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TO: Dr. Elaine Arbour, Ed.D., Superintendent
Members Dover School Board
FROM: Karen M. Taylor, Business Administrator
DATE: March 14, 2016
RE: FY 17 Budget

A City Finance Department review of the budget voted on at the February 11, 2016 School Board identified an error in the revenue calculation for the General Fund. A formula error resulted in revenue being double counted for Summer Programs and Other Local Revenue. This error resulted in revenue being overstated by \$198,650.

In order to correct this error, I am asking the School Board's indulgence in voting for a revised FY 17 budget.

The revision proposed will result in the following changes to the FY 17 budget.

Add - \$39,225 to revenue – this change is as a result of the revised Barrington enrollment numbers received on March 10. The original budget was calculated for 200 students and the revised revenue is calculated at 203 students.

Reduce expenses by \$159,437

Reductions would be in the following areas.

Function 1100, reduced by \$140,335

Reduce duplicate wages and benefits by \$87,634.56

Reduce books by \$25,000 with the intention to purchase in FY 16

Reduce supplies by \$27,750 with the intention to purchase in FY 16

Function 2300 – reduced by \$19,102

Reduce wages and benefits by \$19,102

Dover School District Mission Statement

Strengthening our community by educating every child, every day!

The revised FY 17 Budget would be as follows:

General Fund -	\$49,697,420
Existing Debt -	\$ 3,431,279
New Debt -	\$ 2,956,000
Special Revenues -	\$ 1,217,200
Cafeteria -	\$ 1,760,000
Federal Grants -	<u>\$ 2,825,000</u>
Total -	\$61,886,899

General Fund Implications

Total Revenue = \$52,932,888

Total Expenses, (including existing debt), \$53,128,699

Total amount above budget is \$195,811.

Total amount above budget, as voted on February 11, 2016, was \$195,823.

FY 17 Budget Draft #7 - March 11, 2016					
Revenue - Description	FY 16 Budget	FY 17 Budget Draft #7	Increase/ (Decrease)	Notes	
Tuition-Regular-Other NH Districts	\$ 37,971	\$ 64,235	\$ 26,264	\$12,847 x 5 students	
Tuition-Barrington-DHS, Tuition based on DOE CPP plus 8%/student	\$ 2,575,500	\$ 2,654,225	\$ 78,725	\$13,075 x 203 students - FINAL # DUE 3/10	
Tuition-Nottingham-DHS, Tuition based on change in budget from the prior year plus additional fees for Special Education students	\$ 1,130,187	\$ 1,037,174	\$ (93,012)	FY 17 - \$12,262.11 x 74 students X % Change PLUS SPECIAL ED SURCHARGE OF \$490/STUDENT X 7, \$5000 X 7 and \$6500 X 6 - STUDENTS - PRELIMINARY # DUE 2/1. FINAL # DUE 3/31	
Tuition-SPED Aides	\$ 256,800	\$ 312,000	\$ 55,200	\$26000 x 12 - (FY 16 = 12)	
Tuition-CAREER AND TECH-NH Districts	\$ 83,250	\$ 80,000	\$ (3,250)	Based on 25% of FY 16 tuition on AV1	
Tuition-CAREER AND TECH-Out of State (Maine)	\$ 69,852	\$ 90,000	\$ 20,148	Based on 15 students x \$6,000/student	
Tuition-Preschool Program	\$ 11,500	\$ 14,400	\$ 2,900	\$900 x 16 students	
Tuition - Summer Program	\$ 10,000	\$ 35,650	\$ 25,650	New Has corresponding expenses.	
	\$ -	\$ 5,000	\$ 5,000	Based on Prior Year	
	\$ -	\$ 2,400	\$ 2,400	Credit Recovery, (\$200/credit x 12)	
	\$ -	\$ 15,000	\$ 15,000	Based on Prior Year	
	\$ -	\$ 4,000	\$ 4,000	Based on Prior Year	
	\$ -	\$ 1,250	\$ 1,250	Based on Prior Year	
	\$ -	\$ 5,000	\$ 5,000	Based on Prior Year	
	\$ -	\$ 3,000	\$ 3,000	Based on Prior Year	
Athletic Transportation - DHS	\$ 12,000	\$ 10,000	\$ (2,000)		
Athletic Transportation - DHS	\$ 40,000	\$ 55,000	\$ 15,000		
Other Local Revenue - Donations, Commissions, Book Fairs, Course Fees, Obligation Fees	\$ 32,782	\$ 163,000	\$ 130,218	Policy KHB	
Miscellaneous, (Refunds, Sales, Reimbursements, Copy Fees)	\$ -	\$ 95,500	\$ 95,500	Based on Prior Year	
Course Fees - (Art, Music, Science)	\$ -	\$ 34,000	\$ 34,000	Based on Prior Year	
Commissions	\$ -	\$ 5,000	\$ 5,000	Based on Prior Year	
Obligation Fees	\$ -	\$ 5,000	\$ 5,000	Based on Prior Year	
Donations	\$ -	\$ 20,000	\$ 20,000	Based on Prior Year	
Vending Sales	\$ -	\$ 3,500	\$ 3,500	Based on Prior Year	

