Dover School District
FY17 Budget Presentation

Presented to the Dover School Board
on December 14, 2015

by Dr. Elaine Arbour

Budget Development Timeline

DATE	DESCRIPTION
2015 – September 10	Instructions provided to Administrators
September 14	School Board to approve the FY 17 Budget Preparation Adoption Schedule
September 14	School Board Budget Assumptions
October 15	Deadline for administrators to submit proposed budget data in IVee to Central Office
October 16-21	SAU staff to work on remaining budget documents
October 22	Business Administrator to provide budget to Superintendent
October 23-30	Review budget documents with Business Administrator
November 2-20	Superintendent to review budget(s) with Administration
December 14	Superintendent to present Proposed Budget to School Board
2016 – January 4	School Board Special Session (Organizational Meeting)~~/Budget Workshop~~
January 5 (Tuesday)	Budget Workshop – Tentative date
January 11	School Board Meeting
January – TBD	CPI to be released based upon a 12-month average
January 19 (Tuesday)	Budget Workshop – Tentative date
January 25	Budget Workshop
February 8	School Board Meeting to Adopt Budget (no later than)
February 15	School Budget due to City Manager
April ~~2~~ 6	Superintendent to present Proposed Budget to City Council
April ~~20~~ 13	School Budget Public Hearing
May 4	City Budget (including School Budget) Adoption

Budget Development Process with Leadership Team

- Leadership Team meetings
  - Student-centered
  - Expectations
  - Categories
  - Lines used
  - Equity
  - Requests
  - Back-up data
  - Team review
- Superintendent & Business Administrator
  - Board & Superintendent priorities
  - Parameters
  - Line-by-line review (in process)

School Board Priorities

A. Lower class size
B. Additional adult support in a larger class
C. Adequate staffing in all departments
D. Elimination of paper
E. Equity among (elementary) schools
F. More options for completing credits
G. Later start time for DMS/DHS
H. CIP Priorities (DHS/CTC; GES)
I. Staggered start time (flexible scheduling)
J. Putting students first and staff next in regards to scheduling
K. Continue to go forward and not going backward
L. More reading and math support
M. Recess at DMS
N. Strategic planning (w/ IT)
O. Tuition alternatives
P. Teacher Pay (all bargaining units)
Q. Removal of fees and barriers (reduction at least)
R. STEM (school and how to incorporate into learning)
~~S. Budgeting for DHS and GES projects~~
T. Personal devices in school for learning
U. Late bus
V. Mental Health awareness
W. Reduction of redundancies in purchasing
X. Safety & Security
Y. Space to address class size
Z. Cost shifting down from State

Green = FY16 accomplishments

Blue = FY17 School Board priorities

Draft FY16 Budget Summary

Revenue

Operating Revenue = $52,790,440

Special Revenue = $5,252,270

Total Revenue = $58,042,710

Expenses

Operating Expenses = $ 49,694,807

Special Revenue Expenses = $5,252,270

Debt Expenses = $ 3,431,279

Total Expenses = $ 58,378,356

Total Budget Variance to Date = $(335,646)

(Decisions about staffing & programming will affect the final outcome.)

Budget Parameters

FY 2016 Tax Cap

- 1.6% based on 3-year CPI average
- Estimated construction & demolition x tax rate ($10.50)

FY 2017 Estimated Tax Cap

- 1.3%
- Same demolition & construction rate as FY16 x $10.65 (tax rate increased by $.15 from FY16)

Adequacy Aid

- Currently budgeted at 100% of estimate for FY17

Budget Unknowns

- Custodial & Maintenance contract (C&W)
- General Transportation contract (First Student)
- DTU CBA
- Special Ed Transportation contract (Provider)
- CTE Transportation (Provider)
- DHS/CTC Bonding (principal & interest)

Operating Revenue – Tuition

Revenue - Description	FY16 Budget	FY 17 Budget Draft	Increase/(Decrease)
Tuition-Regular-Other NH Districts	$ 37,971	$ 64,235	$ 26,264
Tuition-Barrington-DHS	$ 2,575,500	$ 2,615,000	$ 39,500
Tuition-Nottingham-DHS	$ 1,130,187	$ 1,090,214	$ (39,972)
Tuition-SPED Aides	$ 256,800	$ 260,000	$ 3,200
Tuition Revenue - Totals	**$ 4,000,457**	**$ 4,029,449**	**$ 28,992**

