

FY2018 BUDGET DRAFT SCHOOL BOARD, JANUARY 30, 2017

GENERAL FUND - REVENUE SOURCES

Account Description	FY2017 Budget	FY2018 SB DRAFT 1.30.2017	INCREASE/(DECREASE)	NOTES
Tuition - Other NH Districts	\$ (64,235.00)	\$ (55,254.00)	\$ (8,981.00)	Estimated 4% increase, estimated 4 students
Tuition - Barrington	\$ (2,654,225.00)	\$ (2,563,029.00)	\$ (91,196.00)	Estimated 5% increase, estimated 180 students (reduced # from current 204)
Tuition - Nottingham	\$ (988,174.00)	\$ (927,582.00)	\$ (60,592.00)	Estimated 4% increase, estimated 70 students
Tuition - SPED Aides	\$ (312,000.00)	\$ (307,397.00)	\$ (4,603.00)	1:1 Aides for B&N and tiered services for Nottingham
Tuition - Voc-NH Districts	\$ (80,000.00)	\$ (71,669.00)	\$ (8,331.00)	NH students, based on FY2017 enrollment
Tuition - Voc-Out of State Districts	\$ (50,000.00)	\$ (75,000.00)	\$ 25,000.00	Tuition Students from Maine, based on FY2017 enrollment
Tuition - Alternative School	\$ -	\$ (192,500.00)	\$ 192,500.00	NEW - Estimated 5 Tuition Students @ \$38,500/student
Other Local Revenue - Districtwide	\$ (163,000.00)	\$ (25,000.00)	\$ (138,000.00)	Miscellaneous; not including SA funds at this time
State Adequate Education Grant	\$ (9,008,538.00)	\$ (9,068,789.00)	\$ 60,251.00	FY2018 Estimate per NHDOE
School Building Aid	\$ (652,673.00)	\$ (650,873.00)	\$ (1,800.00)	Estimated based on level funding
Catastrophic Aid	\$ (260,000.00)	\$ (325,000.00)	\$ 65,000.00	Based on FY2017 Estimate
Vocational-Tuition Aid	\$ (225,000.00)	\$ (215,003.00)	\$ (9,997.00)	NH students, reimbursement based on FY2017 enrollment
Vocational - Transportation Aid	\$ (3,000.00)	\$ (3,000.00)	\$ -	Based on Dover students to area schools
Indirect Cost Allocation	\$ (100,000.00)	\$ (85,000.00)	\$ (15,000.00)	Based on FY17 3.8% indirect cost rate on eligible grants/expenses
ABE Allocation	\$ (43,000.00)	\$ (39,011.00)	\$ (3,989.00)	Level funded
Impact Aid	\$ (5,000.00)	\$ (5,500.00)	\$ 500.00	Based on prior year
Medicaid Distribution	\$ (650,000.00)	\$ (650,000.00)	\$ -	Level funded
Tuition - Preschool Program	\$ (14,400.00)	\$ (12,000.00)	\$ (2,400.00)	Based on current year enrollment
Tuition - Summer School, WPS	\$ (8,000.00)	\$ (6,000.00)	\$ (2,000.00)	Camp Beyond, estimate based on current year
Tuition - Summer School, DHS	\$ (27,650.00)	\$ (5,000.00)	\$ (22,650.00)	Credit Recovery; not including SA funds at this time
Athletic Transportation, DMS	\$ (10,000.00)	\$ (15,000.00)	\$ 5,000.00	Based on prior year
Athletic Transportation, DHS	\$ (55,000.00)	\$ (60,000.00)	\$ 5,000.00	Based on prior year
School - Transfer from Capital Reserves, Facilities	\$ -	\$ (1,347,797.00)	\$ 1,347,797.00	FY17 Adequacy Aid Settlement - Proposed budget use in FY2018
School - Transfer from Facilities Special Reserves	\$ (200,000.00)	\$ -	\$ (200,000.00)	No Transfer from Facilities Special Reserves in FY2018
School - Transfer from Capital Reserves, Facilities	\$ (1,983,116.00)	\$ -	\$ (1,983,116.00)	Bond Premium Transfer - Proposed budget use in FY2019 of \$323,880
School - Transfer from Capital Reserves, Facilities	\$ (510,884.00)	\$ -	\$ (510,884.00)	Use of School Impact Fees & Interest Income
School - Transfer from Capital Reserves, Curriculum	\$ (135,000.00)	\$ -	\$ (135,000.00)	No Transfer from Capital Reserves, Curriculum in FY2018
School - Transfer from Capital Reserves, IT	\$ (100,000.00)	\$ -	\$ (100,000.00)	No Transfer from Capital Reserves, IT in FY2018
Total Non Tax Revenue	\$ (18,302,895.00)	\$ (16,705,404.00)	\$ (1,597,491.00)	
Statewide Education Tax	\$ (6,844,285.00)	\$ (6,844,285.00)	\$ -	Level Funded - Actual Pending for FY2018
Local Property Tax	\$ -	\$ (735,070.00)	\$ 735,070.00	Increase in Debt Repayment (Less Use of Available Funds), 11/22/2016
Local Property Tax	\$ (30,985,059.00)	\$ (31,577,975.00)	\$ 592,916.00	Estimated Increase Allowed, 1/26/2017 Final
Total Tax Revenue	\$ (37,829,344.00)	\$ (39,157,330.00)	\$ 1,327,986.00	
Total Operating Revenue	\$ (56,132,239.00)	\$ (55,862,734.00)	\$ (269,505.00)	

