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DOVER

School District: SAU #11
Dover, New Hampshire



Dover School District FY2018 Budget Presentation

Presented to the Dover School Board
on December 12, 2016

by Dr. Elaine Arbour



Budget Development Timeline

DATE	DESCRIPTION
2016	Instructions provided to Administrators
October 3	School Board to approve the FY18 Budget Preparation Adoption Schedule, Budget Priorities, Assumptions and Process
October 14	Deadline for administrators to submit proposed budget data in IVee to Central Office
October 17-21	SAU staff to work on remaining budget documents
October 24	Business Administrator to provide budget to Superintendent
October 24-28	Review budget documents with Business Administrator
November 1-22	Superintendent to review budget(s) with Administration
December 12	Superintendent to present Proposed Budget to School Board
2017 – January 3 (Tuesday)	School Board Special Session (Organizational Meeting)/Budget Workshop ½ of presentations
January 9	School Board Meeting ½ of presentations
January 17 (Tuesday)	Budget Workshop/CPI to be released based upon a 12-month average
January 23	Budget Workshop
January 30	Budget Workshop
February 6	School Board Meeting to adopt Budget
February 13	School Board Meeting to adopt Budget (Back-Up Date)
February 15	School Budget due to City Manager
April 6	Superintendent to present Proposed Budget to City Council – Tentative Date
April 20	School Budget Public Hearing – Tentative Date
May	City Budget (including School Budget) Adoption



Mission Statement

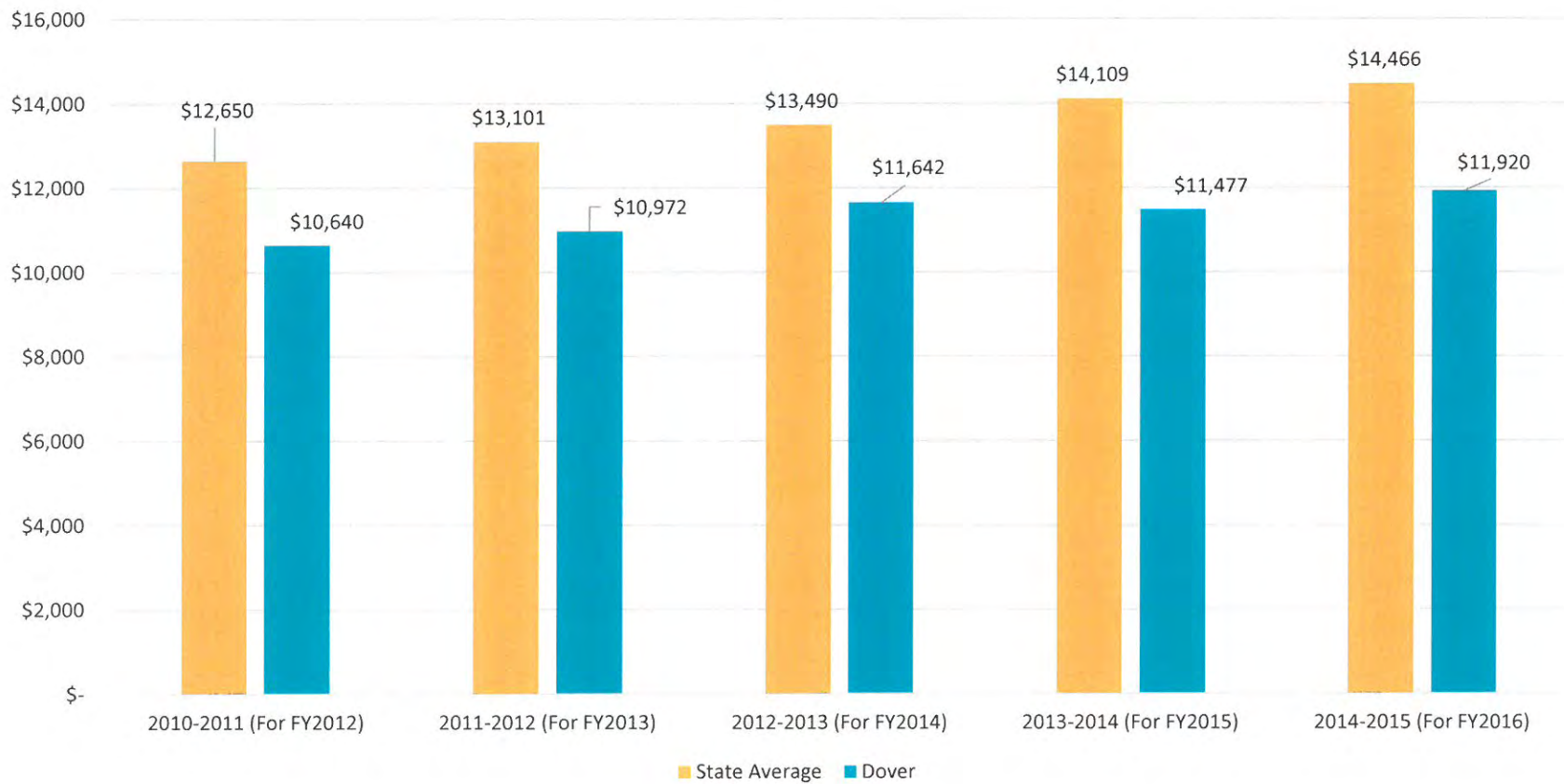
*Strengthening our community
by
educating every child, every day*

