

DRAFT

FY2019 BUDGET DRAFT, LEVEL FUNDED W/OBLIGATIONS & ANTICIPATED EXPENSES, FEBRUARY 12, 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	\$ 987,341.00	\$ 86,262.00	Estimated 4% increase, estimated 64 students (as of 10.1.2017)+ 8 add'l 2.12.2018
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	\$ 16,069,882.00	\$ (773,248.00)	
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	\$ 58,277,203.00	\$ 185,201.00	
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	\$ 59,483,425.00	\$ 1,391,423.00	

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	\$ 22,458,601.00	\$ 287,736.00	New positions not part of Level w/obligations draft budget; new positions added 2.12.2018
E2	(1200) Special Education Programs	\$ 10,437,889.00	\$ 11,829,280.00	\$ 1,391,391.00	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	\$ 204,341.00	\$ (35,575.00)	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	\$ 4,483,040.00	\$ 348,741.00	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	\$ 55,048,984.00	\$ 2,935,669.00	
E19	School Debt - Principal & Interest Payments (Other Completed)	\$ 3,370,718.24	\$ 3,166,140.24	\$ (204,578.00)	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	\$ 5,975,859.00	\$ (2,828.00)	
ETotal	Total General Fund Expenses, Operating and Debt Service	\$ 58,092,002.00	\$ 61,024,843.00	\$ 2,932,841.00	
	Estimated General Fund Operating Revenue over/(under) PRIOR YEAR:			\$ 185,201.00	
				\$ 2,747,640.00	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:			\$ 1,541,418.00	
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	Contractual obligations
	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	\$ 66,308,983.00	\$ 2,806,277.00	