



# Dover School District FY2018 Budget Presentation

Presented to the Dover School Board  
on December 12, 2016  
by Dr. Elaine Arbour



## Budget Development Timeline

DATE	DESCRIPTION
2016	Instructions provided to Administrators
October 3	School Board to approve the FY18 Budget Preparation Adoption Schedule, Budget Priorities, Assumptions and Process
October 14	Deadline for administrators to submit proposed budget data in I/Vec to Central Office
October 17-21	SAU staff to work on remaining budget documents
October 24	Business Administrator to provide budget to Superintendent
October 24-28	Review budget documents with Business Administrator
November 1-22	Superintendent to review budget(s) with Administration
December 12	Superintendent to present Proposed Budget to School Board
2017 – January 3 (Tuesday)	School Board Special Session (Organizational Meeting)/Budget Workshop ½ of presentations
January 9	School Board Meeting ½ of presentations
January 17 (Tuesday)	Budget Workshop/CPI to be released based upon a 12-month average
January 23	Budget Workshop
January 30	Budget Workshop
February 6	School Board Meeting to adopt Budget
February 13	School Board Meeting to adopt Budget (Back-Up Date)
February 15	School Budget due to City Manager
April 6	Superintendent to present Proposed Budget to City Council – Tentative Date
April 20	School Budget Public Hearing – Tentative Date
May	City Budget (including School Budget) Adoption

1/24/2017

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## Mission Statement

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

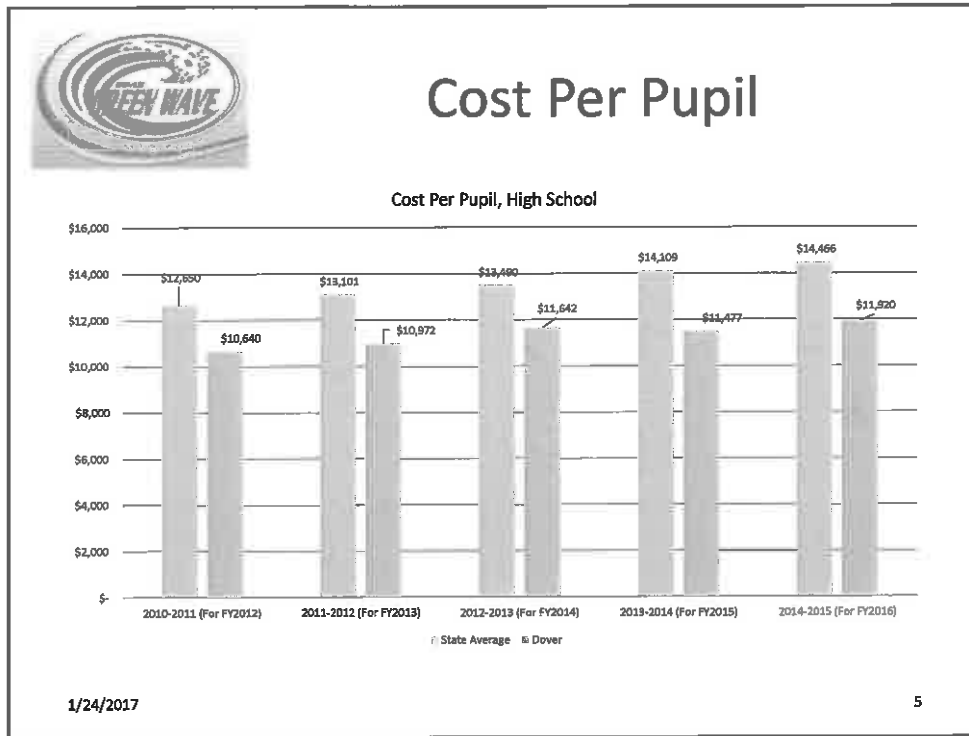
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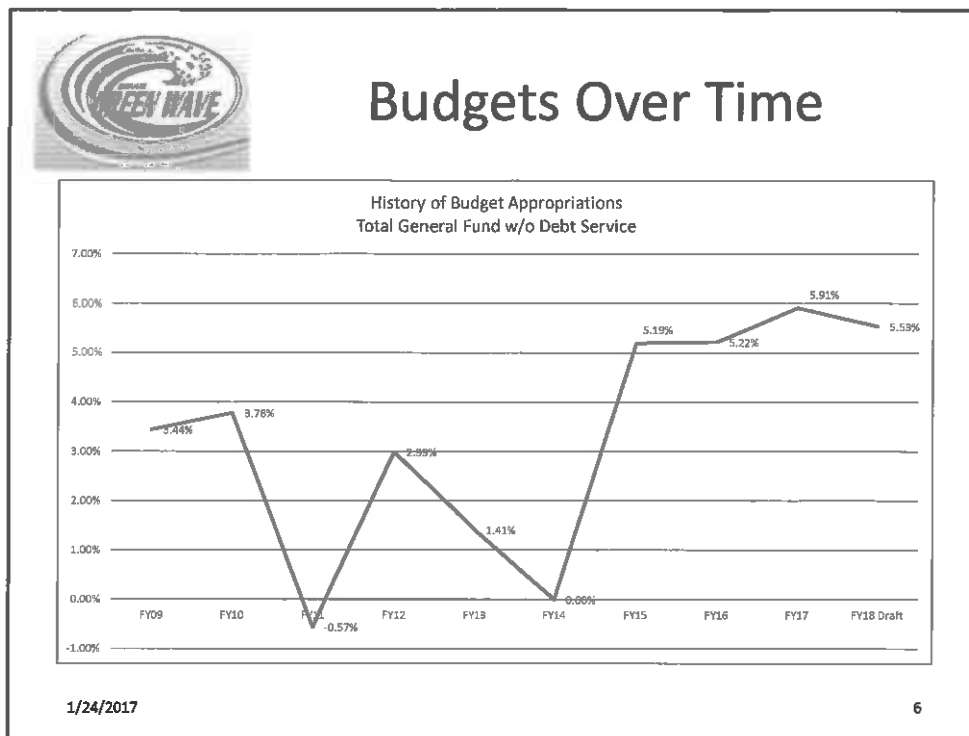
# **HISTORICAL VIEW OF SCHOOL BUDGETS**

