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DOVER School District: SAU #11
Dover, New Hampshire

BOARD BUDGET WORKSHOP
Monday, February 5, 2018

INTRODUCTION

Over the course of the past month, the Board and administration have been engaged in a process to identify the priorities for the Fiscal Year 2019 Dover School District Budget. The priorities are founded in the goals of the five-year strategic plan.

As the Board moves forward with the proposed budget to be presented to the City Council, there are decisions the Board will need to make. The purpose of this document is to assist in framing the conversation and decisions the Board will need to make pertaining to the development of the proposed budget.

It will be necessary for the Board to reach consensus to establish the final guidelines to assist the administration in the development of the proposed Fiscal Year 2019 Dover School District Budget.

PROPOSED MODELS

The following are proposed models to frame conversation and decisions that will need to be made:

MODEL	AMOUNT OVER THE CAP	PROVIDES	OTHER
1	$2,101,216	▪ Level funded with obligations and anticipated expenses. ▪ **Additional Positions** Assistant Superintendent Teaching & Learning – **No additional cost** Assistant Director of Teaching & Learning Dean of Teaching & Learning DMS Dean of Teaching & Learning ES **Following at no additional cost:** Assistant Superintendent of Student Services – Dean of Student Service Elementary Dean of Student Services Dover Middle School Dean of Student Services Dover High School **Following at additional cost:** Human Resource Director IT Technician	Total Cost of Additional Positions - $642,000 See Attachment C

BOARD BUDGET WORKSHOP
Monday, February 5, 2018

		ESL Educator Special Educator Middle School Noon Aides Salary Adjustment	
2	$1,699,216	▪ Level funded with obligations and anticipated expenses. ▪ **Additional Positions** Assistant Superintendent Teaching & Learning – **No additional cost** Assistant Director of Teaching & Learning – **Additional Cost** **Following at no additional cost:** Assistant Superintendent of Student Services Dean of Student Service Elementary Dean of Student Services Middle School Dean of Student Services High School Human Resource Director – **Additional Cost**	Total Cost of Additional Positions-$240,000 See Attachment D
3	$1,459,216	▪ Level funded with obligations and anticipated expenses.	No new position. Change: Special Education Coordinators to Deans of Student Services CIA Director to Assistant Superintendent of Teaching and Learning Director Pupil Personnel Services to Assistant Superintendent of Student Services
4	Balanced	▪ To achieve the tax cap will need expenses by $1,459,216	Reductions will need to be made equaling $1,459.216

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DOVER GREEN WAVE

DOVER School District: SAU #11
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BOARD BUDGET WORKSHOP
Monday, February 5, 2018

<u>ATTACHMENTS</u>

See the following support attachments:

- Attachment A – Draft Fiscal Year 2019 Budget
- Attachment B – Draft Fiscal Year 2019 Calculator
- Attachment C – January 16, 2018 Staffing Proposal
- Attachment D – January 23, 2018 Staffing Proposal
- Attachment E – Reduction Zone, Non-Reduction-Zone, and Other Thoughts