GENERAL FUND - EXPENSES				
Account Description	FY2017 Adopted Budget	FY2018 SB DRAFT 1.30.2017	INCREASE/(DECREASE)	NOTES
(1100) Regular Education Programs	\$ 21,204,254.00	\$ 22,188,588.00	\$ 984,334.00	Steps included for DTU, DEOP, DPA; Increase to retirement; new staff requests
(1200) Special Education Programs	\$ 9,474,463.00	\$ 10,437,889.00	\$ 963,426.00	Alt School Budget moved to General Fund; SPED placements
(1300) Career and Technical Education Programs	\$ 2,199,508.00	\$ 1,904,054.00	\$ (295,454.00)	Positions moved to Regular Ed (No New Funding)
(1400) Co-Curricular Activities and Athletics	\$ 629,617.00	\$ 613,554.00	\$ (16,063.00)	Summer program expenses reduced from prior year budget
(1600) Adult/Continuing Education Programs	\$ 236,820.00	\$ 239,916.00	\$ 3,096.00	
(2100) Support Services - Students	\$ 3,387,906.00	\$ 3,697,273.00	\$ 309,367.00	SROs added back to budget; wage & retirement increases
(2200) Support Services - Instructional	\$ 963,142.00	\$ 1,014,320.00	\$ 51,178.00	Curriculum related materials & staff (includes guidance & library)
(2300) Support Services - General Administration	\$ 1,340,989.00	\$ 1,358,099.00	\$ 17,110.00	Staff and school level services
(2400) Support Services - School Administration	\$ 2,634,627.00	\$ 2,637,675.00	\$ 3,048.00	
(2600) Support Services - Operation Maint/Plant	\$ 3,806,100.00	\$ 4,134,299.00	\$ 328,199.00	3% C&W Services increase; Increase to facility repair/maint
(2700) Support Services - Student Transportation	\$ 2,200,828.00	\$ 2,533,656.00	\$ 332,828.00	Increase to Regular Transportation & Special Ed
(2800) Support Services - Centralized Services	\$ 849,716.00	\$ 1,188,979.00	\$ 339,263.00	Budgeted IT positions from regular ed; IT equip & software
(2900) Support Services - Other	\$ 9,170.00	\$ 9,830.00	\$ 660.00	
Fund Transfer to Special Revenue Funds - Alt School	\$ 510,700.00	\$ -	\$ (510,700.00)	Alternative School budgeted in General Fund FY2018
Fund Transfer to Special Revenue Funds - McConnell Ctr	\$ 14,580.00	\$ 14,573.00	\$ (7.00)	McConnell Center Debt Service
Fund Transfer to Athletics Capital Reserves	\$ -	\$ 20,000.00	\$ 20,000.00	FY2018 CIP Plan
Fund Transfer to Curriculum Capital Reserves	\$ 10,000.00	\$ 45,000.00	\$ 35,000.00	FY2018 CIP Plan
Fund Transfer to Facilities Capital Reserves	\$ 50,000.00	\$ 50,000.00	\$ -	FY2018 CIP Plan
Fund Transfer to IT Capital Reserves	\$ 20,000.00	\$ 40,000.00	\$ 20,000.00	FY2018 CIP Plan
Total Operating Expenses	\$ 49,542,420.00	\$ 52,127,705.00	\$ 2,585,285.00	
School Debt - Principal Payments	\$ 2,046,065.00	\$ 2,007,771.00	\$ (38,294.00)	FY2018 Estimated Debt Service (includes prior debt & DHS/CTC debt; does not include GES)
School Debt - Interest Payments	\$ 4,543,754.00	\$ 3,970,916.00	\$ (572,838.00)	FY2018 Estimated Debt Service (includes prior debt & DHS/CTC debt; does not include GES)
Total Debt Service	\$ 6,589,819.00	\$ 5,978,687.00	\$ (611,132.00)	
Total General Fund Expenses, Operating and Debt Service	\$ 56,132,239.00	\$ 58,106,392.00	\$ 1,974,153.00	
Estimated General Fund Operating Revenue over/under PRIOR YEAR:			\$ (269,505.00)	
Estimated General Fund Net Revenue/Expenses over/(under) PRIOR YEAR:			\$ 2,243,658.00	Amount Over per Allowable Tax Cap Calculation
Account Description	FY2017 Adopted Budget	FY2018 SB DRAFT 1.30.2017	INCREASE/(DECREASE)	NOTES
School Cafeteria Fund (Fund 2800)	\$ 1,760,000.00	\$ 1,760,000.00	\$ -	Level Fund - Contracted Food Services (Out to Bid FY2017)
Federal Grants (Funds 282X)	\$ 2,825,000.00	\$ 3,051,108.00	\$ 226,108.00	Based on FY2017 Actual Federal Grant Appropriations
Special Programs (Fund 2950)	\$ 100,000.00	\$ 150,000.00	\$ 50,000.00	Estimated E-Rate, Student Activity Funds (Gourmet's Table, School Store, Etc)
Tuition Programs (Fund 3810)	\$ 125,000.00	\$ 125,000.00	\$ -	Level Fund (Dover Adult Learning Center)
Alternative Education (Fund 3825)	\$ 680,700.00	\$ -	\$ (680,700.00)	Alternative Fund, Budget Request to Transfer to General Fund Budget
Facilities Fund (Fund 3830)	\$ 511,500.00	\$ 211,500.00	\$ (300,000.00)	No FY2018 'Transfer Out' to General Fund; SA accounts not part of budget at this time
Special Revenue Fund Totals	\$ 6,002,200.00	\$ 5,297,608.00	\$ (704,592.00)	
Total School Appropriations	\$ 62,134,439.00	\$ 63,404,000.00	\$ 1,539,066.00	