Operating Revenue – HS Tuition

- Rates Set by Tuition Agreements
  - Barrington: 202
    - ~$13,075/student
  - Nottingham: 85
    - ~$12,847*/student
    - *Based on ~4.6% change in budget
- Rate Set for All Other NH Districts
  - $12,847/student x 5 students

Operating Revenue – Local

Revenue - Description	FY16 Budget	FY 17 Budget Draft	Increase/(Decrease)
Athletic Transportation - DMS	$ 12,000	$ 12,000	$ -
Athletic Transportation - DHS	$ 40,000	$ 40,000	$ -
Other Local Revenue - Donations, Commissions, Book Fairs, Course Fees, Obligation Fees	$ 32,782	$ 100,000	$ 67,218
Local Revenue - Totals	**$ 84,782**	**$ 152,000**	**$ 67,218**

Operating Revenue – State & Local Aid

Revenue - Description	FY16 Budget	FY 17 Budget Draft	Increase/(Decrease)
State Adequate Education Grant	$ 7,623,199	$ 9,008,538	$ 1,385,339
State Wide Property Tax	$ 6,789,922	$ 6,844,285	$ 54,363
Local Property Tax	$ 29,607,802	$ 30,229,346	$ 621,544
School Building Aid	$ 655,067	$ 655,067	$ -
Catastrophic Aid	$ 230,961	$ 290,050	$ 59,089
Federal Impact Aid	$ 5,000	$ 5,000	$ -
State & Local Aid Revenue – Totals	**$ 44,911,951**	**$ 47,032,286**	**$ 2,120,335**

Operating Revenue – CTE

Revenue - Description	FY16 Budget	FY 17 Budget Draft	Increase/(Decrease)
Tuition-CAREER AND TECH-NH Districts	$ 83,250	$ 80,000	$ (3,250)
Tuition-CAREER AND TECH-Out of State (Maine)	$ 69,852	$ 192,705	$ 122,853
CAREER TECH Tuition Aid	$ 197,500	$ 225,000	$ 27,500
CAREER TECH Transportation Aid	$ 3,000	$ 2,500	$ (500)
CTE Revenue – Totals	**$ 353,602**	**$ 500,205**	**$ 146,603**

Operating Revenue – Reimbursement

Revenue - Description	FY16 Budget		FY 17 Budget Draft		Increase/(Decrease)	
Indirect Cost Allocation	$	100,000	$	100,000	$	-
Adult Basic Ed. Reimbursement	$	70,000	$	70,000	$	-
Medicaid Distribution Reimbursement	$	500,000	$	650,000	$	150,000
Reimbursement Revenue - Totals	**$**	**670,000**	**$**	**820,000**	**$**	**150,000**

Operating Revenue – Capital Reserves

Revenue - Description	FY16 Budget	FY 17 Budget Draft	Increase/(Decrease)
Transfer from Capital Reserves, Facilities Projects	$ -	$ -	$ -
Transfer from Capital Reserves, Curriculum	$ -	$ 135,000	$ 135,000
Transfer from Capital Reserves, Information Tech	$ 25,000	$ 125,000	$ 100,000
Transfer from Capital Reserves, Athletics	$ -	$ -	$ -
Capital Reserves Revenue – Totals	**$ 25,000**	**$ 260,000**	**$ 235,000**

Special Revenue

Revenue - Description	FY16 Budget	FY 17 Budget Draft	Increase/(Decrease)
Cafeteria (2800)	$ 1,625,111	$ 1,700,000	$ 74,889
Federal Grants (282X)	$ 2,772,300	$ 2,495,070	$ (277,230)
Special Programs (2900) - eRate	$ 75,000	$ 75,000	$ -
Tuition Programs (3810)	$ 125,000	$ 125,000	$ -
Alternative Education (3825)	$ 659,368	$ 623,700	$ (35,668)
Facilities (3830)	$ 220,053	$ 233,500	$ 13,447
Special Revenue – Totals	$ 5,476,832	$ 5,252,270	$ (224,562)

Operating Expenditures – Instructional Programs

Expense - Description	FY16 Budget	FY 17 Budget Draft	$ Increase/ (Decrease)
1100 REGULAR EDUCATION PROGRAMS	$ 20,835,573	$ 20,848,383	$ 12,810
1200 SPECIAL EDUCATION PROGRAMS	$ 8,159,747	$ 9,827,922	$ 1,668,175
1300 CAREER AND TECH EDUCATION PROGRAMS	$ 2,361,733	$ 2,194,017	$ (167,716)
Instructional Programs - Totals	**$ 31,357,053**	**$ 32,870,322**	**$ 1,513,269**