DRAFT

FY2019 BUDGET DRAFT, LEVEL FUNDED W/OBLIGATIONS & ANTICIPATED EXPENSES, FEBRUARY 5, 2018

GENERAL FUND - REVENUE SOURCES

	Account Description	*FY2018 ADOPTED BUDGET	FY2019 DRAFT	INCREASE/(DECREASE)	NOTES
R1	Tuition - Other NH Districts	$ 55,254.00	$ 28,205.00	$ (27,049.00)	Estimated 4% increase, estimated 2 students
R2	Tuition - Barrington	$ 2,563,029.00	$ 2,576,742.00	$ 13,713.00	Estimated 4% increase, estimated 183 students (as of 10.1.2017)
R3	Tuition - Nottingham	$ 901,079.00	$ 877,632.00	$ (23,447.00)	Estimated 4% increase, estimated 64 students (as of 10.1.2017)
R4	Tuition - SPED Aides	$ 307,397.00	$ 270,000.00	$ (37,397.00)	1:1 Aides for B&N and tiered services for Nottingham
R5	Tuition - CTC-NH Districts	$ 72,198.00	$ 84,000.00	$ 11,802.00	NH students, based on FY2018 enrollment
R6	Tuition - CTC-Out of State Districts	$ 76,287.00	$ 69,000.00	$ (7,287.00)	Tuition Students from Maine, based on FY2018 enrollment
R7	Tuition - Alternative School	$ 192,500.00	$ 198,275.00	$ 5,775.00	Estimated 5 Tuition Students @ $39,655/student (proposed 3% increase in FY2019)
R8	Other Local Revenue - Districtwide	$ 25,000.00	$ 25,000.00	$ -	Miscellaneous
R9	State Adequate Education Grant (FY18 Adjusted)*	$ 9,168,512.00	$ 9,272,072.00	$ 103,560.00	FY2019 Estimate from NHDOE - Budgeted at 100% (Updated 10.1.2018)
R10	State Adequate Education Grant - Kindergarten	$ -	$ 296,626.00	$ 296,626.00	NEW - Estimated Kindergarten Aid through KENO (FY17 ADM 269.66 @ $1,100/ea)
R11	School Building Aid (FY18 Adjusted)*	$ 616,673.00	$ 581,114.00	$ (35,559.00)	FY2019 estimate per NHDOE
R12	Catastrophic Aid (FY18 Adjusted)*	$ 301,890.00	$ 300,000.00	$ (1,890.00)	Level funded, FY2019 estimate pending from NHDOE
R13	CTC-Tuition Aid	$ 215,003.00	$ 180,000.00	$ (35,003.00)	NH students, reimbursement based on FY2018 enrollment
R14	CTC-Transportation Aid	$ 3,000.00	$ 2,500.00	$ (500.00)	Based on Dover students to area schools
R15	Indirect Cost Allocation	$ 85,000.00	$ 85,000.00	$ -	Level funded, pending final estimates of Federal grant awards
R16	ABE Allocation	$ 39,011.00	$ 39,011.00	$ -	Level funded
R17	Impact Aid	$ 5,500.00	$ 6,000.00	$ 500.00	Based on prior year
R18	Medicaid Distribution	$ 650,000.00	$ 600,000.00	$ (50,000.00)	Level funded, based on FY2018 adjusted estimate
R19	Tuition - Preschool Program	$ 12,000.00	$ 12,000.00	$ -	Based on current year enrollment
R20	Tuition - Summer School, Elementary	$ 6,000.00	$ 6,000.00	$ -	Camp Beyond estimate
R21	Tuition - Summer School, DHS	$ 5,000.00	$ 3,000.00	$ (2,000.00)	Credit Recovery
R22	Athletic Transportation, DMS	$ 15,000.00	$ 15,000.00	$ -	Based on prior year receivables
R23	Athletic Transportation, DHS	$ 60,000.00	$ 50,000.00	$ (10,000.00)	Based on prior year receivables
R24	School - Transfer from Special Revenue	$ 120,000.00	$ 120,000.00	$ -	Transfer from Comcast Franchise Funds
R25	School - Transfer from Capital Reserves, Facilities	$ 1,347,797.00	$ -	$ (1,347,797.00)	FY17 Adequacy Aid Settlement - One Time Revenue in FY2018
R26	School - Transfer from Capital Reserves, Facilities	$ -	$ 262,996.00	$ 262,996.00	Bond Premium Transfer - Proposed budget use in FY2019
	Total Non-Tax Revenue	**$ 16,843,130.00**	**$ 15,960,173.00**	$ (882,957.00)	
R27	Statewide Education Tax	$ 6,894,236.00	$ 6,945,209.00	$ 50,973.00	FY2019 estimate per NHDOE
R28	Local Property Tax	$ 34,354,636.00	$ 34,354,636.00	$ -	Level Funded - Increase(s) noted separately below
R29	Local Property Tax	$ -	$ 907,476.00	$ 907,476.00	Tax Levy Increase Allowed, rec'd 1/26/2018
	Total Tax Revenue, less Increment for DHS/CTC Debt Service	**$ 41,248,872.00**	**$ 42,207,321.00**	**$ 958,449.00**	
		$ 58,092,002.00	**$ 58,167,494.00**	**$ 75,492.00**	
R30	Increment for DHS/CTC Debt Service	$ -	$ 1,206,222.00	$ 1,206,222.00	Increment for DHS/CTC Debt Service, rec'd 11/29/2017
	Total Tax Revenue	**$ 41,248,872.00**	**$ 43,413,543.00**	**$ 2,164,671.00**	
RTotal	**Total Operating Revenue**	**$ 58,092,002.00**	**$ 59,373,716.00**	**$ 1,281,714.00**	

