



Dover School District FY2018 Budget Presentation

Presented to the Dover City Council
on March 29, 2017

by Dr. Elaine Arbour, Superintendent of Schools



Introduction

- School Budget Overview
- Budget Drivers
- Budget
- Pending Legislation & Budgets
- Strong Schools = Strong Community

Dover School District
FY2018 Budget

SCHOOL BUDGET OVERVIEW



Budget Development Approach

- Mission Statement
- Identified Priorities
 - School Board
 - Leadership Team
- Needs-based budget
- Requirements
 - Contractual obligations
 - State and Federal



FY2018 Budget Summary (SB Approved 2.15.2017)

Revenue

Non-Tax Revenue = \$16,680,717

Tax Revenue = \$40,555,078

Operating Revenue = \$57,235,795

Special Revenue = \$5,225,503

Total Revenue = \$62,461,298

Expenses

Operating Expenses = \$52,119,596

Debt Service = \$5,978,687

Operating Expenses = \$58,098,283

Special Revenue Expenses = \$5,225,503

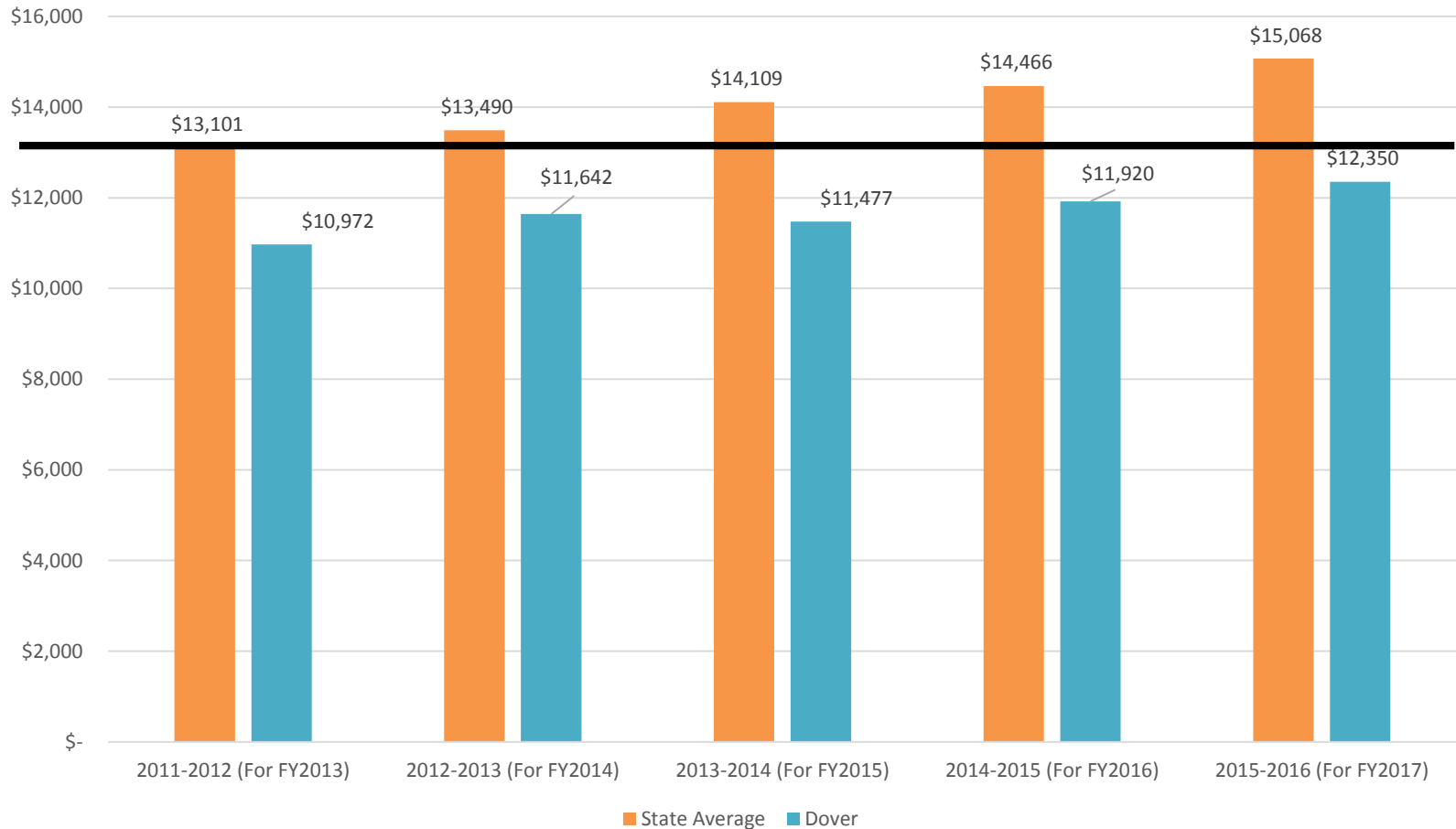
Total Expenses = \$63,323,786

Total Budget Variance between Anticipated Revenue
& Proposed Expenses = \$(862,488)



