

Dover School District

FY 15 Budget Discussion

January 21, 2014

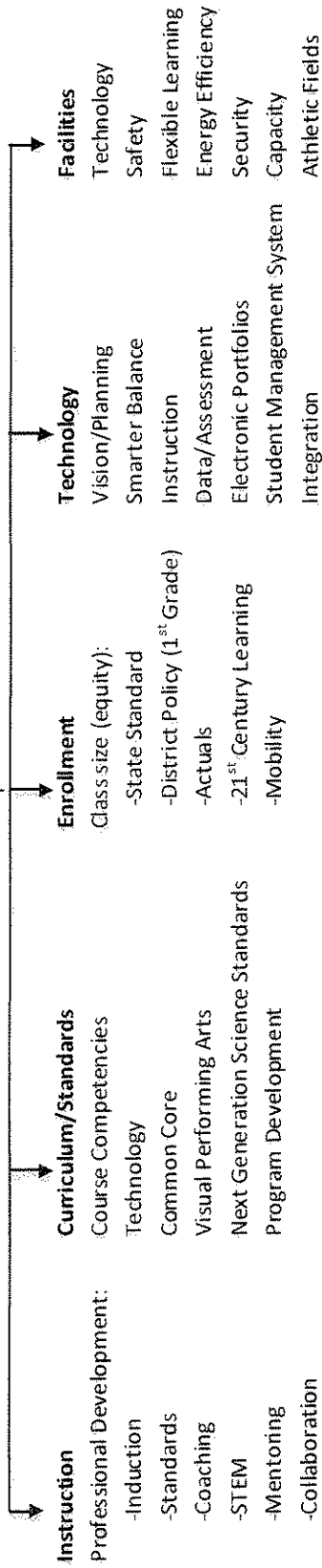
Agenda

- Introduction
- FY 14 Condition of Accounts
- Budget Development
- Assumptions
- Budget Drivers
- Important Dates

2014-2015 Proposed Budget

STUDENT LEARNING

COMPETENCIES



Instruction

- Professional Development:
 - Induction
 - Standards
 - Coaching
 - STEM
 - Mentoring
 - Collaboration
 - Inquiry with collaboration
- Assessment:
 - Formative
 - Diagnostic
 - Summative
 - Smarter Balanced Assessment

Services:

- Personnel
- Technology
- Special Education Services
- Interventions
 - Behavioral Services
 - Math Intervention
 - Literacy Intervention
 - Informational Services
- Libraries
- Media Centers

Curriculum/Standards

- Course Competencies
- Technology
- Common Core
- Visual Performing Arts
- Next Generation Science Standards
- Program Development

Enrollment

- Class size (equity):
 - State Standard
 - District Policy (1st Grade)
 - Actuals
- 21st Century Learning
- Mobility

Technology

- Vision/Planning
- Smarter Balance
- Instruction
- Data/Assessment
- Electronic Portfolios
- Student Management System
- Integration
- Athletic Fields

Facilities

- Technology
- Safety
- Flexible Learning
- Energy Efficiency
- Security
- Capacity

Maslow's Hierarchy of School Needs

- Self-Actualization: Student is Available to Learn
- Esteem: Positive Classroom Culture
 - (positive feedback, time for reflection, ok to take risks)
 - Forming Relationships
 - (advisory, adult role models, friendship groups, peer relationships)
- Belonging: Emotional and Physical Safety
 - (clear school/class routines, access to counselors/nurse, ok to take risks)
- Safety: Basic Needs Are Met
 - (eats breakfast, has clean clothing, safe place to go home to, able to sleep)
- Physiological:

Allocation of Resources

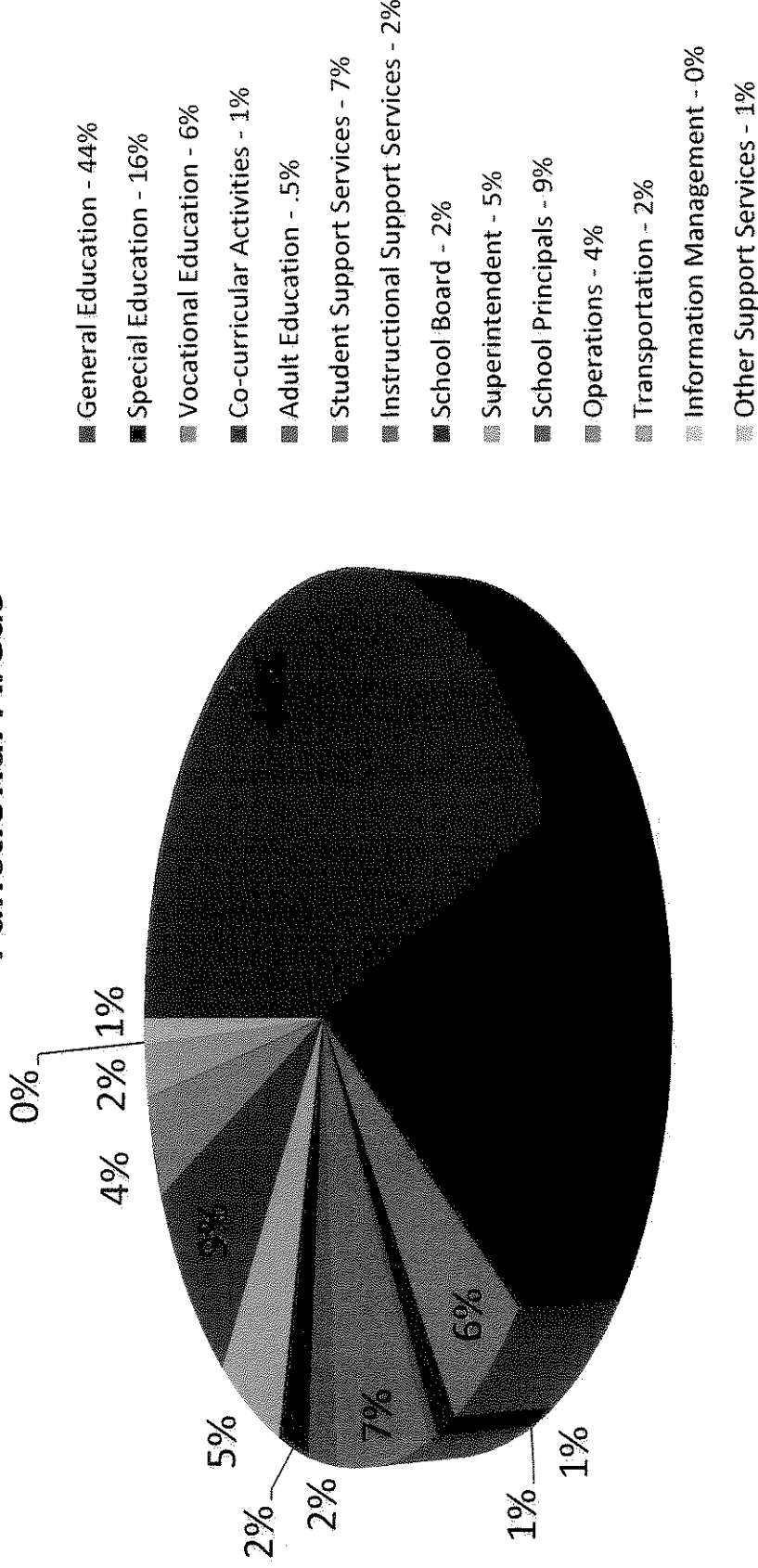
- Operating budget
- Use of Current Year Uncommitted Funds
- Use of Capital Reserve Funds
- Use of Prior Year Fund Balances
- Capital Improvement Plan
- Grants