HISTORICAL VIEW OF SCHOOL BUDGETS



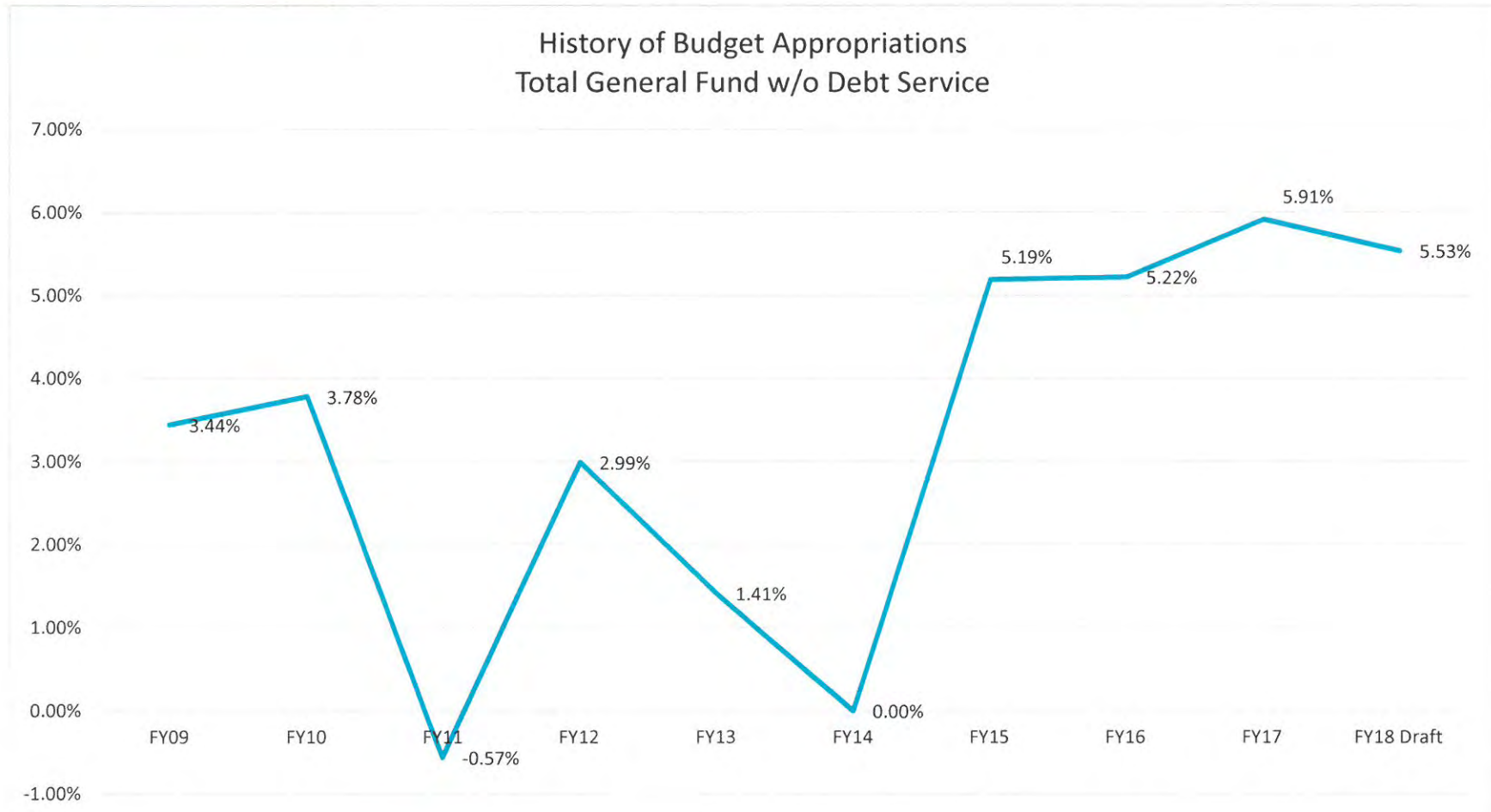
Cost Per Pupil

Cost Per Pupil, High School



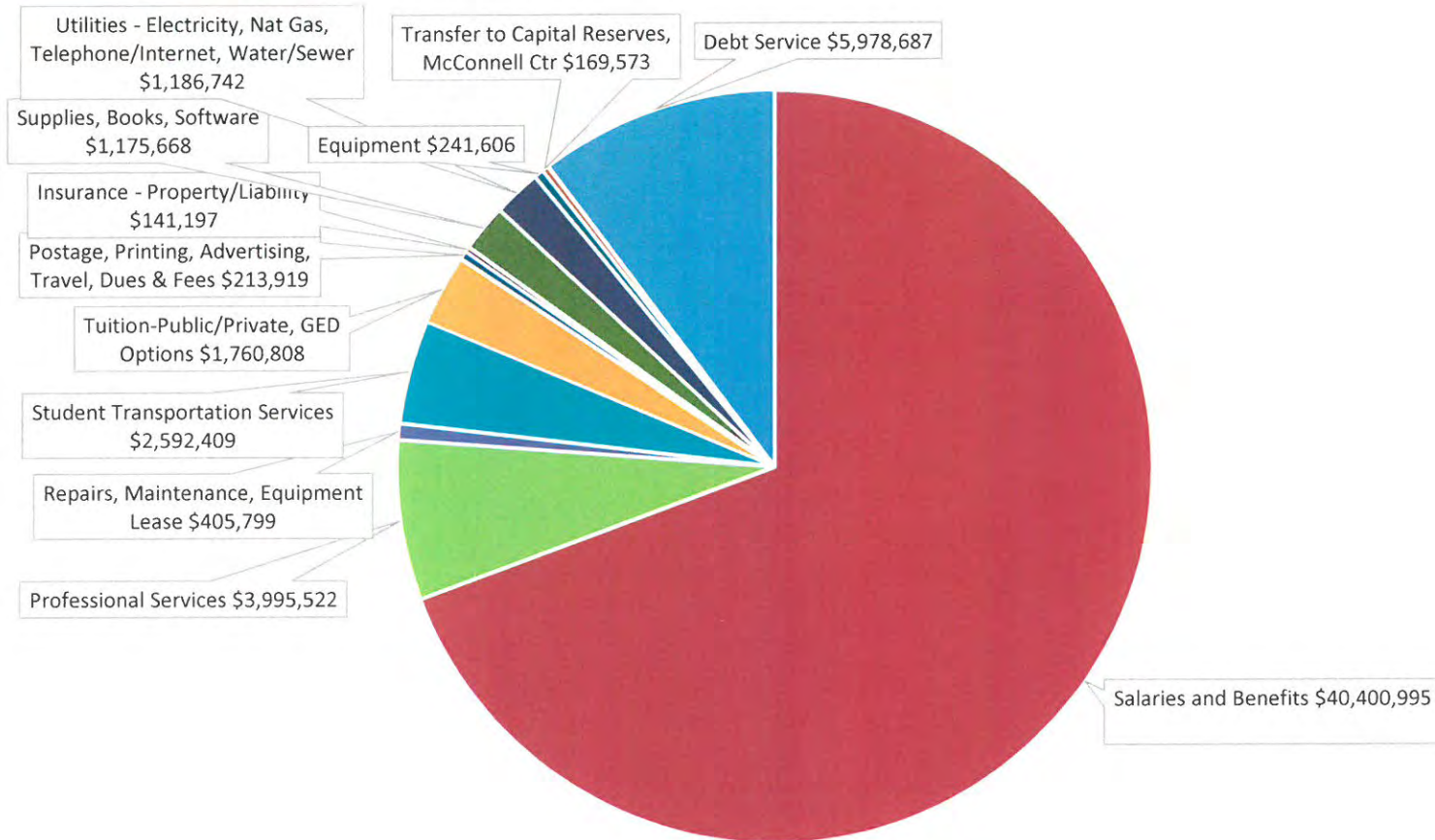


Budgets Over Time



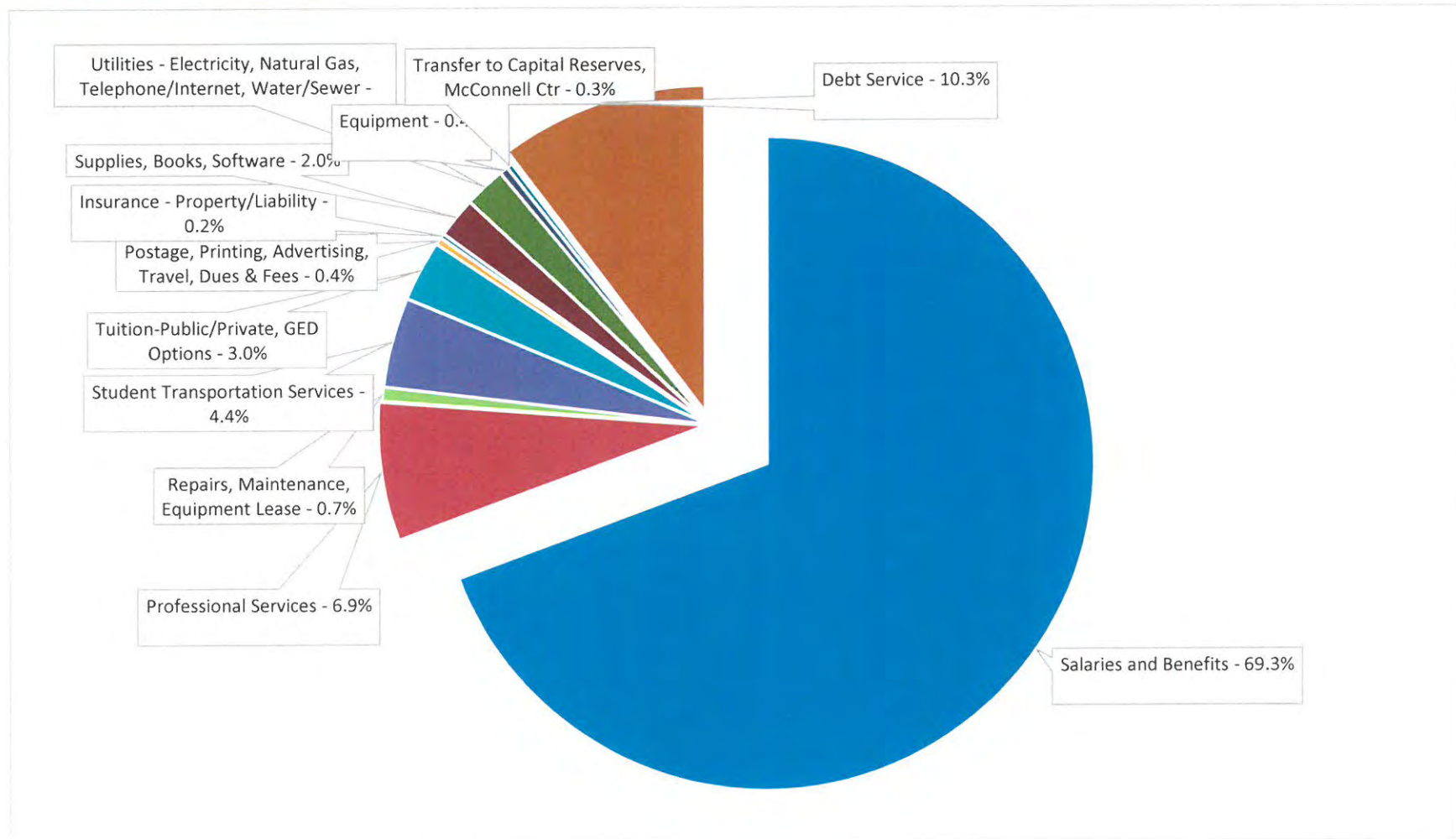


Distribution of Funds - \$





Distribution of Funds - %





Adequacy Settlement

- City & School Board sued the State of NH Fall 2015
- Suit Settled Spring 2016
 - Cap on Adequate Education Grants deemed unconstitutional
 - Dover received ~\$1.4 million in capped funds from FY2016
 - Dover did not receive back payment of capped funds
 - Dover did not receive legal fees
 - City's legal fees paid from the settlement funds (\$57,083)
- Settlement funds currently in general fund revenue