DRAFT

GENERAL FUND - EXPENSES

	Account Description	FY2018 Adopted Budget	FY2019 DRAFT (Level w/Obligations)	INCREASE/(DECREASE)	NOTES
E1	(1100) Regular Education Programs	$ 22,170,865.00	$ 22,103,779.00	$ (67,086.00)	New proposed positions not part of Level w/obligations draft budget
E2	(1200) Special Education Programs	$ 10,437,889.00	$ 11,829,102.00	$ 1,391,213.00	Contractual obligations; SPED educator & ESOL teacher budgeted as new request in FY18 budget under 1100 function; SPED placements based on FY18 enrollment & anticipated
E3	(1300) Career and Technical Education Programs	$ 1,904,054.00	$ 1,981,502.00	$ 77,448.00	Contractual obligations
E4	(1400) Co-Curricular Activities and Athletics	$ 618,054.00	$ 652,575.00	$ 34,521.00	Contractual obligations
E5	(1600) Adult/Continuing Education Programs	$ 239,916.00	$ 250,401.00	$ 10,485.00	Contractual obligations
E6	(2100) Support Services - Students	$ 3,697,273.00	$ 3,914,527.00	$ 217,254.00	Contractual obligations; Add'l nurse, LADC budgeted as new request in FY18 budget under 1100 function
E7	(2200) Support Services - Instructional	$ 1,014,320.00	$ 1,137,416.00	$ 123,096.00	Contractual obligations
E8	(2300) Support Services - General Administration	$ 1,356,932.00	$ 1,360,965.00	$ 4,033.00	Changes in benefits; P&L Insurance down
E9	(2400) Support Services - School Administration	$ 2,637,675.00	$ 2,761,741.00	$ 124,066.00	Contractual obligations
E10	(2600) Support Services - Operation Maint/Plant	$ 4,134,299.00	$ 4,597,067.00	$ 462,768.00	3% contractual increase C&W Services plus add'l staff/equipment/supplies new HS
E11	(2700) Support Services - Student Transportation	$ 2,533,656.00	$ 2,688,617.00	$ 154,961.00	Increase to Regular Transportation, Special Ed & Homeless
E12	(2800) Support Services - Centralized Services	$ 1,188,979.00	$ 1,396,805.00	$ 207,826.00	Wage/Benefits; Increase to data comm, supplies, software equipment
E13	(2900) Support Services - Other	$ 9,830.00	$ 10,001.00	$ 171.00	-
E14	Fund Transfer to Special Revenue Funds - McConnell Ctr	$ 14,573.00	$ 14,573.00	$ -	McConnell Center Debt Service
E15	Fund Transfer to Athletics Capital Reserves	$ 20,000.00	$ 20,000.00	$ -	FY2019 CIP Plan
E16	Fund Transfer to Curriculum Capital Reserves	$ 45,000.00	$ 45,000.00	$ -	FY2019 CIP Plan - Suggested to Level Fund, 2.5.2018 (reduce $5K)
E17	Fund Transfer to Facilities Capital Reserves	$ 50,000.00	$ 50,000.00	$ -	FY2019 CIP Plan - Suggested to Level Fund, 2.5.2018 (reduce $65K)
E18	Fund Transfer to IT Capital Reserves	$ 40,000.00	$ 40,000.00	$ -	FY2019 CIP Plan - Suggested to Level Fund, 2.5.2018 (reduce $10K)
	Total Operating Expenses	**$ 52,113,315.00**	**$ 54,854,071.00**	**$ 2,740,756.00**	
E19	School Debt - Principal & Interest Payments (Other Completed)	$ 3,370,718.24	$ 3,169,142.24	$ (201,576.00)	FY2019 Estimated Debt Service (Other Completed Building Projects' Debt Service)
E21	School Debt - Principal & Interest Payments (DHS/CTC)	$ 2,607,968.76	$ 2,667,968.76	$ 60,000.00	FY2019 Estimated Debt Service (DHS/CTC Building Project Only)
E22	School Debt - Principal & Interest Payments (Garrison)	$ -	$ 141,750.00	$ 141,750.00	FY2019 Estimated Debt Service (Budget Interest ONLY, Principal $405K added FY2020)
	Total Debt Service	**$ 5,978,687.00**	**$ 5,978,861.00**	**$ 174.00**	
ETotal	**Total General Fund Expenses, Operating and Debt Service**	**$ 58,092,002.00**	**$ 60,832,932.00**	**$ 2,740,930.00**	
	Estimated General Fund Operating Revenue over/(under) PRIOR YEAR:			$ 75,492.00	
				$ 2,665,438.00	**Total Amount Over per Allowable Tax Cap Calculation**
				$ 1,206,222.00	Increment for DHS/CTC Debt Service
NETGF	**Estimated General Fund Net Revenue/Expenses over/(under) PRIOR YEAR:**			**$ 1,459,216.00**	

