

DRAFT

FY2020 BUDGET DRAFT, FORWARD BUDGET, FEBRUARY 4, 2019

GENERAL FUND - REVENUE SOURCES

	Account Description	FY2019 ADOPTED BUDGET	FY2020 ESTIMATED REVENUE	INCREASE/(DECREASE)	NOTES
R1	Tuition - Other NH Districts	\$ 55,792.00	\$ 29,012.00	\$ (26,780.00)	Estimated 2 students
R2	Tuition - Barrington (FY19 Adjusted)	\$ 2,426,806.00	\$ 2,455,398.00	\$ 28,592.00	Estimated 4% increase, estimated 170 students (as of 10.1.2018)
R3	Tuition - Nottingham (FY19 Adjusted)	\$ 1,170,017.00	\$ 1,213,644.00	\$ 43,627.00	Estimated 4% increase, estimated 85 students (as of 10.1.2018)
R4	Tuition - SPED Aides	\$ 270,000.00	\$ 270,000.00	\$ -	1:1 Aides for B&N and tiered services for Nottingham
R5	Tuition - CTC-NH Districts (FY19 Adjusted)	\$ 93,869.00	\$ 110,000.00	\$ 16,131.00	NH students, based on FY2019 enrollment + 4%
R6	Tuition - CTC-Out of State Districts	\$ 69,000.00	\$ 56,000.00	\$ (13,000.00)	Tuition Students from Maine, based on FY2019 enrollment + 4%
R7	Tuition - Bellamy Academy	\$ 198,275.00	\$ 158,620.00	\$ (39,655.00)	Estimated 4 Tuition Students @ \$39,655/student
R8	Other Local Revenue - Districtwide	\$ 25,000.00	\$ 20,000.00	\$ (5,000.00)	Miscellaneous
R9	State Adequate Education Grant (FY19 Adjusted)	\$ 9,001,485.00	\$ 9,221,790.00	\$ 220,305.00	FY2020 Estimate from NHDOE, 11.15.2018 - Budgeted at 100%
R10	State Adequate Education Grant - Kindergarten (FY19 Adjusted)	\$ 295,150.00	\$ 295,152.00	\$ 2.00	Estimated Kindergarten Aid through KENO (FY18 ADM 268.32 @ \$1,100/ea)
R11	School Building Aid	\$ 581,114.00	\$ 529,088.00	\$ (52,026.00)	FY2020 Estimate per NHDOE (FY2021 estimate \$390,062)
R12	Special Education Aid (Catastrophic Aid) (FY19 Adjusted)	\$ 426,868.00	\$ 300,000.00	\$ (126,868.00)	FY2020 Estimate pending from NHDOE
R13	CTC-Tuition Aid (FY19 Adjusted)	\$ 245,000.00	\$ 254,000.00	\$ 9,000.00	NH students, reimbursement based on FY2019 enrollment
R14	CTC-Transportation Aid	\$ 2,500.00	\$ 2,500.00	\$ -	Based on Dover students to area schools
R15	Indirect Cost Allocation (FY19 Adjusted)	\$ 95,000.00	\$ 85,000.00	\$ (10,000.00)	Pending final estimates of Federal grant awards
R16	ABE Allocation	\$ 39,011.00	\$ 39,011.00	\$ -	Level funded
R17	Impact Aid	\$ 6,000.00	\$ 6,000.00	\$ -	Based on prior year
R18	Medicaid Distribution	\$ 600,000.00	\$ 600,000.00	\$ -	Level funded
R19	Tuition - Preschool Program	\$ 12,000.00	\$ 12,000.00	\$ -	Based on current year enrollment
R20	Tuition - Summer School, WPS	\$ 6,000.00	\$ 5,000.00	\$ (1,000.00)	Camp Beyond, estimate based on current year
R21	Tuition - Summer School, DHS	\$ 3,000.00	\$ 3,000.00	\$ -	Credit Recovery
R22	Athletic Transportation, DMS	\$ 15,000.00	\$ 15,000.00	\$ -	Based on prior year
R23	Athletic Transportation, DHS	\$ 50,000.00	\$ 50,000.00	\$ -	Based on prior year
R27	School - Transfer from Capital Reserves, Facilities	\$ 262,996.00	\$ -	\$ (262,996.00)	No Transfer from Capital Reserves, Facilities in FY2020
R29	School - Transfer from Capital Reserves, Curriculum	\$ -	\$ -	\$ -	No Transfer from Capital Reserves, Curriculum in FY2020
R30	School - Transfer from Capital Reserves, IT	\$ 80,000.00	\$ 50,000.00	\$ (30,000.00)	Transfer from Capital Reserves, IT (pending approval)
	Total Non Tax Revenue	\$ 16,029,883.00	\$ 15,780,215.00	\$ (249,668.00)	
R31	Statewide Education Tax	\$ 6,945,209.00	\$ 7,036,198.00	\$ 90,989.00	FY2020 estimate per NHDOE, 11.15.2018
R32	Local Property Tax	\$ 37,509,751.00	\$ 37,509,751.00	\$ -	Level Funded - Increase(s) noted separately
R33	Local Property Tax	\$ -	\$ 1,237,887.00	\$ 1,237,887.00	Increase Allowed, 1.28.2019
	Total Tax Revenue	\$ 44,454,960.00	\$ 45,783,836.00	\$ 1,328,876.00	
R34	Total Operating Revenue	\$ 60,484,843.00	\$ 61,564,051.00	\$ 1,079,208.00	