FY 17 Budget Draft #7 - March 11, 2016						
State Adequate Education Grant	\$ 7,623,199	\$ 9,008,538	\$ 1,385,339			Based on NHDOE estimate
State Wide Property Tax	\$ 6,789,922	\$ 6,844,285	\$ 54,363			Based on NHDOE estimate
Local Property Tax	\$ 29,607,802	\$ 30,363,708	\$ 755,906			Tax Cap 3 Year CPI Average of 1.2% 1/20/16
School Building Aid	\$ 655,067	\$ 652,673	\$ (2,394)			Based on Revised Estimate for FY 17
Catastrophic Aid	\$ 230,961	\$ 260,000	\$ 29,039			Based on FY 16
CAREER TECH Tuition Aid	\$ 197,500	\$ 225,000	\$ 27,500			Based on current year student population
CAREER TECH Transportation Aid	\$ 3,000	\$ 3,000	\$ -			Based on current year student population
Indirect Cost Allocation	\$ 100,000	\$ 100,000	\$ -			Based on 3.8% of budgeted amount
Federal Impact Aid	\$ 5,000	\$ 5,000	\$ -			Based on current year amount
Adult Basic Ed. Reimbursement (IDC, Reimbursement of Salaries)	\$ 70,000	\$ 70,000	\$ -			Based on budgeted amount from DALC
Medicaid Distribution	\$ 500,000	\$ 650,000	\$ 150,000			Based on current year estimate
Transfer from Capital Reserves, Local Impact Fees	\$ 312,392	\$ -	\$ (312,392)			
Transfer from Capital Reserves, Curriculum	\$ -	\$ 135,000	\$ 135,000			CIP Book 2017 - 2022
Transfer from Capital Reserves, Information Tech	\$ 25,000	\$ 100,000	\$ 75,000			CIP Book 2017 - 2022
Transfer from Capital Reserves, Athletics	\$ -	\$ -	\$ -			
Operating Revenue	\$ 50,379,684	\$ 52,932,888	\$ 2,553,204			5.07%
Expense - Description	FY 16 Budget	FY 17 Budget Draft #7	Increase/(Decrease)	Notes		
1100 REGULAR EDUCATION PROGRAMS	\$ 20,841,396	\$ 21,785,235	\$ 943,839	Includes new staff requests		
1200 SPECIAL EDUCATION PROGRAMS	\$ 8,159,747	\$ 9,039,460	\$ 879,713	Transport, Services, PD, Out of District		
1300 CAREER AND TECH EDUCATION PROGRAMS	\$ 2,361,733	\$ 2,199,508	\$ (162,225)			
1400 CO-CURRICULAR ACTIVITIES AND ATHLETICS	\$ 566,992	\$ 622,834	\$ 55,842			
1410 - Co-Curricular	\$ 43,927	\$ 45,788	\$ 1,861			
1420 - Athletics	\$ 523,065	\$ 541,396	\$ 18,331	Inc. in equipment, AD wages and Benefits, Fees		
1490 - Other - (Summer Programs)	\$ -	\$ 35,650	\$ 35,650	New. Has corresponding revenue.		
1600 ADULT/CONTINUING EDUCATION PROGRAMS	\$ 223,386	\$ 236,820	\$ 13,434			
2100 SUPPORT SERVICES - Students	\$ 3,262,260	\$ 3,446,487	\$ 184,227			
2200 SUPPORT SERVICES - Instructional Staff	\$ 878,984	\$ 956,709	\$ 77,725			
2300 SUPPORT SERVICES - General Admin.	\$ 1,202,434	\$ 1,432,338	\$ 229,904			

