

DRAFT

FY2021 BUDGET <u>DRAFT</u> , LEVEL FUNDED W/OBLIGATIONS, JANUARY 27, 2020					
GENERAL FUND - REVENUE					
	Account Description	FY2020 ADJUSTED BUDGET	FY2021 ESTIMATED REVENUE	INCREASE/(DECREASE)	NOTES
R1	Tuition - Other NH Districts (FY20 Adjusted)	\$ 68,270.00	\$ 42,417.00	\$ (25,853.00)	Estimated 2 students based on current enrollment
R2	Tuition - Barrington (FY20 Adjusted)	\$ 2,381,547.00	\$ 2,393,940.00	\$ 12,393.00	Estimated 170 students at FY20 tuition rate (as of 10/1/2019)
R3	Tuition - Nottingham (FY20 Adjusted)	\$ 1,513,534.00	\$ 1,680,255.00	\$ 166,721.00	Estimated 105 students at FY20 tuition rate (as of 10/1/2019); 11 students added 1/22
R4	Tuition - SPED Aides	\$ 270,000.00	\$ 275,000.00	\$ 5,000.00	Estimated 1:1 Aides for B&N and tiered services for Nottingham
R5	Tuition - CTC-NH Districts	\$ 110,000.00	\$ 115,000.00	\$ 5,000.00	NH students, based on FY2020 enrollment + 4%
R6	Tuition - CTC-Out of State Districts	\$ 56,000.00	\$ 35,000.00	\$ (21,000.00)	Tuition Students from Maine, based on FY2020 enrollment + 4%
R7	Tuition - Bellamy Academy (FY20 Adjusted)	\$ 118,965.00	\$ 81,690.00	\$ (37,275.00)	Estimated 2 Tuition Students @ \$40,845/student (3% tuition increase in FY21)
R8	Other Local Revenue - Districtwide	\$ 20,000.00	\$ 15,000.00	\$ (5,000.00)	Miscellaneous
R9	State Adequate Education Grant (FY20 Adjusted)	\$ 10,034,451.00	\$ 9,978,350.00	\$ (56,101.00)	FY2021 Estimate from NHDOE, 11/15/2019 - Budgeted at 100%
R10	School Building Aid	\$ 529,088.00	\$ 390,062.00	\$ (139,026.00)	FY2021 Estimate per NHDOE
R11	Special Education Aid (Catastrophic Aid) (FY20 Adjusted)	\$ 441,122.00	\$ 475,000.00	\$ 33,878.00	FY2021 Estimate pending from NHDOE - Using a three-year average & increase for exp
R12	CTC-Tuition Aid	\$ 254,000.00	\$ 325,000.00	\$ 71,000.00	NH students, reimbursement based on FY2020 enrollment
R13	CTC-Transportation Aid	\$ 2,500.00	\$ 2,500.00	\$ -	Based on Dover students to area schools
R14	Indirect Cost Allocation	\$ 85,000.00	\$ 85,000.00	\$ -	Estimate, based on annual FY2021 federal grant allocations
R15	ABE Allocation	\$ 39,011.00	\$ 45,918.00	\$ 6,907.00	Estimated provided 1.14.20 to be used for FY2021
R16	Impact Aid	\$ 6,000.00	\$ 6,000.00	\$ -	Based on prior year
R17	Medicaid Distribution (FY20 Adjusted)	\$ 250,000.00	\$ 250,000.00	\$ -	Level funded, based on FY2020 adjusted revenue (original budget: \$600,000)
R18	Tuition - Preschool Program (FY20 Adjusted)	\$ 9,100.00	\$ 10,000.00	\$ 900.00	Based on current year enrollment
R19	Tuition - Summer School, Elementary (FY20 Adjusted)	\$ -	\$ 5,000.00	\$ 5,000.00	Estimated budget for FY21
R20	Tuition - Summer School, DHS (FY20 Adjusted)	\$ 650.00	\$ 1,500.00	\$ 850.00	Credit Recovery
R21	Athletic Transportation, DMS	\$ 15,000.00	\$ 15,000.00	\$ -	Based on prior year
R22	Athletic Transportation, DHS	\$ 50,000.00	\$ 52,000.00	\$ 2,000.00	Based on prior year
R23	School - Transfer from Capital Reserves, Facilities	\$ 200,000.00	\$ -	\$ (200,000.00)	FY2021 CIP - No Transfer from Capital Reserves, Facilities in FY2021
R24	School - Transfer from Capital Reserves, Curriculum	\$ 100,000.00	\$ -	\$ (100,000.00)	FY2021 CIP - No Transfer from Capital Reserves, Curriculum in FY2021
R25	School - Transfer from Capital Reserves, IT	\$ 50,000.00	\$ -	\$ (50,000.00)	FY2021 CIP - No Transfer from Capital Reserves, IT in FY2021
	Total Non Tax Revenue	\$ 16,604,238.00	\$ 16,279,632.00	\$ (324,606.00)	
R26	Statewide Education Tax	\$ 7,036,198.00	\$ 7,195,076.00	\$ 158,878.00	FY2021 Estimate per NHDOE 11/15/2019
R27	Local Property Tax	\$ 41,159,771.00	\$ 41,159,771.00	\$ -	FY2020 Tax Levy
R28	Local Property Tax	\$ -	\$ 1,309,902.00	\$ 1,309,902.00	FY2021 Estimated Increase Allowed, 11/20/2019
	Total Tax Revenue	\$ 48,195,969.00	\$ 49,664,749.00	\$ 1,468,780.00	
Total	Total Operating Revenue	\$ 64,800,207.00	\$ 65,944,381.00	\$ 1,144,174.00	