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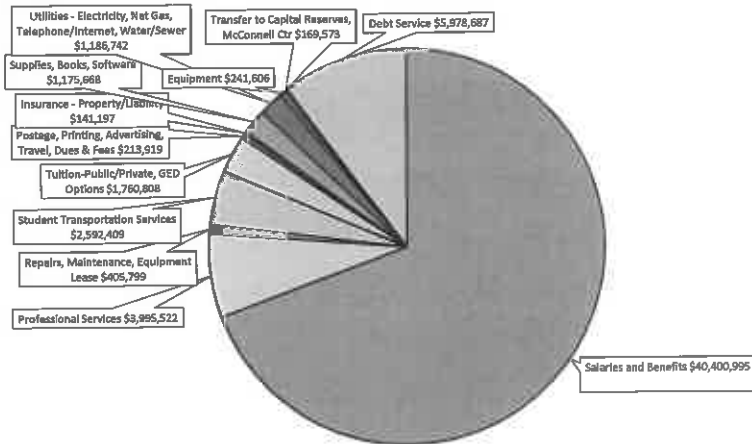
- Dover is 5<sup>th</sup> from the bottom in the state for HS CPP
- Districts lower than Dover in 2014-2015 school Year
  - Manchester \$10,932.19
  - Bedford \$11,557.69
  - Nashua \$11,752.66
  - Hudson \$11,803.37
- Districts just above Dover
  - Rochester \$11,981.59
  - Pelham \$12,056.82
  - Franklin \$12,099.90
  - Goffstown \$12,195.18
- Dover's 2014-2015 SY CPP is lower than state average was in 2010-2011SY
- State average has increased by \$1,816 in from 2010-2011 to 2014-2015
  - 14.36% increase
- Dover has increased by \$1,280 in the same timeframe
  - 12.03% increase



- FY11 & FY14 had 0 to negative increase in the budget.
  - This reduces staffing and services that require “recovery” budgets following those years
- This is without debt service
- FY2018 DRAT data point on graph is based on initially recommended budget, not a tax cap compliant budget.
- 11-12 SY had 45 more students identified for IEPs over previous year.
- 13-14 SY had 47 more students identified for IEPs over previous year.