 - Anticipated to pay most of DHS/CTC debt service in FY2018



Proposed SAU Staffing Plan

Presented 1/5/2016

FY17	FY18	FY19	FY20
• ESOL Teacher • Assistant Director of Student Services • Library & Mail Courier (shared w/ City) • Facilities Coordinator – Increase hours (Special Revenue Fund)	• ESOL Teacher • Assistant Director of Curriculum, Instruction & Assessment	• ESOL Teacher • HR: (Assistant) Director of Personnel Services (PT or FT) (possibly in conjunction w/ City)	• ESOL Teacher • Receptionist

BUDGET DEVELOPMENT PARAMETERS & DRIVERS



School Board Priorities & Assumptions

- Do not move backwards regarding programming, staffing, services that are necessary
- Add staffing as needed (discussed in prior 2 budgets) where possible to support the needs of students
- Build budget based on need, not tax cap specifically
- Add
 - Human Resources Director position
 - Busses
 - Capital Reserve funds for instructional equipment
 - Classroom teachers
 - LADC (Licensed Alcohol & Drug Counselor) services
 - School Counselors
 - Continued SROs (School Resource Officers) at DMS & DHS
 - IT



Administration Priorities

- Pay for Staff
- IT Equipment
- IT Staffing
- Mental Health Resources
- Special Education Staff
- ESOL Staff
- Smaller Class Sizes & Support in Larger Classes



Budget Parameters

FY2017 Tax Cap

- 1.2% based on 3-year CPI average
- Allowable increase = \$780,993
 - \$40 million new construction
- Debt Service override = \$621,351

