	1,445,906	211.08%	696,249	695,523	99.90%
500 Other Purchased Services	9,663,444	11,249,289	116.41%	10,671,530	11,285,453	105.75%
600 Supplies, Books, Software	3,385,502	3,463,921	102.32%	3,271,123	3,454,972	105.62%
700 Equipment	1,994,755	2,574,517	129.06%	506,085	809,142	159.88%
800 Other Objects	3,735,902	3,722,810	99.65%	3,669,297	3,275,155	89.26%
900 Other Uses of Funds	4,675,215	4,836,733	103.45%	4,852,766	5,275,119	108.70%
TOTAL BY OBJECT	75,094,971	77,808,656	103.61%	76,251,085	75,128,760	98.53%

Revenue Overages -

- **PURTA - the 2026-2027 budget has been updated to reflect the increase.**
- **Student Stores - the revenue from the student stores has been inconsistent over the last 10 years. It has been as high as \$25 thousand and as low as \$3 thousand. The average over the last ten years has been \$15 thousand.**
- **Real Estate Transfer Taxes - During 25-26 the district had two months of realty transfer taxes that were double the normal receipt. It is anticipated that the revenue will be closer to \$825 - \$850 thousand.**
- **Delinquent EIT - revenue is estimated to be between \$140-160 thousand. 26-27 Budget was updated to reflect 24-25 actuals and anticipated 25-26 actuals.**
- **Transportation provided by LEAs - the reimbursement from other districts has been inconsistent over the last 10 years. It has been as high as \$81 thousand and as low as \$4 thousand. The average over the last ten years has been \$15 thousand. The 2026-2027 budget has been updated to reflect the average.**
- **Misc. Income - the revenue received has been inconsistent over the last 10 years. It has been as high as \$40 thousand and as low as \$6 thousand. The average over the last ten years has been \$18 thousand. The 2026-2027 budget has been updated to reflect the average.**
- **The Extended Term Financing increase is attributable to higher estimated costs for copier equipment and the addition of MacBook replacements. The MacBooks were approved in June 2025 and were therefore not included in the original budget; however, due to the GASB equipment-capitalization entry, an associated expenditure is recorded, resulting in a net-zero overall impact.**
- **The district received a supplemental equipment grant and a competitive equipment grant through CTE, the Feminine Hygiene Grant and an addition PCCD grant. There will be offsetting increases in expenditures as well.**
- **The district will also receive additional funding from the Special Education Subsidy, Transportation Subsidy and Vocational Education Subsidy.**

Current Expenditures Overages -

- **Purchased Professional & Technical Services - the increase is related to serviced provided by the LIU. A detailed analysis was outlined in the Budget Drivers presentation from the January 13 committee meeting which is available on the District website as well as the February Board agenda.**
- **The will also be additional expenditures for paraprofessional & PCA staffing services. This will be offset by a reduction in salaries.**
- **Equipment - increase is related to the MacBook's and copier lease as discussed under Extended Term Financing.**
- **Other Objects/Other Uses of Funds - Capital lease payments (this is due to the increased cost of the copier equipment & MacBook's).**

Anticipated Expenditure Overages -

- **Benefits - due to higher than anticipated claims for the first half of 25-26.**
- **Other Purchased Services -**
 - 1) **Alternative and Special Education placements – details contained with the Budget Drivers presentation.**
 - 2) **Property & liability insurance – discussed at the June 17 committee meeting. Please refer to the article titled “Educational Organizations Face Evolving Insurance Challenges in 2025” on the March committee agenda.**
 - 3) **Transportation costs– details contained with the Budget Drivers presentation.**
 - 4) **York County School of Technology tuition – 3 additional students accepted.**
- **Supplies -**
 - 1) **Electricity– details contained with the Budget Drivers presentation. Also, please refer to the article titled "Energy bills are way up, lawmakers want to know why and how to stop it" on the March committee agenda.**
 - 2) **Dover Cyber Program - details contained within the 25-26 Budget Synopsis.**