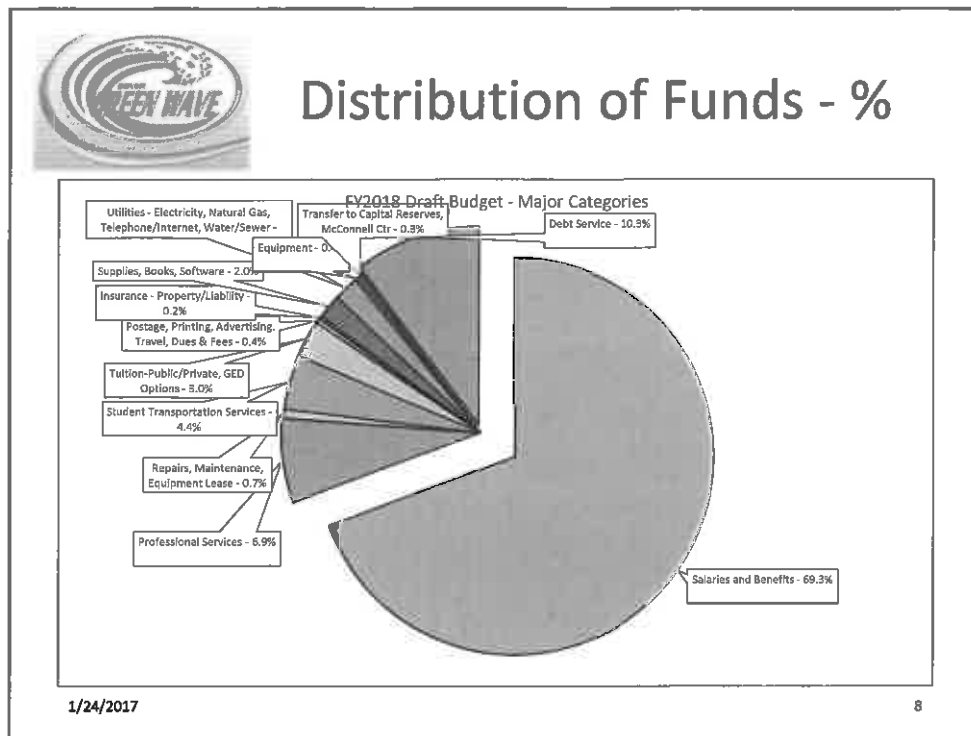


## Distribution of Funds - \$



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- The more we reduce staffing, the higher the professional services costs go.
- Student Transportation – new bids came in at 25% increase over current year (~\$1.5 million in FY2017)
- Debt service has increased by ~\$2 million for DHS/CTC debt.
- Instructional materials (books, supplies, software) make up only 2% of the total budget.
- Professional Development consultants would be under Professional Services.





## 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

1/24/2017





# Proposed SAU Staffing Plan

Presented 1/5/2016

FY17	FY18	FY19	FY20
<ul style="list-style-type: none"> <li>ESOL Teacher</li> </ul>	<ul style="list-style-type: none"> <li>ESOL Teacher</li> </ul>	<ul style="list-style-type: none"> <li>ESOL Teacher</li> </ul>	<ul style="list-style-type: none"> <li>ESOL Teacher</li> </ul>
<ul style="list-style-type: none"> <li>Assistant Director of Student Services</li> </ul>	<ul style="list-style-type: none"> <li>Assistant Director of Curriculum, Instruction &amp; Assessment</li> </ul>	<ul style="list-style-type: none"> <li>HR. (Assistant) Director of Personnel Services (PT or FT) (possibly in conjunction w/ City)</li> </ul>	<ul style="list-style-type: none"> <li>Receptionist</li> </ul>
<ul style="list-style-type: none"> <li>Library &amp; Mail Courier (shared w/ City)</li> </ul>			
<ul style="list-style-type: none"> <li>Facilities Coordinator – Increase hours (Special Revenue Fund)</li> </ul>			

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- FY17: Items in red were accomplished; items in black were not added.

**BUDGET DEVELOPMENT  
PARAMETERS & DRIVERS**

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## School Board Priorities & Assumptions

- Do not move backwards regarding programming, staffing, services that are necessary
- Add staffing as needed (discussed in prior 2 budgets) where possible to support the needs of students
- Build budget based on need, not tax cap specifically
- Add
  - Human Resources Director position
  - Busses
  - Capital Reserve funds for instructional equipment
  - Classroom teachers
  - LADC (Licensed Alcohol & Drug Counselor) services
  - School Counselors
  - Continued SROs (School Resource Officers) at DMS & DHS
  - IT

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Developed at 10/24/16 School Board meeting Workshop #1



## Administration Priorities

- Pay for Staff
- IT Equipment
- IT Staffing
- Mental Health Resources
- Special Education Staff
- ESOL Staff
- Smaller Class Sizes & Support in Larger Classes

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Developed by Leadership Team on 10/11/16; Shared with School Board on 10/24/16 at School Board Workshop #1

Identified priorities speak to feedback from staff about student instructional needs and culture & climate concerns.



## 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 Estimated Tax Cap

- 1.2% based on 3-year CPI average
- Allowable increase = \$583,621
  - \$20 million new construction
- Debt Service override = \$735,070

### Adequacy Aid

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

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- FY2018 Allowable Increase could change.
- New construction number is levelling out over the coming years.



# Budget Drivers – Rates

## NHRS

	2015-2016	2016-2017	% Change
Employees	11.17%	11.38%	0.21%
Teachers	15.67%	17.36%	1.69%

## Health Insurance

	2015-2016 % Change from 2014-2015	2016-2017 % Change from 2015-2016	2017-2018 % Change from 2016-2017
HMO	26.7%	5.2%	1.7%
Open Access POS	26.7%	5.2%	N/A
CDHP	N/A	N/A	1.7%

**Total Health Increase for Current Staffing Level: \$417,288** 15

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## Budget Drivers – Salary

### COLA

Group	2016-2017 % Increase from 2015-2016
DTU	0%
DPA	0%
DEOP	0%
DAA	0%
Non-Union	0%

### Steps – Optional

Group	2016-2017 \$ Increase for Existing Staff
DTU	\$385,000
DPA	\$63,982
DEOP	\$3,900
DAA	\$0
Non-Union	N/A


**Total Estimated NHRS, COLA & Steps for Current Staffing Level =  
\$554,807**

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- Steps are currently included in budget numbers
- Budget options do not include any potential new labor agreements, as negotiations are still underway.
- Total estimated staffing costs will increase approximately \$972,095 IF current insurances and staffing levels remain in place.