SPECIAL REVENUE FUNDS

	Account Description	FY2018 Adopted Budget	FY2019 DRAFT	INCREASE/(DECREASE)	NOTES
2800	School Cafeteria Fund (Fund 2800)	$ 1,730,000.00	$ 1,730,000.00	$ -	Level Fund - Contracted Food Services
282X	Federal Grants (Funds 282X)	$ 3,051,108.00	$ 3,101,013.00	$ 49,905.00	Level Fund - based on allocations 1.8.2018
2950	Special Programs (Fund 2950)	$ 129,000.00	$ 129,000.00	$ -	Estimated E-Rate, Special Rev Funds (Gourmet's Table, School Store, Cosmetology, Etc)
3810	Tuition Programs (Fund 3810)	$ 125,000.00	$ 125,000.00	$ -	Level Fund (Dover Adult Learning Center)
3830	Facilities Fund (Fund 3830)	$ 190,395.00	$ 199,127.00	$ 8,732.00	
	Special Revenue Fund Totals	**$ 5,225,503.00**	**$ 5,284,140.00**	**$ 58,637.00**	
TOTAL	**Total School Appropriations, All Funds**	**$ 63,317,505.00**	**$ 66,117,072.00**	**$ 2,724,075.00**	

FY2019 Board Budget Calculator - General Fund

				FY18 Adopted Budget	FY19 Proposed Budget, Original
Superintendent Proposed Budget	$61,676,430		Operating Budget	$52,113,315	$55,150,819
(-) Super. Proposed Reductions/Cuts	($858,498)		Debt Service	$5,978,687	$6,525,611
(+) Super. Proposed Additions	$15,000		Total Budget	$58,092,002	$61,676,430
Subtotal	$60,832,932	Amount over estimated tax cap calculation w/o increment for HS debt service			$3,584,428
(-) Board Proposed Reductions/Cuts	$ -				
(+) Board Proposed Additions	$ -	(Est FY19) Local Property Tax			$35,262,112
Adjusted Proposed FY19 Budget	**$60,832,932**	FY2019 Increment for DHS/CTC Debt Service			$1,206,222

FY2019 Estimated Tax Cap Budget $59,373,716 (Includes Increment of $1,206,222 for DHS/CTC debt service)

Adjusted amount over est. tax cap calculation $1,459,216 (After Proposed Additions, Reductions/Cuts)

4.72%	Percentage Increase Over FY2018 Adopted Budget
$2,740,930	Dollar Increase Over FY2018 Adopted Budget

	Description	Admin Proposed Additions	Board Proposed Additions	Admin Proposed Reductions/Cuts	Board Proposed Reductions/Cuts
1	Garrison Debt Service, Budget only half-year Interest in FY19			$546,750	
2	Suggested reduction to Capital Reserves (level fund to FY2018)			$80,000	
3	Suggested reduction to Comprehensive Facilities Study			$50,000	
4	Wage/Benefit adjustments to reflect current staff			$164,548	
5	Duplication of software item			$2,800	
6	FY19 CTC Transportation Final Agreement			$14,400	
7	Add'l funding for FY19 Internet services, pending bid award	$15,000			
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
		$15,000	**$0**	**$858,498**	**$0**

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DOVER GREEN WAVE

DOVER School District: SAU #11
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Board's Additional Staffing Priorities
January 16, 2018