FY 17 Budget Draft #7 - March 11, 2016						
2400 SUPPORT SERVICES - School Admin.	\$	2,185,326	\$	2,524,198	\$	338,872
2600 SUPPORT SERVICES - Operation Maint/Plant	\$	3,756,187	\$	3,800,100	\$	43,913
2700 SUPPORT SERVICES - Student Transportation	\$	2,062,425	\$	2,191,346	\$	128,921
2800 SUPPORT SERVICES - Centralized Services	\$	693,001	\$	993,935	\$	210,934
2900 SUPPORT SERVICES - Other	\$	418,392	\$	478,450	\$	60,058
5222 TRANSFER TO CR - CONSTRUCTION	\$	35,000	\$	50,000	\$	15,000
5222 TRANSFER TO CR - CURRICULUM	\$	25,000	\$	10,000	\$	(15,000)
5222 TRANSFER TO CR - TECHNOLOGY	\$	15,000	\$	20,000	\$	5,000
5222 TRANSFER TO CR - ATHLETICS	\$	-	\$	-	\$	-
General Fund Operating Expenses	\$	46,687,263	\$	49,697,420	\$	3,010,157
Existing Debt Expenses	\$	3,692,421	\$	3,431,279	\$	(261,142)
Principal	\$	2,245,586	\$	2,046,065	\$	(199,521)
Interest	\$	1,446,835	\$	1,385,214	\$	(61,621)
Sub-Total General Fund	\$	50,379,684	\$	53,128,699	\$	2,749,015
	\$	0	\$	(195,811)		
NEW DHS/CTC DEBT						
Transfer from Capital Reserves, Local Impact Fees	\$	-	\$	450,000	\$	450,000
State of NH Settlement	\$	-	\$	1,449,000	\$	1,449,000
Prior Year Debt Savings	\$	-	\$	261,142	\$	261,142
Additional Local Property Tax for New Debt	\$	-	\$	795,858	\$	795,858
			\$	2,956,000		
Projected New Debt	\$	-	\$	2,956,000	\$	2,956,000

SPECIAL REVENUE FUNDS

FY 17 Budget Draft #6 - February 8, 2016					
Revenue - Description	FY 16 Budget	FY 17 Budget Draft #6	Increase/ (Decrease)	Notes	
Special Programs (2900) - eRate	\$ 75,000	\$ 100,000	\$ 25,000		
Tuition Programs (3810)	\$ 125,000	\$ 125,000	\$ -		
Alternative Education (3825)	\$ 659,368	\$ 680,700	\$ 21,332		
Dover Students		\$ 440,700	\$ 440,700		
Tuition Students		\$ 240,000	\$ 240,000		
Facilities (3830)	\$ 220,053	\$ 311,500	\$ 91,447		
Vehicle Rental Fees	\$ -	\$ 500	\$ 500		
Athletics Gate Receipts	\$ 23,000	\$ 23,000	\$ -		
Performing Arts Gate Receipts	\$ -	\$ 78,000	\$ 78,000		
Facilities Rental	\$ 94,053	\$ 95,000	\$ 947		
Field User Fees	\$ 5,000	\$ 5,000	\$ -		
Parking Lot Revenue (Student Fees)	\$ 48,000	\$ 48,000	\$ -		
Other Income (Use of Reserve Balance)	\$ 50,000	\$ 62,000	\$ 12,000		
Special Revenue	\$1,079,421	\$1,217,200	\$ 137,779		
Special Programs (2900) - eRate	\$ 75,000	\$ 100,000	\$ 25,000		
Tuition Programs (3810)	\$ 125,000	\$ 125,000	\$ -		
Alternative Education (3825)	\$ 659,368	\$ 680,700	\$ 21,332		
Facilities (3830)	\$ 220,053	\$ 311,500	\$ 91,447		
Vehicle Maintenance	\$ 2,000	\$ 500	\$ (1,500)		
Athletics	\$ 24,750	\$ 23,000	\$ (1,750)	Gate Receipts	
Performing Arts	\$ -	\$ 78,000	\$ 78,000	Gate Receipts	
Facilities Rental	\$ 114,363	\$ 95,000	\$ (19,363)	Rental Fees	
Field Maintenance	\$ 10,000	\$ 5,000	\$ (5,000)	User Fees	
Parking Lot	\$ 17,940	\$ 48,000	\$ 30,060	Student Fees	
Other Income	\$ 51,000	\$ 62,000	\$ 11,000	Reserve Balance	
Special Revenue Expenses	\$1,079,421	\$1,217,200	\$ 137,779		