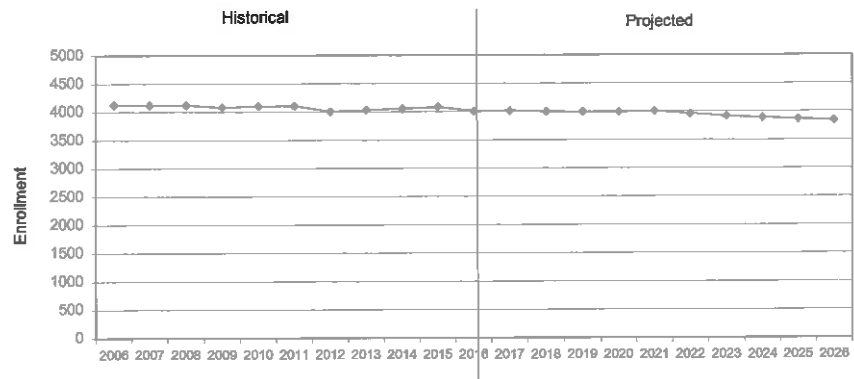


### Budget Drivers – K-12 Enrollment

	Total Enrollment (12/1/16)	Current Total Enrollment (12/1/16)	District Average Class Size*	Projected Total Enrollment for 2017- 2018 - NESDEC
GES	474	446	20.3	-
HSS	506	510	20.4	-
WPS	543	476	19.0	-
K-4	<b>1,573</b>	<b>1,492</b>	<b>19.9</b>	<b>1,425</b>
DMS	1,148	1,186	24.7	1,203
DHS	1,351 (plus 76 PT)	1,325 (plus 106 PT)	*Varies based on class requirements	1,330 (not including PT)
<b>K-12</b> 1/24/2017	<b>4,072</b> (plus 76 PT = 4,148)	<b>4,003</b> (plus 106 PT = 4,109)	*	<b>3,958</b> (not including PT)

- Some classes are capped at small numbers (10) due to classroom size or A/B. Other classes are at 30 students.
- +: Based on classroom teacher and enrollment, not including related arts; except for DHS, as those are all part of the general classes in the schedule.
- Preschool = 60 additional students
- NESDEC projected for 16-17 SY:
  - 1,438 K-4 and was under by 54 students
  - 1,178 5-6 and was under by 8 students
  - 1,336 9-12 and was over by 11 students

## NESDEC Enrollment Overview PreK-12



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Education	Budget Drivers – Special Ed	
	Oct 1, 2015	Oct 1, 2016
Pre K	36	49
WPS	87	81
GES	38	39
HSS	56	63
DMS	175	198
DHS	172	157
Nottingham	20	14
Barrington	52	57
<b>Dover Enrolled Special Ed</b>	<b>636 (15%)</b>	<b>658 (16%)</b>
OOD	26	28
<b>Total Out of District</b>	<b>26</b>	<b>28</b>
St Mary Academy	11	20
St Thomas Aquinas	7	12
Portsmouth Christian	13	11
<b>Total Private School</b>	<b>31</b>	<b>43</b>
CATA	1	1
Great Bay	1	1
SCS	0	8
<b>Total Charter School</b>	<b>2</b>	<b>10</b>
<b>Total Special Ed</b>	<b>669</b>	<b>739</b>

- Total increase of 70 students
  - Dover: 22
  - OOD: 2
  - Private: 12
  - Charter: 8



## Budget Drivers – ESOL

- 80 students
- 44.5 instructional hours short per week

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### FY2017

- Up to 15 different languages spoken in Dover schools
- Short 236.4 hours per week

### FY2018

- Up to 17 different languages spoken
- Short 44.5 hours per week
- Shortage at the elementary level primarily.