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GENERAL FUND - EXPENSES					
	Account Description	FY2019 Adopted Budget	FY2020 DRAFT (Forward Budget)	INCREASE/(DECREASE)	NOTES
E1	(1100) Regular Education Programs	\$ 22,132,453.00	\$ 23,865,649.00	\$ 1,733,196.00	New positions not part of Level Service w/Obligations Draft Budget
E2	(1200) Special Education Programs	\$ 11,754,279.00	\$ 12,460,278.00	\$ 705,999.00	Contractual obligations; SPED educator & ESOL teacher budgeted as new requests in FY19 under 1100 function; SPED placements based on FY19 enrollment
E3	(1300) Career and Technical Education Programs	\$ 1,981,502.00	\$ 2,006,285.00	\$ 24,783.00	Contractual obligations
E4	(1400) Co-Curricular Activities and Athletics	\$ 652,354.00	\$ 658,438.00	\$ 6,084.00	Contractual obligations
E5	(1600) Adult/Continuing Education Programs	\$ 204,341.00	\$ 212,010.00	\$ 7,669.00	Contractual obligations
E6	(2100) Support Services - Students	\$ 3,914,527.00	\$ 4,134,093.00	\$ 219,566.00	Contractual obligations; 1:1 Nurse added FY19
E7	(2200) Support Services - Instructional	\$ 1,137,416.00	\$ 1,767,245.00	\$ 629,829.00	Contractual obligations; Language Arts Adoption Texts (\$467K)
E8	(2300) Support Services - General Administration	\$ 1,357,935.00	\$ 1,528,954.00	\$ 171,019.00	Contractual obligations; Phone/Internet/ELAN services
E9	(2400) Support Services - School Administration	\$ 2,761,141.00	\$ 2,819,032.00	\$ 57,891.00	Contractual obligations
E10	(2600) Support Services - Operation Maint/Plant	\$ 4,483,040.00	\$ 4,871,698.00	\$ 388,658.00	Placeholder for contractual increase C&W Services; Utility Increases
E11	(2700) Support Services - Student Transportation	\$ 2,688,617.00	\$ 3,057,377.00	\$ 368,760.00	Increase to Regular Transportation & Special Education
E12	(2800) Support Services - Centralized Services	\$ 1,301,805.00	\$ 1,386,905.00	\$ 85,100.00	Increase to Data Communications and Software Management
E13	(2900) Support Services - Other	\$ 10,001.00	\$ 9,900.00	\$ (101.00)	Severance non-academic
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	\$ -	FY2020 CIP Plan
E16	Fund Transfer to Curriculum Capital Reserves	\$ 45,000.00	\$ 50,000.00	\$ 5,000.00	FY2020 CIP Plan
E17	Fund Transfer to Facilities Capital Reserves	\$ 50,000.00	\$ 50,000.00	\$ -	FY2020 CIP Plan
E18	Fund Transfer to IT Capital Reserves	\$ -	\$ -	\$ -	FY2020 CIP Plan
	Total Operating Expenses	\$ 54,508,984.00	\$ 58,912,437.00	\$ 4,403,453.00	
E19	School Debt - Principal Payments	\$ 1,891,205.00	\$ 1,900,788.00	\$ 9,583.00	FY2020 Estimated Debt Service (includes prior debt & DHS/CTC debt)
E20	School Debt - Interest Payments	\$ 4,084,654.00	\$ 3,932,453.00	\$ (152,201.00)	FY2020 Estimated Debt Service (includes prior debt & DHS/CTC debt)
E21	School Debt - Principal & Interest Payments (Garrison)	\$ -	\$ 789,000.00	\$ 789,000.00	FY2020 Estimated Debt Service (Garrison Elementary School)
	Total Debt Service	\$ 5,975,859.00	\$ 6,622,241.00	\$ 646,382.00	
E22	Total General Fund Expenses, Operating and Debt Service	\$ 60,484,843.00	\$ 65,534,678.00	\$ 5,049,835.00	
	Estimated General Fund Operating Revenue over/(under) PRIOR YEAR:			\$ 1,079,208.00	
E23	Estimated General Fund Net Revenue/Expenses over/(under) PRIOR YEAR:			\$ 3,970,627.00	Amount Over Allowable Tax Cap Calculation, 1.28.2019
SPECIAL REVENUE FUNDS					
	Account Description	FY2019 Adopted Budget	FY2020 Proposed Budget	INCREASE/(DECREASE)	NOTES
S1	School Cafeteria Fund (Fund 2800)	\$ 1,730,000.00	\$ 1,649,000.00	\$ (81,000.00)	Anticipated program expenses FY2020
S2	Federal Grants (Funds 282X)	\$ 3,101,013.00	\$ 3,174,007.00	\$ 72,994.00	Based on FY2019 Actual Approp (ABE, TI, TII, TIII, IDEA, Perkins, Apprenticeship)
S3	Special Programs (Fund 2950)	\$ 522,600.00	\$ 487,000.00	\$ (35,600.00)	Est E-Rate, CTC prog (Gourmet's Table, School Store, Cos Etc), Infrastructure grants
S4	Tuition Programs (Fund 3810)	\$ 125,000.00	\$ 125,000.00	\$ -	Level Fund (Dover Adult Learning Center)
S5	Facilities Fund (Fund 3830)	\$ 199,127.00	\$ 196,500.00	\$ (2,627.00)	Facility rentals, gate receipts, HS parking, etc.
	Special Revenue Fund Totals	\$ 5,677,740.00	\$ 5,631,507.00	\$ (46,233.00)	
	Total School Appropriations	\$ 66,162,583.00	\$ 71,166,185.00	\$ 3,924,394.00	