FY 14 Condition of Accounts

Description	Budget	Account YTD	Encumbrance	BudgetBal
Debt Service -500	\$ 3,914,453.00	\$ 650,351.13	\$ 3,264,101.13	\$ 0.74
DISTRICTWIDE -600	\$ 6,001,366.55	\$ 3,036,482.92	\$ 2,665,314.13	\$ 299,569.50
PRESCHOOL -605	\$ 665,007.39	\$ 286,484.96	\$ 353,637.52	\$ 24,884.91
OTHER SUMMER PROGRAMS -606	\$ 29,500.60	\$ 29,500.60	\$ -	\$ -
Elementary-District Wide -610	\$ 1,132,244.66	\$ 644,128.32	\$ 388,167.05	\$ 99,949.29
GARRISON ELEMENTARY -611	\$ 3,756,184.78	\$ 1,630,199.10	\$ 2,003,397.91	\$ 122,587.77
HORNE STREET -612	\$ 3,429,633.76	\$ 1,507,399.96	\$ 1,931,650.91	\$ (9,417.11)
WOODMAN PARK -614	\$ 3,907,902.76	\$ 1,679,843.37	\$ 2,095,848.15	\$ 132,211.24
MIDDLESCHOOL -620	\$ 8,858,397.59	\$ 3,821,332.23	\$ 4,771,059.16	\$ 266,006.20
HIGH SCHOOL -630	\$ 13,564,792.64	\$ 5,884,068.45	\$ 6,580,849.15	\$ 1,099,875.04
HIGH SCHOOL -CTC -631	\$ 50,400.00	\$ 8,508.03	\$ 7,991.97	\$ 33,900.00
STORAGE BUILDINGS -632	\$ 5,334.77	\$ 1,861.00	\$ 1,469.00	\$ 2,004.77
SAU -650	\$ 812,742.84	\$ 438,434.01	\$ 308,782.24	\$ 65,526.59
SCHOOL BOARD -660	\$ 50,081.66	\$ 34,363.30	\$ -	\$ 15,718.36
	\$ 46,178,043.00	\$ 19,652,957.38	\$ 24,372,268.32	\$ 2,152,817.30