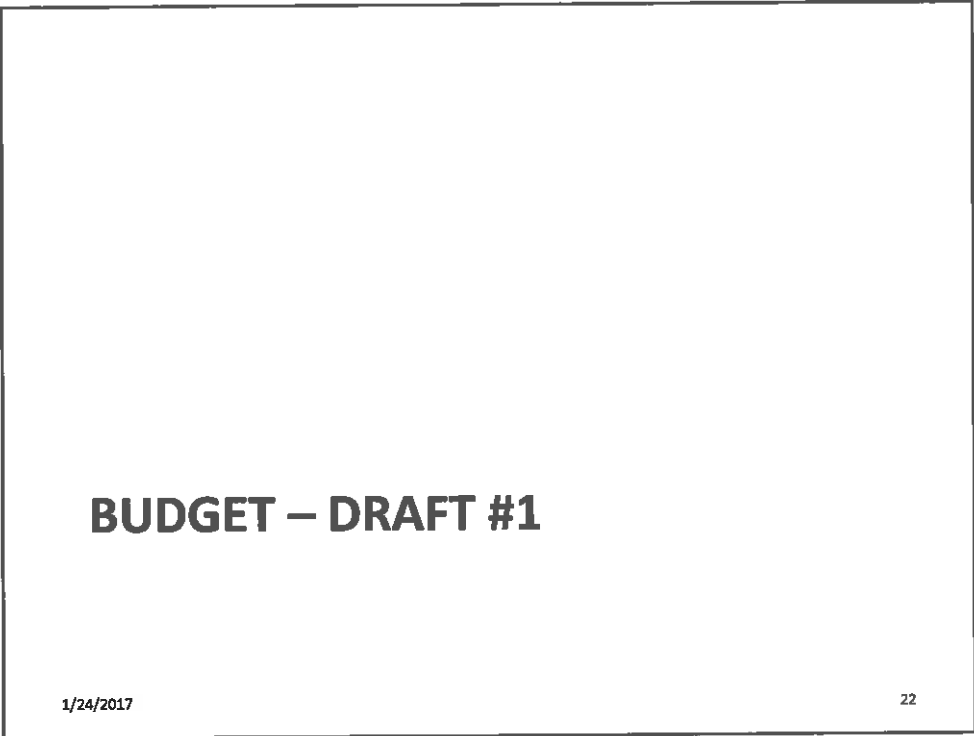


## Budget Drivers – Unknowns

- Labor Negotiations
  - DTU
  - DPA
  - DEOP
  - DAA
  - Non-Union
- Transportation Contract

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## 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

		Column 2	Column 3	Column 4	Column 5	Column 6		
		Tax Cap (At/Below)	Level Service (LS)	LS + Safety & Legal (SL)	LS + SL + Instructional (I)	LS + SL + I + Infrastructure	Instructional Growth	
Row 1	Fiscal Year	Notes	Not Compliant & Reduces Services	Minimally Compliant	Compliant	Compliant & Adequate Practice		Compliant & Good Practice
Row 2	FY2017	Total General Fund Expenses, Operating and Debt Service: \$56,132,239						
Row 3	Detail	\$55,510,888				\$ 621,351	DHS/CTC Debt Service	
Row 4	FY2018	\$55,698,826	\$57,350,498	\$57,761,454	\$58,262,925	\$58,442,925		
Row 5	A: \$ Change from FY2017	\$ (433,413)	\$ 1,218,259	\$ 1,629,215	\$ 2,130,686	\$ 2,310,686		
	B: % Change from FY2017	(.01)%	2.17%	2.90%	3.80%	4.12%		
	C: \$ Difference between Estimated Tax Cap Budget and Column Proposed Budget	\$ 0	\$ 1,651,672	\$ 2,062,628	\$ 2,564,099	\$ 2,744,099		

- FY2017 Numbers are provided to allow for comparison of the various FY2018 budget scenarios.
  - Row 2 provides the **Total General Fund Expenses, Operating and Debt Service** expenses for FY2017, including DHS/CTC debt service.
  - Row 3 provides a breakdown of the FY2017 budget to show that the operating budget was Tax Cap compliant and the amount of the City Council override for DHS/CTC debt service, as agreed to when the project was initially approved.
    - Tax Cap Amount (revenue to offset expenses comes from local tax dollars, grants, tuition, adequacy aid, etc.): \$55,510,888
    - DHS/CTC Debts Service Override: \$621,351
- Row 4 provides the **Total General Fund Expenses, Operating and Debt Service** amounts for the various scenarios proposed for FY2018, including DHS/CTC debt service expense and steps for employees.
- Row 5 provides:
  - A: The difference in dollars between FY2017 adopted and FY2018 proposed;
  - B: The difference in percent between FY2017 adopted and FY2018 proposed; and
  - C: The difference between the FY2018 Estimated Tax Cap budget and FY2018 proposed budget for that specific column.
- The yellow boxes represent the budget recommended by the Superintendent for FY2018 to address student learning, mental health, technology, school approval standards, safety, legal and compliance needs.
  - It is important to note that the budget in Column 6 (shaded in light orange) also addresses the priorities of successfully settling labor negotiations, facilities needs, HR Director, capital reserves and a contingency fund, in addition to the list noted in the previous sentence.
- None of these figures include **Special Revenue Fund Totals**.



- FY2017: \$6,002,200
- FY2018 estimate: \$5,297,608
- **Special Revenue Fund Totals** are not derived from local tax dollars. They are derived from things such as gate receipts, rental fees, tuition to special programs, cafeteria fund, etc. and are part of the overall budget appropriation.