Cost Per Pupil

Cost Per Pupil, High School





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

Dover School District
FY2018 Budget

BUDGET DRIVERS



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 Tax Cap

- 1.23% based on 3-year CPI average
- Allowable increase = \$592,916
 - \$20 million new construction
- Debt Service override = \$2,082,867

Adequacy Aid

- Currently budgeted at 100% of estimate for FY2018
 - \$9,068,789
 - \$60,251 increase from FY2017
- Guaranteed a minimum of 95% of that estimate



Financial Budget Drivers

– Expenses –

- Rates
 - NHRS: 0.21%/1.69% increase
 - Health: 1.7% increase
- Labor Negotiations
 - All groups still in bargaining process
 - DTU
 - DPA
 - DEOP (Tentative ratification by City Council in April)
 - DAA
 - Non-Union
 - Funds included for anticipated labor contract agreements
- Contracted Services
 - Transportation
 - Facilities Maintenance & Custodial



Financial Budget Drivers

– Revenue –

- High School Tuition
 - Estimate \$187,272 decrease
- Alternative 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
- CTC Tuition
 - Estimate net increase of \$16,669
 - NH Tuition down
 - \$8,331 decrease
 - Based on FY2017 enrollment
 - Out of State Tuition up
 - \$25,000 increase
 - Based on FY2017 enrollment
- Capital Reserve & Special Revenue Funds Transfers
 - \$1,581,203 decrease



Decreased Revenue from Capital Reserve & Special Revenue Funds

FY2017

- Capital Reserve Funds:
\$2,729,000
 - Facilities
 - Curriculum
 - IT
- Special Revenue: \$200,000
 - Facilities

FY2018

- Capital Reserve Funds:
\$1,347,797
 - Facilities

Difference: \$(1,581,203)



Enrollment Budget Drivers

- Total School Enrollment: 4,098 (as of 3/2/17)
 - Elementary: 1,492
 - Middle: 1,187
 - High: 1,419
- Special Education Enrollment: 739 (as of 10/1/16)
 - Dover Public Schools: 658
 - Out of District: 28
 - Private: 43
 - Charter: 10
- ESOL (English Speakers of Other Languages): 80 (as of 10/1/16)
 - Up to 17 different languages spoken
 - Short 44.5 hours per week
 - Shortage at the elementary level primarily

Dover School District
FY2018 Budget

BUDGET



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

Original Options Considered by the Board

	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	<i>Detail</i>	<i>\$55,510,888</i>				<i>\$ 621,351</i> <i>DHS/CTC Debt Service</i>	
Row 4	FY2018	\$55,698,826	\$57,350,498	\$57,761,454	\$58,262,925	\$58,442,925	
Row 5	<i>A: \$ Change from FY2017</i>	<i>\$ (433,413)</i>	<i>\$ 1,218,259</i>	<i>\$ 1,629,215</i>	<i>\$ 2,130,686</i>	<i>\$ 2,310,686</i>	
	<i>B. : % Change from FY2017</i>	<i>(.77)%</i>	<i>2.17%</i>	<i>2.90%</i>	<i>3.80%</i>	<i>4.12%</i>	
	<i>C: \$ Difference between Estimated Tax Cap Budget and Column Proposed Budget</i>	<i>\$ 0</i>	<i>\$ 1,651,672</i>	<i>\$ 2,062,628</i>	<i>\$ 2,564,099</i>	<i>\$ 2,744,099</i>	



Tax Cap

Not Compliant & Reduces Services

.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)

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, grant funding to local (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)

Capital Reserves (FY18 Budget)



Level Service (LS)

Minimally Compliant

.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 (FY16 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)

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

**Maintains Current
Services & Staffing**



LS + Safety & Legal (SL)

Compliant

Float Nurse, 1 FTE, DHS/DMS

Legal Fees

Nurse Admin Asst to 1 FTE, DHS

Nurse Admin Asst to 1 FTE, DMS

Special Educator, 1 FTE, DMS

LADC (Licensed Alcohol & Drug Counselor)