Budget Drivers – Rates

NHRS

	2015-2016	2015-2016	% Change
Employees	11.17%	**11.17%**	0%
Teachers	15.67%	**15.67%**	0%

Health Insurance

	2014-2015 % Change from 2013-2014	2015-2016 % Change after Premium Holiday	2016-2017 % Change from 2015-2016
HMO	7.4%	26.7%	**5.2%**
Open Access POS	7.3%	26.7%	**5.2%**

Budget Drivers – Salary

COLA

Group	2016-2017 % Increase from 2014-2015
DTU	0%
DPA	3%
DEOP	2%
DAA	4%

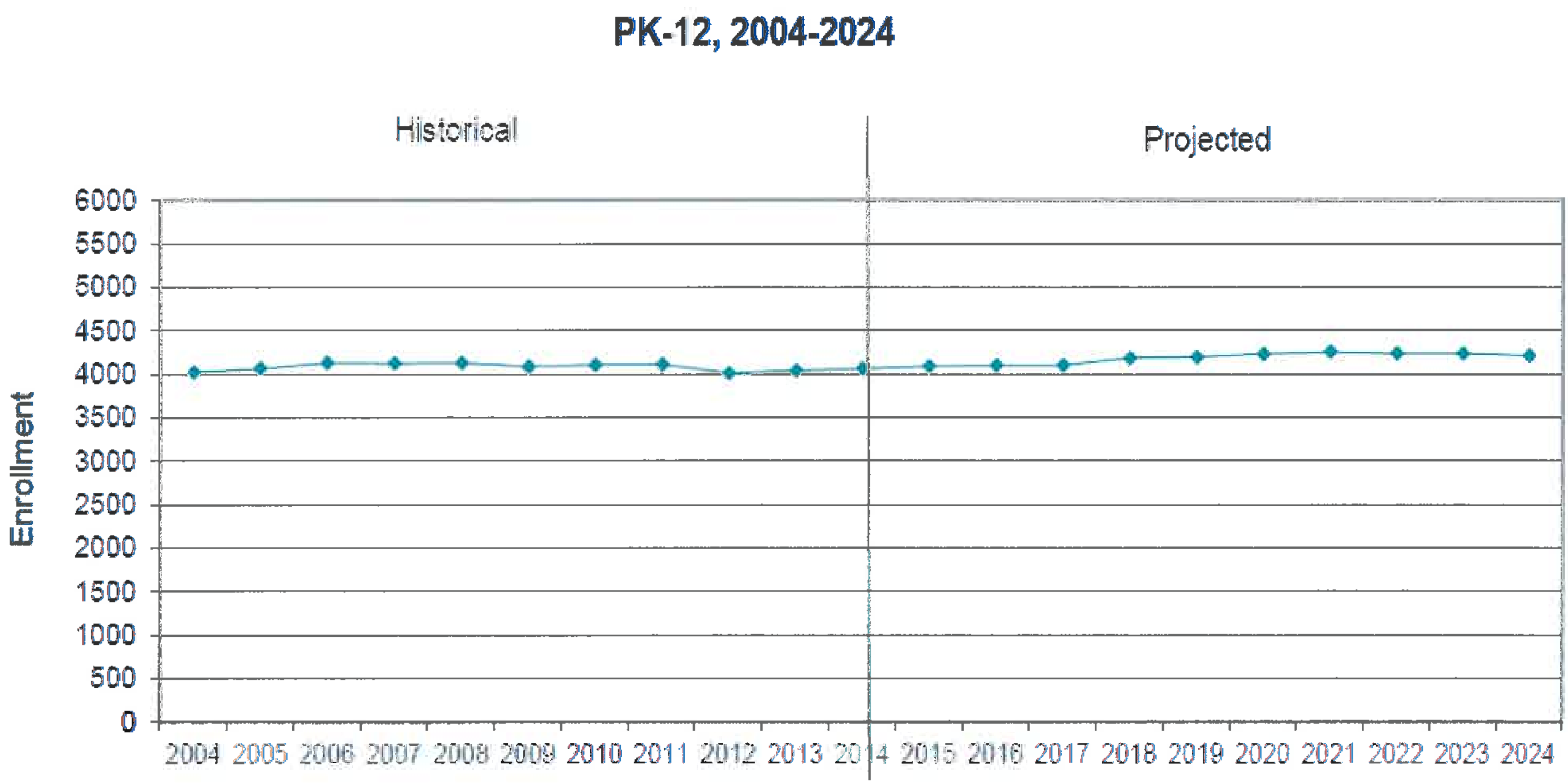
Steps

Group	2016-2017 $ Increase for Existing Staff
DTU	$0
DPA	$35,000
DEOP	$2,200
DAA	N/A