		<b>\$55,698,826</b>	
			
<h2>Tax Cap</h2>			
<b>Not Compliant &amp; Reduces Services</b>			
17 Chorus Instructor, DHS (FY16 Add)	\$ (7,887)	Noon Supervisors, DMS (FY16 Add)	\$ (11,432)
.2 Art Teacher, GES (FY16 Add)	\$ (9,233)	Oasis Aide (FY15 Add)	\$ (21,141)
4 Behavior Specialist, HSS (FY15 Add)	\$ (31,866)	Oasis Counselor, grant funding to local (FY15 Add)	\$ (83,053)
5 Health Teacher, DHS (FY15 Add)	\$ (19,393)	Receptionist, DMS (FY15 Add)	\$ (15,244)
Add'l 4 hrs/wk, DMS/DHS Nurse Admin Asst. (FY16 Add)	\$ (5,229)	School Counselor, WPS (FY15 Add)	\$ (54,055)
Assistant Director of Student Services (FY17 Add)	\$ (124,457)	School Psychologist (FY16 Add)	\$ (75,502)
Classroom Teacher, GES (2) (FY15 Add)	\$ (105,298)	Social Worker, DW, previously grant funded (FY17 Add)	\$ (80,499)
Classroom Teacher, DMS (2) (FY15 Add)	\$ (105,298)	Special Educator, DHS (FY15 Add)	\$ (72,677)
Classroom Teacher, WPS (1) (FY15 Add)	\$ (52,649)	Special Educator, DMS (2) (FY17 Add)	\$ (164,006)
Coach Contingency (FY16 Add)	\$ (5,000)	Special Educator, HSS (FY15 Add)	\$ (72,677)
Dean at GES (FY17 Add)	\$ (124,457)	Special Educator, WPS (FY15 Add)	\$ (72,677)
Dean at HSS (FY16 Add)	\$ (102,509)	Transitions Coordinator (FY16 Add)	\$ (53,466)
Dean at WPS (FY16 Add)	\$ (102,509)	Did not replace Contract Coordinator Position (FY17)	\$
ESOL Teacher (FY17 Add)	\$ (82,003)	Capital Reserves (FY18 Budget)	\$ (155,000)
Float Nurse (FY16 Add)	\$ (79,705)		
		<b>Total Cuts: \$(1,868,922)</b>	
			25

- The cuts required to meet a Tax Cap budget place the school district out of compliance with School Approval Standards and some state and federal laws.
- This budget option does not meet the basic needs of Dover's students, particularly those who need additional supports and services.
- Some non-staff items could be considered, but staff cuts will be required to reach the Tax Cap budget level. Some examples of non staff items that the Board and community could consider include adding or increasing fees for services (courses, transportation, athletics, parking, etc.), discontinuing transportation for high school students, identifying programs to cut or dramatically reduce.
- **The Superintendent and administration DO NOT recommend this budget option, as it is harmful to the learning and safety needs of students and places the district at risk for increased legal issues relating to compliance and educational access violations.**
- This option jeopardizes some types of state and federal funding (IDEA, Medicaid reimbursement, Catastrophic Aid, etc.).
- This option jeopardizes the school approval status of all schools and the NEASC approval status of Dover High School.



\$57,350,498


# Level Service (LS) Minimally Compliant

*Maintains...*


- .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)  
1/24/2017
- 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

**Over Tax Cap Proposed Budget:  
\$1,651,672**

- This variation does not add any new services.
- Some of the budget increase is because steps and NHRS increases for DTU, DPA and DEOP are included, for a total cost of \$554,807.
- The remainder of the budget increase is the result of increased cost of goods and services, as well as increases in multi-year contracted services agreements (maintenance & custodial, transportation, food service, etc.).

		<b>\$57,761,454</b>
 <h2 style="margin: 0;">LS + Safety &amp; Legal (SL)</h2> <p style="margin: 0;"><i>Compliant</i></p>		
Float Nurse, 1 FTE, DHS/DMS		\$ 80,219
Legal Fees		\$ 30,000
Nurse Admin Asst to 1 FTE, DHS		\$ 39,941
Nurse Admin Asst to 1 FTE, DMS		\$ 41,225
Special Educator, 1 FTE, DMS		\$ 80,219
LADC		\$ 34,000
Removed 3% non-union increases from budget		\$ (22,628)
<p><b>Level Service: \$1,651,672 + Safety &amp; Legal: \$282,976 =</b>  <b>Total Over Tax Cap Proposed Budget: \$2,062,628</b></p>		
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- This variation adds new services as noted in the tables above, in addition to the services included in the Level Service budget proposal.



\$58,262,925

## LS + SL + Instructional (I)


*Compliant & Adequate Practice*

Float Nurse, 1 FTE, DHS/DMS	\$ 80,219
Legal Fees	\$ 30,000
Nurse Admin Asst to 1 FTE, DHS	\$ 39,941
Nurse Admin Asst to 1 FTE, DMS	\$ 41,225
Special Educator, 1 FTE, DMS	\$ 80,219
LADC	\$ 34,000
<b>Removed 3% non-union increases from budget</b>	<b>\$ (122,628)</b>
Assistant CIA Director	\$ 126,770
Ed Tech Integrator	\$ 79,563
Elementary Classroom Teacher, 1 FTE	\$ 52,649
K-8 Dean of Instruction	\$ 126,770
ESOL, 1 FTE	\$ 80,219
Technology (Add'l per dept request)	\$ 35,500

**Level Service: \$1,651,672 + Safety & Legal: \$282,976 + Instructional: \$501,471 =**  
**Total Over Tax Cap Proposed Budget: \$2,564,099**