DRAFT

FY2021 BUDGET DRAFT, LEVEL FUNDED W/OBLIGATIONS, JANUARY 27, 2020

GENERAL FUND - EXPENSES

	Account Description	FY2020 Adjusted Budget	FY2021 DRAFT (Level w/Obligations)	INCREASE/(DECREASE)	NOTES
E1	(1100) Regular Education Programs	\$ 22,445,149.00	\$ 23,788,459.00	\$ 1,343,310.00	Contractual obligations - wages/benefits
E2	(1200) Special Education Programs	\$ 12,691,585.00	\$ 13,782,087.00	\$ 1,090,502.00	Contractual obligations - wages/benefits, tuition expenses
E3	(1300) Career and Technical Education Programs	\$ 2,072,131.00	\$ 2,140,985.00	\$ 68,854.00	Contractual obligations - wages/benefits, program expenses
E4	(1400) Co-Curricular Activities and Athletics	\$ 714,806.00	\$ 722,948.00	\$ 8,142.00	Contractual obligations
E5	(1600) Adult/Continuing Education Programs	\$ 203,291.00	\$ 210,803.00	\$ 7,512.00	Contractual obligations
E6	(2100) Support Services - Students	\$ 4,375,327.00	\$ 4,503,271.00	\$ 127,944.00	Contractual obligations - wages/benefits
E7	(2200) Support Services - Instructional	\$ 1,810,516.00	\$ 1,595,576.00	\$ (214,940.00)	Decrease due to curriculum materials funded through Capital Reserves in FY21
E8	(2300) Support Services - General Administration	\$ 1,583,077.00	\$ 1,552,245.00	\$ (30,832.00)	Contractual obligations; Phone/Internet/ELAN services
E9	(2400) Support Services - School Administration	\$ 2,836,819.00	\$ 2,861,970.00	\$ 25,151.00	Contractual obligations
E10	(2600) Support Services - Operation Maint/Plant	\$ 5,019,442.00	\$ 5,055,443.00	\$ 36,001.00	Contractual increase C&W Services; Utility Increases
E11	(2700) Support Services - Student Transportation	\$ 3,094,147.00	\$ 3,218,898.00	\$ 124,751.00	Increase to Regular Transportation & Special Education Transportation Services
E12	(2800) Support Services - Centralized Services	\$ 1,306,452.00	\$ 1,421,210.00	\$ 114,758.00	Contractual obligations - wages/benefits, Increase to Data Comm & Software Mgmt
E13	(2900) Support Services - Other	\$ 9,900.00	\$ 9,900.00	\$ -	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	FY2021 CIP
E16	Fund Transfer to Curriculum Capital Reserves	\$ -	\$ 50,000.00	\$ 50,000.00	FY2021 CIP - Original request \$350K (Reduced \$100K from original CIP request for F&P and Foundations; Reduced \$200,000 1/7/2020, pending SB approval of resolution)
E17	Fund Transfer to Facilities Capital Reserves	\$ -	\$ 70,903.00	\$ 70,903.00	FY2021 CIP - Original request \$250K (Reduced \$179,097 1/7/2020, pending SB approval of resolution)
E18	Fund Transfer to IT Capital Reserves	\$ -	\$ 25,000.00	\$ 25,000.00	FY2021 CIP - \$50K request, \$25K from cable franchise pending CC approval
	Total Operating Expenses	\$ 58,177,215.00	\$ 61,044,271.00	\$ 2,867,056.00	
E19	School Debt - Principal Payments	\$ 2,305,789.00	\$ 3,140,333.00	\$ 834,544.00	FY2021 Estimated Debt Service, 11/2019
E20	School Debt - Interest Payments	\$ 4,317,203.00	\$ 3,253,323.00	\$ (1,063,880.00)	FY2021 Estimated Debt Service, 11/2019
	Total Debt Service	\$ 6,622,992.00	\$ 6,393,656.00	\$ (229,336.00)	
Total	Total General Fund Expenses, Operating and Debt Service	\$ 64,800,207.00	\$ 67,437,927.00	\$ 2,637,720.00	
	Estimated General Fund Operating Revenue over/(under) PRIOR YEAR:			\$ 1,144,174.00	
	Estimated General Fund Net Revenue/Expenses over/(under) PRIOR YEAR:			\$ 1,493,546.00	Amount Over per Estimated Allowable Tax Cap Calculation, rec'd 11/20/2019

SPECIAL REVENUE FUNDS

	Account Description	FY2020 Adopted Budget	FY2021 Proposed Budget	INCREASE/(DECREASE)	NOTES
SR1	School Cafeteria Fund (Fund 2800)	\$ 1,649,000.00	\$ 1,650,000.00	\$ 1,000.00	Estimated program expenses FY2021
SR2	Federal Grants (Funds 282X)	\$ 3,174,007.00	\$ 3,187,197.00	\$ 13,190.00	Based on FY2021 Estimates from PMs (ABE, TI, TII, TIII, TIV, IDEA, Perkins, Apprent)
SR3	Special Programs (Fund 2950)	\$ 489,000.00	\$ 175,000.00	\$ (314,000.00)	Est E-Rate, CTC prog (Gourmet's Table, School Store, Cosmetology, Etc)
SR4	Tuition Programs (Fund 3810)	\$ 125,000.00	\$ 125,000.00	\$ -	Level Funded (Dover Adult Learning Center)
SR5	Facilities Fund (Fund 3830)	\$ 196,500.00	\$ 195,000.00	\$ (1,500.00)	Facility rentals, gate receipts, HS parking, etc.
	Special Revenue Fund Totals	\$ 5,633,507.00	\$ 5,332,197.00	\$ (301,310.00)	
	Total School Appropriations	\$ 70,433,714.00	\$ 72,770,124.00	\$ 2,336,410.00	