Removed 3% non-union increases from budget

*Safety &
Legal
Additions*



LS + SL + Instructional (I)

Compliant & Adequate Practice

Float Nurse, 1 FTE, DHS/DMS

Legal Fees

Nurse Admin Asst to 1 FTE, DHS

Nurse Admin Asst to 1 FTE, DMS

Special Educator, 1 FTE, DMS

LADC

Removed 3% non-union increases from budget

Assistant CIA Director

Ed Tech Integrator

Elementary Classroom Teacher, 1 FTE

K-8 Dean of Instruction

ESOL, 1 FTE

Technology (Add'l per dept request)

*Safety &
Legal
Additions*

*Instructional
Additions*



LS + SL + I + Infrastructure

Compliant & Good Practice

Float Nurse, 1 FTE, DHS/DMS

Legal Fees

Nurse Admin Asst to 1 FTE, DHS

Nurse Admin Asst to 1 FTE, DMS

Special Educator, 1 FTE, DMS

LADC

Removed 3% non-union increases from budget

Assistant CIA Director

Ed Tech Integrator

Elementary Classroom Teacher, 1 FTE

K-8 Dean of Instruction

ESOL, 1 FTE

Technology (Add'l per dept request)

Contingency

Elementary Classroom Teacher, 1 FTE

Extra Bus

Facilities Repair/Maintenance

*Safety &
Legal
Additions*

*Instructional
Additions*

*Infrastructure
Additions*



Final FY2018 Budget Plan (SB Approved 2.15.2017)

	Column 1	Column 4.5
Row 1	<u>Fiscal Year</u> Notes	LS + SL + Instructional (I) Compliant & Adequate Practice
Row 4	FY2018	\$58,098,283
Row 5	A: \$ Change from FY2017	\$1,966,044
	B. : % Change from FY2017	3.4%
	C: \$ Difference between Final Tax Cap Budget and School Board's Budget	\$ (862,488)

New Items

- LADC
- Special Educator
- ESOL Teacher
- Technology Equipment
- Nurse
- Increased Health Office
Administrative Assistant Time
- Increased Facilities Maintenance
Funds
- Increased Contributions to Capital
Reserve Funds
- Facilities & Maintenance Contract
- Transportation Contracts
- Labor Negotiations



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Total Expenses = \$63,323,786

Total Budget Variance between Revenue & Proposed Expenses
= \$(862,488)

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FY2018 Budget

PENDING LEGISLATION & BUDGETS



Potential Financial Impacts from Federal Level

- Title I
 - Academic assistance for students living in poverty
 - Plan on 25% decrease
 - Current level
 - NH: \$40,000,000
 - Dover: \$831,500
- Title IIA
 - Professional Development
 - Zeroed in President's budget
 - Current level
 - NH: \$11,000,000
 - Dover: \$282,400
- 21st Century Grants
 - Afterschool programs and Community Centers (SOCC)
 - Zeroed in President's budget



Potential Financial Impacts from State Level

- SB 193 – Education Savings Account
 - Ought To Pass (Senate)
 - Public Hearing in House Education on 4/4/17
- HB 647 – Education Savings Account
 - Laid on the Table (House)
- SB 191 – Adequacy Aid for Kindergarten
 - Laid on the Table
- HB 155 – Adequacy Aid for Kindergarten
 - Retained in Committee
- HB 415 – Tax System & NHRS
 - Inexpedient To Legislate (House)
- HB 413 – NHRS
 - Retained in Finance (House)
- SB 45 – Civics Education
 - Ought To Pass (Senate)
 - In Committee (House)
- SB 101 – CTE Enrollment
 - Passed (Senate)
 - In Committee (House)
- HB 339 – CTE Transportation Reimbursement
 - Passed (House)
 - In Committee (Senate)
- SB 192 – School Building Aid
 - Inexpedient To Legislate (Senate)
- Catastrophic Aid (State Special Education Funding)
 - Level funded at \$22 million
 - State needs ~\$30 million to meet law

Dover School District
FY2018 Budget

**STRONG SCHOOLS =
STRONG COMMUNITY**



Mission Statement

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



Strong Schools

– Impact on Community –

- Communicates that our community cares about its future
- Attracts & retains residents of all ages
- Attracts & retains businesses
- Increases property values
- Grows a strong, educated workforce
- Improves civic participation
- Improves public health
- Increases earning potential (& tax contributions)
- Decreases crime