FY2018 Estimated Tax Cap

- 1.2% based on 3-year CPI average
- Allowable increase = \$583,621
 - \$20 million new construction
- Debt Service override = \$735,070

Adequacy Aid

- Currently budgeted at 100% of estimate for FY2018
 - \$60,251 increase from FY2017
- Guaranteed a minimum of 95% of that estimate



Budget Drivers – Rates

NHRS

	2016-2017	2017-2018	% Change
Employees	11.17%	11.38%	0.21%
Teachers	15.67%	17.36%	1.69%

Health Insurance

	2015-2016 % Change from 2014-2015	2016-2017 % Change from 2015-2016	2017-2018 % Change from 2016-2017
HMO	26.7%	5.2%	1.7%
Open Access POS	26.7%	5.2%	N/A
CDHP	N/A	N/A	1.7%
Total Health Increase for Current Staffing Level: \$417,288			



Budget Drivers – Salary

COLA

Group	2016-2017 % Increase from 2015-2016
DTU	0%
DPA	0%
DEOP	0%
DAA	0%
Non-Union	0%

Steps – Optional

Group	2016-2017 \$ Increase for Existing Staff
DTU	\$385,000
DPA	\$63,982
DEOP	\$3,900
DAA	\$0
Non-Union	N/A

**Total Estimated NHRS, COLA & Steps for Current Staffing Level =
\$554,807**

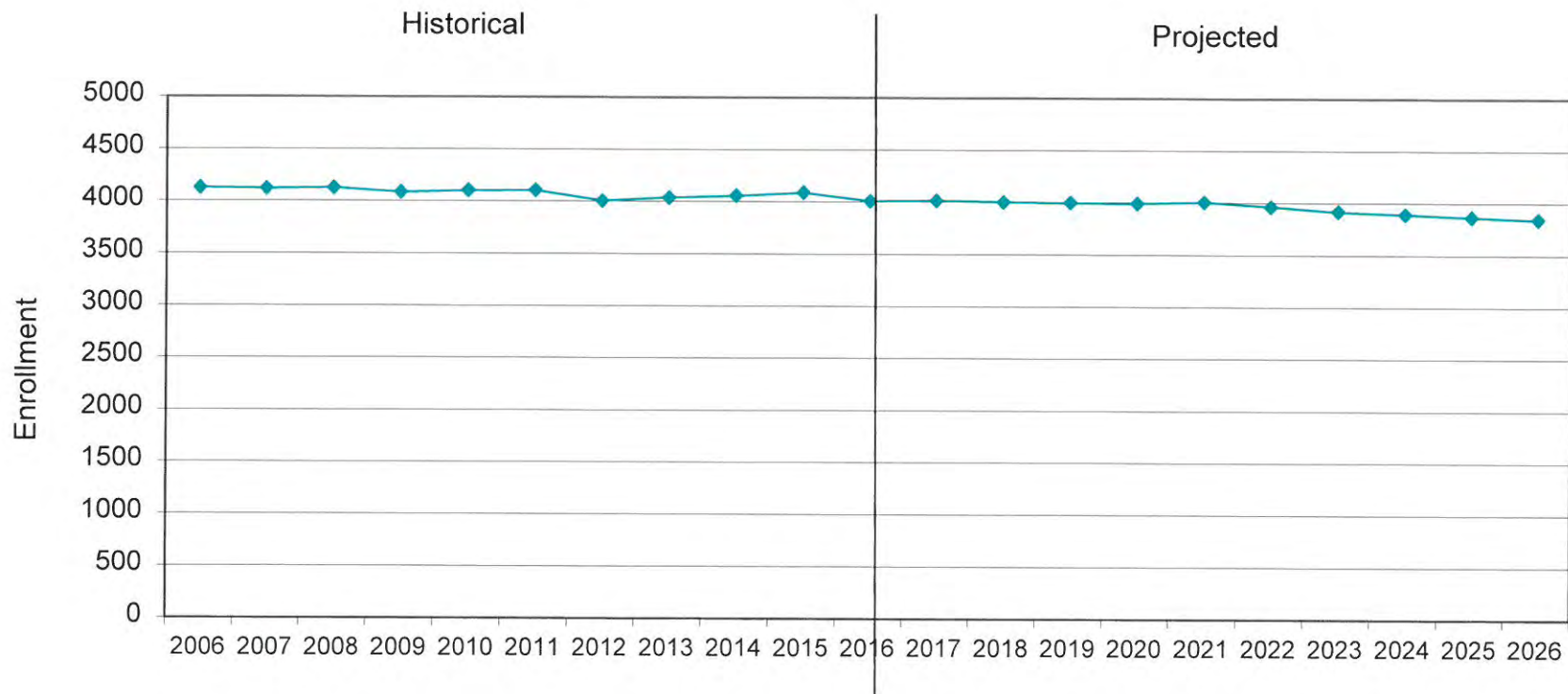


Budget Drivers – K-12 Enrollment

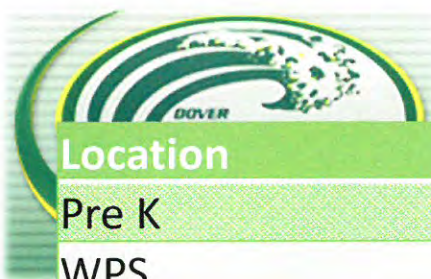
	Total Enrollment (12/1/15)	Current Total Enrollment (12/1/16)	Current Average Class Size+	Projected Total Enrollment for 2017- 2018 - NESDEC
GES	474	446	20.3	-
HSS	506	510	20.4	-
WPS	543	476	19.0	-
K-4	1,573	1,492	19.9	1,425
DMS	1,148	1,186	24.7	1,203
DHS	1,351 (plus 76 PT)	1,325 (plus 106 PT)	*Varies based on class requirements	1,330 (not including PT)
K-12 12/14/2016	4,072 (plus 76 PT = 4,148)	4,003 (plus 106 PT = 4,109)	*	3,958 (not including PT) 17

NESDEC Enrollment Overview

PreK-12



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Budget Drivers – Special Ed

Location	Oct 1, 2015	Oct 1, 2016
Pre K	36	49
WPS	87	81
GES	38	39
HSS	56	63
DMS	175	198
DHS	172	157
Nottingham	20	14
Barrington	52	57
Dover Enrolled Special Ed	636 (15%)	658 (16%)
OOD	26	28
Total Out of District	26	28