Budget Drivers – K-12 Enrollment

	Total Enrollment (10/1/14)	Current Total Enrollment (10/1/15)	Current Average Class Size+	Projected Total Enrollment - NESDEC
GES	470	474	21.5	-
HSS	534	511	20.4	-
WPS	550	552	21.2	-
K-4	**1,554**	**1,537**	**21.1**	**1,552**
DMS	1,169	1,156	24.1	1,180
DHS	1,358 (w/ 75 PT)	1,427 (w/78 PT)	*Varies based on class requirements	1,302 (not including PT)
K-12	**4,081**	**4,120**	*	**4,034** (not including PT)

NESDEC Enrollment Overview



Budget Drivers – Special Ed

Location	Oct 1, 2014	Oct 1, 2015
Pre K	40	36
WPS	72	86
GES	36	35
HSS	58	51
DMS	187	174
DHS	148	155
Nottingham	17	51
Barrington	53	17
OOD	25	26
Dover Enrolled SPED	**636 (15%)**	**631 (15%)**
St Mary Academy	11	11
St Thomas Aquinas	7	6
Portsmouth Christian	13	15
Total Private School	**31**	**32**
CATA	1	1
GBeCS	1	0
Seacoast	-	0
Total Charter School	**2**	**1**
Total Sped	**669**	**664**

Operating Expenditures – Co-Curricular Programs

Expense - Description		FY16 Budget		FY 17 Budget Draft		Increase/ (Decrease)
1400 CO-CURRICULAR ACTIVITIES AND ATHLETICS	$	572,815	$	632,126	$	59,311

- Replacement Equipment
- Uniforms
- Travel
- Supplies
- Staff salaries
- Officials
- Athletic Trainer
- Facilities fees/memberships (Ice arena, pool)
- Athletic Director salary/benefits

Operating Expenditures – Adult & Continuing Ed Programs

Expense - Description	FY16 Budget	FY 17 Budget Draft	Increase/ (Decrease)
1600 ADULT/CONTINUING EDUCATION PROGRAMS	$ 223,386	$ 230,034	$ 6,648

Operating Expenditures – Support Services

Expense - Description		FY16 Budget		FY 17 Budget Draft		Increase/ (Decrease)
2100 SUPPORT SERVICES - Students	$	3,262,260	$	3,603,028	$	340,768
2200 SUPPORT SERVICES - Instructional Staff	$	878,984	$	949,661	$	70,677
2300 SUPPORT SERVICES - General Admin.	$	1,202,434	$	1,426,714	$	224,280
2400 SUPPORT SERVICES - School Admin.	$	2,185,326	$	2,563,949	$	378,623
2600 SUPPORT SERVICES - Operation Maint/Plant	$	3,756,187	$	3,823,100	$	66,913
2700 SUPPORT SERVICES - Student Transportation	$	2,062,425	$	2,306,710	$	244,285
2800 SUPPORT SERVICES - Centralized Services	$	693,001	$	778,713	$	85,712
2900 SUPPORT SERVICES - Other - Transfers	$	418,392	$	430,450	$	12,058
Support Services - Totals	**$**	**14,459,009**	**$**	**15,882,325**	**$**	**1,423,316**

Operating Expenditures – Support Services

- Students: Nursing, Guidance, DMS SRO, DHS SRO, etc.
- Instructional staff: Librarians, ACs, Literacy interventionists, PD, etc.
- General Admin: School Board, Supt office
- School Admin: Principals' office, Office staff
- Operation/Maintenance: Water, sewer, electric, natural gas, phone, etc.
- Transportation: To/From School
- Centralized Services: IT salaries/bens, most software, workers comp,
- Transfers: to Alt School, to Capital Reserves

Considerations

- Make decisions with Leadership Team about requests to date to further prioritize non-staff requests
- Make decisions about staffing requests