1/24/2017
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- This variation adds new services as noted in the tables above, in addition to the services included in the Level Service + Safety & Legal budget proposal.
- **The Superintendent recommends this option to meet the School Board and Administration priorities.**

		<b>\$58,442,925</b>
<h2 style="margin: 0;">LS + SL + I + Infrastructure</h2> <p style="margin: 0;"><i>Compliant &amp; Good Practice</i></p>		
Float Nurse, 1 FTE, DHS/DMS	\$	80,219
Legal Fees	\$	80,000
Nurse Admin Asst to 1 FTE, DHS	\$	39,941
Nurse Admin Asst to 1 FTE, DMS	\$	41,225
Special Educator, 1 FTE, DMS	\$	80,219
LADC	\$	34,000
Removed 3% non-union increases from budget	\$	(22,628)
Assistant CIA Director	\$	126,770
Ed Tech Integrator	\$	79,569
K-5 Dean of Instruction	\$	126,770
ESOL, 1 FTE	\$	80,219
<u>Technology (Add'l per dept request)</u>	<u>\$</u>	<u>35,500</u>
Contingency	\$	10,000
Elementary Classroom Teacher, 1 FTE	\$	52,649
Extra Bus	\$	70,000
Facilities Repair/Maintenance	\$	50,000
<p><b>Level Service: \$1,651,672 + Safety &amp; Legal: \$282,976 + Instructional: \$501,471 +</b>  <b>Infrastructure: \$182,649 =</b>  <b>Total Over Tax Cap Proposed Budget: \$2,744,099</b></p>		
1/24/2017		29

- This variation adds new services as noted in the tables above, in addition to the services included in the Level Service + Safety & Legal + Instructional budget proposal.
- This option includes facilities and technology maintenance and upgrades.
- This option would include an additional cost for any settled labor negotiations.
- None of the options include raises for administrators and all non-union employees.
- This budget option *begins* to truly address the needs of students and the school district.

		FY2017 / FY2018 Budget Comparison					
		Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Row 1	Fiscal Year	Tax Cap (At/Below)	Level Service (LS)	LS + Safety & Legal (SL)	LS + SL + Instructional (I)	LS + SL + I + Infrastructure	Instructional Growth
	Notes	Not Compliant & Reduces Services	Minimally Compliant	Compliant	Compliant & Adequate Practice	Compliant & Good Practice	
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	C: \$ Difference between Estimated Tax Cap Budget and Column Proposed Budget	\$ 0	\$ 1,651,672	\$ 2,062,628	\$ 2,564,099	\$ 2,744,099	30

- FY2017 Numbers are provided to allow for comparison of the various FY2018 budget scenarios.
  - Row 2 provides the **Total General Fund Expenses, Operating and Debt Service** expenses for FY2017, including DHS/CTC debt service.
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    - DHS/CTC Debts Service Override: \$621,351
- Row 4 provides the **Total General Fund Expenses, Operating and Debt Service** amounts for the various scenarios proposed for FY2018, including DHS/CTC debt service expense.
- Row 5 provides:
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  - C: The difference between the FY2018 Estimated Tax Cap budget and FY2018 proposed budget for that specific column.
- The yellow boxes represent the budget recommended by the Superintendent for FY2018 to address student learning, mental health, technology, school approval standards, safety, legal and compliance needs.
  - It is important to note that the budget in Column 6 (shaded in light orange) also addresses the priorities of successfully settling labor negotiations, facilities needs, HR Director, capital reserves and a contingency fund, in addition to the list noted in the previous sentence.
- None of these figures include **Special Revenue Fund Totals**.
  - FY2017: \$6,002,200

- FY2018 estimate: \$5,297,608
- **Special Revenue Fund Totals** are not derived from local tax dollars. They are derived from things such as gate receipts, rental fees, tuition to special programs, cafeteria fund, etc. and are part of the overall budget appropriation.





# Proposed SAU Staffing Plan

Presented 1/5/2016

FY17	FY18	FY19	FY20
<ul style="list-style-type: none"> <li>• ESOL Teacher</li> <li>• Assistant Director of Student Services</li> <li>• Library &amp; Mail Courier (shared w/ City)</li> <li>• Facilities Coordinator – Increase hours (Special Revenue Fund)</li> </ul>	<ul style="list-style-type: none"> <li>• ESOL Teacher</li> <li>• Assistant Director of Curriculum, Instruction &amp; Assessment</li> </ul>	<ul style="list-style-type: none"> <li>• ESOL Teacher</li> <li>• HR: (Assistant) Director of Personnel Services (PT or FT) (possibly in conjunction w/ City)</li> </ul>	<ul style="list-style-type: none"> <li>• ESOL Teacher</li> <li>• Receptionist</li> </ul>

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- FY17: Items in red were accomplished; items in black were not added.