St Mary Academy	11	20
St Thomas Aquinas	7	12
Portsmouth Christian	13	11
Total Private School	31	43
CATA	1	1
Great Bay	1	1
SCS	0	8
Total Charter School	2	10
Total Special Ed	669	739

12/14/2016



Budget Drivers – ESOL

- 80 students
- 44.5 instructional hours short per week



Budget Drivers – Unknowns

- Labor Negotiations
 - DTU
 - DPA
 - DEOP
 - DAA
 - Non-Union
- Transportation Contract

BUDGET – DRAFT #1



Budget Types

- Tax Cap
 - At or below the tax cap allowance
- Level Funded
 - Maintains current school budget funding
 - Services are adjusted as needed to meet current funding
 - Budget may be above tax cap, depending on the year
- Level Service
 - Services (staffing and programs) are maintained at the current level
 - Budget increases to cover costs of inflation
 - Budget may be above tax cap, depending on the year
- Growth
 - Services (staffing and programs) grow to meet student needs and safety, legal and compliance requirements
 - Budget may be above tax cap, depending on the year



FY2017 / FY2018 Budget Comparison

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	7+
Row 1	Fiscal Year Notes	Tax Cap (At/Below) <i>Not Compliant & Reduces Services</i>	Level Service (LS) <i>Minimally Compliant</i>	LS + Safety & Legal (SL) <i>Compliant</i>	LS + SL + Instructional (I) <i>Compliant & Adequate Practice</i>	LS + SL + I + Infrastructure <i>Compliant & Good Practice</i>	Instructional Growth
Row 2	FY2017	Total General Fund Expenses, Operating and Debt Service: \$56,132,239					
Row 3	Detail	\$55,510,888				\$ 621,351 DHS/CTC Debt Service	
Row 4	FY2018	\$55,698,826	\$57,350,498	\$57,761,454	\$58,262,925	\$58,442,925	
Row 5	A: \$ Change from FY2017	\$ (433,413)	\$ 1,218,259	\$ 1,629,215	\$ 2,130,686	\$ 2,310,686	
	B. : % Change from FY2017	(1)%	2.17%	2.90%	3.80%	4.12%	
	C: \$ Difference between Estimated Tax Cap Budget and Column Proposed Budget	\$ 0	\$ 1,651,672	\$ 2,062,628	\$ 2,564,099	\$ 2,744,099	