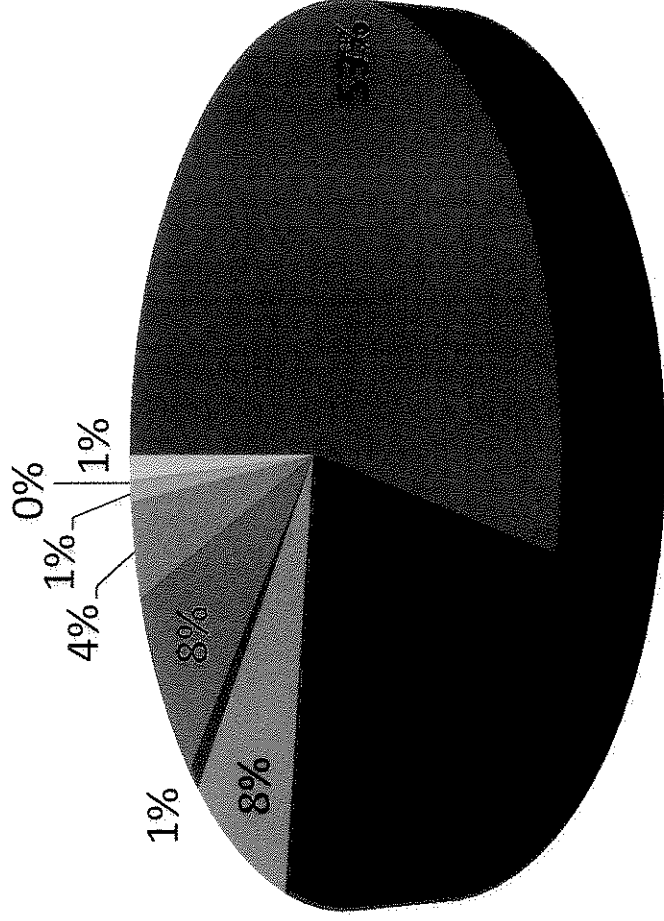
FY 14 Budget by Major Function Code

Functional Areas



FY 14 Budget by Major Object Code

Object Code



■ Wages - 53%

■ Benefits - 24%

■ Professional Services - 8%

■ Property Services - 1%

■ Other Services - 8%

■ Supplies - 4%

■ Equipment - 1%

■ Dues/Fees - 0%

■ Other Uses - 1%

Capital Reserves and Fund Balances

As of June 30, 2013

- CR - Facilities - \$430,036
- CR - Athletics- \$50,000
- CR - Technology - \$50,000
- CR - Curriculum - \$75,000

- FB – Food Service - \$340,298
- FB – Facilities - \$284,126
- FB – Alternative School - \$8,051

What is a budget?

- It is a record of a district's past decisions.
- It defines the district's priorities and goals.
- It communicates those priorities and goals to the district's constituency.
- It allocates resources to fulfill the district's priorities and goals.
- It is a spending plan for the upcoming year.
- It is an estimate.
- Expense = Revenue

Budget Development Options

- Level Service Budget – Includes no new initiatives; incorporates all contractual and mandated obligations.
- Level Funded Budget – Attempts to offset the increase in contractual obligations by reducing expenditures in other areas.
- Tax-Cap Budget

Assumptions

- Revenue
 - Tax Cap
 - Tuition from Nottingham and Barrington
 - Grants
 - State Aid
- Expenditures
 - Collective Bargaining Agreements
 - Contracts

Budget Drivers - Enrollment

- Building Capacity
- Classroom Size
- Enrollment Trends
- Student/Teacher Ratio
- Growth in Dover
- Barrington/Nottingham
- NESDEC/NHSAA Reports
- Kindergarten

Budget Drivers - Technology

- Wiring/Bandwidth/Infrastructure
- Devices
- Curriculum
- Professional Development
- Smarter Balanced Testing

Budget Drivers - Curriculum

- Common Core State Standards/College or career ready
- Technology
 - Art
 - Music
 - Science
 - Mathematics
 - Language Arts
 - Social Studies
 - Professional Development

Budget Drivers - Other

- Benefits – Health Care, Dental and Retirement
- New Collective Bargaining Agreements for DTU, DPA, DEOP and DAA
- Building related issues
- New technology needs as a result of Common Core and Smarter Balanced Assessment initiatives
- Capacity issues in the schools/classrooms
- Increased contractual costs for facilities and transportation
- Replacement of copier fleet

CIP

Existing Recommendations

- Garrison Roof – \$602,000, (FY 15)
- CTC Renovation/Rebuild – \$12,328,000
- High School Renovation/Rebuild – \$21,971,500
- Install Artificial Turf Athletic Field - \$1,000,000
 - (50/50 Shared expense with Recreation)
- Middle School Roof - \$506,250, (FY 19)

Proposed Recommendations

- Technology
- Garrison School – Full Renovation

Important Dates

- January 2014 – Joint Fiscal Committee
- January/February 2014 – Receive Tax Cap Estimate
- June 2014 – CIP Requests to Planning Department for FY 16
- July 2015 – Building Aid Application for Garrison and High School
- Spring 2015 – CTC presentation to NH Legislature
- Spring 2015 – Roll out of Smarter Balanced Assessment
- NEASC – Fall 2017

Budget Calendar

- Work session – 1/21/14
- Proposed budget to School Board – 1/27/2014
- Joint Fiscal Committee – 1/29/2014
- Budget workshop – 2/3/2014
- Budget workshop – 2/10/2014
- Budget workshop – 3/3/2014
- Budget adoption – 3/10/2014
- Budget to City Manager – 3/15/2014