FOOD SERVICES

FY 17 Budget Draft #6- February 8, 2016					
Revenue - Description	FY 16 Budget	FY 17 Budget Draft #2	Increase/ (Decrease)	Notes	
Cafeteria (2800)	\$ 1,625,111	\$ 1,760,000	\$ 134,889		
Day Sales - Meals	\$ 800,000	\$ 850,000	\$ 50,000		
State Nutrition Aid	\$ 20,000	\$ 20,000	\$ -		
Federal Nutrition Aid	\$ 679,111	\$ 675,000	\$ (4,111)		
Commodities	\$ 60,000	\$ 125,000	\$ 65,000		
Café - Other	\$ 1,000	\$ 5,000	\$ 4,000		
Fresh Fruit and Vegetable Program - Provide fresh fruit and vegetable snacks at Woodman Park and Dover Middle Schools	\$ 25,000	\$ 85,000	\$ 60,000		
Use of Reserved Fund Balance	\$ 40,000	\$ 40,000	\$ -	CIP	
Expense - Description	FY 16 Budget Draft		Increase/(Decrease)	Notes	
Cafeteria (2800)	\$ 1,625,111	\$ 1,760,000	\$ 134,889		
CAFÉ SERVICES CONTRACT	\$ 1,500,958	\$ 1,555,918	\$ 54,960		
CAFE COMMODITY NET VALUE	\$ 60,000	\$ 125,000	\$ 65,000		
REPAIR EQUIPMENT CAFE	\$ 37,900	\$ 40,000	\$ 2,100		
SALARY - CENTRAL OFFICE SERVICES	\$ 9,418	\$ 10,000	\$ 582		
EQUIPMENT NEW CAFE	\$ 7,100	\$ 15,000	\$ 7,900		
HEALTH - CENTRAL OFFICE SERVICES	\$ 2,101	\$ 2,500	\$ 399		
AUDITING SERVICES CAFE	\$ 2,000	\$ 5,000	\$ 3,000		
RETIREMENT - CENTRAL OFFICE SERVICES	\$ 1,052	\$ 1,117	\$ 65		
SOFTWARE	\$ 1,000	\$ 1,000	\$ -		
GASOLINE CAFE	\$ 1,000	\$ 1,500	\$ 500		
TELEPHONE CAFE	\$ 1,000	\$ 1,000	\$ -		
SUPPLIES CAFE OFFICE & MISC	\$ 750	\$ 1,000	\$ 250		
FICA - CENTRAL OFFICE SERVICES	\$ 720	\$ 765	\$ 45		
DENTAL - CENTRAL OFFICE SERVICES	\$ 112	\$ 200	\$ 88		
TRANSFER TO RESERVE FUND BALANCE	\$ -	\$ 40,000	\$ 40,000		

GRANTS

FY 17 Budget Draft # 6- February 8, 2016					
Revenue - Description		FY 16 Budget	FY 17 Budget Draft #2	Increase/ (Decrease)	Notes
Federal Grants (282X)					
2821 - Title I	\$ 2,772,300	\$ 2,825,000	\$ 52,700	95% of prior year grant revenue budget	
2822 - Title II, III, IV	\$ 878,162	\$ 900,000	\$ 21,838		
2823 - Perkins	\$ 259,918	\$ 275,000	\$ 15,082		
2824 - Adult Education	\$ 255,331	\$ 260,000	\$ 4,669		
2826 - IDEA	\$ 604,920	\$ 610,000	\$ 5,080		
	\$ 773,969	\$ 780,000	\$ 6,031		
Expense - Description				Increase/(Decrease)	Notes
Federal Grants (282X)		FY 16 Budget Draft			
2821 - Title I	\$ 2,772,300	\$ 2,825,000	\$ 52,700		
2822 - Title II, III, IV	\$ 878,162	\$ 900,000	\$ 21,838		
2823 - Perkins	\$ 259,918	\$ 275,000	\$ 15,082		
2824 - Adult Education	\$ 255,331	\$ 260,000	\$ 4,669		
2826 - IDEA	\$ 604,920	\$ 610,000	\$ 5,080		
	\$ 773,969	\$ 780,000	\$ 6,031		