12/12/16



\$55,698,826

Tax Cap

Not Compliant & Reduces Services

.17 Chorus Instructor, DHS (FY16 Add)	\$ (7,887)	Noon Supervisors, DMS (FY16 Add)	\$ (11,432)
.2 Art Teacher, GES (FY16 Add)	\$ (9,233)	Oasis Aide (FY15 Add)	\$ (21,141)
.4 Behavior Specialist, HSS (FY15 Add)	\$ (31,866)	Oasis Counselor, grant funding to local (FY15 Add)	\$ (83,053)
.5 Health Teacher, DHS (FY15 Add)	\$ (19,393)	Receptionist, DMS (FY15 Add)	\$ (15,244)
Add'l 4 hrs/wk, DMS/DHS Nurse Admin Asst. (FY16 Add)	\$ (5,229)	School Counselor, WPS (FY15 Add)	\$ (54,055)
Assistant Director of Student Services (FY17 Add)	\$ (124,457)	School Psychologist (FY16 Add)	\$ (75,502)
Classroom Teacher, GES (2) (FY15 Add)	\$ (105,298)	Social Worker, DW, previously grant funded (FY17 Add)	\$ (60,499)
Classroom Teacher, DMS (2) (FY15 Add)	\$ (105,298)	Special Educator, DHS (FY15 Add)	\$ (72,677)
Classroom Teacher, WPS (1) (FY15 Add)	\$ (52,649)	Special Educator, DMS (2) (FY17 Add)	\$ (164,006)
Coach Contingency (FY16 Add)	\$ (5,000)	Special Educator, HSS (FY15 Add)	\$ (72,677)
Dean at GES (FY17 Add)	\$ (124,457)	Special Educator, WPS (FY15 Add)	\$ (72,677)
Dean at HSS (FY16 Add)	\$ (102,509)	Transitions Coordinator (FY16 Add)	\$ (53,466)
Dean at WPS (FY16 Add)	\$ (102,509)	Did not replace Contract Coordinator Position (FY17)	\$ -
ESOL Teacher (FY17 Add)	\$ (82,003)	Capital Reserves (FY18 Budget)	\$ (155,000)
Float Nurse (FY16 Add)	\$ (79,705)		

Total Cuts: \$(1,868,922)

12/14/2016



\$57,350,498

Level Service (LS)

Minimally Compliant

Maintains...

.17 Chorus Instructor, DHS (FY16 Add)

.2 Art Teacher, GES (FY16 Add)

.4 Behavior Specialist, HSS (FY15 Add)

.5 Health Teacher, DHS (FY15 Add)

Add'l 4 hrs/wk, DMS/DHS Nurse Admin Asst. (FY16 Add)

Assistant Director of Student Services (FY17 Add)

Classroom Teacher, GES (2) (FY15 Add)

Classroom Teacher, DMS (2) (FY15 Add)

Classroom Teacher, WPS (1) (FY15 Add)

Coach Contingency (FY16 Add)

Dean at GES (FY17 Add)

Dean at HSS (FY16 Add)

Dean at WPS (FY16 Add)

ESOL Teacher (FY17 Add)

Float Nurse (FY16 Add)

12/14/2016

Noon Supervisors, DMS (FY16 Add)

Oasis Aide (FY15 Add)

Oasis Counselor, grant funding to local (FY15 Add)

Receptionist, DMS (FY15 Add)

School Counselor, WPS (FY15 Add)

School Psychologist (FY16 Add)

Social Worker, DW, previously grant funded (FY17 Add)

Special Educator, DHS (FY15 Add)

Special Educator, DMS (2) (FY17 Add)

Special Educator, HSS (FY15 Add)

Special Educator, WPS (FY15 Add)

Transitions Coordinator (FY16 Add)

Did not replace Contract Coordinator Position (FY17)

Capital Reserves (FY18 Budget)

Steps for DTU, DPA and DEOP - Optional

Over Tax Cap Proposed Budget:

\$1,651,672



\$57,761,454

LS + Safety & Legal (SL)

Compliant

Float Nurse, 1 FTE, DHS/DMS	\$ 80,219
Legal Fees	\$ 30,000
Nurse Admin Asst to 1 FTE, DHS	\$ 39,941
Nurse Admin Asst to 1 FTE, DMS	\$ 41,225
Special Educator, 1 FTE, DMS	\$ 80,219
LADC	\$ 34,000
Removed 3% non-union increases from budget	\$ (22,628)



\$58,262,925

LS + SL + Instructional (I)

Compliant & Adequate Practice

Float Nurse, 1 FTE, DHS/DMS	\$ 80,219
Legal Fees	\$ 30,000
Nurse Admin Asst to 1 FTE, DHS	\$ 39,941
Nurse Admin Asst to 1 FTE, DMS	\$ 41,225
Special Educator, 1 FTE, DMS	\$ 80,219
LADC	\$ 34,000
<u>Removed 3% non-union increases from budget</u>	<u>\$ (22,628)</u>
Assistant CIA Director	\$ 126,770
Ed Tech Integrator	\$ 79,563
Elementary Classroom Teacher, 1 FTE	\$ 52,649
K-8 Dean of Instruction	\$ 126,770
ESOL, 1 FTE	\$ 80,219
Technology (Add'l per dept request)	\$ 35,500



\$58,442,925

LS + SL + I + Infrastructure

Compliant & Good Practice

Float Nurse, 1 FTE, DHS/DMS	\$ 80,219
Legal Fees	\$ 30,000
Nurse Admin Asst to 1 FTE, DHS	\$ 39,941
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LADC	\$ 34,000
Removed 3% non-union increases from budget	\$ (22,628)
Assistant CIA Director	\$ 126,770
Ed Tech Integrator	\$ 79,563
K-5 Dean of Instruction	\$ 126,770
ESOL, 1 FTE	\$ 80,219
Technology (Add'l per dept request)	\$ 35,500
Contingency	\$ 10,000
Elementary Classroom Teacher, 1 FTE	\$ 52,649
Extra Bus	\$ 70,000
Facilities Repair/Maintenance	\$ 50,000