STAFFING PRIORITIES – ATTACHMENT C

Category	Position	Cost	Votes	Rank
Other Support	IT Support Technician	$50,000	12	1
Curriculum Support	ESL Educator	$80,000	11	2
Curriculum Support	2 Instructional Deans at DMS = ELA/Social Studies and Math/Science	$180,000	10	3
Special Education Support	1 DMS Special Educator	$80,000	8	4
Special Education Support	1 Elementary Special Educator	$80,000	8	4
Special Education Support	Para Transition Position at DHS	$30,000	6	5
Curriculum Support	1 DMS Instructional Dean	$80,000	5	6
Other Support	Part-time Guidance Counselor, Alternative	$50,000	5	6
Other Support	DHS, Music Choral Increase 0.17	$8,653	5	6
Other Support	Increase noon aide rate from $10-$12/hour	$11,842	3	7
Other Support	DMS Counselors, Add summer days	$6,000	3	7
Special Education Support	2 Special Educators, DMS	$160,000	2	8
Other Support	Part-time English Teacher, Alternative	$50,000	1	9
Other Support	Alternative School Administrative Assistant to Full-Time	$36,180	1	9
Other Support	Additional hours/change in funding source-Facilities Coordinator	$4,799	0	0
Special Education Support	Special Educators, Charter/Private School	$80,000	0	0

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DOVER GREEN WAVE

DOVER School District: SAU #11
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Staffing Cost Summary
January 23, 2018

ATTACHMENT D

Teaching and Learning (Strategic Plan Goal 1, Goal 2, and Goal 4)

POSITION	RESPONSIBILITIES OVERVIEW	COST
Assistant Superintendent of Teaching and Learning	▪ Leadership ▪ Supervision	$0.0
Assistant Director of Teaching and Learning	▪ Title Programs ▪ Grant Development ▪ Technology Integration ▪ Community Engagement & Communication ▪ Arts	$120,000
Dean of Teaching and Learning MS	▪ Competency Development ▪ Authentic/Performance based assessments ▪ PLC Development	$90,000*
Dean of Teaching and Learning ES	▪ Competency Development ▪ Authentic/Performance based assessments ▪ PLC Development	$90,000*
		$300,000

- **Portions to be funded with Title II**

Student Services (Strategic Plan Goal 1 and Goal 2)

POSITION	RESPONSIBILITIES OVERVIEW	COST
Assistant Superintendent of Student Services	▪ Leadership ▪ Supervision	0.0
Dean of Student Services Elementary	▪ Supervisory Capacity	0.0*
Dean of Student Services Middle School	▪ Supervisory Capacity	0.0*
Dean of Student Services High School	▪ Supervisory Capacity	0.0*
		0.0

- **Funded by IDEA – No impact on the General Budget**

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DOVER GREEN WAVE

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Staffing Cost Summary
January 23, 2018

Business Office (Strategic Plan Goal 4)

POSITION	RESPONSIBILITIES OVERVIEW	COST
Human Resource Director	▪ Personnel ▪ Title IX ▪ ADA ▪ FMLA ▪ Employee Attendance ▪ Misconduct Cases ▪ Contract Negotiations ▪ Job Descriptions ▪ Personnel Policies	$120,000
		$120,000

Technology (Strategic Plan Goal 2 and Goal 3)

POSITION	RESPONSIBILITIES OVERVIEW	COST
IT Technician	▪ Current job description	$50,000
		$50,000

Other Positions (Strategic Plan Goal 2 and Goal 3)

POSITION	RESPONSIBILITIES OVERVIEW	COST
ESL Educator	▪ Current job description	$80,000
Special Educator MS	▪ Current job description	$80,000
Noon Aides-Salary Adjustment (Goal 3)	▪ Current job description	$12,000
		$172,000

GRAND TOTALS	COST
▪ January 23 Proposal	$642,000
▪ January 16 Proposal	$827,474
Difference	$185,474

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DOVER School District: SAU #11
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ATTACHMENT E

Reduction Zone:

- Assistant Director Teaching & Learning—move to 2020
- HR Director—move to 2020
- Could support reduction in transfers to Capital Reserves
- If low kindergarten enrollment, perhaps a Kindergarten position
- Positions in multiples that may work as one. (1 Dean at DMS? 1 Sped at DMS?)
- Charter School
- Part time English at Alt School
- HR Director
- Possible fee for extracurricular activities (athletics)
- Transportation fee