## FY2018 Budget Summary (Recommended Option)

### Revenue

Non-Tax Revenue = \$16,705,404

Tax Revenue = \$39,148,035

**Operating Revenue = \$55,853,439**

Special Revenue = \$5,297,608

**Total Revenue = \$61,151,047**

### Expenses

Operating Expenses = \$52,284,238

Debt Service = \$5,978,687

**Operating Expenses = \$58,262,925**

Special Revenue Expenses = \$5,297,608

**Total Expenses = \$63,560,533**

**Total Budget Variance between Revenue & Proposed Expenses =  
\$(2,409,486)**

(Decisions about staffing & programming will affect the final outcome.)

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- Special Revenue stays the same in each budget option presented.
  - Federal grants
  - Facilities fund
  - Café fund
  - Special Programs (e-rate, Student Activity Accounts, School Store, Gourmet Table, etc.)
- We'll focus on the Operating Expenses and Revenues, but the total appropriation to be voted on will include special revenue funds.



## Revenue Changes

- High School Tuition
- Alternative School
- CTC Tuition
- Capital Reserve Transfers

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## Revenue – HS Tuition

- **Rates Set by Tuition Agreements**
  - **Barrington: 180**
    - ~\$14,239.05/student
    - Estimated a 5% increase over FY17 tuition rate
  - **Nottingham: 70**
    - ~\$13,251.17/student\*
    - Estimated a 4% increase over FY17 tuition rate
    - \*Based on % change in budget
- **Rate Set for All Other NH Districts**
  - ~\$13,813.50/student
  - Estimated 4 students
  - Estimated a 4% increase over FY17 tuition rate

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### FY2017

- **Barrington: 194**
- **Nottingham: 76**
- **NH – Other: 2**



## Revenue – Alt 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

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## Revenue – CTC

- **NH Tuition down**
  - \$(8,331)
  - Based on FY2017 enrollment
- **Out of State Tuition up**
  - \$25,000
  - Based on FY2017 enrollment
- **Net increase of \$16,669**

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## Revenue – Capital Reserves

Category	FY2017	FY2018	Difference	Notes
School - Transfer from Capital Reserves, Facilities	\$ -	\$ 1,347,797	\$ 1,347,797	FY17 Adequacy Aid Settlement - Proposed budget use in FY2018
School - Transfer from Facilities Special Reserves	\$ 200,000	\$ -	\$ (200,000)	No Transfer from Facilities Special Reserves in FY2018
School - Transfer from Capital Reserves, Facilities	\$ 1,983,116	\$ -	\$ (1,983,116)	Bond Premium Transfer - Proposed budget use in FY2019 of \$323,880
School - Transfer from Capital Reserves, Facilities	\$ 510,884	\$ -	\$ (510,884)	Use of School Impact Fees & Interest Income
School - Transfer from Capital Reserves, Curriculum	\$ 135,000	\$ -	\$ (135,000)	No Transfer from Capital Reserves, Curriculum in FY2018
School - Transfer from Capital Reserves, IT	\$ 100,000	\$ -	\$ (100,000)	No Transfer from Capital Reserves, IT in FY2018
<b>Total Capital Reserves Revenue</b>	<b>\$ 2,929,000</b>	<b>\$ 1,347,797</b>	<b>\$ (1,581,203)</b>	

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- **Transfer from Capital Reserves, Facilities:** Will be used to help offset DHS/CTC debt service
- **Transfer from Facilities Special Reserves:** Was used for FY2017 debt service
- **Transfer from Capital Reserves, Facilities:** Most used for debt service in FY2017; Remaining \$323,880 proposed for debt service in FY2019
  - Keeps tax rate more level
- **Transfer from Capital Reserves, Facilities:** Used for debt service in FY2017
- **Transfer from Capital Reserves, Curriculum:** Planned from operating budget for FY2018 (in CIP plan)
- **Transfer from Capital Reserves, IT:** Planned from operating budget for FY2018 (in CIP plan)



## Considerations

- Which Budget Option most meets the School Board and Administration's priorities?
- Are there specific programs/positions you feel strongly about?
- Is there a specific dollar amount, percent increase/decrease or other lens you would like us to use to refine the initial proposal?

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## School Board Priorities & Assumptions

- Do not move backwards regarding programming, staffing, services that are necessary
- Add staffing as needed (discussed in prior 2 budgets) where possible to support the needs of students
- Build budget based on need, not tax cap specifically
- Add
  - Human Resources Director position
  - Busses
  - Capital Reserve funds for instructional equipment
  - Classroom teachers
  - LADC (Licensed Alcohol & Drug Counselor) services
  - School Counselors
  - Continued SROs (School Resource Officers) at DMS & DHS
  - IT

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Developed at 10/24/16 School Board meeting Workshop #1



## Administration Priorities

- Pay for Staff
- IT Equipment
- IT Staffing
- Mental Health Resources
- Special Education Staff
- ESOL Staff
- Smaller Class Sizes & Support in Larger Classes

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Developed by Leadership Team on 10/11/16; Shared with School Board on 10/24/16 at School Board Workshop #1

Identified priorities speak to feedback from staff about student needs and culture & climate concerns.



# Questions & Next Steps?

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