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	B. : % Change from FY2017	<i>(1)%</i>	<i>2.17%</i>	<i>2.90%</i>	<i>3.80%</i>	<i>4.12%</i>	
	C: \$ Difference between Estimated Tax Cap Budget and Column Proposed Budget	<i>\$ 0</i>	<i>\$ 1,651,672</i>	<i>\$ 2,062,628</i>	<i>\$ 2,564,099</i>	<i>\$ 2,744,099</i>	

12/14/2016



Proposed SAU Staffing Plan

Presented 1/5/2016

FY17	FY18	FY19	FY20
• ESOL Teacher • Assistant Director of Student Services • Library & Mail Courier (shared w/ City) • Facilities Coordinator – Increase hours (Special Revenue Fund)	• ESOL Teacher • Assistant Director of Curriculum, Instruction & Assessment	• ESOL Teacher • HR: (Assistant) Director of Personnel Services (PT or FT) (possibly in conjunction w/ City)	• ESOL Teacher • Receptionist



FY2018 Budget Summary (Recommended Option)

Revenue

Non-Tax Revenue = \$16,705,404

Tax Revenue = \$39,148,035

Operating Revenue = \$55,853,439

Special Revenue = \$5,297,608

Total Revenue = \$61,151,047

Expenses

Operating Expenses = \$52,284,238

Debt Service = \$5,978,687

Operating Expenses = \$58,262,925

Special Revenue Expenses = \$5,297,608

Total Expenses = \$63,560,533

**Total Budget Variance between Revenue & Proposed Expenses =
\$(2,409,486)**

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



Revenue Changes

- High School Tuition
- Alternative School
- CTC Tuition
- Capital Reserve Transfers



Revenue – HS Tuition

- Rates Set by Tuition Agreements
 - Barrington: 180
 - ~\$14,239.05/student
 - Estimated a 5% increase over FY17 tuition rate
 - Nottingham: 70
 - ~\$13,251.17/student*
 - Estimated a 4% increase over FY17 tuition rate
 - *Based on % change in budget
- Rate Set for All Other NH Districts
 - ~\$13,813.50/student
 - Estimated 4 students
 - Estimated a 4% increase over FY17 tuition rate



Revenue – Alt School

- Program being moved from an Enterprise Fund into the General Operating Budget
- Enrollment capacity of 24 students
- Estimated 5 Tuition Students @ \$38,500/student



Revenue – CTC

- NH Tuition down
 - \$(8,331)
 - Based on FY2017 enrollment
- Out of State Tuition up
 - \$25,000
 - Based on FY2017 enrollment
- Net increase of \$16,669



Revenue – Capital Reserves

Category	FY2017	FY2018	Difference	Notes
School - Transfer from Capital Reserves, Facilities	\$ -	\$ 1,347,797	\$ 1,347,797	FY17 Adequacy Aid Settlement - Proposed budget use in FY2018
School - Transfer from Facilities Special Reserves	\$ 200,000	\$ -	\$ (200,000)	No Transfer from Facilities Special Reserves in FY2018
School - Transfer from Capital Reserves, Facilities	\$ 1,983,116	\$ -	\$ (1,983,116)	Bond Premium Transfer - Proposed budget use in FY2019 of \$323,880
School - Transfer from Capital Reserves, Facilities	\$ 510,884	\$ -	\$ (510,884)	Use of School Impact Fees & Interest Income
School - Transfer from Capital Reserves, Curriculum	\$ 135,000	\$ -	\$ (135,000)	No Transfer from Capital Reserves, Curriculum in FY2018
School - Transfer from Capital Reserves, IT	\$ 100,000	\$ -	\$ (100,000)	No Transfer from Capital Reserves, IT in FY2018
Total Capital Reserves Revenue 12/14/2016	\$ 2,929,000	\$ 1,347,797	\$ (1,581,203)	



Considerations

- Which Budget Option most meets the School Board and Administration's priorities?
- Are there specific programs/positions you feel strongly about?
- Is there a specific dollar amount, percent increase/decrease or other lens you would like us to use to refine the initial proposal?



School Board Priorities & Assumptions

- Do not move backwards regarding programming, staffing, services that are necessary
- Add staffing as needed (discussed in prior 2 budgets) where possible to support the needs of students
- Build budget based on need, not tax cap specifically
- Add
 - Human Resources Director position
 - Busses
 - Capital Reserve funds for instructional equipment
 - Classroom teachers
 - LADC (Licensed Alcohol & Drug Counselor) services
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Administration Priorities

- Pay for Staff
- IT Equipment
- IT Staffing
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Questions & Next Steps?