Non-Reduction Zone:

- Cannot see area of personnel to cut
- Cannot see area of supplies to cut
- No DMS classroom teachers
- No related arts reductions-possible restructuring
- Sped and ESL positions required by numbers
- Positions essential to achieve strategic plan goals for the year (IT, Asst. Supt L., Dean(s))
- Dean of Teaching and Learning at DMS
- Dean of Teaching and Learning at Elem
- DMS Special Educator
- DTU Contract
- Increase noon aide rate
- DHS Music Choral Increase
- ESL Educator
- Asst. Director of Teaching and Learning
- IT Technician
- ESL Educator
- Special Educator at DMS
- Noon aides
- PT Guidance at Alt School
- Asst. Director of Learning and Teaching (formerly CIA)
- ESL Position
- DMS Case Manager

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DOVER School District: SAU #11
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- Competency Based Learning Administrative Positions
- District wide IT positions
- Science and Art Curriculum (unless low enrollment)
- Grant Writer
- Dean of Student Services DHS and DMS
- Asst. Director of Teaching and Learning
- Dean of Teaching and Learning DMS

Other Thoughts:

- Possible hire paras to cover study halls and other duties otherwise done by teachers
- Are all employees being utilized in the most effective ways
- Need to find a solution to control food service debt
- Review CBA's expiring in 2019 to determine any possible changes
- Barrington and Nottingham contract negotiations
- If we could only choose Dean of Teaching and Learning in FY19, which would it be?
- Can HR Director be 50%?
- Which has higher priority? ESL Educator or DMS Special Educator?
- Consider hiring part time Guidance Counselor for Alternative School?
- Could 3 Deans of Teaching and Learning be done with 2 Deans?
- Are the cost for new positions fixed or is there a range?
- What is our fourth-grade Sped population and how will that impact DMS?
- Positions align to goals in Strategic Plan.
- Strategic Plan is well thought out and in line with state goals and best practices for college and career.
- Clearly, the District teachers/administrators have been doing an amazing job (s) given what needs to get done and the current staffing numbers.
- Visually connect Strategic Plan goas to job descriptions of positions in the presentation.
- Emphasize that ESL and SPED positions are virtually required given current numbers.
- Emphasize the burden that has been placed on employees and show how new positions will lift them.
- Show how certain positions are overworked and what new positions will entail.
- Possible revenue source—Curbside Drop off Permit--fee for parents
- Increase price of DHS Parking Pass-Stop daily reduction in price
- Look into pricing for renting out theater, etc.
- Look at pricing model for after school events (concerts, sports, theater,etc.)

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DOVER GREEN WAVE
DOVER School District: SAU #11
Dover, New Hampshire

POTENTIAL REDUCTIONS
February 5, 2018

AREA OF REDUCTION	EFFECT	COST
7.0 FTE Classroom Teachers	Increase student to teacher ratio.	$560,000
3.10 FTE Professional Services	Restricts profession services.	$274,800
6.0 FTE Paraprofessionals	Eliminates paraprofessionals to support regular classrooms.	$180,000
SUB TOTAL - Staff		**$1,014,800**
Athletic Coach Contingency	Limits the capacity to pay for additional coaching services.	$5,500
No funding of CIP Accounts for FY19	No funds added to CIP reducing capability to fund capital projects.	$155,000
Eliminate furniture Account in FY19	No replacement of furniture.	$25,000
10% reduction district-wide	Reduction to level funding of supplies restrict supplies to be purchased.	$50,000
Reduction to special education expenses	Could result in requesting extra funding dependent on unpredicted needs of students.	$250,000
50% reduction instructional equipment.	Reduced instructional equipment to supplement educational programs.	$15,000
Reduction of professional development from the general fund.	Professional funded by mostly Title Grants with minimal additional support from general fund resulting restricting capacity to provide professional development.	$12,500
Eliminate Camp Explore	No summer pre-kindergarten experience for students entering kindergarten.	$4,000
SUB TOTAL- Programs & Other		**$517.000**
GRAND TOTAL		**$1,531,800**

Reduction of capital reserve funds